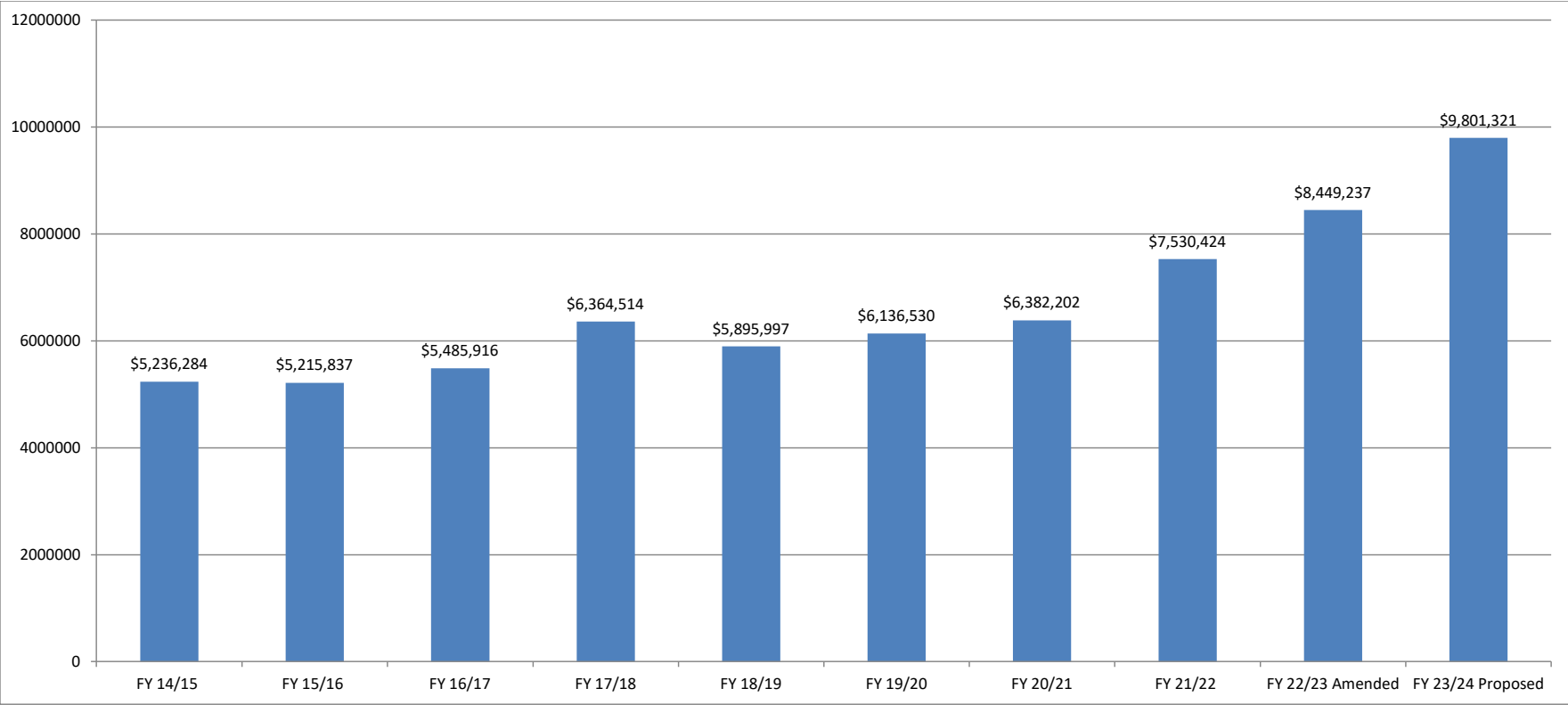


TEN YEAR BUDGET COMPARISON

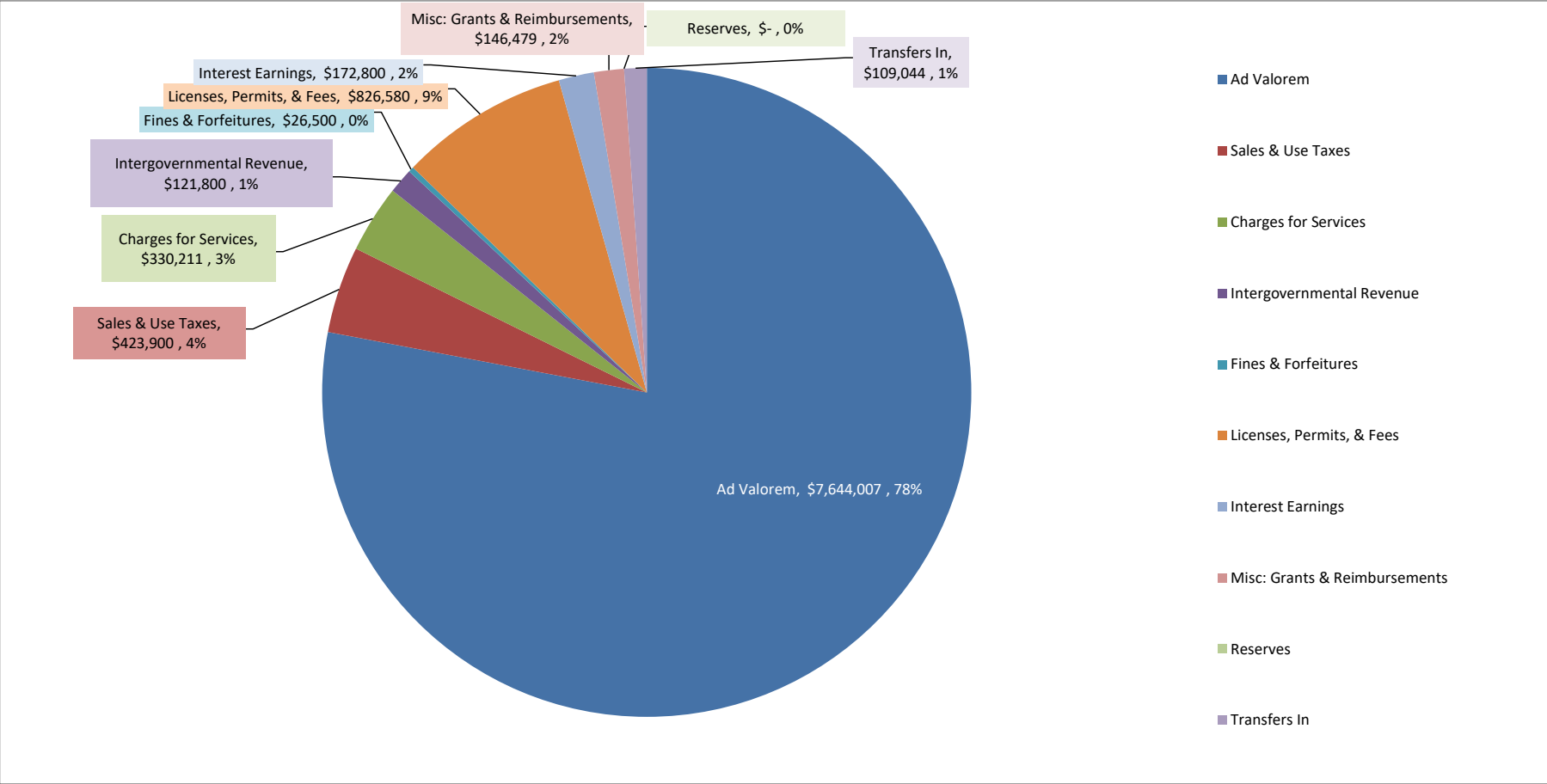


Note: For accurate comparison purposes, all amounts transferred to build the Town's reserves each year have been removed for equal budget expense comparison.

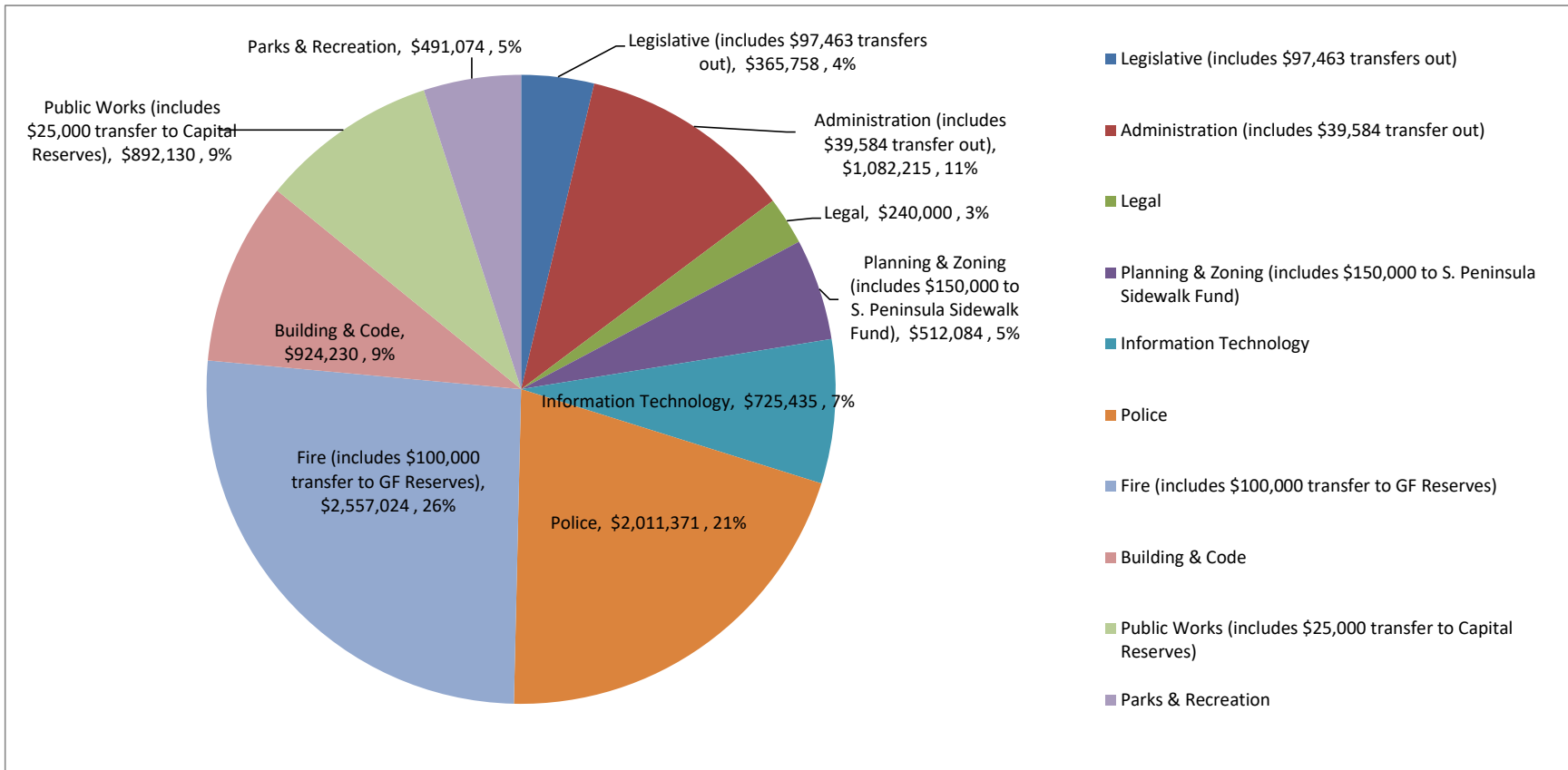
**FY 23/24 BUDGET SUMMARY**

<u>General Fund:</u>	<u>Revenues</u>		
	Ad Valorem	\$ 7,644,007	77.99%
	Sales & Use Taxes	\$ 423,900	4.32%
	Charges for Services	\$ 330,211	3.37%
	Intergovernmental Revenue	\$ 121,800	1.24%
	Fines & Forfeitures	\$ 26,500	0.27%
	Licenses, Permits, & Fees	\$ 826,580	8.43%
	Interest Earnings	\$ 172,800	1.76%
	Misc: Grants & Reimbursements	\$ 146,479	1.49%
	Reserves	\$ -	0.00%
	Transfers In	\$ 109,044	1.11%
	<b>Total Revenue</b>	<b>\$ 9,801,321</b>	<b>100.00%</b>
	<u>Expenditures</u>		
	Legislative (includes \$97,463 transfers out)	\$ 365,758	3.73%
	Administration (includes \$39,584 transfer out)	\$ 1,082,215	11.04%
	Legal	\$ 240,000	2.45%
	Planning & Zoning (includes \$150,000 to S. Peninsula Sidewalk Fund)	\$ 512,084	5.22%
	Information Technology	\$ 725,435	7.40%
	Police	\$ 2,011,371	20.52%
	Fire (includes \$100,000 transfer to GF Reserves)	\$ 2,557,024	26.09%
	Building & Code	\$ 924,230	9.43%
	Public Works (includes \$25,000 transfer to Capital Reserves)	\$ 892,130	9.10%
	Parks & Recreation	\$ 491,074	5.01%
	<b>Total Expenditures</b>	<b>\$ 9,801,321</b>	<b>100.00%</b>
<u>Special Funds:</u>			
	Old Gas Tax	\$ 85,000	
	New Gas Tax	\$ 58,600	
	Donations	\$ 3,400	
	Hurricane Ian	\$ 128,156	
	Tree Bank	\$ 4,000	
	Sidewalk	\$ 8,000	
	Parks & Recreation	\$ 4,000	
	Community Center	\$ 29,375	
	Historical Museum	\$ 71,823	
	Police Education	\$ 4,000	
	Stormwater Improvements Loan Repayment	\$ 156,587	
	Town Hall Loan Repayment	\$ 328,400	
	Land Acquisition Fund	\$ 501,900	
	Capital Fire Equipment	\$ -	
	Capital Facility Maintenance	\$ 25,000	
	Ponce de Leon Sewer Project	\$ -	
	Relief Funds	\$ 120,000	
	South Peninsula Drive Sidewalk Project	\$ 278,156	
	Water Operating & Maintenance	\$ 1,814,789	
	Refuse	\$ 478,800	
	Sewer	\$ 1,084,216	
	Water Expansion	\$ 43,376	
	Water System Improvements Loan Repayment	\$ 62,000	
	<b>Total Special Funds</b>	<b>\$ 5,289,577</b>	

