



SPECIAL CITY COUNCIL MEETING

September 23, 2026 at 6:30 PM

City Council Chambers, 16 Colomba Rd.

DeBary, Florida 32713

AGENDA

CALL TO ORDER

Invocation

Flag Salute

ROLL CALL

PUBLIC HEARINGS

1. City Manager is requesting City Council adopt Resolution No. 2026-11 to set the final millage rate of 3.6500 for the levy of ad valorem tax for the fiscal year 2026-2027. The final millage rate of 3.6500 is 3.60% higher than the computed rolled back rate of 3.5231.
2. City Manager is requesting City Council adopt Resolution No. 2026-12 for the final annual operating budget for fiscal year 2026-2027.

PUBLIC PARTICIPATION: For any items **ON THE AGENDA**, citizen comments are limited to five (5) minutes per speaker. Speakers will be called when the item is introduced for discussion.

PRESENTATIONS

Stormwater Mitigation Strategies, Mayor Nancy Miller, City of Daytona Beach Shores, and Volusia County Council Member Jake Johansson, Elected Officials Roundtable Stormwater Mitigation and Flooding Subcommittee Chairs.

COUNCIL MEMBER REPORTS / COMMUNICATIONS

Member Reports/ Communications

- A. Mayor and Council Members
- B. City Manager
- C. City Attorney

DATE OF UPCOMING MEETING / WORKSHOP

City Council Meeting October 7, 2026, 6:30 p.m.

ADJOURN

If any person decides to appeal any decision made by the City Council with respect to any matter considered at this meeting or hearing he/she will need a record of the proceedings, and for such purpose he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (FS 286.0105).

Individuals with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk at least three (3) working days in advance of the meeting date and time at (386) 668-2040.



City Council Meeting City of DeBary AGENDA ITEM

Subject: Resolution No. 2026-11 Final Millage Rate for FY 2026-2027	Attachments: ☐ Ordinance ☒ Resolution ☐ Supporting Documents/ Contracts ☐ Other
From: Carmen Rosamonda, City Manager	
Meeting Hearing Date September 23, 2026	

REQUEST

City Manager is requesting City Council adopt Resolution No. 2026-11 to set the final millage rate of 3.6500 for the levy of ad valorem tax for the fiscal year 2026-2027. The final millage rate of 3.6500 is 3.60% higher than the computed rolled back rate of 3.5231.

PURPOSE

This is the second of two (2) required public hearings at which the ad valorem millage rate for fiscal year 2026-2027 will be considered and voted upon. Resolution 2026-11 establishes the final ad valorem millage rate. The first public hearing and adoption of the tentative millage rate of 3.6500 was held on September 9, 2026 at 6:30pm. The 3.6500 millage rate is also stated as \$3.6500 per thousand dollars of taxable property value.

CONSIDERATIONS

The City Council sets the ad valorem millage rate for fiscal year 2026-2027. The ad valorem millage rate sets the amount of revenue needed to fund the annual operating budget for the same fiscal year.

COST/FUNDING

N/A

RECOMMENDATION

It is recommended that City Council adopt Resolution 2026-11, setting the final ad valorem millage rate of 3.6500 for fiscal year 2026-2027.

IMPLEMENTATION

N/A

ATTACHMENTS

Resolution 2026-11

RESOLUTION NO. 2026-11

**A RESOLUTION OF THE CITY OF DEBARY, VOLUSIA COUNTY, FLORIDA;
ADOPTING A FINAL MILLAGE RATE FOR THE LEVY OF AD VALOREM TAXES FOR
FISCAL YEAR 2026-2027 ON ALL TAXABLE PROPERTY LOCATED WITHIN THE
CITY OF DEBARY, FLORIDA.**

WHEREAS, the Volusia County Property Appraiser has certified the quantity of taxable property within the City of DeBary for fiscal year 2026-2027; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of DeBary has been certified by the Volusia County Property Appraiser as \$3,539,108,373 as of January 1, 2026.

WHEREAS, the City of DeBary, Volusia County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City Council of the City of DeBary adopted a tentative millage rate of 3.6500 and set the final budget hearing for September 23, 2026, at 6:30 p.m., in the Council Chambers at City Hall, 16 Colomba Road, DeBary, Florida.

IT IS HEREBY RESOLVED BY THE CITY OF DeBARY AS FOLLOWS:

SECTION 1. The City Council hereby adopts and imposes a millage rate of 3.6500 for ad valorem taxation within the City of DeBary, Florida for the 2026-2027 fiscal year. This final ad valorem millage rate will be levied upon the 2026 Tax Assessment Roll for ad valorem tax on all taxable property located within the City of DeBary and is to be used for the City's fiscal year beginning October 1, 2026 and ending September 30, 2027. The 3.6500 millage rate is also stated as \$3.6500 per thousand dollars of taxable property value.

SECTION 2. The ad valorem millage rate to be levied upon all taxable property located within the City of DeBary is 3.6500, which is 3.60% higher than the computed rolled-back rate of 3.5231.

SECTION 3. This Resolution shall take effect immediately upon its adoption.

ADOPTED this 23rd day of September 2026.

ATTEST:

**CITY COUNCIL
CITY OF DEBARY, FLORIDA**

Annette Hatch, CMC, City Clerk

Karen Chasez, Mayor



City Council Meeting City of DeBary AGENDA ITEM

Subject: Resolution No. 2026-12 Final Budget for Fiscal Year 2026-2027	Attachments: ☐ Ordinance ☒ Resolution ☐ Supporting Documents/ Contracts ☐ Other
From: Carmen Rosamonda, City Manager	
Meeting Hearing Date September 23, 2026	

REQUEST

City Manager is requesting City Council adopt Resolution No. 2026-12 for the final annual operating budget for fiscal year 2026-2027.

PURPOSE

This is the second of two (2) required public hearings at which the operating budget for fiscal year 2026-2027 will be considered and voted upon. Resolution 2026-12 establishes the final annual operating budget. The first public hearing and adoption of the tentative budget was held on September 9, 2026 at 6:30pm.

CONSIDERATIONS

The City Council sets the annual operating budget which is the plan to meet goals and objectives as discussed throughout the planning process. There was one adjustment made to the tentative budget to arrive at the final budget which is detailed in the attached worksheet.

RECOMMENDATION

It is recommended that City Council adopt Resolution 2026-12, setting the final annual operating budget for fiscal year 2026-2027.

ATTACHMENTS

Worksheet of budget changes from Tentative to Final versions
Resolution 2026-12
Annual Operating Budget for Fiscal Year 2026-2027

City of DeBary
Updates to Tentative Budget FY 2027
City Council Meeting 09/23/2026

Account	Type	Account #	(Rev)/Exp Tentative Budget	Updated Number	Change	Description
Fire - Contracted Services	Exp	001-2200-522-3400	3,962,569	3,905,366	57,203	New estimates from Orange City
Public Works - Road Resurfacing	Exp	001-4100-541-4623	468,540	525,743	(57,203)	Adjust to balance

RESOLUTION NO. 2026-12

**A RESOLUTION OF THE CITY OF DEBARY, VOLUSIA COUNTY, FLORIDA;
ADOPTING THE FINAL ANNUAL OPERATING BUDGET FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City Manager of the City of DeBary, Florida, has submitted to the City Council of the City of DeBary the recommended Annual Operating Budget for fiscal year 2026-2027 in accordance with State law; and

WHEREAS, the City Charter requires that the City Council of the City of DeBary adopt its Annual Operating Budget by Resolution on or before the 30th day of September; and

WHEREAS, the City Charter requires the adoption of the City's Annual Operating Budget prior to any expenditures of City funds.

IT IS HEREBY RESOLVED BY THE CITY OF DEBARY AS FOLLOWS:

SECTION 1. The City Council hereby adopts the Final Annual Operating Budget for the City of DeBary, Florida for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

SECTION 2. This Resolution shall take effect immediately upon its adoption.

ADOPTED this 23rd day of September 2026.

ATTEST:

**CITY COUNCIL
CITY OF DEBARY, FLORIDA**

Annette Hatch, CMC, City Clerk

Karen Chasez, Mayor



City of DeBary

Adopted Annual Operating Budget

October 1, 2026 - September 30, 2027

CITY OF DEBARY
ADOPTED ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2026 - 27