GENERAL FUND REVENUE CHART



GENERAL FUND EXPENDITURES CHART



G/F REVENUES

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0000-311-0000	AD VALOREM TAXES	5,673,310	5,664,807	5,664,807	5,664,807	7,560,007	Estimated millage rate of 6.5000 at 95%.
001-0000-311-1000	AD VALOREM-DELINQUENT	61,201	100,000	100,000	100,000	84,000	
001-0000-315-0000	COMMUNICATIONS SERVICE TAX	166,345	178,276	178,276	174,700	179,900	Estimated distribution from State Dept of Revenue
001-0000-316-0000	BUSINESS TAX RECEIPTS	8,773	9,250	9,250	7,907	8,250	Amplified Sound Permit Fees; Business Tax Receipts
001-0000-316-1000	BUSINESS TAX RECEIPTS-PENALTY	407	400	400	300	300	
001-0000-322-0000	BUILDING PERMITS	358,270	345,937	378,937	423,695	360,000	Estimate based upon departement knowledge of permits anticipated and general prior year activity.
001-0000-323-1000	FRANCHISE FEE - ELECTRIC - FPL	266,224	239,386	239,386	254,104	274,000	Estimate based upon historical receipt
001-0000-323-9000	FRANCHISE FEE - BOAT LIFT	500	500	500	500	500	Lighthouse Boatyard
001-0000-329-0000	OTHER PERMITS - SPECIAL EVENTS & GARAGE SALES	530	500	500	500	500	Special events, garage sales, & misc
001-0000-329-1000	OTHER PERMITS - PLANNING & ZONING	19,045	20,000	20,000	5,750	12,730	Estimate based upon various permits: Variance apps; Tree removals, Development reviews; Boatslip allocations; landscape inspections; Final development reviews; Solicitation licenses; Zoning map amendments,...
001-0000-329-2000	FEES - RENTAL PROPERTY	78,125	199,200	199,200	174,093	168,800	Estimate based upon rental licenses (both short term and long term)
001-0000-329-3000	OTHER PERMITS - USE	1,150	1,500	1,500	1,500	1,500	
001-0000-331-2001	FEDERAL GRANTS - FEMA	-	-	-	-	-	
001-0000-331-2003	FEDERAL GRANTS - FIRE - COVID 19	5,263	-	-	-	-	
001-0000-334-2000	STATE GRANT - PUBLIC SAFETY	1,185	2,200	2,200	2,200	2,200	Police Grants: NIJ (National Institute of Justice) Patrick Leahy Grant; BVP Grant
001-0000-334-2001	STATE GRANT - FIRE SERVICES	6,375	-	-	-	-	
001-0000-334-2002	STATE GRANT - POLICE - FDLE - COVID-19 #1	2,944	-	-	-	-	
001-0000-334-2005	STATE GRANT - PLANNING - FDEP	15,332	123,000	123,000	100,000	23,000	Grant for Watershed Master Plan

G/F REVENUES

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0000-335-1200	STATE REVENUE SHARING	101,387	94,509	94,509	102,400	110,000	Estimated distribution from State Dept of Revenue
001-0000-335-1500	STATE ALCOHOL BEVERAGE LICENSE TAX	3,377	3,400	3,400	3,400	4,000	Estimate based upon historical receipt
001-0000-335-1800	STATE LOCAL GOVERNMENT HALF-CENT SALES TAX	224,922	219,058	219,058	236,800	240,000	Estimated distribution from State Dept of Revenue
001-0000-335-2100	STATE FIRE SUPP COMP - EDUC	7,433	7,471	7,471	7,471	8,000	State funded to offset expense line item in Fire budget 001-0022-522-1500.
001-0000-335-4900	STATE OTHER TRANSPORTATION - FUEL TAX REIMBURSEMENT	3,484	2,800	2,800	2,800	2,800	Estimate based upon 1 yr historical receipt
001-0000-338-0000	COUNTY BUSINESS TAX RECEIPTS	2,989	3,000	3,000	3,000	3,000	Estimate based upon 1 yr historical receipt
001-0000-342-1000	SERVICE CHARGE - POLICE OVERTIME	2,652	3,000	3,000	3,000	3,000	Outside details & assistance during special events
001-0000-342-1100	LAW ENFORCEMENT - MARINE SCIENCE CENTER	6,500	6,500	6,500	6,500	6,500	Payment per agreement between the Town and the County for security checks at the Marine Science Center
001-0000-342-2000	FIRE PROTECTION - PLAN REVIEW	200	300	300	-	300	Estimate based upon an estimated number of structures that involve fire alarms or fire suppression system which would be required to be reviewed by the Fire Marshal
001-0000-342-5000	FIRE BUSINESS LICENSE FEES	4,600	4,600	4,600	3,900	3,900	Annual Business Tax Receipt Fire Inspections: businesses & condos
001-0000-342-5100	FIRE PROTECTION INSPECTION FEES (RENTALS)	4,550	15,000	15,000	4,250	4,250	Estimate for fire inspections for rental licenses
001-0000-342-5200	RENTAL PROPERTY MAINTENANCE INSPECTION FEES	7,100	49,800	49,800	42,200	42,200	
001-0000-342-6000	AMBULANCE FEES	238,460	200,000	200,000	200,000	238,000	
001-0000-342-9000	OTHER PUBLIC SAFETY CHARGES & FEES	154	150	150	150	150	Reports; Finger prints; Equipment checks;...
001-0000-342-9001	RADON & CERTIFICATION RECOVERY	5,925	5,859	5,859	5,859	6,000	
001-0000-347-2000	SERVICE CHARGE - PAVILLION RENTAL	1,085	1,200	1,200	1,200	1,000	Reservation of pavillions at town parks
001-0000-347-4000	SERVICE CHARGE - PUBLIC WORKS OVERTIME	225	225	225	225	225	Assistance during special events
001-0000-349-0000	OTHER CHARGES FOR SERVICE - ADMIN	7,473	7,500	7,500	7,500	7,500	Lien search fees; Records requests; Returned check fees

G/F REVENUES

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0000-349-2000	OTHER CHARGES FOR SERVICE - LIGHTHOUSE INSURANCE	38,580	42,323	42,323	44,002	59,403	Reimbursement from Lighthouse Association for actual cost of property insurance for all buildings on the lighthouse property
001-0000-351-1000	JUDGMENTS, FINES & FORFEITURES	11,301	13,750	13,750	13,750	11,000	
001-0000-354-0000	FINES - LOCAL ORDINANCE VIOLATION - OTHER	4,345	5,000	5,000	5,000	9,000	Code Enforcement Board fines; Liens collected; Alarm fees; other ord citations from PD
001-0000-354-1000	FINES - LOCAL ORDINANCE VIOLATION - PARKING	6,285	6,750	6,750	6,750	6,500	Parking Citations
001-0000-361-1000	INTEREST	7,114	3,165	45,400	45,400	65,800	
001-0000-361-1100	INTEREST - CD	15,483	20,844	45,844	45,844	45,000	
001-0000-361-3000	NET INC (DEC) IN FAIR VAL - LGIP	9,096	2,500	70,000	70,000	62,000	
001-0000-362-0000	RENTS & ROYALTIES - CELL TOWER	23,185	23,186	23,186	23,186	23,186	Cell tower annual lease (FY 22/23 is the 23rd yr of 25 yr lease - EXPIRES February 8, 2025; 6-month notification of non-renewal required); Community Center Lease (\$1)
001-0000-365-0000	SALE OF SURPLUS MAT & SCRAP	6,431	2,500	2,500	2,500	18,936	Sale of surplus equipment
001-0000-366-0000	DONATIONS - GENERAL	1,950	500	500	500	750	Donations for Volunteer Appreciation dinner
001-0000-366-1000	DONATIONS - CHILDREN ACTIVITIES	187	300	300	300	390	Replaces line item in Donation Fund, as these activities are now paid for from General Fund
001-0000-366-2000	PGCS SAFETY IMPROVEMENT INCENTIVE	5,000	5,000	5,000	5,000	5,000	Insurance company's safety equipment reimbursement grant - 50/50 cost share up to maximum \$5,000
001-0000-369-0000	OTHER MISC REVENUE REIMBURSEMENT	6,889	6,000	6,000	6,000	10,700	
001-0000-369-1000	OTHER MISC REVENUES	595	700	700	700	600	Misc unanticipated revenues
001-0000-369-2000	OTHER MISC REV - VLC REIMBURSEMENT	5,680	-	-	-	-	
001-0000-369-6000	SUNTRUST CREDIT CARD REBATE	15,740	15,740	15,740	16,962	17,500	
001-0000-380-0000	PRIOR YEAR PROJECTS - RE-ALLOCATED FROM RESERVES	-	199,739	199,739	199,739	-	
001-0000-381-9000	TRANSFER FROM RESERVES	-	283,500	315,898	315,898	-	FY 22/23 Fund balance is \$4,048,703; this amount along with other non-restricted monies equate to a total reserve of 216 days (59%), per FY 21/22 audit. The Town requirements: minimum = 25% & maximum = 75%.

G/F REVENUES

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0000-382-0000	TRANSFER FROM ENTERPRISE FUNDS	36,500	36,500	36,500	36,500	<b>36,500</b>	Estimated transfer of surplus revenue for admin costs from refuse and from sewer.
001-0000-382-9401	TRANSFER FROM FUND 401 (WATER)	48,568	70,495	70,495	70,495	<b>72,544</b>	Water Fund's share of IT services (10%)
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>7,530,424</b>	<b>8,247,820</b>	<b>8,447,953</b>	<b>8,449,237</b>	<b>9,801,321</b>	
	<b>TOTAL GENERAL FUND EXPENSES</b>	<b>7,530,424</b>	<b>8,247,820</b>	<b>8,447,953</b>	<b>8,449,237</b>	<b>9,801,321</b>	



LEGISLATIVE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0011-511-1100	EXECUTIVE SALARIES	57,502	60,667	60,667	60,667	64,308	Mayor, Vice Mayor, 3 Councilmembers
001-0011-511-2100	FICA	4,399	4,641	4,641	4,641	4,920	
001-0011-511-2400	WORKERS COMPENSATION	1,316	1,500	1,500	1,500	2,025	Department share of Worker's Comp Insurance - (Estimated increase 35%)
001-0011-511-3100	PROFESSIONAL SERVICES	-	50,000	21,808	21,808	24,000	Government Affairs Consultant
001-0011-511-3460	CONTRACTUAL SERVICES - COPIER	1,524	1,600	1,600	1,600		Moved to IT Budget for FY23/24 Forward
001-0011-511-4000	TRAVEL AND PER DIEM	4,035	3,000	3,000	3,000	3,800	Annual FLC conference, VLC meetings, IEMO, Legislative Session
001-0011-511-4300	UTILITY SERVICES	8,181	7,544	8,543	8,544	9,025	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
001-0011-511-4500	INSURANCE - GENERAL	47,132	55,000	55,000	55,000	74,250	Department share of general insurance package; Includes LH reimbursible amount.(Estimated 35% increase)
001-0011-511-4700	PRINTING & BINDING	300	300	300	300	330	
001-0011-511-4710	PRINTING & BINDING	-	-	-	-	-	
001-0011-511-4800	PROMOTIONAL ACTIVITIES	16,743	5,000	5,000	5,000	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	4,285	4,500	4,500	4,500	4,950	Volunteer Appreciation Dinner. Estimated 10% increase, see corresponding revenue account 001-0000-366-0000
001-0011-511-4830	PROMOTIONAL ACTIVITIES - VLOC DINNER	7,733	-	-	-	-	Next VLOC dinner Town hosts will be in FY24/25
001-0011-511-5100	OFFICE SUPPLIES	938	850	850	850	850	Paper for Council packets and other misc supplies
001-0011-511-5200	OPERATING SUPPLIES	933	950	950	950	950	Misc operating expenses
001-0011-511-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
001-0011-511-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,262	2,300	3,100	3,100	3,100	Team Volusia, Florida League of Cities, Volusia League of Cities, Vcard, Florida League of Mayors, Amazon Prime
001-0011-511-5500	TRAINING - LEGISLATIVE	1,254	1,425	1,425	1,425	1,600	Registration costs for FLC conference, IEMO, and other misc conferences and training opportunities for Council & Board members
001-0011-511-6300	IMPROVEMENTS OTHER THAN BUILDING - LEGISLATIVE	-	-	-	-	-	
001-0011-511-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	
001-0011-511-8200	HOMELESS ASSISTANCE	14,187	14,187	14,187	14,187	14,187	First Step Homeless Shelter
001-0011-511-8210	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	50,000	25,000	25,000	25,000	26,940	
001-0011-511-9146	TRANSFER TO MUSEUM FUND - 146	67,000	67,000	67,000	67,000	70,523	
001-0011-511-9311	TRANSFER TO SIDEWALK FUND (311)						
001-0011-511-9900	G/F CONTINGENCY	12,781	18,000	18,000	18,000	50,000	Adaptation Action Plan
	<b>TOTAL</b>	<b>306,505</b>	<b>328,464</b>	<b>301,071</b>	<b>301,072</b>	<b>365,758</b>	

**ADMINISTRATION**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FINAL 21/22</b>	<b>ADOPTED 22/23</b>	<b>MID-YEAR AMENDED 22/23</b>	<b>AMENDED 22/23</b>	<b>PROPOSED 23/24</b>	<b>Comments</b>
001-0013-513-1100	EXECUTIVE SALARIES	288,880	331,802	331,980	333,670	302,831	3 employees - Town Manager (85%) & Finance Director (60%) & Human Resources Director/Town Clerk (100%)
001-0013-513-1200	REGULAR SALARIES	105,309	111,180	167,364	167,364	244,697	6 employees - Accountant/Grant Coordinator (85%); Payroll Specialist/UB Asst (50%); Utility Billing Specialist (25%); Deputy Clerk (100%), Asst. Deputy Clerk (100%), Office Specialist (25%), Financial Analyst (50% mid-year)
001-0013-513-1400	OVERTIME	5,066	6,000	6,000	6,000	21,000	Overtime for audio assistant & recording secretary for Council & Board mtgs, Public Information Officer (\$14,000)
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	2,500	2,500	2,500	2,500	2,500	ADA Coordinator designation - now required for agencies of 50+ employees
001-0013-513-2100	FICA	29,170	37,969	39,722	40,469	41,412	
001-0013-513-2200	RETIREMENT	98,385	122,993	122,108	123,992	136,672	General emp 13.57%; Senior mgmt 34.52%
001-0013-513-2301	HEALTH INSURANCE	34,139	35,061	41,288	41,288	48,938	
001-0013-513-2302	DENTAL INSURANCE	823	818	955	946	1,093	
001-0013-513-2303	LIFE AND DISABILITY INSURANCE	2,862	2,829	3,017	3,018	3,697	
001-0013-513-2304	VISION INSURANCE	211	215	253	253	289	
001-0013-513-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	86	85	100	99	113	
001-0013-513-2400	WORKERS' COMPENSATION	1,773	2,500	2,500	2,500	3,375	Department share of Worker's Comp Ins (Estimated 35% increase)
001-0013-513-3100	PROFESSIONAL SERVICES	18,048	31,800	29,902	29,902	60,900	Grant consultant(s) (\$18,000), ACA-IRS reporting, Temp Help, Physicals, Salary Study (28,500)
001-0013-513-3200	ACCOUNTING & AUDITING	34,822	38,663	40,502	40,502	43,000	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	3,360	3,250	3,500	3,500	3,600	Off-site storage
001-0013-513-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	1,961	2,100	2,100	2,100	2,100	Imaging documents for permanent retention and online availability
001-0013-513-3440	RECORD'S MANAGEMENT - MUNICODE	7,302	6,000	6,000	6,000	6,500	Online availability with monthly ordinance updates & quarterly electronic updates; 1 paper supplement per year
001-0013-513-3460	CONTRACTUAL SERVICES - COPIER	1,524	2,000	2,000	2,000	-	Moved to IT Budget FY23/24 Forward
001-0013-513-4000	TRAVEL AND PER DIEM	6,780	6,800	5,200	5,200	10,100	Education & training conferences: FACC, FPHR, FGFOA, FCCMA, ICMA, FRMA, FL Legislative Days & VLC meetings
001-0013-513-4020	AUTOMOBILE ALLOWANCE	5,100	5,100	3,931	3,931	5,100	Town Manager 85%

ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0013-513-4200	POSTAGE SERVICES	6,206	2,500	2,500	2,500	2,700	Percentage attributed to specific department
001-0013-513-4300	UTILITY SERVICES	8,186	7,702	8,600	8,600	9,025	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
001-0013-513-4400	RENTALS AND LEASES	667	653	653	653	400	Postage machine - Percentage attributed to specific department
001-0013-513-4500	INSURANCE - GENERAL	4,957	8,000	8,000	8,000	10,800	Department share of general insurance package (estimated 35% increase)
001-0013-513-4600	REPAIR AND MAINTENANCE	-	750	-	-	4,839	Miscellaneous Repairs & Maintenance
001-0013-513-4700	PRINTING AND BINDING	1,086	1,000	1,400	1,400	1,500	A/P Checks, stationary, business cards, holiday cards, receipt books, leave forms
001-0013-513-4800	PROMOTIONAL ACTIVITIES	3,086	3,000	3,000	3,000	3,500	Longevity Awards, Plaques, cards, food/bev for employee luncheons, outreach
001-0013-513-4900	OTHER CHARGES AND OBLIGATIONS - LEGAL ADS	4,941	5,000	6,000	6,000	7,500	Legal ads
001-0013-513-4930	OTHER CHARGES AND OBLIGATIONS - ELECTION	1,712	7,000	7,000	7,000	7,000	Election expenses
001-0013-513-4950	BANK SERVICE FEES	56	100	50	50	50	
001-0013-513-5100	OFFICE SUPPLIES	2,833	3,100	2,585	2,585	3,500	Misc office supplies
001-0013-513-5200	OPERATING SUPPLIES	4,305	4,500	4,500	4,500	4,800	Misc operating supplies
001-0013-513-5250	NON-CAPITALIZED EQUIPMENT	-	-	1,100	1,100	1,200	Office Furniture
001-0013-513-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	5,280	4,500	3,700	3,700	4,600	FCCMA (1), FACC (3); FPHR(1); Safety Council (1); FGFOA (2); IIMC (3); ICMA (1); ASPA (1); Team Volusia (1); News Journal; Volusia FGFOA (2); miscellaneous books
001-0013-513-5500	TRAINING	2,670	3,500	3,111	3,111	5,900	Conference registrations for above, plus local training opportunities for staff
001-0013-513-5520	TRAINING - TUITION REIMBURSEMENT	-	-	515	515	2,000	Tuition reimbursement for staff
001-0013-513-6300	BUILDING IMPROVEMENTS	-	-	-	-	30,000	Fire Suppression - Clerk's New Office
001-0013-513-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
001-0013-513-9121	TRANSFER TO DEBT SERVICE - SRF 201	39,584	39,583	39,583	39,583	39,584	Telecommunications tax (\$16,400), cell tower lease (\$23,184)
	<b>TOTALS</b>	<b>739,065</b>	<b>845,953</b>	<b>908,619</b>	<b>912,931</b>	<b>1,082,215</b>	

**LEGAL COUNSEL**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FINAL 21/22</b>	<b>ADOPTED 22/23</b>	<b>MID-YEAR AMENDED 22/23</b>	<b>AMENDED 22/23</b>	<b>PROPOSED 23/24</b>	<b>Comments</b>
001-0014-514-3100	LEGAL SERVICES - GENERAL	199,669	200,000	200,000	200,000	<b>200,000</b>	General Representation & Litigation
001-0014-514-3110	LEGAL SERVICES - CODE ENFORCEMENT	4,068	5,000	5,000	5,000	<b>5,000</b>	Code Enforcement Board Attorney
001-0014-514-3120	LEGAL SERVICES - LABOR	143,049	35,000	35,000	35,000	<b>35,000</b>	Employment Law Attorney
	<b>TOTAL</b>	<b>346,786</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	

PLANNING ZONING

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0015-515-1100	EXECUTIVE SALARIES	134,744	144,373	124,056	124,056	135,616	Planning & Development Director - 50% (split with Building dept); Principal Planner - 100%
001-0015-515-1200	REGULAR SALARIES	49,690	71,500	66,000	66,000	80,080	Senior Planner
001-0015-515-1500	INCENTIVE PAY - GIS STIPEND	-	-	-	-	-	
001-0015-515-2100	FICA	14,085	16,663	14,581	14,581	16,650	
001-0015-515-2200	RETIREMENT	30,047	37,808	39,606	39,606	40,792	General emp 13.57%; Senior mgmt 34.52%
001-0015-515-2301	HEALTH INSURANCE	16,446	19,697	16,098	16,098	20,552	
001-0015-515-2302	DENTAL INSURANCE	410	459	376	376	459	
001-0015-515-2303	LIFE AND DISABILITY INSURANCE	1,502	1,597	1,241	1,256	1,716	
001-0015-515-2304	VISION INSURANCE	128	121	98	98	121	
001-0015-515-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	44	48	39	39	48	
001-0015-515-2400	WORKERS' COMP	1,048	2,000	2,000	2,000	2,700	Department share of Worker's Comp Ins (Estimated 35% increase)
001-0015-515-3100	PROFESSIONAL SERVICES	31,360	30,625	40,000	40,000	10,000	Environmental & engineering reviews of town projects and other projects necessitating prof review that will be reimbursed (\$10,000) - partial revenue offset in acct 001-0000-369-0000.
001-0015-515-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	1,847	2,300	2,300	2,300	2,300	Off-site storage as result of recommendations from records management study
001-0015-515-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	448	1,000	1,100	1,100	1,100	Imaging documents for permanent retention
001-0015-515-3460	CONTRACTUAL SERVICES - COPIER	1,093	1,100	1,400	1,400	-	Move to IT Budget FY23/24 forward
001-0015-515-4000	TRAVEL AND PER DIEM	3,428	7,025	3,150	3,150	8,425	APA for Town Manager, FL APA for Director & Planner, FPZA, Planning, Zoning, GIS & Permitting Seminars, VLOC dinners, Tyler Connect, Congress for new Urbanism, Sunpass
001-0015-515-4020	AUTO ALLOWANCE	1,950	1,950	1,125	1,125	1,950	Director -50% (split with Building dept)
001-0015-515-4200	POSTAGE SERVICES	1,164	875	875	875	920	Percentage attributed to specific department
001-0015-515-4300	UTILITY SERVICES	8,186	7,702	8,600	8,600	9,025	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
001-0015-515-4400	RENTALS & LEASES	133	200	200	200	130	Portion of postage machine rental
001-0015-515-4500	INSURANCE - GENERAL	5,574	7,000	7,000	7,000	9,450	Department share of general insurance package (esimated 35% increase)
001-0015-515-4600	REPAIR & MAINTENANCE	-	300	-	-	300	Repair misc office equipment
001-0015-515-4700	PRINTING AND BINDING	141	750	350	350	750	Office forms, business cards, letterhead, certificates, brochures, plans,...
001-0015-515-4900	OTHER CHARGES AND OBLIGATIONS	4,217	3,500	3,500	3,500	3,500	Legal Publications - News Journal ads, Recording Fees
001-0015-515-4950	BANK SERVICE FEES	1,413	1,400	1,400	1,400	1,400	On-line Payments
001-0015-515-5100	OFFICE SUPPLIES	2,044	2,000	2,000	2,000	2,000	Supplies for office (paper, toner, binders, folders, pens, etc.)
001-0015-515-5200	OPERATING SUPPLIES	1,270	1,500	700	700	1,250	Town shirts & community outreach materials
001-0015-515-5250	NON-CAPITAL EQUIPMENT	-	750	500	500	750	Misc non-capital purchases
001-0015-515-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,163	3,600	3,072	3,072	4,300	APA memberships (4); FPZA memberships (4) MuniCode multiple code search; Congress for New Urbanism (4)
001-0015-515-5500	TRAINING	995	4,645	950	950	5,800	APA for Town Manager, FL APA for Director & Planner; FPZA; Planning, Zoning, GIS & Permitting Seminars; Congress for new urbanism.
001-0015-515-6200	BUILDING IMPROVEMENTS	-	-	-	-	-	
001-0015-515-9311	TRANSFER TO SOUTH PENINSULA DRIVE SIDEWALK FUND - 311	150,000	-	-	-	150,000	Transfer to S. Peninsula Sidewalk Fund
<b>TOTALS</b>		<b>465,570</b>	<b>372,488</b>	<b>342,317</b>	<b>342,328</b>	<b>512,084</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0016-516-1100	EXECUTIVE SALARIES	89,399	90,210	90,210	90,210	92,281	IT Director
001-0016-516-1200	REGULAR SALARIES	-	31,200	31,200	31,200	58,760	IT Technician
001-0016-516-1400	OVERTIME	-	1,200	1,200	1,200	1,280	
001-0016-516-1500	INCENTIVE PAY - IT STIPEND	7,596	10,000	10,000	10,000	10,000	Stipends for additional responsibilities regarding IT and also for website maintenance. It stipend for alternate eliminated upon hiring IT Technician.
001-0016-516-2100	FICA	7,176	10,667	10,667	10,667	12,201	
001-0016-516-2200	RETIREMENT	10,848	15,226	15,226	15,588	20,739	General emp 13.57%
001-0016-516-2301	HEALTH INSURANCE	8,611	13,812	13,812	13,787	16,441	
001-0016-516-2302	DENTAL INSURANCE	182	322	322	319	368	
001-0016-516-2303	LIFE AND DISABILITY INSURANCE	746	1,091	1,091	1,115	1,210	
001-0016-516-2304	VISION INSURANCE	51	84	84	84	97	
001-0016-516-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	19	33	33	33	38	
001-0016-516-2400	WORKERS COMP	403	1,300	1,300	1,300	1,755	Department share of Worker's Comp Ins (Estimated 35% increase)
001-0016-516-3100	PROFESSIONAL SERVICES	-	15,677	15,677	15,677	9,000	Belcher Firewall Network Support; Homeland Security - Physical Security/Cabling
001-0016-516-3110	PROFESSIONAL SERVICES - GIS	-	28,700	28,700	28,700	8,600	Consulting - GIS
001-0016-516-3150	PROFESSIONAL SERVICES - EDR	-	60,000	5,000	5,000	-	
001-0016-516-3450	CONTRACTUAL SERVICES - COMPUTER	151,146	170,000	170,000	170,000	232,825	This account includes all contractual computer and network services for all department needs; detailed list of all items as follows: Microsoft Office 365 - \$21,000, Cisco; Duo Annual Renewal, Archive Social; Social Media Annual Renewal, Smarsh; Text Archiving & Capturing annual Renewal, Barracude: email archiving annual renewals, GoDaddy; Domain, SSL annual renewals, Homeland: ISONAS Access Control Cloud renewal, Zoll ePCR & Stryker maintenance annual renewal, PowerDMS annual renewal, WeatherSTEM; weather station annual renewal, Manage Engine; servicedesk plus/Endpoint central, Adobe subscription renewals, NDI; licene plate reader annual renewal, Finder; date sharing, Neogov; insight & onboard, Neogov; perform, Tyler (ERP Pro; financials annual fee, utilities annual fee, technical services annual fee, third party system software, Tyler University, document management annual fee - \$28,450), Tyler (Incode CIS/CRM annual fee, Tyler; ERP content/document mgmt suite - TOP, TCM SE maintenance, Tyler; technical services annual fee, data disaster recovery services, Tyler; Annaul fee, support & web hosting, call center online component, Tyler; Disaster Recovery, Tyler; ERP Pro, work orders annual fee, Tyler; suport & maintenance, EnerGov permitting and land mgmt. suite, Tyler: EnerGov CSS, online portal/processing, Tyler; Insite transaction fee, utility billing - \$78,985), townwide copier maintenance, Civic Plus; mobile app, API, CivicEngage/central integraton, annual website hosting, audioeye & redesign, annual agenda/meeting management, N-Able; backup solution annual renewal, MicroAge; Cisco TMC firewall annual subscription, Cisco anyconnect plus subscription, Cisco FMA software maintenance, Bluebeam; upgrade license, studio prime annual subscription, annual maintenance, AdminDreoid; annual renewal, ESRI; GIS online annual renewal, new admin/finance printing solution maintenance.
001-0016-516-3455	CONTRACTUAL SERVICES - AXON	11,432	21,662	21,662	21,662	13,650	Axon Taser Solution; Equipment, Software, Cloud Storage Axon Body Camara Solution; Equipment, Software, Cloud Storage (PD & Code)
001-0016-516-4000	TRAVEL AND PER DIEM	120	750	1,550	1,550	1,710	Travel for FLGISA Conference, VLOC Dinners, ManageEngine User Conference
001-0016-516-4020	AUTOMOBILE ALLOWANCE	4,200	6,825	6,825	6,825	7,800	IT Director
001-0016-516-4100	COMMUNICATION SERVICES - PHONE / INTERNET	59,589	52,848	52,848	52,848	60,000	Current network and telephone connection between Town Hall, Fire Station, Public Works and Museum utilizing fiber optic network and internet cable modem (contracted services)
001-0016-516-4110	COMMUNICATION SERVICES - CELL PHONES	12,018	10,500	11,000	11,000	12,250	Town issued cellphones and employee cell phone stipends
001-0016-516-4150	COMMUNICATION SERVICES - MOBILE DATA	13,428	14,100	15,900	15,900	16,000	Continued service of 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	4,704	10,000	10,000	10,000	13,500	Department share of general insurance package (Estimated 35% increase)

001-0016-516-4640	REPAIR AND MAINTENANCE - RADIOS	8,329	9,458	9,458	9,458	-	Budgeted in departmental budgets beginning 23/24
001-0016-516-4650	REPAIR AND MAINTENANCE - COMPUTERS	284	6,751	6,751	6,751	6,600	Maintenance services for town network infrastructure and miscellaneous computer repair needs.
001-0016-516-5100	OFFICE SUPPLIES	295	100	100	100	200	Covers general office supplies related to IT function
001-0016-516-5200	OPERATING SUPPLIES	1,913	5,272	7,472	7,472	3,160	Covers general operating supplies related to IT function - ethernet cables, tools, canned air, adapters, etc.
001-0016-516-5250	NON-CAPITAL EQUIPMENT	31,223	38,891	40,891	40,891	73,500	Replacement of webcams, headsets, keyboards/mouse, tablets, kiosk, mobile routers, cisco appliances, desktop phones/devices, router, upgrade DVR/NVR, spare laptops, outdoor security cameras - \$15,000, 20 endpoint desktop/laptop equipment - \$20,000, replacement plotter/scanner, printers for admin/finance, desk/furniture, stand up desk stations and other miscellaneous equipment needed throughout the year.
001-0016-516-5255	NON-CAPITAL EQUIPMENT - AXON	10,230	2,000	2,000	2,000	11,000	Body Cameras and Taser Equipment (Pd & Code)
001-0016-516-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	10,780	12,220	12,220	12,220	1,920	FLGISA Membership, Azure Subscription, Microsoft action pack subscription
001-0016-516-5500	TRAINING	8,208	14,050	14,050	14,050	38,550	KnowBe4 Subscription; Tyler EnerGov PACE 10 Training - \$19,350; Tyler Training; FLGISA Conference, miscellaneous IT training, ManageEngine User Conference
001-0016-516-6450	MACHINERY AND EQUIPMENT - TECHNOLOGY	11,431	50,000	45,800	45,800	-	
	<b>TOTALS</b>	<b>464,361</b>	<b>704,949</b>	<b>653,049</b>	<b>653,407</b>	<b>725,435</b>	