CITY COUNCIL

KAREN CHASEZ

MAYOR

PHYLLIS BUTLIEN

VICE MAYOR

WILLIAM SELL

SEAT #1

JIM PAPPALARDO

SEAT #2

PATRICIA STEVENSON

SEAT #3

CARMEN ROSAMONDA

CITY MANAGER

ELIZABETH BAUER, CGFO

FINANCE DIRECTOR

**ORGANIZATIONAL STRUCTURE
ADOPTED FY 2027**

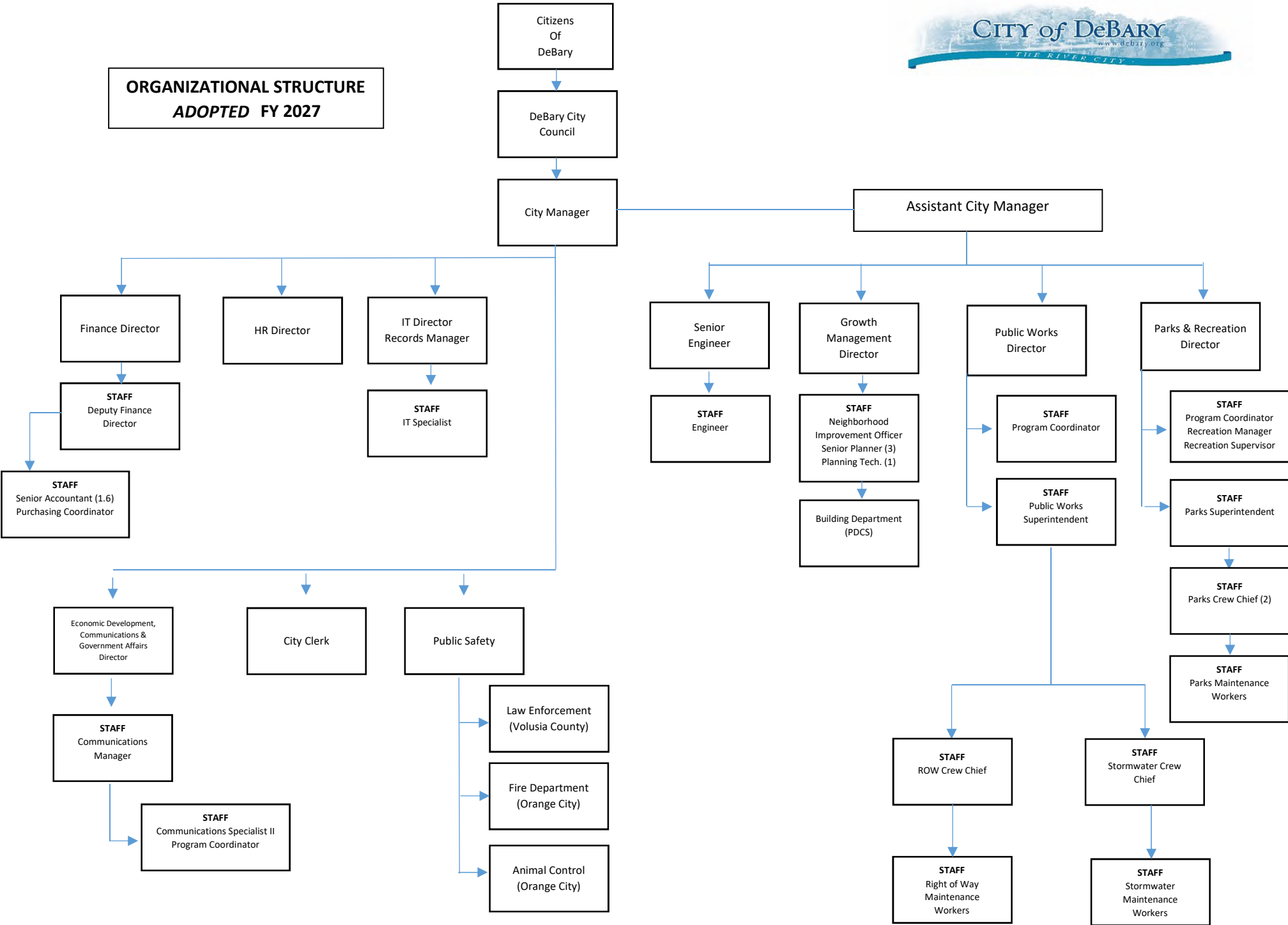


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**City of DeBary
Budget FY 2026
Total Revenue - All Funds**

	FY 2027 Adopted	FY 2026 Adopted	FY 2025 Actual	Amount Change	Percent Change
General Fund :					
Taxes	\$ 15,620,823	\$ 14,839,455	\$ 14,210,262	\$ 781,368	5.3%
Permits & Fees	1,562,000	1,562,000	1,414,392	-	0.0%
Intergovernmental	3,886,792	2,680,650	3,637,368	1,206,142	45.0%
Charges for Services	313,000	293,000	312,526	20,000	6.8%
Fines & Forfeitures	40,000	40,000	60,779	-	0.0%
Miscellaneous	628,190	508,190	881,946	120,000	23.6%
Transfers In	1,343,918	606,000	610,404	737,918	121.8%
Debt/Loan Proceeds	-	-	-	-	-
Subtotal	23,394,723	20,529,295	21,127,678	2,865,428	14.0%
Balance Forward	14,470,197	11,281,417	-	3,188,780	28.3%
General Fund Total	37,864,920	31,810,712	21,127,678	6,054,208	19.0%
SPECIAL REVENUE FUNDS:					
Solid Waste Fund - 101	3,170,000	2,750,000	2,486,703	420,000	15.3%
Streetlighting District Fund - 105	531,800	531,800	538,454	-	0.0%
Orlandia Heights NI District - 115	131,350	112,575	114,382	18,775	16.7%
Stormwater Assessment - 120	3,748,579	1,875,000	2,862,935	1,873,579	99.9%
Tree Preservation - 121	10,000	-	5,298	10,000	-
Franchise Fee Fund - 125	1,135,000	820,000	1,297,645	315,000	38.4%
New Local Option Gas Tax - 126	326,831	317,905	320,493	8,926	2.8%
Southwest Sector Mobility Fee Trust	560,000	510,000	2,089,134	50,000	9.8%
Parks Benefit Impact Fee - 128	152,000	150,000	191,167	2,000	1.3%
Public Bldg Bene Imp Fee - 129	51,000	50,000	65,226	1,000	2.0%
Economic Opportunity Fund - 130	30,000	36,000	29,138	(6,000)	-16.7%
Subtotal	9,846,560	7,153,280	10,000,575	2,693,280	37.7%
Balance Forward - All SRF	7,933,731	4,389,291	-	3,544,440	80.8%
Spec Rev Fund Total	17,780,291	11,542,571	10,000,575	6,237,720	54.0%
CAPITAL PROJECTS FUND:					
ARPA Capital Projects - 300	-	-	-	-	-
FT FL RD Bridge - 310	-	850,000	115,875	(850,000)	-100.0%
Fire Station - 311	-	-	1,764,480	-	-
FT FL RD Improvement - 312	-	-	-	-	-
Balance Forward	-	900,000	-	(900,000)	-100.0%
Capital Projects Total	-	1,750,000	1,880,355	(1,750,000)	-100.0%
TOTAL REVENUES	\$ 55,645,211	\$ 45,103,283	\$ 33,008,607	\$ 10,541,928	23.4%

City of DeBary
Budget FY 2026
Total Expenditures- All Funds

	FY 2027 Adopted	FY 2026 Adopted	FY 2025 Actual	Amount Change	Percent Change
General Fund :					
City Council - 1100	\$ 199,022	\$ 194,574	\$ 107,840	\$ 4,448	2.3%
Executive - 1200	1,524,035	1,411,466	1,127,751	112,569	8.0%
Finance - 1300	798,968	716,181	602,510	82,787	11.6%
Legal Services - 1400	751,500	851,500	447,360	(100,000)	-11.7%
General Government - 1900	613,500	578,500	426,450	35,000	6.1%
Information Technology - 1910	576,871	611,488	459,284	(34,617)	-5.7%
Law Enforcement - 2100	5,074,826	4,787,536	4,305,396	287,290	6.0%
Fire Services - 2200	4,603,171	3,914,652	3,237,604	688,519	17.6%
Development Sv - 1500,2401,2	2,253,466	2,179,567	1,821,726	73,899	3.4%
Engineering - 1510	294,150	302,358	224,723	(8,208)	0.0%
Safety & Training - 2500	-	-	1,875,538	-	0.0%
Public Works - 4100	1,953,935	2,012,988	1,312,989	(59,053)	-2.9%
Health Services - 6200	110,000	110,000	82,768	-	0.0%
Parks & Recreation - 7201,2,3,4	4,940,755	3,058,485	3,102,576	1,882,270	61.5%
Capital Imp Budget - 9000	-	-	-	-	0.0%
Transfers Out - 9002	1,338,579	-	1,350,000	1,338,579	-
Subtotal	25,032,778	20,729,295	20,484,515	4,303,483	20.8%
Reserves	12,832,142	11,081,417	-	1,750,725	15.8%
General Fund Total	37,864,920	31,810,712	20,484,515	6,054,208	19.0%
SPECIAL REVENUE FUNDS:					
Solid Waste Fund - 101	3,170,000	2,750,000	2,192,828	420,000	15.3%
Streetlighting District Fund - 105	544,825	544,448	497,002	377	0.1%
Orlandia Heights NI District - 115	131,350	112,575	118,891	18,775	16.7%
Stormwater Assessment - 120	3,748,579	2,432,920	2,696,426	1,315,659	54.1%
Tree Preservation - 121	20,553	5,000	4,803	15,553	311.1%
Franchise Fee Fund - 125	1,723,918	986,000	862,120	737,918	74.8%
New Local Option Gas Tax - 126	465,695	298,346	17,266	167,349	56.1%
Southwest Sector Mobility Fee Trus	560,000	-	244,092	560,000	-
Parks Benefit Impact Fee - 128	250,000	-	349,222	250,000	-
Public Bldg Bene Imp Fee - 129	-	-	-	-	-
Economic Opportunity Fund - 130	106,000	66,000	4,371	40,000	60.6%
Subtotal	10,720,920	7,195,289	6,987,019	3,525,631	49.0%
Reserves - All SRF	7,059,371	4,347,282	-	2,712,089	62.4%
Spec Rev Fund Total	17,780,291	11,542,571	6,987,019	6,237,720	54.0%
CAPITAL PROJECTS FUND:					
ARPA Capital Projects - 300	-	-	389,282	-	-
FT FL RD Bridge - 310	-	1,750,000	141,180	(1,750,000)	-100.0%
Fire Station - 311	-	-	5,453,732	-	-
FT FL RD Improvement - 312	-	-	1,964,097	-	-
Reserves - All Capital	-	-	-	-	-
Capital Projects Total	-	1,750,000	7,948,292	(1,750,000)	-100.0%
TOTAL EXPENDITURES	\$ 55,645,211	\$ 45,103,283	\$ 35,419,826	\$ 10,541,928	23.4%

GENERAL FUND - REVENUES

General Fund :	FY27 Adopted	FY26 Adopted	FY25 Actual	Percent Change
Taxes	15,620,823	14,839,455	14,210,262	5.27%
Permits & Fees	1,562,000	1,562,000	1,414,392	0.00%
Intergovernmental	3,886,792	2,680,650	3,637,368	44.99%
Charges for Services	313,000	293,000	312,526	6.83%
Fines & Forfeitures	40,000	40,000	60,779	0.00%
Miscellaneous	628,190	508,190	881,946	23.61%
Transfers In	1,343,918	606,000	610,404	121.77%
Debt/Loan Proceeds	0	0	0	0.00%
Subtotal	23,394,723	20,529,295	21,127,678	13.96%
Carry Forward	14,470,197	11,281,417	0	28.27%
Total General Fund	37,864,920	31,810,712	21,127,678	19.03%

GENERAL FUND - EXPENDITURES

General Fund :	FY27 Adopted	FY26 Adopted	FY25 Actual	Percent Change
City Council - 1100	199,022	194,574	107,840	2.29%
Executive - 1200	1,524,035	1,411,466	1,127,751	7.98%
Finance - 1300	798,968	716,181	602,510	11.56%
Legal Services - 1400	751,500	851,500	447,360	-11.74%
General Government - 1900	613,500	578,500	426,450	6.05%
Information Technology - 1910	576,871	611,488	459,284	-5.66%
Law Enforcement - 2100	5,074,826	4,787,536	4,305,396	6.00%
Fire Services - 2200	4,603,171	3,914,652	3,237,604	17.59%
Development Sv - 1500,2401,2	2,253,466	2,179,567	1,821,726	3.39%
Engineering - 1510	294,150	302,358	224,723	-2.71%
Safety & Training - 2500	0	0	1,875,538	-
Public Works - 4100	1,953,935	2,012,988	1,312,989	-2.93%
Health Services - 6200	110,000	110,000	82,768	0.00%
Parks & Recreation - 7201,2,3,4	4,940,755	3,058,485	3,102,576	61.54%
Transfers Out - 9002	1,338,579	0	1,350,000	-
Subtotal	25,032,778	20,729,295	20,484,515	20.76%
Reserves	12,832,142	11,081,417	0	15.80%
Total General Fund	37,864,920	31,810,712	20,484,515	19.03%