POLICE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0021-521-1100	EXECUTIVE SALARIES	212,041	214,731	214,731	214,731	219,051	Police Chief & Police Lieutenant
001-0021-521-1200	REGULAR SALARIES	619,362	677,141	682,381	682,516	765,560	13 Police Officers, 1 Office Manager, & 1 Office Specialist (includes 2 new Officers Mid-Year)
001-0021-521-1210	REGULAR SALARIES - BUILT-IN ADDITIONAL HOURS	20,221	24,658	24,710	24,710	27,880	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	52,026	45,000	49,000	49,000	45,000	Includes personal leave coverage, special events, court/depositions; training; late calls/investigations; misc
001-0021-521-1402	OVERTIME - PD BILLABLE	1,309	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	9,812	10,080	11,520	11,520	12,000	Educational credits as mandated by FDLE
001-0021-521-1501	ACCREDITATION	-	-	-	-	3,500	
001-0021-521-1505	FIREARMS TRAINER	-	2,000	2,000	2,000	2,000	\$1,000 each for 2 designated officers
001-0021-521-1520	UNIFORM ALLOWANCE	3,854	3,900	4,075	4,150	5,100	Paid to employee to offset dry-cleaning
001-0021-521-2100	FICA	70,578	76,355	77,522	77,532	84,409	
001-0021-521-2200	RETIREMENT	228,946	261,332	274,337	274,377	337,030	General emp 13.57%; Special risk 34.52%
001-0021-521-2301	HEALTH INSURANCE	102,315	118,182	117,989	117,989	131,633	
001-0021-521-2302	DENTAL INSURANCE	2,854	2,757	2,757	2,757	2,942	
001-0021-521-2303	LIFE AND DISABILITY INSURANCE	5,990	5,898	5,898	5,898	7,247	
001-0021-521-2304	VISION INSURANCE	662	724	724	724	776	
001-0021-521-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	270	286	286	286	303	
001-0021-521-2400	WORKERS COMP	19,604	22,000	22,000	22,000	29,700	Department share of Worker's Comp Ins (Estimate 35% increase)
001-0021-521-2500	UNEMPLOYMENT	-	-	-	-	-	
001-0021-521-3100	PROFESSIONAL SERVICES	475	1,800	1,800	1,800	3,000	New employee start-up costs (average per new employee for psych test, physical, & polygraph, Misc add'l testing for animal bites, blood exposures, etc.
001-0021-521-3400	CONTRACTUAL SERVICES - FIRE ALARM	595	900	900	900	900	Fire Alarm monitoring & inspection of PD
001-0021-521-3460	CONTRACTUAL SERVICES - COPIER	476	1,000	1,000	1,000	-	Budgeted in IT FY 23/24 forward
001-0021-521-3480	CONTRACTUAL SERVICES - ENTERPRISE	-	-	-	-	1,025	Fleet Maintenance Fee - Enterprise
001-0021-521-4000	TRAVEL AND PER DIEM	6,335	10,000	8,000	8,000	13,000	Accreditation Conf (4) FPCA Winter & Summer conf VLOC Dinners, leadership classes for Lieutenant, Sergeant & Corporals, other miscellaneous training opportunities.
001-0021-521-4020	LAW ENFORCEMENT INCENTIVE: AUTOMOBILE	19,200	19,500	19,500	19,500	23,400	\$1,950 per year for 12 police officers
001-0021-521-4200	POSTAGE	1,200	1,000	1,000	1,000	1,050	Percentage attributed to specific department
001-0021-521-4300	UTILITY SERVICES	5,558	5,480	5,850	5,850	6,150	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
001-0021-521-4400	RENTALS AND LEASES	93	100	100	100	36,790	Portion of postage machine rental \$150 - 3 Leased Vehicles 36,640
001-0021-521-4450	RENTALS & LEASES - CODE RED	2,663	2,663	2,663	2,663	2,700	Split between PD & FD
001-0021-521-4500	INSURANCE - GENERAL	52,359	59,000	59,000	59,000	79,650	Department share of general insurance package - Estimated 35% increase



POLICE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0021-521-4600	REPAIR & MAINTENANCE	327	2,500	680	500	1,000	Misc equipment repairs
001-0021-521-4610	REPAIR AND MAINTENANCE - VEHICLES	18,069	20,000	20,000	18,000	26,050	Fleet repair for 12 vehicles, including oil changes, brakes, tires, belts, light bar repairs, batteries, speedometer and radar calibrations. Also, conversion of patrol cages from double to single, replace driver's seat.
001-0021-521-4640	RADIO - REPAIR & MAINTENANCE	-	-	-	-	2,875	Radio maintenance agreement, misc radio repairs
001-0021-521-4700	PRINTING AND BINDING	12	1,000	1,000	800	1,000	Warning citations; business cards; parking citations; letterhead; misc forms
001-0021-521-4900	OTHER CHARGES AND OBLIGATIONS	3,614	6,000	6,000	6,000	6,000	Crime scene cost, background costs, Ponce Partners, birthday/retirement food, humane society for strays, ads, other misc charges
001-0021-521-5100	OFFICE SUPPLIES	1,511	2,500	2,500	1,500	1,500	Misc office supplies
001-0021-521-5200	OPERATING SUPPLIES	2,355	6,100	6,100	6,100	8,000	All misc items, ammunition, lubricants, lab supplies, instruction supplies, tapes, etc.
001-0021-521-5210	FUEL	46,730	39,551	39,551	39,551	39,600	EIA Forecasting small decrease - estimating 22/23 budget amounts
001-0021-521-5220	UNIFORMS	3,858	13,620	13,620	8,000	10,000	Uniforms for sworn/reserve personnel, civilian personnel, & citizens watch volunteers: leather gear, hats, bike & boat uniforms, badges, insignias, patches, & misc repairs
001-0021-521-5240	ANIMAL CONTROL	-	500	500	200	500	Supplies & Equip; Co-pay for County spay/neuter
001-0021-521-5250	NON-CAPITAL EQUIPMENT	15,004	5,000	7,500	7,500	22,650	Replace ballistic vests, new ballistic vests, 4 standing lockers, armorer supplies 3 handguns, tasers, body cameras and other misc equipment
001-0021-521-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,408	1,915	1,915	1,500	1,500	IACP; FPCA; VCPCA ; FL Accred Comm; Police Executive Research Forum; Florida PAC
001-0021-521-5500	TRAINING	5,119	1,850	2,800	2,800	6,000	FPCA winter & summer conf; Accreditation Conf (4), leadership classes, armorer classes, various other training opportunities for officers & civilian staff.
001-0021-521-5520	TRAINING - TUITION REIMBURSEMENT	-	2,000	2,000	1,500	2,000	Reimbursement for continuing education
001-0021-521-6400	MACHINERY AND EQUIPMENT	-	-	-	-	36,000	2 Message boards
001-0021-521-6470	MACHINERY AND EQUIPMENT- VEHICLES	40,395	48,000	48,000	48,000	-	
001-0021-521-9900	G/F CONTINGENCY	-	-	-	10,215	-	
<b>TOTALS</b>		<b>1,577,200</b>	<b>1,721,923</b>	<b>1,746,809</b>	<b>1,747,069</b>	<b>2,011,371</b>	

FIRE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0022-522-1100	EXECUTIVE SALARIES	204,505	195,497	195,497	195,497	218,653	Fire Chief & Deputy Chief
001-0022-522-1200	SALARIES	562,340	637,186	681,784	681,784	769,020	15 Firefighter EMTs/Paramedics & 1 Office Manager (includes 3 new Firefighters Mid-Year)
001-0022-522-1201	COMP TIME BUY-BACK		-	11,066	11,066	11,066	
001-0022-522-1205	RESCUE PAY		-	52,560	52,560	52,560	
001-0022-522-1210	REGULAR SALARIES - BUILT-IN ADDITIONAL HOURS	43,691	52,934	54,080	54,080	62,386	Includes additional funds/hours necessary to schedule 4 firefighters per shift
001-0022-522-1400	OVERTIME	161,547	115,000	115,000	115,000	115,000	Shift coverages to maintain 24/7 operations
001-0022-522-1410	OVERTIME - TRAINING	6,024	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	9,880	9,840	9,840	9,840	11,820	Reimbursed by State- see corresponding revenue account 1335.2000
001-0022-522-1505	INCENTIVE PAY - PUMP OPERATOR CERT	4,108	5,400	6,000	6,000	6,900	\$600 per designated employee for pump operator certification
001-0022-522-1510	INCENTIVE PAY - PARAMEDIC STIPEND	48,384	58,240	58,240	58,240	66,976	\$5,824 per designated employee for Paramedic certification (10 total personnel)
001-0022-522-1516	FIRE MARSHALL / INSPECTOR	7,500	7,500	7,500	7,500	5,000	
001-0022-522-1520	UNIFORM ALLOWANCE	3,877	4,200	4,200	4,200	4,650	\$300 per FF/yr for dry cleaning
001-0022-522-2100	FICA	79,204	84,884	93,679	93,679	103,457	
001-0022-522-2200	RETIREMENT	264,577	290,641	333,830	333,830	415,378	General emp 13.57%; Special risk 32.67%
001-0022-522-2301	HEALTH INSURANCE	96,829	118,182	117,989	117,989	135,794	
001-0022-522-2302	DENTAL INSURANCE	2,295	2,757	2,757	2,757	3,032	
001-0022-522-2303	LIFE AND DISABILITY INSURANCE	5,543	6,187	6,187	6,179	6,766	
001-0022-522-2304	VISION INSURANCE	684	724	724	724	800	
001-0022-522-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	264	286	286	286	313	
001-0022-522-2400	WORKERS COMPENSATION	39,777	41,000	41,000	41,000	55,350	Department share of Worker's Comp Ins (Estimated 35% increase)
001-0022-522-2500	UNEMPLOYMENT	-	-	-	-	-	
001-0022-522-3400	CONTRACTUAL SERVICES - FIRE ALARM	395	400	400	400	400	Fire alarm monitoring service
001-0022-522-3401	CONTRACTUAL SERVICES - MEDICAL	6,447	6,800	6,800	6,800	7,500	Medical oxygen; maintenance for 2 cardiac monitors; bio-waste pickups w/ add'l fuel charges
001-0022-522-3403	CONTRACTUAL SERVICES - PROMOTIONAL SERVICE	7,000	-	-	-	-	
001-0022-522-3410	CONTRACTUAL SERVICES - ACCREDITATION	23,000	29,500	29,500	29,500	44,700	Facilitation of Fire Services Accreditation Process: FY 23/24(\$36,000) Community Driven Strategic Plan. FY23/24 Self-assessment manual writing
001-0022-522-3420	CONTRACTUAL SERVICES - EQUIPMENT	5,138	6,800	9,000	9,000	9,000	Air pack maintenance, SCBA maintenance & fit testing, ladder testing, air quality testing & compressor maintenance, maint on small engines; stretcher & stair chair maint; annual pump testing
001-0022-522-3460	CONTRACTUAL SERVICES - COPIER	266	500	500	500	-	Moved to IT Budget for FY23/24 Forward
001-0022-522-3480	CONTRACTUAL SERVICES - ENTERPRISE	-	-	-	-	225	Fleet Maintenance Fee - Enterprise
001-0022-522-4000	TRAVEL AND PER DIEM	185	3,000	3,000	3,000	3,000	Travel expenses for Nat'l Fire Academy; FL Fire Academy; VLOC dinners; Civic Plus Webpage training
001-0022-522-4200	POSTAGE SERVICES	621	1,000	1,000	1,000	1,050	Percentage attributed to specific department
001-0022-522-4300	UTILITY SERVICES	21,550	22,911	22,911	22,911	23,800	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)

FIRE

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0022-522-4400	RENTALS AND LEASES	27	50	50	50	13,846	Portion of postage machine rental 150, Leased Vehicle, 13,696.
001-0022-522-4450	RENTALS & LEASES - CODE RED	2,663	2,663	2,663	2,663	2,700	Split between PD & FD
001-0022-522-4500	INSURANCE - GENERAL	43,096	46,000	46,000	46,000	62,100	Department share of general insurance package (35% increase projected)
001-0022-522-4501	INSURANCE - FLOOD	25,577	28,135	28,135	28,135	37,982	Flood insurance for 2 structures on this property (35% increase estimated)
001-0022-522-4600	REPAIR & MAINTENANCE	2,087	2,000	2,000	2,000	2,000	Maint of mech tools & equip - small engines, chain saws, extrication tool, gas monitor, & thermal imager.
001-0022-522-4610	REPAIR & MAINTENANCE - VEHICLE	38,757	16,000	35,000	35,000	30,000	Preventative maintenance & repair for all department vehicles.
001-0022-522-4700	PRINTING & BINDING	687	200	600	600	500	Care cards for transports
001-0022-522-4900	OTHER CHARGES & OBLIGATIONS	3,920	3,500	3,500	3,500	2,500	Newspaper ads, license fees, recertifications, employee physicals.
001-0022-522-5100	OFFICE SUPPLIES	1,218	1,000	1,000	1,000	1,500	General office supplies
001-0022-522-5200	OPERATING SUPPLIES	10,342	6,000	8,000	8,000	8,000	Cleaning supplies, batteries, general maintenance supplies
001-0022-522-5210	FUEL	22,630	21,273	21,273	21,273	21,300	EIA Forcasting small decrease - estimating 22/23 budget amounts
001-0022-522-5220	UNIFORMS	12,841	11,000	11,000	11,000	11,000	Replacement uniform items for 15 employees.
001-0022-522-5225	UNIFORMS - BUNKER GEAR	6,729	17,500	17,500	17,500	6,000	Bunker gear, items associated with bunker gear that may need replacement or repair
001-0022-522-5230	OPERATING SUPPLIES - MEDICAL	23,773	20,000	20,000	20,000	21,000	Various rescue supplies
001-0022-522-5250	NON-CAPITAL EQUIPMENT	9,944	6,000	8,000	8,000	7,000	Replacement hose; misc firefighting & EMS equipment, as needed
001-0022-522-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	5,560	6,000	8,500	8,500	7,000	VCFCA; FFCA; IAF; Fire Marshal; NFPA; Target Solutions; Check-it inventory program; scheduling program
001-0022-522-5500	TRAINING	4,544	5,500	5,500	5,500	5,500	Burn Building Sessions; Technical Rescue Training; Employee specific training requests; Civic Plus Webpage Training
001-0022-522-5520	TRAINING - TUITION REIMBURSEMENT	4,203	4,500	4,500	4,500	4,500	Reimbursement for continuing education
001-0022-522-6200	BUILDING IMPROVEMENTS	-	-	-	-	70,000	Interior Station modifications to house 3 new Firefighters. Required for Accreditation
001-0022-522-6400	MACHINERY AND EQUIPMENT	52,355	-	-	-	-	
001-0022-522-6470	MACHINERY AND EQUIPMENT- VEHICLES	-	-	-	-	-	
001-0022-522-9305	TRANSFER TO CAPITAL FIRE EQUIP FUND - 305	200,000	100,000	100,000	100,000	-	
001-0022-522-9100	TRANSFER TO RESERVES					100,000	Transfer to GF Reserves
<b>TOTALS</b>		<b>2,076,584</b>	<b>2,006,690</b>	<b>2,196,551</b>	<b>2,196,541</b>	<b>2,557,024</b>	

BUILDING / CODE ENFORCEMENT

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0024-524-1100	EXECUTIVE SALARIES	51,825	59,172	38,855	38,855	53,539	Planning & Development Director - 50% (split with P&Z)
001-0024-524-1150	EXECUTIVE SALARIES - BUILDING	91,350	93,862	93,862	93,862	105,941	Chief Building Official (Floodplain Manager incorporated into this position)
001-0024-524-1200	REGULAR SALARIES	107,553	141,371	135,725	135,725	149,525	Code Compliance Manager; Short Term Rental Enforcement Officer; Administrative Assistant
001-0024-524-1250	REGULAR SALARIES - BUILDING	189,470	192,831	195,172	195,172	211,781	Building Inspector; Office Manager; 2 Permit Technicians
001-0024-524-1400	OVERTIME	-	1,500	-	-	1,500	Estimated overtime for Code Enforcement personnel
001-0024-524-1450	OVERTIME - BUILDING	3,183	2,000	12,000	12,000	3,000	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	
001-0024-524-1515	INCENTIVE PAY - FLOODPLAIN MANAGER STIPEND & ASST TO FP MGT STIPEND	10,000	15,000	15,000	15,000	5,000	
001-0024-524-2100	FICA	12,492	15,491	13,397	13,397	15,684	
001-0024-524-2150	FICA - BUILDING	21,502	23,730	24,559	24,559	25,415	
001-0024-524-2200	RETIREMENT	27,334	35,960	29,406	29,406	39,065	General emp 13.57%; Senior mgmt 34.52%
001-0024-524-2250	RETIREMENT - BUILDING	33,381	37,407	50,928	50,162	67,746	General emp 13.57%
001-0024-524-2301	HEALTH INSURANCE	23,451	27,576	24,613	24,613	28,772	
001-0024-524-2302	DENTAL INSURANCE	167	643	575	571	643	
001-0024-524-2303	LIFE AND DISABILITY INSURANCE	1,158	1,522	1,247	1,247	1,522	
001-0024-524-2304	VISION INSURANCE	72	169	151	151	170	
001-0024-524-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	35	67	60	59	66	
001-0024-524-2351	HEALTH INSURANCE - BUILDING	29,901	39,394	39,330	39,330	41,103	
001-0024-524-2352	DENTAL INSURANCE - BUILDING	1,034	919	919	916	919	
001-0024-524-2353	LIFE AND DISABILITY INSURANCE - BUILDING	2,135	2,183	2,183	2,183	2,199	
001-0024-524-2354	VISION INSURANCE - BUILDING	277	241	241	241	242	
001-0024-524-2355	EMPLOYEE ASSISTANCE PLAN (EAP) - BUILDING	107	95	95	95	95	
001-0024-524-2400	WORKERS COMP	403	650	650	650	878	Department share of Worker's Comp Ins (Estimated 35% increase)
001-0024-524-2450	WORKERS' COMP - BUILDING	1,773	2,000	2,000	2,000	2,700	Department share of Worker's Comp Ins (Estimated 35% increase)
001-0024-524-2550	UNEMPLOYMENT - BUILDING	-	-	-	-	-	
001-0024-524-3100	PROFESSIONAL SERVICES	2,750	164,500	146,228	138,000	56,500	CRS Consultation: To assist with compliance of new CRS manual and to maintain Town's current class 5 rating and update maps (46,500), expenses for Town Engineer
001-0024-524-3400	CONTRACTUAL SERVICES - BLDG INSP	3,074	2,500	15,000	15,000	7,000	Building Inspector / Permit Temp services
001-0024-524-3410	CONTRACTUAL SERVICES - RECORDS STORAGE	2,102	2,300	2,300	2,300	2,300	Off-site storage as result of recommendations from records management study
001-0024-524-3420	CONTRACTUAL SERVICES - RECORDS SCANNING	448	1,000	1,100	1,100	1,100	Imaging documents for permanent retention

BUILDING / CODE ENFORCEMENT

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0024-524-3460	CONTRACTUAL SERVICES - COPIER	1,093	1,100	1,400	1,400	-	Budgeted in IT for 23/24 forward
001-0024-524-3480	CONTRACTUAL SERVICES - ENTERPRISE	-	-	40	40	300	Fleet Maintenance Fee - Enterprise
001-0024-524-4000	TRAVEL AND PER DIEM	2,868	6,375	1,200	1,200	6,500	Travel expenses for FACE Educ Conf; NFIP Annual Educ Conf; FACE Courses (2); Tyler Connect, Sunpass
001-0024-524-4005	TRAVEL AND PER DIEM - BUILDING	4,697	5,775	9,300	9,300	7,100	Travel expenses for BOAF Conf ; CRS Conf; FFMA Conf ; FABTO Educ Training \$0 (local); Tyler Connect ; Apprentice 4-yr program for bldg insp; Electrical Inspector Course ; Building Inspector Course; 1-day FABTO Edc Training (2) \$0(local); Permit Tech Course and Exam, Sunpass
001-0024-524-4020	AUTO ALLOWANCE	1,950	1,950	1,125	1,125	1,950	Planning & Development Director - 50% (split with P&Z)
001-0024-524-4200	POSTAGE SERVICES	1,200	2,375	2,375	2,375	2,500	Percentage attributed to specific department
001-0024-524-4300	UTILITY SERVICES	8,184	7,698	8,600	8,600	9,025	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
001-0024-524-4400	RENTALS & LEASES	133	150	4,330	4,330	17,300	Portion of postage machine rental \$350, lease of 2 Vehicles - \$16,950.00
001-0024-524-4500	INSURANCE - GENERAL	10,009	12,000	12,000	12,000	16,200	Department share of general insurance package (estimated 35% increase)
001-0024-524-4600	REPAIR & MAINTENANCE	-	300	300	-	300	office equipment
001-0024-524-4610	REPAIR AND MAINTENANCE - VEHICLE	2,761	4,000	4,000	2,000	2,500	Routine oil changes, misc repair and maintenance for 2 vehicles
001-0024-524-4700	PRINTING AND BINDING	1,003	1,000	1,000	400	1,000	Office forms, business cards
001-0024-524-4900	OTHER CHARGES & OBLIGATIONS	1,847	2,000	2,000	2,000	2,000	Legal Publications - News Journal and Recording Fees
001-0024-524-4950	BANK SERVICE FEES	1,305	1,100	1,100	1,100	1,100	On-line Payments
001-0024-524-5100	OFFICE SUPPLIES	2,888	2,000	2,000	2,000	2,000	Office supplies (paper, folders, binders, etc.)
001-0024-524-5200	OPERATING SUPPLIES	2,801	2,500	2,500	1,500	2,500	Official uniforms and name tags; Community Outreach supplies - general & CRS
001-0024-524-5210	FUEL	5,854	5,096	5,096	5,096	5,100	EIA Forcasting small decrease - Keeping 22/23 Budget amounts
001-0024-524-5250	NON-CAPITAL EQUIPMENT	480	750	2,650	2,650	750	Misc equipment
001-0024-524-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,311	2,980	2,980	1,800	3,200	BOAF; FABTO (4), FFMA, ICC, ASFPM, State FACE (4); Vol FACE (3); AACE (3); Central FL Fire Insp Assoc; NFPA; State NFPA; Amazon Prime, BOAF memberships (4), 2023 8th Edition FL Building Code, 2020 NEC Electrical Code
001-0024-524-5500	TRAINING	1,450	2,765	2,765	1,945	4,500	FACE Level 4 Cert or FACE Conf; AACE Conf; FACE Cert for Property Maintenance, FACE Training Code Admin, Tyler Connect PACE, Daytona State Excel & Business classes
001-0024-524-5515	TRAINING - BUILDING	5,515	4,835	4,835	4,835	7,000	BOAF Conf ; Apprentice 4-yr program for bldg insp; CRS Conf; FFMA Conf; FABTO Conf ; Tyler Connect PACE, FABTO 1 day(2), Electrical Inspector Course, Daytona State Excel & Business classes, Permit Tech Classes
001-0024-524-5520	TRAINING - TUITION REIMBURSEMENT	-	2,000	2,000	2,000	2,000	Reimbursement for continuing education
001-0024-524-6200	BUILDING IMPROVEMENTS	24,750	-	-	-	-	
001-0024-524-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
001-0024-524-6470	MACHINERY AND EQUIPMENT - VEHICLES	24,690	-	-	-	-	
001-0024-524-9900	G/F CONTINGENCY	-	-	-	14,128	-	
	<b>TOTALS</b>	<b>728,766</b>	<b>937,832</b>	<b>924,192</b>	<b>923,418</b>	<b>924,230</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0025-525-3100	PROFESSIONAL SERVICES - GRANT WRITING	-	-	-	-	
001-0025-525-3450	CONTRACTUAL SERVICES - COMPUTER	-	-	-	-	
001-0025-525-3451	CONTRACTUAL SERVICES - COMPUTER - FDLE - COVID#2	5,155	-	-	-	
001-0025-525-4910	OTHER CHARGES & OBLIGATIONS - CAT B	-	-	-	-	
001-0025-525-4915	FDLE - OTHER CHARGES & OBLIGATIONS - MATERIALS & SUPPLIES	2,944	-	-	-	
001-0025-525-4920	AFG - OTHER CHARGES & OBLIGATIONS - MATERIALS & SUPPLIES	5,620	-	-	-	
001-0025-525-5200	SUPPLIES & MATERIALS	-	-	-	-	
001-0025-525-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	
001-0025-525-5251	FDLE #2 - NON-CAPITAL EQUIPMENT	10,176	-	-	-	
001-0025-525-5301	ROAD MATERIALS/SUPP-SIGNS-CAT C	-	-	-	-	
	<b>TOTALS</b>	<b>23,895</b>	-	-	-	

PUBLIC WORKS

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0039-538-3100	PROFESSIONAL SERVICES - STORMWATER	-	1,500	4,930	4,930	70,000	Stormwater Utility Fee Study \$60,000 and Implementation & Stormpipe Inspection Fees \$10,000
001-0039-538-4600	STORMWATER MAINTENANCE	6,319	10,000	10,000	10,000	63,000	Pond spraying treatments, electric for fountains at stormwater ponds, and other unexpected repairs, Phase II stormpipe cleaning \$50,000
001-0039-539-1100	EXECUTIVE SALARIES	27,819	27,553	28,035	28,035	28,763	Public Works Director 35%
001-0039-539-1200	REGULAR SALARIES	106,567	129,664	137,257	137,421	150,138	Public Works Office Manager, 2 Crew Leaders, & 5 Maintenance Techs 35%
001-0039-539-1400	OVERTIME	6,305	3,712	3,712	3,712	4,000	
001-0039-539-1402	OVERTIME - PW BILLABLE	337	400	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	11,128	13,744	14,464	14,477	14,748	
001-0039-539-2200	RETIREMENT	16,081	19,319	23,687	20,550	29,523	General emp 13.57%
001-0039-539-2301	HEALTH INSURANCE	24,041	27,576	27,394	27,394	27,352	
001-0039-539-2302	DENTAL INSURANCE	580	643	638	638	610	
001-0039-539-2303	LIFE AND DISABILITY INSURANCE	1,088	1,162	1,165	1,047	1,273	
001-0039-539-2304	VISION INSURANCE	104	169	167	167	178	
001-0039-539-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	60	67	66	66	70	
001-0039-539-2400	WORKERS COMP	15,112	18,000	18,000	18,000	24,300	Department share of Worker's Comp Ins (Estimated 35% increase)
001-0039-539-3100	PROFESSIONAL SERVICES	32,372	2,300	2,300	2,300	15,000	Engineering site plan for Public Works Facility - \$10,000 and other miscellaneous professional services
001-0039-539-3110	PROFESSIONAL SERVICES - SEWER GRANTS	-	-	-	-	-	
001-0039-539-3420	CONTRACTUAL SERVICES - TEMP HELP	-	5,000	5,000	5,000	5,000	Temporary Help
001-0039-539-3430	CONTRACTUAL SERVICES - PEST CONTROL	6,247	8,085	9,730	9,730	10,000	Pest control for town hall, police dept, fire dept, public works (lawn & bldgs) - Estimated 10% increase)
001-0039-539-3440	CONTRACTUAL SERVICES - TREE TRIMMING	-	10,000	5,000	5,000	5,000	Professional tree trimming
001-0039-539-3460	CONTRACTUAL SERVICES - COPIER	356	500	500	500	-	Budgeted in IT FY23/24 Forward
001-0039-539-3480	CONTRACTUAL SERVICES - FLEET	-	-	20	20	375	Fleet Maintenance Program - Enterprise (split 50/50 with Water)
001-0039-539-4000	TRAVEL & PER DIEM	120	2,780	2,005	2,005	4,000	Travel Expenses for hotel accomodations for conferences & schools for Public Works Staff.
001-0039-539-4020	AUTO ALLOWANCE	210	1,365	1,950	1,950	1,950	
001-0039-539-4200	POSTAGE SERVICES	588	750	750	750	800	Percentage attributed to specific department
001-0039-539-4300	UTILITY SERVICES	4,047	3,899	4,250	4,250	4,500	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
001-0039-539-4310	VOLUSIA COUNTY LAND FILL	-	100	100	100	100	Includes records and destruction fees
001-0039-539-4400	RENTALS & LEASES	2,096	4,250	6,395	6,395	29,380	Specialty equip rental, postage machine rental, lease of 3 Vehicles (2 split with Water 50/50 \$8,600 and 1 dump truck \$16,530)
001-0039-539-4500	INSURANCE - GENERAL	14,133	17,000	17,000	17,000	22,950	Department share of general insurance package (Estimated 35% increase)
001-0039-539-4600	REPAIR AND MAINTENANCE	66,229	60,000	74,095	74,095	90,000	Repair & maint of Town owned properties, facilities, and grounds, A/C maintenance and replacement, fire extinguisher testing, painting interior buildings, plumbing replacement, FD staircase, Town monument signs, other misc repairs, painting of museum \$10,000
001-0039-539-4610	REPAIR AND MAINTENANCE - VEHICLE	6,780	7,500	7,500	7,500	12,000	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	9,541	10,000	10,000	10,000	11,000	50% of maintenance costs on backhoe, tractor, utility vehicles, power equipment, portable generators and other miscellaneous equipment

PUBLIC WORKS

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0039-539-4640	RADIOS- REPAIR & MAINTENANCE	-	-	-	-	1,575	Radio Maintenance Agreement, misc radio repairs
001-0039-539-4700	PRINTING & BINDING	443	750	750	750	500	Forms, letterhead, envelopes
001-0039-539-4900	OTHER CHARGES & OBLIGATIONS	4,022	3,500	3,500	3,500	2,500	Legal ads, fuel tank registration, NDPES permit, pre-employment physicals, job postings, vehicle registrations and other misc charges.
001-0039-539-5100	OFFICE SUPPLIES	241	500	500	500	500	Miscellaneous office supplies
001-0039-539-5200	OPERATING SUPPLIES	17,456	18,000	24,875	24,875	25,000	Misc maint supplies and materials, oil, grease, janitorial supplies, hand tools, trash bags & dog waste bags for parks, sand and sand bags; radio batteries (split w/ water fund)
001-0039-539-5210	FUEL	10,702	9,201	9,201	9,201	9,225	EIA Forcasting small decrease - estimating 22/23 budget amounts
001-0039-539-5220	UNIFORMS	3,156	4,250	4,250	4,250	6,000	Includes rain gear, hats, safety vests, safety goggles, boots, pants, shorts, town shirts
001-0039-539-5250	NON-CAPITAL EQUIPMENT	2,175	5,750	9,550	9,550	6,800	Misc power equipment, blowers, edgers, trimmers, chainsaws and other equipment as needed, such as pumps & generators
001-0039-539-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	2,310	2,199	2,200	2,200	2,200	Florida Stormwater Association, Amazon Prime, FWPCOA, APWA (split with Water)
001-0039-539-5500	TRAINING	775	1,780	1,780	1,780	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	2,000	2,000	Reimbursement for continuing education
001-0039-539-6200	BUILDINGS	-	-	6,825	6,825	13,000	Miscellaneous improvements to Town facilities
001-0039-539-6300	IMPROVEMENTS OTHER THAN BUILDING	-	121,184	121,184	121,184	40,000	Museum boardwalk rehab (40,000)
001-0039-539-6400	MACHINERY AND EQUIPMENT	-	12,202	13,942	13,942	42,500	New mower purchase (7,500) Generator community Center (35,000)
001-0039-539-6470	MACHINERY AND EQUIPMENT - VEHICLES	-	20,000	-	-	11,700	Dump truck Body
001-0039-539-9307	TRANSFER TO CAPITAL FACILITY MAINT FUND - 307	25,000	25,000	25,000	25,000	25,000	Transfer to for facility maintenance (25,000)
001-0039-541-4300	UTILITY SERVICE - STREET LIGHTS	22,224	23,600	23,600	23,600	24,800	Electric (Approx 5% increase above final 21/22 actual or prior year increases)
001-0039-541-4600	REPAIR & MAINTENANCE - ROW	13,794	12,000	18,300	18,300	20,000	Townwide street sweeping maintenance, additional sweeping after storms or major events, Sailfish grading, maintenance of flasher signals, curb replacement
001-0039-541-5300	ROAD MATERIALS/SUPPLIES - ROW	13,404	15,000	15,000	15,000	25,000	Asphalt patching materials, concrete supplies, striping supplies and services, street sign replacement, reflectors, Sailfish Drive shell materials, fill dirt, and other miscelleous road material and supplies.
001-0039-541-5310	ROAD MATERIALS & SUPPLIES - ROW	216	-	-	-	-	
<b>TOTALS</b>		<b>478,488</b>	<b>668,375</b>	<b>703,387</b>	<b>700,309</b>	<b>892,130</b>	



ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
001-0072-572-1100	EXECUTIVE SALARIES	66,695	86,437	86,919	86,919	89,727	Cultural Services Manager 100%; Public Works Manager 35%
001-0072-572-1200	REGULAR SALARIES	106,567	150,893	157,142	157,306	171,063	Public works general employees 35%; Part-time Parks & Recreation Assistant (full-time benefits provided, split between P&R and Museum, 20 hours in each position)
001-0072-572-1400	OVERTIME	7,677	7,366	8,103	8,103	8,329	
001-0072-572-2100	FICA	14,474	19,018	19,589	19,601	20,886	
001-0072-572-2200	RETIREMENT	20,705	29,514	33,947	33,976	39,839	General emp 13.57%
001-0072-572-2301	HEALTH INSURANCE	29,383	39,395	39,103	39,103	45,437	
001-0072-572-2302	DENTAL INSURANCE	708	919	914	914	1,017	
001-0072-572-2303	LIFE AND DISABILITY INSURANCE	1,376	1,782	1,785	1,785	1,971	
001-0072-572-2304	VISION INSURANCE	138	241	240	240	251	
001-0072-572-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	73	95	95	94	99	
001-0072-572-2400	WORKERS COMP	403	1,300	1,300	1,300	1,755	Department share of Worker's Comp Ins (Estimated 35% increase)
001-0072-572-3100	PROFESSIONAL SERVICES	1,200	1,000	1,000	1,000	1,000	Arborist services for park tree eval, as needed
001-0072-572-3400	CONTRACTUAL SERVICES - LANDSCAPE MAINTENANCE	3,800	3,400	3,400	3,400	3,000	Historic Marker cleaning; Ant Spraying in Park Playground & Pavillion areas
001-0072-572-4000	TRAVEL AND PER DIEM	903	1,650	1,650	1,150	1,850	Travel expenses for FRPA conference, FRPA Abrahams Leadership Academy, FRPA Agency Directors Summit, VLOC Dinners
001-0072-572-4020	AUTO ALLOWANCE	4,110	5,265	3,900	3,900	3,900	
001-0072-572-4300	UTILITY SERVICES	15,715	14,796	16,501	16,501	17,350	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
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	14,147	17,000	17,000	17,000	22,950	Department share of general insurance package (estimated 35% increase)
001-0072-572-4600	REPAIR AND MAINTENANCE	10,406	18,200	12,000	12,000	17,000	Mulch for maintenance of various parks w/ full re-mulch at dog park twice per year; Timucuan Oaks Landscape, Misc repairs in parks, powder-coating of Pollard Playground Equipment
001-0072-572-4700	PRINTING AND BINDING	-	250	250	100	250	Misc printing
001-0072-572-4800	PROMOTIONAL ACTIVITIES	5,027	6,000	13,000	13,000	11,000	Children's holiday events (Halloween, Christmas, Easter)
001-0072-572-4900	OTHER CHARGES & OBLIGATIONS	843	650	650	500	650	Advertising; Parks Directors Luncheon
001-0072-572-5100	OFFICE SUPPLIES	396	200	200	200	250	Misc office supplies
001-0072-572-5200	OPERATING SUPPLIES	1,501	1,800	1,800	1,800	1,800	ECHO Rangers supplies; Shirts; Outreach Supplies; Ponce Preserves the Planet, other miscellaneous operating supplies
001-0072-572-5250	NON-CAPITAL EQUIPMENT-PARKS & REC	15,722	12,000	9,095	8,500	25,000	Townwide holiday decorations, new event podium and sound system, folding tables, court rollers, court windscreens, replace interpretive signs - \$6,500, utility box wrap project -\$7,000, gopher tortoise educational signs
001-0072-572-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	495	750	1,150	1,150	2,100	Arbor Day Foundation/Tree City USA; FRPA; NRPA; Canva-Marketing website subscription; Amazon Prime,Court Reserve
001-0072-572-5500	TRAINING	440	925	925	925	2,300	FRPA Conference, FRPA Agency Director's Summit, FRPA Abrahams Academy of Leadership
001-0072-572-5520	TRAINING - TUITION REIMBURSEMENT	-	-	-	-	-	Reimbursement for continuing education
001-0072-572-6200	BUILDING IMPROVEMENTS	-	-	-	-	-	
001-0072-572-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
001-0072-572-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
001-0072-572-9900	G/F CONTINGENCY	-	-	-	1,395	-	
	<b>TOTALS</b>	<b>323,204</b>	<b>421,146</b>	<b>431,958</b>	<b>432,162</b>	<b>491,074</b>	

LOCAL OPTION GAS TAX .06  
(FUND 002)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
002-0000-312-4100	1ST LOCAL OPTION FUEL TAX - .06 OLD	84,553	65,707	65,707	76,300	76,100	Estimate from Volusia County
002-0000-381-9000	TRANSFER FROM RESERVES	447	19,293	19,293	19,293	8,900	FY 22/23 fund balance is \$98,801 per audit of FY 21/22
	<b>TOTAL</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>95,593</b>	<b>85,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENDITURES</b>							
002-0002-541-5300	ROAD MATERIALS & SUPPLIES	-	-	-	-	-	
002-0002-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
002-0002-541-9100	TRANSFER TO RESERVES	-	-	-	10,593	-	
002-0002-541-9121	TRANSFER TO DEBT SERVICE - SRF - 201	85,000	85,000	85,000	85,000	85,000	For payment of SRF loan
	<b>TOTAL</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>95,593</b>	<b>85,000</b>	

FY 22/23 Fund Balance	98,081	17th Year of Stormwater Loan
FY 23/24 Fund Balance	89,181	18th Year of Stormwater Loan
FY 24/25 Fund Balance	60,757	19th Year of Stormwater Loan
FY 25/26 Fund Balance	30,757	20th Year of Stormwater Loan

LOCAL OPTION GAS TAX .05  
(FUND 003)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
003-0000-312-4200	2ND LOCAL OPTION FUEL TAX - .05 NEW	60,953	47,581	47,581	55,000	54,900	
003-0000-361-1000	INTEREST	206	104	104	3,700	3,700	
003-0000-381-9000	TRANSFER FROM RESERVES		-	-	-		FY 22/23 fund balance is \$487,463, per audit of FY 21/2022
<b>TOTAL</b>		<b>61,159</b>	<b>47,685</b>	<b>47,685</b>	<b>58,700</b>	<b>58,600</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENDITURES</b>							
003-0003-541-5300	ROAD MATERIAL / SUPPLIES - RESURFACING	-	-	-	-		
003-0003-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-		
003-0003-541-9100	TRANSFER TO RESERVES	54,159	40,685	40,685	51,700	51,600	
003-0003-541-9121	TRANSFER TO 201 FUND - DEBT SERVICE	7,000	7,000	7,000	7,000	7,000	For payment of SRF Stormwater loan
003-0003-541-9309	TRANSFER TO 309 FUND - PONCE DE LEON SEWER PROJECT		-		-		
<b>TOTAL</b>		<b>61,159</b>	<b>47,685</b>	<b>47,685</b>	<b>58,700</b>	<b>58,600</b>	

FY 21/22 Fund Balance \$433,305  
 FY 22/23 Fund Balance \$487,463  
 FY 23/24 Fund Balance \$539,063  
 FY 24/25 Fund Balance \$573,136  
 FY 25/26 Fund Balance \$603,136

**DONATIONS  
(FUND 005)**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
005-0000-366-0000	DONATIONS - POLICE	1,100	100	100	1,720	1,200	Reserve balance \$4,066 per audit of FY 21/22
005-0000-366-1000	DONATIONS - FIRE	1,915	100	100	718	1,200	Reserve balance \$2,353 per audit of FY 21/22
005-0000-366-3000	DONATIONS - CHRISTMAS PARADE	100	1,000	1,000	1,025	1,000	Reserve balance \$750 per audit of FY 21/22
005-0000-366-4000	DONATIONS - PLANNING	-	-	-	-	-	Reserve balance \$101 per audit of FY 21/22
005-0000-366-5000	DONATIONS - HISTORIC	-	-	-	-	-	Reserve balance \$198 per audit of FY 21/22
005-0000-366-6000	DONATIONS - PARKS	-	-	-	-	-	Reserve balance \$55 per audit of FY 21/22
005-0000-366-7000	DONATIONS - DOG PARK	-	-	-	-	-	Reserve balance \$665 per audit of FY 21/22
005-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	FY 22/23 fund balance is \$8,188 per audit of FY 21/22
	<b>TOTAL</b>	<b>3,115</b>	<b>1,200</b>	<b>1,200</b>	<b>3,463</b>	<b>3,400</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENDITURES</b>							
005-0005-599-4810	PROMOTIONAL ACTIVITIES - POLICE	-	100	100	100	100	
005-0005-599-4820	PROMOTIONAL ACTIVITIES - FIRE	1,000	100	100	235	880	
005-0005-599-4840	PROMOTIONAL ACTIVITIES - CHRISTMAS PARADE	350	1,000	1,000	1,283	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	1,765	-	-	1,845	1,520	
	<b>TOTAL</b>	<b>3,115</b>	<b>1,200</b>	<b>1,200</b>	<b>3,463</b>	<b>3,400</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24
<b>REVENUES</b>						
007-0000-369-3000	MISC REV REIMB-INSURANCE	-	-	241,745	241,745	-
007-0000-331-2001	FEMA GRANT REIMB - IAN				71,107	128,156
007-0000-381-9310	TRANSFER FROM 310			308,255	308,255	
007-0000-381-9000	TRANSFER FROM RESERVES	1,758	-	-	-	-
	<b>TOTAL</b>	<b>1,758</b>	<b>-</b>	<b>550,000</b>	<b>621,107</b>	<b>128,156</b>

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24
<b>EXPENDITURES</b>						
007-0007-525-3100	PROFESSIONAL SERVICES - GRANT MANAGEMENT	-	-	35,000	35,000	-
007-0007-525-3110	PROFESSIONAL SERVICES - MEAD & HUNT PONCE PRESERVE			37,800	37,800	
007-0007-525-3120	PROFESSIONAL SERVICES - BOAT RAMP			3,250	3,250	
007-0007-525-3130	PROFESSIONAL SERVICES - STORMWATER INSPECTION			10,000	10,000	
007-0007-525-3140	PROFESSIONAL SERVICES - FD ROOF			540	540	
007-0007-525-3400	CONTRACT SERVICES - CAT A MISC			2,600	2,600	
007-0007-525-3409	CONTRACT SERVICES -DEBRIS MONITORING WOB			39,715	39,715	
007-004-525-3410	CONTRACT SERVICES - DEBRIS PICK UP CROWDER			41,815	41,815	
007-0007-525-3415	CONTRACTUAL SERVICES - DEBRIS PICKUP (WASTE PRO)	-	-	24,085	24,085	-
007-0007-525-4401	RENTAL & LEASES - CAT B			25,015	25,015	
007-0007-525-4600	REPAIR & MAINTENANCE CAT E	-	-	160,635	160,635	-
007-0007-525-4610	REPAIR & MAINTENANCE CAT B			1,350	1,350	
007-0007-525-4925	MATERIALS & SUPPLIES - CAT B	1,758	-	855	855	-
007-0007-525-5300	ROAD MAT/SUPPLIES/SIGNS CAT C			2,600	2,600	
007-0007-525-6200	BUILDING - FD ROOF			34,700	34,700	
007-0007-525-6300	PONCE PRESERVE WALKWAY - CAT G			98,755	98,755	
007-0007-525-6400	MACHINERY & EQUIP - PUMPS			31,285	31,285	
007-0007-525-9100	TRANSFER TO RESERVES		-	-	-	-
007-0007-525-9101	TRANSFER TO GENERAL FUND		-	-	-	-
007-0007-525-9311	TRANSFER TO SIDEWALK FUND (311)				71,107	128,156
	<b>TOTAL</b>	<b>1,758</b>	<b>-</b>	<b>550,000</b>	<b>621,107</b>	<b>128,156</b>

TREE BANK (FUND 141)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
141-0000-329-0000	TREE ASSESSMENT	3,019	4,000	4,000	4,000	4,000	
141-0000-369-0000	MISC REVENUE	-	-		-		
141-0000-381-9000	TRANSFER FROM RESERVES	-			-		FY 22/23 fund balance \$24,973 per audit of FY 21/22
<b>TOTAL</b>		<b>3,019</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENDITURES</b>							
141-0141-572-3100	PROFESSIONAL SERVICES	-					
141-0141-572-4600	MAINTENANCE	2,050	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	969					
<b>TOTAL</b>		<b>3,019</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	

SIDEWALK (FUND 143)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
143-0000-369-0000	SIDEWALK REVENUE	6,371	7,500	7,500	7,500	8,000	
143-0000-381-9000	TRANSFER FROM RESERVES	-	-		-	-	FY 22/23 fund balance \$76,824 per audit of FY 21/22
	<b>TOTAL</b>	<b>6,371</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>8,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENDITURES</b>							
143-0143-541-4600	REPAIR & MAINTENANCE	-	6,000	6,000	6,000	6,000	
143-0143-541-6300	IMPROVEMENTS OTHER THAN BUILDING	-			-	-	
143-0143-541-9100	TRANSFER TO RESERVES	6,371	1,500	1,500	1,500	2,000	
	<b>TOTAL</b>	<b>6,371</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>8,000</b>	

PARKS RECREATION (FUND 144)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
144-0000-324-6100	RECREATION IMPACT FEES	3,826	5,395	5,395	5,395	4,000	Projected 10 Single Family Residences (\$347.81/unit) and 2 Multi-Family Residences (\$262.88/unit)
144-0000-381-9000	TRANSFER FROM RESERVES	-	-	-	-	-	FY 22/23 fund balance \$24,682 per audit of FY 21/22
<b>TOTAL</b>		<b>3,826</b>	<b>5,395</b>	<b>5,395</b>	<b>5,395</b>	<b>4,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENDITURES</b>							
144-0144-572-5250	NON-CAPITAL EQUIPMENT	-	1,000	1,000	1,000	1,000	
144-0144-572-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-	-	
144-0144-572-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
144-0144-572-9100	TRANSFER TO RESERVES	3,826	4,395	4,395	4,395	3,000	
<b>TOTAL</b>		<b>3,826</b>	<b>5,395</b>	<b>5,395</b>	<b>5,395</b>	<b>4,000</b>	