Fund 001 - General Fund - Revenues

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY 25 Actual
001-3100-000-0000	TAXES:			
001-3100-311-1000	Current Ad Valorem Taxes	12,300,000	11,650,000	10,309,497
001-3100-311-2000	Delinquent Ad Valorem Taxes	10,000	10,000	121,799
001-3100-312-4100	Local Option Gas Tax	446,653	433,169	435,418
001-3100-314-1000	Utility Tax - Electric	2,042,500	1,950,000	2,522,678
001-3100-314-8000	Utility Tax - Propane Gas	100,000	75,000	113,082
001-3100-315-0000	Communications Services Tax	721,670	721,286	707,788
	Total Taxes	15,620,823	14,839,455	14,210,262
001-3200-000-0000	PERMITS & FEES:			
001-3200-322-0000	Building Permits	1,500,000	1,500,000	1,339,889
001-3200-329-1200	Fire Inspection Fees	20,000	20,000	22,029
001-3200-329-1300	Fire Inspection Fees BTR	20,000	20,000	20,100
001-3200-329-1500	Driveway, Sign, and Use Permits	-	-	-
001-3200-329-1510	Planning & Zoning Review Fees	20,000	20,000	23,650
001-3200-329-5000	Golf Cart Permits	2,000	2,000	8,725
	Total Permits & Fees	1,562,000	1,562,000	1,414,392
001-3300-000-0000	INTERGOVERNMENTAL REVENUE:			
001-3300-331-5010	Grant - Federal - FEMA	-	-	638,041
001-3300-331-7000	Grant Income - CDBG	-	-	60,259
001-3300-331-7001	Grant Income - CDBG II	-	-	-
001-3300-331-7002	Grant Income - CDBG - FY23 FKL Restrooms	-	-	110,000
001-3300-331-7010	Grant - ECHO - Splash Pad	125,000	-	-
001-3300-331-7011	Grant - ECHO - Pickle ball Courts	-	110,000	-
001-3300-334-1000	Grant - State - General Gov't	-	-	94,112
001-3300-334-4900	Grant - State - Other Transportation	-	-	179,556
001-3300-334-5000	Grant - State - FEMA	-	-	19,122
001-3300-334-7000	Grant - State - Culture/Recreation	1,250,000	-	-
001-3300-335-1200	State Revenue Sharing	1,011,612	997,948	982,312
001-3300-335-1400	Mobile Home Licenses	16,000	16,000	16,096
001-3300-335-1500	Beverage Licenses	8,000	8,000	9,132
001-3300-335-1800	Half Cent Sales Taxes	1,476,180	1,548,702	1,528,740
	Total Intergovernmental	3,886,792	2,680,650	3,637,368
001-3400-000-0000	CHARGES FOR SERVICES:			
001-3400-341-9200	Planning Development Fees	50,000	50,000	38,858
001-3400-344-9000	Svc Chrgs-Other Transp'tn. Charges - FDOT	40,000	40,000	44,144
001-3400-346-4000	Animal Control Fees	300	300	117
001-3400-347-2000	Recreation Fees	120,000	100,000	117,221
001-3400-347-2100	Summer Camp Fees	82,200	82,200	79,885
001-3400-347-2200	Pavilion/Field/Hall Rentals	20,000	20,000	32,301
001-3400-347-4000	Special Events Fees	500	500	-
	Total Charges for Services	313,000	293,000	312,526

Fund 001 - General Fund - Revenues

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY 25 Actual
001-3500-000-0000	FINES & FORFEITURES:			
001-3500-351-1000	Court Fines & Forfeitures	20,000	20,000	19,086
001-3500-354-0000	Code Enforcement Fines	20,000	20,000	41,693
	Total Fines & Forfeitures	40,000	40,000	60,779
001-3600-000-0000	MISCELLANEOUS:			
001-3600-361-1000	Interest Income	500,000	400,000	737,394
001-3600-364-0000	Sale of General Capital Assets	-	-	-
001-3600-366-0000	Donations	5,000	5,000	1,225
001-3600-366-0001	Donations - Babe Ruth	30,000	10,000	58,331
001-3600-369-9000	Miscellaneous Income	20,000	20,000	9,321
001-3600-369-9025	Lien Search Fees/PIO Requests	20,000	20,000	22,485
001-3600-369-9040	Contract Oversight	53,190	53,190	53,190
	Total Miscellaneous	628,190	508,190	881,946
001-3800-000-0000	OTHER SOURCES:			
001-3800-381-0125	Transfer from Franchise Fee Fund	1,337,918	600,000	600,000
001-3800-381-0130	Transfer from Economic Opportunity Fund	6,000	6,000	4,371
001-3800-381-0312	Transfer from FT FL RD Improvement Fund	-	-	6,034
	Total Other Sources	1,343,918	606,000	610,404
001-3800-389-9000	Prior Year Carry Forward - Unassigned	10,826,873	9,226,873	-
001-3800-389-9001	Prior Year Carry Forward - Assigned	3,642,599	2,004,544	-
001-3800-389-9002	Prior Year Carry Forward - Committed	-	-	-
001-3800-389-9003	Prior Year Carry Forward - Restricted	-	50,000	-
001-3800-389-9004	Prior Year Carry Forward - Non Spendable	725	-	-
	Total Prior Year Carry Forward	14,470,197	11,281,417	-
	Total Revenues	37,864,920	31,810,712	21,127,678
	Total Expenditures	37,864,920	31,810,712	20,484,515
	Revenue Over/(Under) Expenditures	-	-	643,162

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-1100-511-0000	CITY COUNCIL (1100):			
001-1100-511-1000	PERSONNEL COSTS:			
001-1100-511-1100	City Council - Executive Salaries	51,516	50,162	48,748
001-1100-511-2100	City Council - FICA & Medicare	3,941	3,837	3,729
001-1100-511-2400	City Council - Worker's Compensation	65	75	57
001-1100-511-3000	OPERATING EXPENDITURES:			
001-1100-511-3100	City Council - Professional Services	-	-	-
001-1100-511-4000	City Council - Travel, Lodging etc	8,000	8,000	2,909
001-1100-511-4100	City Council - Communications, Telephone	7,000	7,000	2,511
001-1100-511-4200	City Council - Postage and Freight	14,000	14,000	7,204
001-1100-511-4430	City Council - Equipment Rentals	1,000	1,000	-
001-1100-511-4700	City Council - Printing & Binding	28,000	25,000	11,875
001-1100-511-4800	City Council - Promotional Activities/Ad	10,000	10,000	2,840
001-1100-511-4900	City Council - Other Current Charges	500	-	405
001-1100-511-4910	City Council - Legal Advertising	-	-	-
001-1100-511-5100	City Council - Office Supplies	-	300	-
001-1100-511-5200	City Council - Operating Supplies	7,000	7,200	1,248
001-1100-511-5400	City Council - Pubs., Subs., & Memberships	30,000	30,000	22,344
001-1100-511-5500	City Council - Training	4,000	4,000	1,470
001-1100-511-5600	City Council - Contingency	8,500	8,500	-
001-1100-511-8000	GRANTS AND AIDS:			
001-1100-511-8200	City Council - Contributions	25,500	25,500	2,500
	Total City Council	199,022	194,574	107,840

Department 1100 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Travel				
001-1100-511-4000	Misc. Travel	Meetings, Mileage Reimb.	1,300	
	Volusia League of Cities		700	
	Conferences		3,000	
	Florida League of Cities		3,000	
				8,000
Communications				
001-1100-511-4100	Cell Phones		7,000	
				7,000
Postage and Freight				
001-1100-511-4200	Newsletter Postage	Tri Annual ~\$3k Per Newsletter	9,000	
	Community Event Postage		5,000	
				14,000
Equipment Rentals				
001-1100-511-4400	Special Events	Recording Equipment / FKL Overflo	1,000	
				1,000
Printing and Binding				
001-1100-511-4700	Newsletter	Tri Annual ~\$5K Per Newsletter	18,000	
	Community Events		10,000	
				28,000
Promotional Activities, Advertisements				
001-1100-511-4800	Volusia Days		3,200	
	Community Events		5,000	
	Youth Celebration of the Arts		1,800	
				10,000
Other Current Charges				
001-1100-511-4900	As Needed		500	
				500
Office Supplies				
001-1100-511-5100				-
Operating Supplies				
001-1100-511-5200	Council Meeting Snacks and Drinks		100	
	Advisory Committee Meetings		200	
	West Volusia Summit		1,000	
	Community Events		4,000	
	Citizens Academy		500	
	Misc. Supplies		1,200	
				7,000
Memberships				
001-1100-511-5400	Team Volusia		15,000	
	Volusia League of Cities		1,000	
	Volusia - Flagler TPO		3,000	
	Florida League of Mayors		1,000	
	Florida League of Cities		4,500	
	TBD		5,500	
				30,000
Training				
001-1100-511-5500	Florida League of Cities Annual Conference		3,600	
	Misc. Training		400	
				4,000
Contingency				
001-1100-511-5600	As Determined by Council		8,500	
				8,500
Grants and Aid - Contributions				
001-1100-511-8200	Homeless Shelter	DeLand BRIDGE Program	20,000	
	UHS - School of Govt.		1,500	
	To Be Awarded by Council		4,000	
				25,500
Total Operating Expenditures				143,500