COMMUNITY CENTER (FUND 145)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
145-0000-349-0000	PICCI PAYMENT TOWARDS UTILITIES	2,203	2,110	2,110	2,110	2,435	
145-0000-366-0000	DONATIONS	3,132	-	-	-	-	
145-0000-381-8001	TRANSFER FROM GENERAL FUND	50,000	25,000	25,000	25,000	26,940	
145-0000-381-9000	TRANSFER FROM RESERVES	33,364	-	-	-	-	FY 22/23 fund balance \$23,736 per audit of FY 21/22.
<b>TOTAL</b>		<b>88,699</b>	<b>27,110</b>	<b>27,110</b>	<b>27,110</b>	<b>29,375</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
145-0145-572-4300	UTILITY SERVICES	8,811	8,440	8,440	9,255	9,725	75% Electricity (25% paid by PICCI); (100% water paid by PICCI)
145-0145-572-4500	INSURANCE - GENERAL	7,778	9,000	9,000	9,000	12,150	Community Center property insurance (35% increase projected)
145-0145-572-4600	REPAIR & MAINTENANCE	1,437	7,500	7,500	7,500	7,500	Miscellaneous repair & maintenance
145-0145-572-5250	NON CAPITAL EQUIPMENT	8,112	-	-	-	-	
145-0145-572-6200	BUILDING IMPROVEMENTS	47,950	-	-	-	-	
145-0145-572-6400	MACHINERY & EQUIPMENT	14,611	-	-	-	-	
145-0145-572-9100	TRANSFER TO RESERVES	-	2,170	2,170	1,355	-	
<b>TOTAL</b>		<b>88,699</b>	<b>27,110</b>	<b>27,110</b>	<b>27,110</b>	<b>29,375</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
146-0000-347-3010	SERVICE CHARGE - CULTURAL CLASSES	480	500	500	500	500	
146-0000-369-0000	OTHER MISC REVENUE - DONATIONS	817	800	800	800	800	
146-0000-381-8001	TRANSFER FROM GENERAL FUND	67,000	67,000	67,000	67,000	70,523	Transfer from General Fund
146-0000-381-9000	TRANSFER FROM RESERVES	-	13,669	13,669	13,669		FY 22/23 fund balance \$22,384 per audit of FY 21/22
<b>TOTAL</b>		<b>68,297</b>	<b>81,969</b>	<b>81,969</b>	<b>81,969</b>	<b>71,823</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
146-0146-573-1100	EXECUTIVE SALARIES	16,661	-	-	-	-	
146-0146-573-1200	REGULAR SALARIES	21,587	19,885	19,885	19,885	20,925	Full time P&R Assistant (split 50/50 between Parks & Rec & Museum)
146-0146-573-1400	OVERTIME	335	290	290	812	961	
146-0146-573-2100	FICA	3,022	1,543	1,543	1,583	1,674	
146-0146-573-2200	RETIREMENT	4,297	2,434	2,434	2,561	2,995	General emp 13.57%
146-0146-573-2301	HEALTH INSURANCE	2,290	3,939	3,939	3,933	4,110	
146-0146-573-2302	DENTAL INSURANCE	55	92	92	91	92	
146-0146-573-2303	LIFE AND DISABILITY INSURANCE	123	127	127	129	162	
146-0146-573-2304	VISION INSURANCE	15	24	24	36	24	
146-0146-573-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	6	10	10	14	10	
146-0146-573-2400	WORKERS COMP	403	650	650	650	880	Amount attributed to specific department (Estimated 35% increase)
146-0146-573-3100	PROFESSIONAL SERVICES	-	1,000	1,000	1,000	1,000	Arborist and historic expertise
146-0146-573-3400	CONTRACTUAL SERVICES	1,232	1,975	1,975	1,975	2,300	Pest Control; Termite Treatment; Lawn Pest Control; Security monitoring, Historic marker cleaning
146-0146-573-4000	TRAVEL AND PER DIEM	950	1,100	750	750	850	Travel expenses for FAM Educators Conference, travel fee for alligator program
146-0146-573-4300	UTILITY SERVICES	3,464	3,626	3,626	3,626	3,825	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
146-0146-573-4500	INSURANCE - GENERAL	3,296	4,000	4,000	4,000	5,400	Museum property insurance (esimtated 35% increase)
146-0146-573-4501	INSURANCE - FLOOD	6,204	6,824	6,824	6,824	9,215	Flood insurance for 3 structures on this property (estimated 35% increase)
146-0146-573-4600	REPAIR & MAINTENANCE	416	2,500	6,500	6,500	3,000	Misc building & grounds maint; AC maintenance
146-0146-573-4700	PRINTING & BINDING	-	400	150	150	800	Name plates for displays, color brochures, new interpretive exhibits
146-0146-573-4810	PROMOTIONAL ACTIVITIES - CULTURAL CLASSES	592	1,000	800	800	1,000	Misc cultural classes
146-0146-573-4900	OTHER CHARGES AND OBLIGATIONS	75	400	200	200	1,000	Advertising of event, bid advertisement
146-0146-573-5100	OFFICE SUPPLIES	217	550	550	550	250	misc office supplies
146-0146-573-5200	OPERATING SUPPLIES	1,148	1,830	1,700	1,700	1,400	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	763	1,500	800	800	8,500	A/C unit replacement (2), picture frames and display materials, artifact acquisitions, interpretive display materials

HISTORICAL MUSEUM ( FUND 146)

146-0146-573-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	265	570	550	550	550	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	475	700	705	705	900	FAM Educators conference, FAM Workshops, Professional goals training, ACA Art & Wellness training
146-0146-573-6300	IMPROVEMENTS OTHER THAN BUILDING	-	25,000	5,610	-	-	
146-0146-573-6400	MACHINERY AND EQUIPMENT	-	-	-	-	-	
146-0146-573-9100	TRANSFER TO RESERVES	406			4,910		
146-0146-573-9401	TRANSFER TO WATER FUND (401)	-	-	17,235	17,235	-	
<b>TOTAL</b>		<b>68,297</b>	<b>81,969</b>	<b>81,969</b>	<b>81,969</b>	<b>71,823</b>	

POLICE EDUCATION (FUND 160)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
160-0000-351-1000	TRAFFIC & CRIMINAL FINES	1,304	1,200	1,200	1,200	1,200	Anticipated from citations & criminal cases FY 22/23 fund balance \$13,623 per audit of FY 21/22
160-0000-381-9000	TRANSFER FROM RESERVES	-	2,800	2,800	2,800	2,800	
<b>TOTAL</b>		<b>1,304</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
160-0160-521-4000	TRAVEL AND PER DIEM	247	1,000	1,000	1,000	1,000	General training travel expenses
160-0160-521-5500	TRAINING	-	3,000	3,000	3,000	3,000	Police One online academy fee \$1,920; Glock Armorer's Course \$500; Other training opportunities \$500
160-0160-521-9100	TRANSFER TO RESERVES	1,057	-			-	
<b>TOTAL</b>		<b>1,304</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	

**DEBT SERVICE - STORMWATER IMPROVEMENTS (FUND 201)**

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
201-0000-381-8000	TRANSFER 001 - CELL TOWER LEASE	23,184	23,184	23,184	23,184	23,184	Cell Tower Lease revenue
201-0000-381-8001	TRANSFER 001 - TELECOM TAX	16,400	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	2	2	2	3	FY 22/23 fund balance \$2,725 per audit of FY 21/22
<b>TOTAL</b>		<b>156,585</b>	<b>156,586</b>	<b>156,586</b>	<b>156,586</b>	<b>156,587</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
201-0201-517-7100	DEBT SERVICE - PRINCIPLE	138,191	141,876	141,876	141,876	145,659	Stormwater Improvements Loan - FY 23/24 is the 18th year of a 20 year loan
201-0201-517-7200	DEBT SERVICE - INTEREST	9,197	7,355	7,355	7,355	5,464	
201-0201-517-7300	DEBT SERVICE - GRANT ALLOCATION FEE	9,197	7,355	7,355	7,355	5,464	
201-0201-517-9100	TRANSFER TO RESERVES		-	-	-	-	
<b>TOTAL</b>		<b>156,585</b>	<b>156,586</b>	<b>156,586</b>	<b>156,586</b>	<b>156,587</b>	

DEBT SERVICE - TOWN HALL (FUND 203)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
203-0000-381-2000	TRANSFER FROM RESERVES	827	360	360	360	400	FY 22/23 fund balance \$1,581 per audit of FY 21/22.
203-0000-381-8302	TRANSFER 302 - LAND ACQ FUND	327,000	328,000	328,000	328,000	328,000	
<b>TOTAL</b>		<b>327,827</b>	<b>328,360</b>	<b>328,360</b>	<b>328,360</b>	<b>328,400</b>	<b>-</b>

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
203-0203-517-7100	DEBT SERVICE - PRINCIPAL	279,000	291,000	291,000	291,000	303,000	Town Hall Loan - FY 23/24 is the 19th year of a 20 year loan
203-0203-517-7200	DEBT SERVICE - INTEREST	48,827	37,360	37,360	37,360	25,400	
203-0203-517-9100	TRANSFER TO RESERVES	-	-	-	-	-	
<b>TOTAL</b>		<b>327,827</b>	<b>328,360</b>	<b>328,360</b>	<b>328,360</b>	<b>328,400</b>	



CAPITAL FIRE EQUIPMENT (FUND 305)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
305-0000-381-8001	TRANSFER FROM GENERAL FUND	200,000	100,000	100,000	100,000	-	
305-0000-381-9000	TRANSFER FROM RESERVES	-	101,643	101,643	101,643	-	FY 22/23 fund balance \$229,400 per audit of FY 21/22
<b>TOTAL</b>		<b>200,000</b>	<b>201,643</b>	<b>201,643</b>	<b>201,643</b>	<b>-</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
305-0305-526-6400	MACHINERY AND EQUIPMENT	-	201,643	201,643	201,643		
305-0305-526-9100	TRANSFER TO RESERVES	200,000				-	
<b>TOTAL</b>		<b>200,000</b>	<b>201,643</b>	<b>201,643</b>	<b>201,643</b>	<b>-</b>	



**CAPITAL FACILITY MAINT (FUND 307)**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FINAL 21/22</b>	<b>ADOPTED 22/23</b>	<b>MID-YEAR AMENDED 22/23</b>	<b>AMENDED 22/23</b>	<b>PROPOSED 23/24</b>	<b>Comments</b>
<b><u>REVENUES</u></b>							
307-0000-381-8001	TRANSFER FROM GENERAL FUND	25,000	25,000	25,000	25,000	<b>25,000</b>	
307-0000-381-9000	TRANSFER FROM RESERVES	-	-		-	-	FY 22/23 Fund balance \$75,000 per audit of FY 21/22
<b>TOTAL</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FINAL 21/22</b>	<b>ADOPTED 22/23</b>	<b>MID-YEAR AMENDED 22/23</b>	<b>AMENDED 22/23</b>	<b>PROPOSED 23/24</b>	<b>Comments</b>
<b><u>EXPENSES</u></b>							
307-0307-526-6400	MACHINE & EQUIPMENT	-	-	-	8,000		
307-0307-526-9100	TRANSFER TO RESERVES	25,000	25,000	25,000	17,000	<b>25,000</b>	Reserve for capital maintenance/repair needs of the town's various facilities.
<b>TOTAL</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	

PONCE DE LEON CIRCLE SEWER PROJECT  
(FUND 309)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
309-0000-334-3500	SJRWMD GRANT	377,518	118,427	118,427	62,919	-	- Payments in partial installments, as expenditures are made.
309-0000-369-0000	CITY OF PORT ORANGE	129,614	4,320	4,320	-	-	- Payments in partial installments, as expenditures are made.
309-0000-382-9401	TRANSFER FROM 401 FUND - WATER FUND	-	-	-	-	-	- Water improvements
309-0000-381-9003	TRANSFER FROM 003 FUND - NEW GAS TAX FUND	-	-	-	-	-	- Stormwater improvements & road reconstruction
309-0000-381-9000	TRANSFER FROM RESERVES	72,215	-	-	-	-	- FY 22/23 fund balance \$(40,374) per audit of FY 21/22
<b>TOTAL</b>		<b>579,347</b>	<b>122,747</b>	<b>122,747</b>	<b>62,919</b>	<b>-</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
309-0309-535-3100	PROFESSIONAL SERVICES	41,098	8,108	8,108	8,108	-	
309-0309-535-5250	NON-CAPITAL EQUIPMENT	-	-	-	-	-	
309-0309-535-6300	IMPROVEMENTS OTHER THAN BUILDING	538,249	57,784	57,784	40,395	-	
309-0309-535-6400	MACHINERY & EQUIPMENT	-	-	-	-	-	
309-0309-535-9100	TRANSFER TO RESERVES	-	56,855	56,855	14,416	-	- Reserve at end of project to be transferred back to 003 Fund
<b>TOTAL</b>		<b>579,347</b>	<b>122,747</b>	<b>122,747</b>	<b>62,919</b>	<b>-</b>	

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Economic Impact Fund (310)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
310-0000-331-5000	FEDERAL GRANT - ARPA	-	-	-	-	-	
310-0000-381-9000	TRANSFER FROM RESERVES	1,656,824	1,125,706	1,125,706	1,005,706	120,000	FY 22/23 fund balance \$1,214,037 per audit FY 21/22
	<b>TOTAL</b>	<b>1,656,824</b>	<b>1,125,706</b>	<b>1,125,706</b>	<b>1,005,706</b>	<b>120,000</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
310-0310-516-3450	CONTRACTUAL SERVICES - ENERGOV	20,506	46,824	46,824	26,824	20,000	EnerGov Software Conversion
310-0310-516-3455	CONTRACTUAL SERVICES - RADIOS	-	10,308	-	-	-	
310-0310-516-6450	MACHINERY & EQUIPMENT - ENERGOV	19,485	-	-	-	-	
310-0310-516-6455	MACHINERY & EQUIPMENT - RADIOS	86,193	-	39,705	39,705	-	
310-0310-535-3100	PROFESSIONAL SERVICES	316,252	250,000	277,692	177,692	100,000	Mead and Hunt Septic to Sewer Master Plan Design - Phases 1 and 2
310-0310-541-9007	TRANSFER TO HURRICANE FUND (007)			308,255	308,255	-	
310-0310-541-9311	TRANSFER TO SOUTH PENINSULA DRIVE SIDEWALK FUND (311)	-	818,574	453,230	453,230		
310-0310-516-9100	TRANSFER TO RESERVES	1,214,388	-			-	
	<b>TOTAL</b>	<b>1,656,824</b>	<b>1,125,706</b>	<b>1,125,706</b>	<b>1,005,706</b>	<b>120,000</b>	

S Peninsula Dr Sidewalk Grant Match (311)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
311-0000-381-8001	TRANSFER FROM GENERAL FUND	150,000				150,000	
311-0000-381-9310	TRANSFER FROM RELIEF FUNDS	-	818,574	453,230	453,230		
311-0000-381-9000	TRANSFER FROM RESERVES	-	-			-	Estimated reserve at year-end, FY 23/24, \$952,493
311-0000-381-9007	TRANSFER FROM HURRICANE IAN (007)				71,107	128,156	Partial repayment of transfer amount due to mid-year 22/23 budget amendment (\$365,344 total)
	<b>TOTAL</b>	<b>150,000</b>	<b>818,574</b>	<b>453,230</b>	<b>524,337</b>	<b>278,156</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
311-0311-541-9100	TRANSFER TO RESERVES	150,000	818,574	453,230	524,337	278,156	
	<b>TOTAL</b>	<b>150,000</b>	<b>818,574</b>	<b>453,230</b>	<b>524,337</b>	<b>278,156</b>	

WATER OP/MAINT (FUND 401)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
401-0000-343-3000	WATER UTILITY - SALES	1,492,391	1,473,238	1,473,238	1,496,500	1,495,000	
401-0000-343-3100	CONNECTION FEES						Estimate based upon various permits plus 12 new single-family residences & 2 multi-family residences,
		2,985	4,900	4,900	4,900	4,900	
401-0000-343-3200	FIRELINES	5,354	5,100	5,100	5,100	5,100	
401-0000-343-3300	PENALTIES - LATE PAYMENTS	12,632	12,500	12,500	12,500	12,500	Late payments
401-0000-343-3400	HYDRANT METER FEE	-	200	200	200	200	
401-0000-361-1000	INTEREST	529	233	233	9,100	-	
401-0000-369-0000	OTHER MISCELLANEOUS REVENUE	2,396	750	750	750	9,400	
401-0000-382-9000	TRANSFER FROM RESERVES	-	106,101	106,101	74,914	287,689	FY 22/23 fund balance \$1,043,293 per audit of FY 21/22
401-0000-382-9146	TRANSFER FROM MUSEUM FUND (146)			17,235	17,235	-	
	<b>TOTAL</b>	<b>1,516,287</b>	<b>1,603,022</b>	<b>1,620,257</b>	<b>1,621,199</b>	<b>1,814,789</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
401-0401-533-1100	EXECUTIVE SALARIES	87,937	98,177	98,177	96,487	89,969	Town Manager 15%, Finance Director 40%; Public Works Manager 30%
401-0401-533-1200	REGULAR SALARIES	223,314	208,802	222,989	223,130	259,566	30% of PW employees; in addition to Admin employees as follows: Acct/UB Spec 75%, Office Specialist 75%, Payroll/UB Asst 25%
401-0401-533-1400	OVERTIME	10,465	10,000	10,000	10,000	10,000	For waterbreak afterhour response
401-0401-533-1500	INCENTIVE PAY - ON CALL, WATER & BACKFLOW CERTIFICATIONS	21,619	31,660	29,660	29,660	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	23,398	27,139	27,987	27,691	34,053	same percentage as used for salaries allocated to this fund
401-0401-533-2200	RETIREMENT	48,549	55,136	58,743	61,415	76,331	same percentage as used for salaries allocated to this fund
401-0401-533-2301	HEALTH INSURANCE	39,236	43,727	43,804	43,804	55,119	same percentage as used for salaries allocated to this fund
401-0401-533-2302	DENTAL INSURANCE	970	1,020	1,031	1,028	1,232	same percentage as used for salaries allocated to this fund
401-0401-533-2303	LIFE AND DISABILITY INSURANCE	1,955	2,133	2,122	2,239	2,683	same percentage as used for salaries allocated to this fund
401-0401-533-2304	VISION INSURANCE	208	268	268	268	325	same percentage as used for salaries allocated to this fund
401-0401-533-2305	EMPLOYEE ASSISTANCE PLAN (EAP)	98	106	106	106	127	same percentage as used for salaries allocated to this fund
401-0401-533-2400	WORKERS' COMP	11,356	13,000	13,000	13,000	17,550	Water Fund's share of worker's compensation insurance (Estimated 35% increase)
401-0401-533-3100	PROFESSIONAL SERVICES	-	21,050	18,885	18,885	21,000	Addressing problem areas, consulting services for water service map update and water system management assessment
401-0401-533-3200	ACCOUNTING AND AUDITING	10,234	12,888	12,888	12,888	12,900	25% of audit & audit consultant costs; shared with General Fund
401-0401-533-3400	CONTRACTUAL SERVICES	252	2,960	11,960	11,960	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	818,689	786,918	786,918	786,918	860,000	Payments to Port Orange (water)
401-0401-533-3450	CONTRACTUAL SERVICES - SENSUS	2,145	2,400	2,400	2,400	2,400	SENSUS autoread support
401-0401-533-3460	CONTRACTUAL SERVICES - COPIER	-	-	20	20	300	Fleet Maintenance Program - Enterprise
401-0401-533-4000	TRAVEL AND PER DIEM	-	1,500	1,500	1,500	4,000	Travel expenses for schools and conferences including Governor's Hurricane Conference
401-0401-533-4020	AUTO ALLOWANCE	2,480	4,150	4,666	4,666	4,930	Town Manager 15%
401-0401-533-4200	POSTAGE SERVICES	2,069	4,000	4,000	4,000	4,200	Pro-rata share to mail bills
401-0401-533-4300	UTILITY SERVICES	475	494	494	494	500	Water & Electric (Approx 5% increase above final 21/22 actual or prior year increases)
401-0401-533-4400	RENTALS AND LEASES	213	1,000	3,145	3,145	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	8,984	11,000	11,000	11,000	14,850	Water Fund's share of general insurance package (Estimated 35% increase)

WATER OP/MAINT (FUND 401)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
401-0401-533-4600	REPAIR AND MAINTENANCE	3,909	10,000	10,000	10,000	15,000	Supplies for water line maintenance & repairs; meter locks; valve repair and replacement
401-0401-533-4610	REPAIR & MAINTENANCE - VEHICLE	3,892	5,000	5,000	5,000	12,000	50% of the cost of all public works vehicle repairs, including body repair and bed repair of dump truck
401-0401-533-4620	REPAIR AND MAINTENANCE-EQUIPMENT	2,052	3,000	3,000	3,000	15,000	50% of maintenance costs on backhoe, tractor, utility vehicles, power equipment, portable generators and other miscellaneous equipment
401-0401-533-4630	REPAIR AND MAINTENANCE-HYDRANTS	23,951	30,500	30,500	30,500	35,000	Flushing/painting, bolt replacement, replacement of two hydrants
401-0401-533-4700	PRINTING AND BINDING	1,591	800	1,875	1,875	1,800	Forms, business cards, name plates, letterheads, blueprints, maps & envelopes
401-0401-533-4900	OTHER CHARGES & OBLIGATIONS	7,321	6,550	6,550	6,550	7,500	Water Quality Report, VCHD operating permit, white pages subscription, backflow device cablibration, water operators license renewals, engineering license renewal, community day items.
401-0401-533-4950	BANK SERVICE FEES	25,537	24,234	24,234	24,235	36,200	Bank Svs Fees & On-line Payments
401-0401-533-5100	OFFICE SUPPLIES	50	300	300	300	300	Includes general office supplies, pens, paper, toner, etc.
401-0401-533-5200	OPERATING EXPENSES	1,079	1,600	3,000	3,000	3,000	Includes misc shop supplies, utility locating paint/markers
401-0401-533-5210	FUEL	9,102	8,411	8,411	8,411	8,450	EIA Forcasting small decrease - Keeping 22/23 Budget amounts
401-0401-533-5250	NON-CAPITAL EQUIPMENT	7,976	4,000	4,000	4,000	8,000	Misc tools & meter boxes
401-0401-533-5400	BOOKS, PUBLICATIONS, SUBSCRIPTIONS, & MEMBERSHIPS	1,075	1,000	1,700	1,700	1,700	APWA Membership (split 50/50 with Public Works), Florida Rural Water Association membership
401-0401-533-5500	TRAINING	2,734	1,850	2,850	2,850	5,000	Water-based 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	-	-	6,825	6,825		
401-0401-533-6300	IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-		
401-0401-533-6400	MACHINERY & EQUIPMENT	-	13,754	13,754	13,754	12,000	Valve acuator/trailer
401-0401-533-6470	MACHINE & EQUIPMENT - VEHICLES	-	20,000	-	-	-	
401-0401-533-9100	TRANSFER TO RESERVES	804	-	-	-		
401-0401-533-9101	TRANSFER TO GF - IT SERVICES	48,568	70,495	70,495	70,495	72,544	10% of total IT department budget transferred to General Fund
401-0401-533-9114	TRANSFER TO DEBT SVC - SRF - 411	62,000	62,000	62,000	62,000	62,000	For water system improvements debt service
<b>TOTAL</b>		<b>1,516,287</b>	<b>1,603,022</b>	<b>1,620,257</b>	<b>1,621,199</b>	<b>1,814,789</b>	

REFUSE (FUND 402)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
402-0000-343-4000	SERVICE CHARGE - SOLID WASTE	408,091	411,242	411,242	411,242	478,800	FY 22/23: \$30/month for 1,140 customers; FY 23/24: estimated with increase to \$35/month
402-0000-380-1000	TRANSFER FROM RESERVES	14,265	26,950	26,950	26,950		FY 22/23 fund balance \$31,384 per audit of FY 21/22
<b>TOTAL</b>		<b>422,356</b>	<b>438,192</b>	<b>438,192</b>	<b>438,192</b>	<b>478,800</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
402-0402-534-3400	CONTRACTUAL SERVICES	379,311	395,942	395,942	395,942	432,499	Increase due to new solid waste contract (\$32.18/month x 1,140 customers)
402-0402-534-3401	CONTRACTUAL SERVICES - HAZARDOUS WASTE DISPOSAL EVENT	5,145	5,000	5,000	5,000	5,000	
402-0402-534-3402	CONTRACTUAL SERVICES - PAPER SHREDDING EVENT	1,400	750	750	750	750	
402-0402-534-3410	CONTRACTUAL SERVICES - EXTRA YARD WASTE PICKUPS	-	-	-	-	-	
402-0402-534-9100	TRANSFER TO RESERVES		-	-	-	4,051	
402-0402-534-9101	TRANSFER TO GENERAL FUND	24,000	24,000	24,000	24,000	24,000	
402-0402-534-9121	TRANSFER TO DEBT SERVICE - SRF - 201	12,500	12,500	12,500	12,500	12,500	
<b>TOTAL</b>		<b>422,356</b>	<b>438,192</b>	<b>438,192</b>	<b>438,192</b>	<b>478,800</b>	

**SEWER (FUND 403)**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FINAL 21/22</b>	<b>ADOPTED 22/23</b>	<b>MID-YEAR AMENDED 22/23</b>	<b>AMENDED 22/23</b>	<b>PROPOSED 23/24</b>	<b>Comments</b>
<b>REVENUES</b>							
403-0000-324-2100	IMPACT FEE - SEWER - PORT ORANGE	48,536	26,152	26,152	26,152	<b>22,416</b>	Impact fees are based upon each new residential unit - (12 x \$1,868 each)
403-0000-343-5000	SEWER UTILITY - SALES	1,012,550	1,017,998	1,017,998	1,017,998	<b>1,020,000</b>	Based on historical receipts
403-0000-343-5100	SEWER CONNECTION FEES	21,000	16,800	16,800	16,800	<b>16,800</b>	Connection fees are based upon each new residential unit - (12 x \$1,400)
403-0000-349-1000	OTHER CHARGES FOR SERVICE - ADMINISTRATIVE FEE	23,538	23,962	23,962	23,962	<b>24,393</b>	Paid to Town from Port Orange for processing utility billing
403-0000-349-7000	SEWER ENERGY CHARGE	-	-	-	-	-	
403-0000-381-9000	TRANSFER FROM RESERVES	1,462	1,038	1,038	1,038	<b>607</b>	FY 22/23 fund balance \$7,529 per audit of FY 21/22
<b>TOTAL</b>		<b>1,107,086</b>	<b>1,085,950</b>	<b>1,085,950</b>	<b>1,085,950</b>	<b>1,084,216</b>	

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FINAL 21/22</b>	<b>ADOPTED 22/23</b>	<b>MID-YEAR AMENDED 22/23</b>	<b>AMENDED 22/23</b>	<b>PROPOSED 23/24</b>	<b>Comments</b>
<b>EXPENSES</b>							
403-0403-535-3410	CONTRACTUAL SERVICES - PAYMENTS TO PORT ORANGE	1,012,550	1,017,998	1,017,998	1,017,998	<b>1,020,000</b>	Payment to Port Orange
403-0403-535-5800	IMPACT FEES & CONNECTION FEES	69,536	42,952	42,952	42,952	<b>39,216</b>	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	<b>12,500</b>	
403-0403-535-9121	TRANSFER TO DEBT SERVICE - SRF - 201	12,500	12,500	12,500	12,500	<b>12,500</b>	
<b>TOTAL</b>		<b>1,107,086</b>	<b>1,085,950</b>	<b>1,085,950</b>	<b>1,085,950</b>	<b>1,084,216</b>	



EXPANSION (FUND 404)

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>REVENUES</b>							
404-0000-324-2100	IMPACT FEES - PONCE INLET	9,880	14,252	14,252	14,252	15,216	Impact & Connection Fees based upon each 12 new residential unit (\$1,018 impact fee plus \$250 connection fee/unit)
404-0000-324-2110	IMPACT FEES - PORT ORANGE	18,050	25,270	25,270	25,270	21,660	Impact fees are based upon each new residential unit - (12 x \$1,805 each)
404-0000-380-1000	TRANSFER FROM RESERVES	-	-	-	-	6,500	FY 22/23 fund balance \$155,286, per audit of FY 21/22
<b>TOTAL</b>		<b>27,930</b>	<b>39,522</b>	<b>39,522</b>	<b>39,522</b>	<b>43,376</b>	

ACCOUNT NUMBER	ACCOUNT NAME	FINAL 21/22	ADOPTED 22/23	MID-YEAR AMENDED 22/23	AMENDED 22/23	PROPOSED 23/24	Comments
<b>EXPENSES</b>							
404-0404-533-3100	PROFESSIONAL SERVICES	-	-	-	-	-	
404-0404-533-5250	NON-CAPITAL EQUIPMENT	-	5,000	5,000	5,000	10,000	Misc. meter & connection hardware
404-0404-533-5300	ROAD MATERIALS & SUPPLIES	-	-	-	-	-	
404-0404-533-5800	IMPACT FEES - PORT ORANGE	18,050	25,270	25,270	25,270	21,660	Portion of impact fees collected that would be paid to Port Orange
404-0404-533-6300	IMPROVEMENTS OTHER THAN BUILDING	-	7,500	7,500	7,500	7,500	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	9,880	1,752	1,752	1,752	4,216	
<b>TOTAL</b>		<b>27,930</b>	<b>39,522</b>	<b>39,522</b>	<b>39,522</b>	<b>43,376</b>	

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

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FINAL 21/22</b>	<b>ADOPTED 22/23</b>	<b>MID-YEAR AMENDED 22/23</b>	<b>AMENDED 22/23</b>	<b>PROPOSED 23/24</b>	<b>Comments</b>
<b>REVENUES</b>							
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	-	-		-	-	FY22/23 fund balance \$59,558 per audit of FY 21/22.
<b>TOTAL</b>		<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>-</b>

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT NAME</b>	<b>FINAL 21/22</b>	<b>ADOPTED 22/23</b>	<b>MID-YEAR AMENDED 22/23</b>	<b>AMENDED 22/23</b>	<b>PROPOSED 23/24</b>	<b>Comments</b>
<b>EXPENSES</b>							
411-0411-517-7100	DEBT SERVICE - PRINCIPAL	52,756	53,290	53,290	53,290	53,830	Water System Improvement SRF Loan - FY23/24 is the 7th year of a 20 year loan
411-0411-517-7200	DEBT SERVICE - INTEREST	9,071	8,537	8,537	8,357	7,998	
411-0411-517-9100	TRANSFER TO RESERVES	173	173	173	173	172	
<b>TOTAL</b>		<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	