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-1200-512-0000	EXECUTIVE (1200):			
001-1200-512-1000	PERSONNEL COSTS:			
001-1200-512-1200	Executive - Salaries and Wages	949,100	903,961	676,720
001-1200-512-1400	Executive - Overtime	2,500	-	1,439
001-1200-512-1600	Executive - Compensated Personal Leave	-	-	60,355
001-1200-512-2100	Executive - FICA	72,797	69,153	53,627
001-1200-512-2200	Executive - Retirement	95,160	90,396	73,851
001-1200-512-2301	Executive - Life & Health Insurance	136,174	129,295	95,275
001-1200-512-2400	Executive - Workers Compensation	1,204	1,351	796
001-1200-512-2500	Executive - Unemployment Compensation	-	-	-
001-1200-512-3000	OPERATING EXPENDITURES:			
001-1200-512-3100	Executive - Professional Service Fees	-	-	-
001-1200-512-3400	Executive - Contract Services	141,100	112,000	94,272
001-1200-512-3700	Executive - Election Expense	15,000	10,000	-
001-1200-512-4000	Executive - Travel and Per Diem	20,000	20,000	15,562
001-1200-512-4100	Executive - Communications, Telephone	3,500	2,160	2,123
001-1200-512-4660	Executive - Repairs & Maint Equipment	-	-	-
001-1200-512-4700	Executive - Printing and Binding	20,000	20,000	3,000
001-1200-512-4910	Executive - Legal Advertising	5,000	5,000	3,400
001-1200-512-4920	Executive - Recording Fees	-	150	-
001-1200-512-5100	Executive - Office Supplies	-	-	20
001-1200-512-5200	Executive - Operating Supplies	39,500	25,000	30,706
001-1200-512-5400	Executive - Pubs, Subs & Memberships	8,000	8,000	5,421
001-1200-512-5500	Executive - Training	15,000	15,000	11,184
	Total Executive	1,524,035	1,411,466	1,127,751

Department 1200 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Contract Services				
001-1200-512-3400	Federal Grant Writer		45,600	
	Legislative Assistance		78,000	
	Retirement Plans Fiduciary Services		17,500	
				141,100
Election Expense				
001-1200-512-3700	Supervisor of Elections		15,000	
				15,000
Travel and Per Diem				
001-1200-512-4000	City Manager	Auto Allowance	6,000	
	Staff	Mileage and Meal Reimbursements	2,000	
	Conference Travel Costs		12,000	
				20,000
Communications				
001-1200-512-4100	Cell Phones	~\$280/mo	3,500	
				3,500
Printing and Binding				
001-1200-512-4700	Stationary, Business Cards		1,000	
	Misc.		19,000	
				20,000
Legal Advertising				
001-1200-512-4910	Legal Ads	Job Announcements, Ordinances, Meetings	5,000	
				5,000
Recording Fees				
001-1200-512-4920			-	
				-
Operating Supplies				
001-1200-512-5200	Software	Adobe ~\$225/mo	3,200	
	Software	Wix ~\$500/yr	600	
	Software	Text My Gov per Contract	8,000	
	Software	Constant Contact ~\$500/yr	600	
	Software	Surbey Monkey ~\$500/yr	600	
	Supplies for Special City Events		10,000	
	Supplies	General, Hometown Heroes	10,000	
	TBD		6,500	
				39,500
Pubs, Subs, and Memberships				
001-1200-512-5400	HR Director	FPHRA, SHRM, EAF	600	
	City Clerk	IIMC, FACC	700	
	City Manager	FCCMA	600	
	Asst. City Manager	FCCMA	600	
	Communications	FPRA, FMCA	800	
	Government Affairs	Business Journal, Chambers, VCARD	1,400	
	Newspapers, Periodicals		600	
	TBD		2,700	
				8,000
Training				
001-1200-512-5500	HR	SHRM, SOC HR	1,500	
	Communications	FPRA, FMCA	1,000	
	City Clerk	FRMA	700	
	City Manager	FCCMA	600	
	Asst. City Manager	ICMA, FCCMA	1,500	
	Chamber of Commerce	Daytona, DeLand	200	
	League of Cities		1,000	
	Other Training as Necessary		8,500	
				15,000
Total Operating Expenditures				267,100

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-1300-513-0000	FINANCE DEPARTMENT (1300):			
001-1300-513-1000	PERSONNEL COSTS:			
001-1300-513-1200	Finance - Salaries and Wages	490,933	461,490	355,204
001-1300-513-1400	Finance - Overtime	-	-	-
001-1300-513-1600	Finance - Compensated Personal Leave	-	-	42,875
001-1300-513-2100	Finance - FICA	37,556	35,304	28,620
001-1300-513-2200	Finance - Retirement	43,654	40,894	36,715
001-1300-513-2301	Finance - Life & Health Insurance	67,789	67,903	52,251
001-1300-513-2400	Finance - Workers Compensation	621	690	488
001-1300-513-3000	OPERATING EXPENDITURES:			
001-1300-513-3200	Finance - Accounting and Audit Fees	45,000	34,400	29,780
001-1300-513-3400	Finance - Contract Services	30,000	50,000	43,583
001-1300-513-4000	Finance - Travel and Per Diem	7,000	7,000	3,069
001-1300-513-5200	Finance - Operating Supplies	69,745	12,000	7,942
001-1300-513-5400	Finance - Pubs., Subs. & Memberships	1,670	1,500	945
001-1300-513-5500	Finance - Training	5,000	5,000	1,040
	Total Finance	798,968	716,181	602,510

Department 1300 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Accounting and Audit Fees				
001-1300-513-3200	Audit Services	James Moore, Single Audit 2x	44,000	
	GFOA Review		1,000	
				45,000
Contract Services				
001-1300-513-3400	Actuary - OPEB		4,000	
	Non Ad Valorem Assessment Rolls	Ernie Peterson	20,000	
	PFM		6,000	
				30,000
Travel and Per Diem				
001-1300-513-4000	FGFOA Conference Lodging	Liz	1,500	
	FGFOA Conference Lodging	Wesley	1,500	
	FGFOA Conference Travel	Liz	500	
	FGFOA Conference Travel	Wesley	500	
	FAPO Conference Lodging	Susan	1,500	
	FAPO Conference Travel	Susan	500	
	Misc. Travel as Needed		1,000	
				7,000
Operating Supplies				
001-1300-513-5200	Accounting Process Supplies	Checks, Deposit Slips	1,000	
	Accounting Software	Edmunds	9,500	
	Budget Software	ClearGov	29,245	
	Payroll Software	Paychex	28,500	
	Miscellaneous Supplies		1,500	
				69,745
Pubs Subs and Memberships				
001-1300-513-5400	AGA Membership	Liz	100	
	AGA Membership	Wesley	100	
	FGFOA Membership	Liz	135	
	FGFOA Membership	Wesley	135	
	FGFOA Membership	Carlos	135	
	GFOA Membership	City	500	
	NIGP Membership	Liz	135	
	NIGP Membership	Wesley	135	
	NIGP Membership	Susan	175	
	FAPO Membership	Susan	120	
				1,670
Training				
001-1300-513-5500	AGA CGFM Application Fee	Liz	100	
	AGA CGFM Application Fee	Wesley	100	
	FGFOA Conference	Liz	1,000	
	FGFOA Conference	Wesley	1,000	
	CGFO Renewal	Wesley	40	
	Misc. Staff Training		1,760	
	FAPO Conference	Susan	1,000	
				5,000
Total Operating Expenditures				158,415

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-1400-514-0000	LEGAL (1400):			
001-1400-514-3000	OPERATING EXPENDITURES:			
001-1400-514-3101	Legal - Legal Fees	750,000	850,000	447,360
001-1400-514-3400	Legal - Other Contracted Services	1,500	1,500	-
001-1400-514-4900	Legal - Other Current Charge	-	-	-
	Total Legal	751,500	851,500	447,360

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-1500-515-0000	PLANNING SCVS (1500/2403):			
001-1500-515-1000	PERSONNEL COSTS:			
001-1500-515-1200	Planning Svcs - Salaries & Wages	385,543	359,131	276,235
001-1500-515-1400	Planning Svcs - Overtime	-	-	3
001-1500-515-1600	Planning Svcs - Compensated Personal Le	-	-	27,586
001-1500-515-2100	Planning Svcs - FICA & Medicare	29,494	27,473	23,239
001-1500-515-2200	Planning Svcs - Retirement	38,554	34,628	28,747
001-1500-515-2301	Planning Svcs - Life & Health Insurance	64,394	59,928	34,641
001-1500-515-2400	Planning Svcs - Workers Compensation	488	537	313
001-1500-515-2500	Planning Svcs - Unemployment Compensation	-	-	-
001-1500-515-3000	OPERATING EXPENDTURES:			
001-1500-515-3100	Planning Svcs - Professional Services	30,000	20,000	74,327
001-1500-515-3400	Planning Svcs - Contract Services	50,000	50,000	9,352
001-1500-515-3445	Planning Svcs - Graphic/Mapping Service	5,000	-	-
001-1500-515-4000	Planning Svcs - Travel and Per Diem	7,500	7,500	2,377
001-1500-515-4100	Planning Svcs - Communications	1,000	1,000	463
001-1500-515-4200	Planning Svcs - Postage & Freight	-	-	-
001-1500-515-4660	Planning Svcs - Equipment Maintenance	-	2,000	-
001-1500-515-4700	Planning Svcs - Printing and Binding	700	500	220
001-1500-515-4900	Planning Svcs - Other Current Charges	-	-	-
001-1500-515-4910	Planning Svcs - Legal Advertising	15,000	12,000	5,074
001-1500-515-5100	Planning Svcs - Office Supplies	2,000	2,000	116
001-1500-515-5200	Planning Svcs - Operating Supplies	70,000	70,000	40,383
001-1500-515-5400	Planning Svcs - Pubs, Subs, and Members	4,000	4,000	2,423
001-1500-515-5500	Planning Svcs - Training	12,500	15,000	2,060
Total Planning Svcs		716,173	665,697	527,558

Department 1500 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Professional Services				
001-1500-515-3100	Professional Services as Needed		30,000	30,000
Contract Services				
001-1500-515-3400	Contract Services as Needed	Independent Contract Services	50,000	50,000
Graphic / Mapping Services				
001-1500-515-3445	Contract Services as Needed	Independent Contract Services	5,000	5,000
Travel and Per Diem				
001-1500-515-4000	Mileage, Lodging and Meals		7,500	7,500
Communications				
001-1500-515-4100	Telephone and Internet Services		1,000	1,000
Equipment Maintenance				
001-1500-515-4660			-	-
Printing and Binding				
001-1500-515-4700	Printed Materials	Maps, Placards, Hangers, etc.	700	700
Legal Advertising				
001-1500-515-4910	Ordinances		15,000	15,000
Office Supplies				
001-1500-515-5100	Folders, Labels, etc.		2,000	2,000
Operating Supplies				
001-1500-515-5200	Supplies	Business Cards, etc.	5,000	70,000
	GIS Software		65,000	
Pubs Subs and Memberships				
001-1500-515-5400	Annual Professional Memberships		4,000	4,000
Training				
001-1500-515-5500	Training and Continuing Education	Seminars, Registrations	12,500	12,500
Total Operating Expenditures				197,700

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-1510-515-0000	ENGINEERING:			
001-1510-515-1000	PERSONNEL COSTS:			
001-1510-515-1200	Engineering - Salaries & Wages	172,572	166,736	159,641
001-1510-515-1400	Engineering - Overtime	-	-	-
001-1510-515-1600	Engineering - Compensated Personal Le	-	-	11,458
001-1510-515-2100	Engineering - FICA & Medicare	13,202	12,755	11,851
001-1510-515-2200	Engineering - Retirement	17,257	16,674	17,110
001-1510-515-2301	Engineering - Life & Health Insurance	23,901	24,444	19,020
001-1510-515-2400	Engineering - Workers Compensation	218	249	188
001-1510-515-3000	OPERATING EXPENDTURES:			
001-1510-515-3100	Engineering - Professional Services	50,000	50,000	-
001-1510-515-3400	Engineering - Contract Services	-	15,000	-
001-1510-515-3445	Engineering - Graphic/Mapping Service	-	-	-
001-1510-515-4000	Engineering - Travel and Per Diem	5,000	5,000	-
001-1510-515-4100	Engineering - Communications (Telephone)	1,000	500	958
001-1510-515-4200	Engineering - Postage & Freight	-	-	-
001-1510-515-4700	Engineering - Printing and Binding	-	-	-
001-1510-515-4800	Engineering - Promotional Activities	-	-	-
001-1510-515-5100	Engineering - Office Supplies	-	-	-
001-1510-515-5200	Engineering - Operating Supplies	5,000	5,000	3,591
001-1510-515-5400	Engineering - Pubs, Subs, and Members	1,000	1,000	286
001-1510-515-5500	Engineering - Training	5,000	5,000	621
001-1510-515-6000	CAPITAL OUTLAYS:			
001-1510-515-6400	Engineering - Machinery and Equipment	-	-	-
Total Engineering		294,150	302,358	224,723

Department 1510 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Professional Services				
001-1510-515-3100	Professional Services as Needed		50,000	50,000
Contract Services				
001-1510-515-3400	Contract Services as Needed	Independent Contract Services	-	-
Travel and Per Diem				
001-1510-515-4000	Conference Mileage, Lodging and Meals		5,000	5,000
Communications				
001-1510-515-4100	Cell Phone - Engineer		1,000	1,000
Operating Supplies				
001-1510-515-5200	Supplies	Business Cards, etc.	5,000	5,000
Pubs Subs and Memberships				
001-1510-515-5400	Annual Professional Memberships		1,000	1,000
Training				
001-1510-515-5500	Training and Continuing Education	Seminars, Registrations	5,000	5,000
Total Operating Expenditures				67,000

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-1900-519-0000	GENERAL GOVERNMENT (1900):			
001-1900-519-3000	OPERATING EXPENDTURES:			
001-1900-519-3100	Gen Govt - Professional Service Fees	5,000	5,000	435
001-1900-519-3400	Gen Govt - Contract Services	20,000	35,000	20,049
001-1900-519-4000	Gen Govt - Travel and Per Diem	-	-	-
001-1900-519-4100	Gen Govt - Communications, Telephone	11,000	11,000	8,059
001-1900-519-4200	Gen Govt - Postage and Freight	4,000	4,000	3,664
001-1900-519-4300	Gen Govt - Utility Services	40,000	40,000	35,053
001-1900-519-4430	Gen Govt - Equipment Rentals	-	-	353
001-1900-519-4500	Gen Govt - Insurance	400,000	350,000	293,297
001-1900-519-4610	Gen Govt - Maintenance - Bldgs & Grounds	40,000	40,000	27,107
001-1900-519-4660	Gen Govt - Maintenance - Equipment	30,000	30,000	2,716
001-1900-519-4900	Gen Govt - Other Current Charges	3,500	3,500	2,760
001-1900-519-5100	Gen Govt - Office Supplies	12,000	12,000	8,374
001-1900-519-5200	Gen Govt - Operating Supplies	30,000	30,000	24,583
001-1900-519-5500	Gen Govt - Training/Education	-	-	-
001-1900-519-5600	Gen Govt - Contingency	10,000	10,000	-
001-1900-519-6000	CAPITAL OUTLAY:			
001-1900-519-6400	Gen Gov't - Machinery and Equipment	8,000	8,000	-
Total General Government		613,500	578,500	426,450

Department 1900 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Professional Services				
001-1900-515-3100	Records Management		5,000	5,000
Contract Services				
001-1900-515-3400	Janitorial Services	Green Facility Inc.	20,000	20,000
Communications				
001-1900-515-4100	Telephone and Internet Services	City Hall and Town Hall	11,000	11,000
Postage and Freight				
001-1900-515-4200	General Postage		4,000	4,000
Utility Services				
001-1900-515-4300	Electric City Hall and Town Hall		35,000	40,000
	Volusia County Water and Sewer		1,000	
	City Hall and Town Hall Generator Natural Gas		4,000	
Insurance				
001-1900-515-4500	Liability / Auto / Other	PGIT	400,000	400,000
Maintenance Buildings and Grounds				
001-1900-515-4610	Pest Control / Lawn and Shrub Treatments	Lawn \$110 Qtrly; Shrubs \$100 Qtrly; Other Pest	2,500	40,000
	Landscape Improvements		5,000	
	Misc. Plumbing, Electrical and Irrigation Repairs	General Maintenance	32,000	
	Fire Extinguisher Maintenance	Annual	500	
Equipment Maintenance				
001-1900-515-4660	Software and Office Equip. Maintenance	Computers; Copiers; Printers	30,000	30,000
Other Current Charges				
001-1900-515-4900	Other	Glen Abbey / Other HOA Fees	3,500	3,500
Office Supplies				
001-1900-515-5100	Centralized Office Supplies		12,000	12,000
Operating Supplies				
001-1900-515-5200	Facility Operating Supplies	City Hall and Town Hall Cleaning Supplies	8,500	30,000
	Lease Payments	2 Copiers and Postage Meter	7,500	
	Usage Charges	2 Copiers	6,500	
	Misc. Supplies	Cleaning and Paper Products	7,500	
Contingency				
001-1900-515-5600	Misc. Charges		10,000	10,000
Machinery and Equipment				
001-1900-515-6400	Equipment As Needed		8,000	8,000
Total Operating Expenditures				613,500

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-1910-519-0000	INFORMATION TECHNOLOGY (IT):			
001-1910-519-1000	PERSONNEL COSTS:			
001-1910-519-1200	IT - Salaries & Wages	196,886	184,098	155,443
001-1910-519-1400	IT - Overtime	-	-	1,097
001-1910-519-1600	IT - Compensated Personal Le	-	-	18,012
001-1910-519-2100	IT - FICA & Medicare	15,062	14,083	12,047
001-1910-519-2200	IT - Retirement	19,689	18,410	17,455
001-1910-519-2301	IT - Life & Health Insurance	44,255	37,592	32,453
001-1910-519-2400	IT - Workers Compensation	249	275	191
001-1910-519-3000	OPERATING EXPENDTURES:			
001-1910-519-3100	IT - Professional Services	-	-	-
001-1910-519-3400	IT - Contract Services	213,700	234,200	66,588
001-1910-519-4000	IT - Travel and Per Diem	11,600	11,600	4,769
001-1910-519-4100	IT - Communications	26,480	26,480	15,665
001-1910-519-4660	IT - Equipment Maintenance	-	-	-
001-1910-519-5100	IT - Office Supplies	1,000	1,000	211
001-1910-519-5200	IT - Operating Supplies	35,800	21,600	133,012
001-1910-519-5400	IT - Pubs, Subs, and Members	550	550	420
001-1910-519-5500	IT - Training	11,600	16,600	1,920
001-1910-519-6000	CAPITAL OUTLAYS:			
001-1910-519-6400	IT - Machinery & Equipment	-	45,000	-
	Total IT	576,871	611,488	459,284

Department 1910 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Professional Services				
001-1910-519-3400	Municode Internet Hosting	Charter and Ordinances	3,000	
	Website Hosting	Civic Plus	14,000	
	Email Archiving		5,000	
	Livestreams		1,200	
	Social Media Archiving		4,000	
	Contracted Assistance		8,000	
	Record Storage / Scanning		3,000	
	Misc. As Needed		8,000	
	Renew SSL Cert	debary.org	500	
	Exempt Information	F.S. 119.0725	167,000	
				213,700
Travel and Per Diem				
001-1910-519-4000	FL Records Mgmt. Assoc.	FRMA Mileage, Travel, Meals, Hotel	1,200	
	FL Local Govt. Info. Systems Assoc.	FLGISA Mileage, Travel, Meals, Hotel	6,000	
	Cert. Gov. Chief Info Officer	CGICO Mileage, Travel, Meals, Hotel	1,200	
	Misc.	Other Mileage, Travel, Meals, Hotel	3,200	
				11,600
Communications				
001-1910-519-4100	Cell Phones		780	
	Internet Service	ATT Fiber	25,000	
	ZOOM		300	
	Phone Conferencing Service		400	
				26,480
Office Supplies				
001-1910-519-5100	As Needed		1,000	
				1,000
Operating Supplies				
001-1910-519-5200	Computer Parts, Hardware, Software		5,000	
	Dropbox		2,000	
	Key Fob License Renewal		300	
	Office Software Licensing Renewal		8,000	
	Computer Replacements		18,000	
	Exempt Information	F.S. 119.0725	2,500	
				35,800
Memberships				
001-1910-519-5400	FL Records Mgmt. Assoc.		150	
	FL Local Govt. Info. Systems Assoc.	IT Director and IT Specialist	400	
				550
Training				
001-1910-519-5500	FL Records Mgmt. Assoc.	FRMA Registration Fees	400	
	FL Local Govt. Info. Systems Assoc.	FLGISA Registration Fees	1,200	
	Cert. Gov. Chief Info Officer	CGCIO Fees	3,000	
	Training as Needed		2,000	
	Exempt Information	F.S. 119.0725	5,000	
				11,600
Capital - Machinery and Equipment				
001-1910-519-6400	Building Access - MFA Door Locks		-	
				-
Total Operating Expenditures				300,730

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-2100-521-0000	LAW ENFORCEMENT SHERIFF (2100):			
001-2100-521-3000	OPERATING EXPENDTURES:			
001-2100-521-3400	Law - Contract Services	5,020,826	4,670,536	4,267,824
001-2100-521-3401	Law - Contract Services - Additional	10,000	-	-
001-2100-521-4300	Law - Utility Services	18,000	18,000	14,974
001-2100-521-4610	Law - Maintenance - Bldgs and Grounds	12,000	42,000	11,562
001-2100-521-4660	Law - R&M - Equipment	2,000	2,000	710
001-2100-521-5200	Law - Operating Supplies	-	55,000	-
001-2100-521-6200	Law - Building	-	-	10,326
001-2100-521-6400	Law - Equipment	12,000	-	-
	Total Law Enforcement	5,074,826	4,787,536	4,305,396

Department 2100 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Contract Services				
001-2100-521-3400	VSO Contract	7.5% Increase from 2026	5,020,826	5,020,826
Contract Services - Additional				
001-2100-521-3401	Special Law Enforcement	Golf Carts and Trails	10,000	10,000
Utility Services				
001-2100-521-4300	Water - VSO		2,000	
	Electric - VSO		13,000	
	Gas - VSO		1,500	
	Tag Readers		1,500	18,000
Maintenance - Buildings and Grounds				
001-2100-521-4610	Building Maintenance	AC, etc.	12,000	12,000
Maintenance - Equipment				
001-2100-521-4660	Equipment Maintenance		2,000	2,000
Machinery and Equipment				
001-2100-521-6400	2 - Electric Bikes	Trail Enforcement	12,000	12,000
Total Operating Expenditures				5,074,826

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-2200-522-0000	FIRE SERVICES (2200):			
001-2200-522-3000	OPERATING EXPENDITURES:			
001-2200-522-3400	Fire - Contract Services - Station 33 & 39	3,905,366	3,513,512	2,308,041
001-2200-522-3439	Fire - Contract Services - Station 39	-	-	497,428
001-2200-522-4100	Fire - Communications, Telephone	19,500	17,500	3,577
001-2200-522-4300	Fire - Utility Services	40,000	40,000	22,941
001-2200-522-4610	Fire - Maintenance - Bldgs and Grounds	30,000	30,000	15,931
001-2200-522-4660	Fire - Maintenance - Equipment	33,000	35,000	462
001-2200-522-4900	Fire - Other Current Charges	70,000	70,000	64,600
001-2200-522-5200	Fire - Operating Supplies	8,000	8,640	7,684
001-2200-522-6000	CAPITAL OUTLAYS:			
001-2200-522-6100	Fire - Land	-	-	-
001-2200-522-6200	Fire - Buildings	-	-	-
001-2200-522-6400	Fire - Machinery and Equipment	497,305	200,000	316,939
	Total Fire Services	4,603,171	3,914,652	3,237,604

Department 2200 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Contract Services				
001-2200-522-3400	Orange City Contract		3,905,366	3,905,366
Communications				
001-2200-522-4100	Internet	Station #39 ~\$1250/mo	15,000	
	Phones	Station #33 and 39 ~\$375/mo	4,500	19,500
Utility Services				
001-2200-522-4300	Electric	FPL - Station #39 ~\$600/mo + 20%	8,700	
	Electric	Duke - Station #33 ~\$850/mo + 20%	12,300	
	Electric	Duke - Fire Hall ~\$100/mo + 20%	1,500	
	Water	VOC - Station #39 ~\$550/mo + 20%	8,000	
	Water	VOC - Station #33 ~\$450/mo + 20%	6,500	
	Water	VOC - Fire Hall ~\$50/mo + 20%	800	
	Gas	FPU - Station #33 ~\$150/mo + 20%	2,200	40,000
Maintenance - Buildings and Grounds				
001-2200-522-4610	Misc. Maint. As Needed	Buildings, AC, Grounds Maint., etc.	30,000	30,000
Maintenance - Equipment				
001-2200-522-4660	Misc. Maint. As Needed		10,000	
	High Water Truck Refurb.		23,000	33,000
Other Current Charges and Obligations				
001-2200-522-4900	Fire Hydrant Maintenance		70,000	70,000
Operating Supplies				
001-2200-522-5200	Misc. Operating Supplies		8,000	8,000
Machinery and Equipment				
001-2200-522-6400	New Fire Engine	Payment 2 of 3	372,305	
	Refurbish Tender 33	Asset #563	125,000	497,305
Total Operating Expenditures				4,603,171

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-2401-524-0000	BUILDING PERMITTING & INSPECTION (2401):			
001-2401-524-3000	OPERATING EXPENDITURES:			
001-2401-524-3110	Building - Prof. Svc. - Bldg. Dept Serv	1,200,000	1,200,000	1,071,971
001-2401-524-3185	Building - Prof. Svc. - Site Insp Serv	-	-	-
001-2401-524-3186	Building - Prof. Svc. - Stormwater Review Svc	-	-	-
001-2401-524-3400	Building - Contracted Services	35,000	50,000	34,606
001-2401-524-4100	Building - Communications, Telephone	3,000	5,000	2,799
001-2401-524-4300	Building - Utility Services	1,500	1,500	1,121
001-2401-524-4400	Building - Rentals	4,000	4,000	3,464
001-2401-524-4660	Building - Maintenance - Equipment/Comp	-	-	-
001-2401-524-4700	Building - Printing and Binding	200	200	299
001-2401-524-4900	Building - Other	-	-	-
001-2401-524-5100	Building - Office Supplies	1,000	200	241
001-2401-524-5200	Building - Operating Supplies	60,000	60,000	56,358
	Total Building Permitting & Inspection	1,304,700	1,320,900	1,170,859

Department 2401 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Professional Services				
001-2401-524-3100	Independent Contract	80/20 Split	1,200,000	1,200,000
Contract Services				
001-2401-524-3400	Digitizing Records		35,000	35,000
Communications				
001-2401-524-4100	Telephone and Internet Services		3,000	3,000
Utility Services				
001-2401-524-4300	Utilities	Based on 610 sq. ft. of 12,287	1,500	1,500
Rentals				
001-2401-524-4400	Storage Unit		4,000	4,000
Printing and Binding				
001-2401-524-4700	Printed Materials	Maps, Placards, Hangers, etc.	200	200
Office Supplies				
001-2401-524-5100	Folders, labels, etc.		1,000	1,000
Operating Supplies				
001-2401-524-5200	Misc. Supplies	Business Cards, etc.	5,000	
	Cloud Hosting		5,000	
	Citizen Serve		46,000	
	Edmunds Software		4,000	
				60,000
Total Operating Expenditures				1,304,700

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-2402-524-0000	ZONING & CODE COMPLIANCE (2402):			
001-2402-524-1000	PERSONNEL COSTS:			
001-2402-524-1200	Code Admin - Salaries and Wages	99,545	66,714	54,123
001-2402-524-1400	Code Admin - Overtime	-	-	395
001-2402-524-1600	Code Admin - Compensated Personal Leave	-	-	4,168
001-2402-524-2100	Code Admin - FICA	7,615	5,104	4,814
001-2402-524-2200	Code Admin - Retirement	9,955	5,386	4,617
001-2402-524-2301	Code Admin - Life & Health Insurance	27,170	14,814	17,357
001-2402-524-2400	Code Admin - Workers Compensation	1,758	1,252	1,151
001-2402-524-3000	OPERATING EXPENDITURES:			
001-2402-524-3100	Code Admin - Professional Service Fees	40,000	50,000	10,339
001-2402-524-3101	Code Admin - Legal Fees	20,000	25,000	11,093
001-2402-524-3432	Code Admin - Mowing/Weedeating/Lawn care	3,000	3,000	1,640
001-2402-524-4000	Code Admin - Travel and Per Diem	2,500	1,200	1,546
001-2402-524-4100	Code Admin - Communications, Telephone	1,150	1,500	580
001-2402-524-4200	Code Admin - Postage and Freight	5,000	5,000	4,684
001-2402-524-4660	Code Admin - Maintenance - Equipment	1,500	1,500	1,283
001-2402-524-4700	Code Admin - Printing and Binding	500	500	-
001-2402-524-4910	Code Admin - Legal Advertising	1,000	-	-
001-2402-524-4920	Code Admin - Recording Fees	3,500	3,500	3,243
001-2402-524-5100	Code Admin - Office Supplies	400	-	-
001-2402-524-5200	Code Admin - Operating Supplies	3,000	3,000	121
001-2402-524-5205	Code Admin - Fuel	1,500	2,500	533
001-2402-524-5400	Code Admin - Memberships	500	500	457
001-2402-524-5500	Code Admin - Training	3,000	2,500	1,165
Total Zoning & Code Compliance		232,593	192,970	123,309

Department 2402 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Professional Services				
001-2402-524-3100	Special Magistrate		40,000	40,000
Legal Fees				
001-2402-524-3101	Legal Fees		20,000	20,000
Mowing, Weedeating, Lawn Care				
001-2402-524-3432	Independent Contract for Violations		3,000	3,000
Travel and Per Diem				
001-2402-524-4000	Training Mileage, Lodging, Meals		2,500	2,500
Communications				
001-2402-524-4100	Cellphone	~ \$40/mo	500	1,150
	Vehicle Tracking	~ \$55/mo	650	
Postage and Freight				
001-2402-524-4200	Certified Mailings		5,000	5,000
Maintenance - Equipment				
001-2402-524-4660	Vehicle Maintenance	Code Enforcement Truck	1,500	1,500
Printing and Binding				
001-2402-524-4700	Door Hangers, Hearing Notice Posters		500	500
Legal Advertising				
001-2402-524-4910	Legal Ads as Needed		1,000	1,000
Recording Fees				
001-2402-524-4920	Recording Fees		3,500	3,500
Office Supplies				
001-2402-524-5100	Folders, labels, etc.		400	400
Operating Supplies				
001-2402-524-5200	Business Cards, etc.		3,000	3,000
Fuel				
001-2402-524-5205	Code Enforcement Truck		1,500	1,500
Pubs Subs and Memberships				
001-2402-524-5400	Annual Memberships	FACE	500	500
Training				
001-2402-524-5500	Conferences and Training	FACE	3,000	3,000
Total Operating Expenditures				86,550

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-2500-525-0000	SAFETY & TRAINING SERVICES (2500)			
001-2500-525-1000	PERSONNEL COSTS:			
001-2500-525-1200	Safety & Training - Salaries and Wages	-	-	-
001-2500-525-1400	Safety & Training - Overtime	-	-	-
001-2500-525-2100	Safety & Training - FICA & Medicare	-	-	-
001-2500-525-2200	Safety & Training - Retirement	-	-	-
001-2500-525-3000	OPERATING EXPENDITURES:			
001-2500-525-3400	Safety & Training - Contracted Services	-	-	546,877
001-2501-525-3400	Safety & Training - Contracted Services (2)			530,490
001-2500-525-4430	Safety & Training - Equipment Rental	-	-	199,680
001-2500-525-4610	Safety & Training - Maint Bldg & Grnds	-	-	348,981
001-2500-525-4660	Safety & Training - Equipment Maint	-	-	2,552
001-2500-525-5200	Safety & Training - Operating Supplies	-	-	26,468
001-2500-525-6000	CAPITAL OUTLAYS:			-
001-2500-525-6400	Safety - Machinery & Equipment	-	-	220,490
	Total Safety & Training	-	-	1,875,538

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-4100-541-0000	PUBLIC WORKS (4100):			
001-4100-541-1000	PERSONNEL COSTS:			
001-4100-541-1200	Public Works - Salaries and Wages	463,473	462,309	390,916
001-4100-541-1400	Public Works - Overtime	18,500	18,500	17,258
001-4100-541-1600	Public Works - Compensated Personal Leave	-	-	33,598
001-4100-541-2100	Public Works - FICA & Medicare	36,871	36,782	33,235
001-4100-541-2200	Public Works - Retirement	48,197	48,081	44,178
001-4100-541-2301	Public Works - Life & Health Insurance	120,032	125,680	106,912
001-4100-541-2400	Public Works - Workers Compensation	31,119	32,674	24,073
001-4100-541-2500	Public Works - Unemployment Compensation	-	-	-
001-4100-541-3000	OPERATING EXPENDITURES:			
001-4100-541-3100	Public Works - Professional Service Fees	-	-	-
001-4100-541-3400	Public Works - Contract Services	120,000	60,000	66,724
001-4100-541-3465	Public Works - Traffic Engineering Svc	20,000	20,000	-
001-4100-541-4000	Public Works - Travel, Lodging, etc	4,000	4,000	1,985
001-4100-541-4100	Public Works - Communications, Telephone	15,000	20,000	10,058
001-4100-541-4300	Public Works - Utility Services	5,000	5,000	2,440
001-4100-541-4430	Public Works - Equipment Rental	30,000	20,000	2,040
001-4100-541-4610	Public Works - Maint - Bldgs and Grounds	40,000	30,000	373,414
001-4100-541-4621	Public Works - Asphalt Maint & Repair	30,000	20,000	3,024
001-4100-541-4622	Public Works - Golf Cart Program	20,000	20,000	245
001-4100-541-4623	Public Works - Road Resurfacing	525,743	533,932	10,034
001-4100-541-4633	Public Works - Miscellaneous Work	50,000	50,000	-
001-4100-541-4641	Public Works - Sidewalk Maintenance	-	-	1,255
001-4100-541-4644	Public Works - Tree Maintenance	-	-	17,500
001-4100-541-4660	Public Works - Maintenance - Equipment	70,000	60,000	56,059
001-4100-541-4666	Public Works - Railroad Crossing Signal	8,500	8,120	7,660
001-4100-541-5200	Public Works - Operating Supplies	70,000	45,000	33,501
001-4100-541-5205	Public Works - Fuel	45,000	35,000	17,735
001-4100-541-5300	Public Works - Road Materials & Supplies	-	-	681
001-4100-541-5400	Public Works - Memberships	4,000	3,500	859
001-4100-541-5500	Public Works - Training	6,000	6,000	1,919
001-4100-541-6000	CAPITAL OUTLAYS:			
001-4100-541-6200	Public Works - Building	15,000	200,000	-
001-4100-541-6300	Public Works - Infrastructure	75,000	-	-
001-4100-541-6400	Public Works - Machinery & Equipment	82,500	148,410	55,687
Total Public Works		1,953,935	2,012,988	1,312,989

Department 4100 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Contract Services				
001-4100-541-3400	VOC Road and Bridge Svcs	Road Signs, Markings, Etc.	120,000	120,000
Traffic Engineering Service				
001-4100-541-3465	VOC Traffic Eng. Contract	Traffic Control Devices	20,000	20,000
Travel and Per Diem				
001-4100-541-4000	Seminars and Training		4,000	4,000
Communications				
001-4100-541-4100	Cell Phones for Staff		6,000	
	Internet Service		1,500	
	Alarm Monitoring		1,500	
	Vehicle Tracking		6,000	15,000
Utility Services				
001-4100-541-4300	Water and Electricity	Speed Signs, Pumps and Barn	5,000	5,000
Equipment Rentals				
001-4100-541-4430	Rentals as Needed		30,000	30,000
Maintenance - Buildings and Grounds				
001-4100-541-4610	Tree, Irrigation, etc.		40,000	40,000
Maintenance - Asphalt Repair				
001-4100-541-4621	Potholes, Shoulder Repairs		30,000	30,000
Maintenance - Golf Cart Program				
001-4100-541-4622	Cart Signs, Paths, etc.		20,000	20,000
Maintenance - Road Resurfacing				
001-4100-541-4623	Road Resurfacing		525,743	525,743
Maintenance - Misc. Work				
001-4100-541-4633	Miscellaneous		50,000	50,000
Maintenance - Equipment				
001-4100-541-4660	Equipment Maint.		70,000	70,000

Department 4100 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Maintenance - Railroad Crossing				
001-4100-541-4666	CSX Railway Crossings		8,500	8,500
Operating Supplies				
001-4100-541-5200	Blades, Hoses, Uniforms, Supplies		50,000	
	Furnishings for PW Building		20,000	70,000
Fuel				
001-4100-541-5205	Fuel for Vehicles and Mowers		45,000	45,000
Pubs Subs and Memberships				
001-4100-541-5400	Professional Memberships		4,000	4,000
Training				
001-4100-541-5500	Staff TBD	Certifications	6,000	6,000
Capital - Buildings				
001-4100-541-6200	Utility Hookups for New PW Building		15,000	15,000
Capital - Infrastructure				
001-4100-541-6300	Railroad Crossing	2x Barwick and Highbanks	75,000	75,000
Capital - Machinery and Equipment				
001-4100-541-6400	Mini Ex	Split with Fund 120	42,000	
	Mini Ex Trailer	Split with Fund 120	4,500	
	Kubota Mower		19,000	
	Utility Bed for F-350		17,000	82,500
Total Operating Expenditures				1,235,743

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-6200-562-0000	HEALTH SERVICES (6200)			
001-6200-562-3409	Mosquito Control Svcs	15,000	15,000	6,820
001-6200-562-3413	Animal Control Svcs	90,000	90,000	75,948
001-6200-562-5200	Health Svcs Operating Supplies	5,000	5,000	-
	Total Health Services	110,000	110,000	82,768

Department 6200 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Health Services - Mosquito Control Services				
001-6200-562-3409	Volusia County Mosquito Control		15,000	
				15,000
Health Services - Animal Control Services				
001-6200-562-3413	Animal Control Services	Orange City Contract	70,000	
	Misc. Animal Control		20,000	
				90,000
Health Services - Operating Supplies				
001-6200-562-5200	Animal Control Supplies	Traps etc.	5,000	
				5,000
Total Operating Expenditures				110,000

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-7201-572-0000	PARKS & RECREATION - ADMIN (7201):			
001-7201-572-1000	PERSONNEL COSTS:			
001-7201-572-1200	Parks & Rec Admin - Salaries and Wages	910,694	835,573	665,606
001-7201-572-1201	Parks & Rec Admin - Sal and Wag Temp	100,000	100,000	92,322
001-7201-572-1400	Parks & Rec Admin - Overtime	30,000	23,500	41,411
001-7201-572-1401	Parks & Rec Admin - Overtime Temp	10,000	-	7,951
001-7201-572-1600	Parks & Rec Admin - Comp Personal Leave	-	-	59,326
001-7201-572-2100	Parks & Rec Admin - FICA	71,963	65,719	56,741
001-7201-572-2101	Parks & Rec Admin - FICA Temp	8,415	7,650	7,671
001-7201-572-2200	Parks & Rec Admin - Retirement	91,894	85,907	76,634
001-7201-572-2301	Parks & Rec Admin - Life & Health Insurance	199,019	198,995	156,262
001-7201-572-2400	Parks & Rec Admin - Workers Compensation	25,193	23,916	13,211
001-7201-572-2500	Parks & Rec Admin - Unemployment Comp	-	-	-
001-7201-572-3000	OPERATING EXPENDITURES:			
001-7201-572-3100	Parks & Rec Admin - Professional Services	30,000	30,000	15,500
001-7201-572-3400	Parks & Rec Admin - Contracted Services	117,000	128,000	106,576
001-7201-572-4000	Parks & Rec Admin - Travel & Per Diem	3,375	3,375	3,946
001-7201-572-4100	Parks & Rec Admin - Communications	15,000	9,700	5,758
001-7201-572-4200	Parks & Rec Admin - Postage	200	200	98
001-7201-572-4300	Parks & Rec Admin - Utility Services	120,000	120,000	112,869
001-7201-572-4400	Parks & Rec Admin - Building/Land Rent	300	300	300
001-7201-572-4610	Parks & Rec Admin - Maint - Bldgs/Grnds	1,500	1,500	6,610
001-7201-572-5100	Parks & Rec Admin - Office Supplies	1,200	1,200	724
001-7201-572-5200	Parks & Rec Admin - Operating Supplies	10,000	10,000	7,127
001-7201-572-5400	Parks & Rec Admin - Memberships	1,300	1,300	908
001-7201-572-5500	Parks & Rec Admin - Training	3,000	3,000	3,396
001-7201-572-6000	CAPITAL OUTLAYS:			
001-7201-572-6100	Parks & Rec Admin - Land	-	-	215,946
001-7201-572-6200	Parks & Rec Admin - Buildings	-	90,000	112,216
001-7201-572-6300	Parks & Rec Admin - Infrastructure	2,136,552	220,000	458,457
001-7201-572-6400	Parks & Rec Admin - Machinery & Equipment	96,000	230,000	167,512
Total Parks & Rec Admin		3,982,605	2,189,835	2,395,079

Department 7201 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Professional Services				
001-7201-572-3100	Grant Writer		30,000	30,000
Contract Services				
001-7201-572-3400	VOC Water Testing	Traffic Control Devices	3,500	
	Background Screening		14,000	
	ActiveNet Transaction Charges		16,000	
	Referee Expenses		37,500	
	Holiday String Lights		9,000	
	Holiday Lights		37,000	
				117,000
Travel and Per Diem				
001-7201-572-4000	Seminars and Training		3,375	3,375
Communications				
001-7201-572-4100	Cell Phones	~ \$400/mo	5,000	
	Security Monitoring - Town Hall	~ \$150/qtr	600	
	Security Monitoring - Gateway	~ \$150/qtr	600	
	Internet Service - Gateway	~ \$150/mo	2,000	
	Vehicle Tracking	~ \$550/mo	6,800	
				15,000
Postage				
001-7201-572-4200	Postage as Needed		200	200
Utility Service				
001-7201-572-4300	Utilities	Parks, Concessions, etc.	89,000	
	Gateway Electric		26,000	
	Gateway Water		5,000	
				120,000
Building / Land Rent				
001-7201-572-4400	Gateway Firetower Area	State of Florida	300	300
Maintenance - Buildings and Grounds				
001-7201-572-4610	As Needed		1,000	
	Gateway Pest Control		500	
				1,500
Office Supplies				
001-7201-572-5100	Folders, Labels, etc.		1,200	1,200
Operating Supplies				
001-7201-572-5200	Misc. Supplies		6,000	
	Eptura Scheduling Software		4,000	
				10,000

Department 7201 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Memberships				
001-7201-572-5400	FRPA - Parks Director		350	
	FRPA - Rec Coordinator		150	
	CPRP - Rec Coordinator		70	
	STMA - Superintendent		100	
	Other TBD		630	
				1,300
Training				
001-7201-572-5500	Seminars, Conf. Registration		3,000	
				3,000
Capital - Infrastructure				
001-7201-572-6300	Rob Sullivan Park Dugouts	WVAC Donating \$30,000	95,000	
	Splash Pad Features	ECHO Grant \$125,250	215,497	
	Rob Sullivan Park Scorebooths - 3 Fields	Replace Wooden with Aluminum	33,000	
	Gateway Park Entrance		543,055	
	Alexander Island FDEP Project	FDEP Grant \$1,250,000	1,250,000	
				2,136,552
Capital - Machinery and Equipment				
001-7201-572-6400	Turf Tank	Field Line Painter Robot	-	
	TORO Laser Z Mower		16,000	
	F-250 Truck - Diesel	Replace Van	80,000	
				96,000
Total Operating Expenditures				2,535,427

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-7202-572-0000	RECREATION (7202):			
001-7202-572-3000	OPERATING EXPENDITURES:			
001-7202-572-3412	Recreation - Program Expense	40,000	40,000	27,704
001-7202-572-3413	Recreation - Program Expense Summer Camps	60,000	60,000	52,019
001-7202-572-4800	Recreation - Promotional Activities/Adve	2,000	2,000	2,583
001-7202-572-5200	Recreation - Operating Supplies	20,000	-	4,505
	Total Recreation	122,000	102,000	86,809

Department 7202 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Program Expense				
001-7202-572-3412	Misc. Programs throughout Year		40,000	40,000
Program Expense - Summer Camp				
001-7202-572-3413	Summer Camp Program		60,000	60,000
Promotional Activities				
001-7202-572-4800	Marketing, Promotion, Advertising		2,000	2,000
Operating Supplies				
001-7202-572-5200	Cheer Uniform Replacement		6,000	
	Home Run Portable Fences		14,000	20,000
Total Operating Expenditures				122,000

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-7203-572-0000	PARKS MAINTENANCE (7203):			
001-7203-572-3000	OPERATING EXPENDITURES:			
001-7203-572-3400	Parks Maint - Contract Services	60,000	60,000	29,845
001-7203-572-4430	Parks Maint - Equipment Rentals	25,000	5,000	575
001-7203-572-4610	Parks Maint - Maint - Buildings & Grnds	355,600	300,000	275,086
001-7203-572-4660	Parks Maint - Maint - Equipment	60,000	60,000	48,947
001-7203-572-5200	Parks Maint - Operating Supplies	120,650	120,650	108,766
001-7203-572-5205	Parks Maint - Fuel	25,000	25,000	13,938
	Total Parks Maintenance	646,250	570,650	477,157

Department 7203 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Contract Services				
001-7203-572-3400	Janitorial Services - Gateway		25,000	
	Janitorial Services - Town Hall	FKL	10,000	
	Janitorial Services - Restrooms	RSP, BKP, Splash Pad, River City	25,000	
				60,000
Equipment Rentals				
001-7203-572-4430	As Needed	Alex. Island \$20k misc.	25,000	
				25,000
Maintenance - Buildings and Grounds				
001-7203-572-4610	Maint. As Needed		225,000	
	Trail Maintenance		60,000	
	Gateway	Misc. and (3) AC Units	40,000	
	RSP and BKP Bathroom Remodel		30,600	
				355,600
Maintenance - Equipment				
001-7203-572-4660	Maint. As Needed		60,000	
				60,000
Operating Supplies				
001-7203-572-5200	Supplies, Chemical for Fields		120,650	
				120,650
Fuel				
001-7203-572-5205	Fuel for Vehicles and Mowers		25,000	
				25,000
Total Operating Expenditures				646,250

Fund 001 - General Fund - Expenditures FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-7204-572-0000	SPECIAL EVENTS (7204):			
001-7204-572-3000	OPERATING EXPENDITURES:			
001-7204-572-3100	Special Evt - Professional Svcs	71,400	97,500	21,655
001-7204-521-3400	Special Evt - Law Contract Svcs	30,000	30,000	52,500
001-7204-572-4430	Special Evt - Equipment Rental	32,000	32,000	32,905
001-7204-572-5200	Special Evt - Operating Supplies	56,500	36,500	36,471
	Total Special Events	189,900	196,000	143,530

Department 7204 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Special Event - Law Contract Services				
001-7204-521-3400	Misc. Special Events	4th of July, Parade, Tree Lighting	30,000	
				30,000
Special Event - Professional Services				
001-7204-572-3100	4th of July	Fireworks	53,900	
	4th of July	Laser Show	10,000	
	Christmas Tree Lighting	Laser Show	7,500	
				71,400
Special Event - Equipment Rentals				
001-7204-572-4430	Portable Restrooms, Message Boards, Lighting, etc.	4th of July and Other Events	32,000	
				32,000
Special Event - Operating Supplies				
001-7204-572-5200	Supplies for Misc. Events		28,000	
	4th of July Supplies		5,000	
	Halloween Event Supplies		2,500	
	Mother / Son Event		1,000	
	Alexander Island Opening Event		20,000	
				56,500
Total Operating Expenditures				189,900

City of DeBary

General Fund - Capital Summary

FY 27 Budget

Account	Line Item	Description	Line Item Amount	FY 27 Budget Account Total
General Government - Equipment				
001-1900-519-6400	Computer Replacements	As Needed	8,000	
Total				8,000
Law - Equipment				
001-2100-521-6400	2 - Electric Bikes	Trail Enforcement	12,000	
Total				12,000
Fire Services - Equipment				
001-2200-522-6400	Fire Engine 33 Replacement	Payment 2 of 3	372,305	
	Refurbish Tender 33	Asset #563	125,000	
Total				497,305
Public Works - Buildings				
001-4100-541-6200	PW Modular Building	Utility Hookups	15,000	
Total				15,000
Public Works - Infrastructure				
001-4100-541-6300	Railroad Zones Infrastructure	2x Crossings at Barwick and Highbanks	75,000	
Total				75,000
Public Works - Equipment				
001-4100-541-6400	Kubota KX068-5R3A Mini Excavator	50/50 Split with Stormwater Fund	42,000	
	Mini Excavator Ramp Trailer	50/50 Split with Stormwater Fund	4,500	
	Kubota ZD12111 Zero Turn Mower		19,000	
	Utility Bed with Lift Gate for F-350	FY26 Truck Asset #26-XXXXX VIN:EE40575	17,000	
Total				82,500
Parks and Recreation - Infrastructure				
001-7201-572-6300	Rob Sullivan Park Dugouts	WVAC Donating \$30,000	95,000	
	Splash Pad Features	ECHO Grant \$125,000	215,497	
	Rob Sullivan Park Scorebooths - 3 Fields	Replace wooden with aluminum	33,000	
	Alexander Island Grant through FDEP		1,250,000	
	Gateway Park Entrance		543,055	
Total				2,136,552
Parks and Recreation - Equipment				
001-7201-572-6400	Turf Tank	Field Line Painter	-	
	TORO Laser Z Mower		16,000	
	F-250 Truck - Diesel	Replace Van.	80,000	
Total				96,000
Total General Fund Capital Requests				2,922,357

Fund 001 - General Fund - Expenditures

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
001-9002-581-9000	TRANSFERS OUT:			
001-9002-581-9120	Transfer Out - Stormwater Assessment Fund	1,338,579	-	350,000
001-9002-581-9310	Transfer Out - FT FL Rd Bridge	-	-	-
001-9002-581-9311	Transfer Out - Fire Station	-	-	1,000,000
001-9002-581-9312	Transfer Out - FT FL Rd Improvement	-	-	-
	Total Transfers Out	1,338,579	-	1,350,000
001-9001-590-0000	RESERVES (9001):			
001-9001-590-9900	Reserves - Unassigned	10,826,873	9,026,873	-
001-9001-590-9901	Reserves - Assigned	2,004,544	2,004,544	-
001-9001-590-9902	Reserves - Committed	-	-	-
001-9001-590-9903	Reserves - Restricted	-	50,000	-
001-9001-590-9904	Reserves - Non Spendable	725	-	-
		12,832,142	11,081,417	-
	Total Expenditures	37,864,920	31,810,712	20,484,515
	Total Revenue	37,864,920	31,810,712	21,127,678
	Revenue Over/(Under) Expenditures	-	-	643,162

SPECIAL REVENUE FUNDS - REVENUES

Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual	Percent Change
Solid Waste - 101				
Revenues	3,170,000	2,750,000	2,486,703	15.3%
Balance Forward	1,107,301	813,426	-	36.1%
Solid Waste Total	4,277,301	3,563,426	2,486,703	20.0%
Streetlighting Districts - 105				
Revenues	531,800	531,800	538,454	0.0%
Balance Forward	566,559	531,441	-	6.6%
Streetlighting Total	1,098,359	1,063,241	538,454	3.3%
Orlandia Heights NI District - 115				
Revenues	131,350	112,575	114,382	16.7%
Balance Forward	26,045	29,054	-	-10.4%
OHNID Total	157,395	141,629	114,382	11.1%
Stormwater Assessment - 120				
Revenues	3,748,579	1,875,000	2,862,935	99.9%
Balance Forward	965,054	939,202	-	2.8%
Stormwater Util Total	4,713,633	2,814,202	2,862,935	67.5%
Tree Preservation - 121				
Revenues	10,000	-	5,298	0.0%
Balance Forward	20,553	10,058	-	104.3%
Tree Preservation Total	30,553	10,058	5,298	203.8%
Franchise Fees - 125				
Revenues	1,135,000	820,000	1,297,645	38.4%
Balance Forward	1,588,918	1,175,393	-	35.2%
Franchise Fees Total	2,723,918	1,995,393	1,297,645	36.5%
New Local Option Gas Tax - 126				
Revenues	326,831	317,905	320,493	2.8%
Balance Forward	223,228	180,441	-	0.0%
NLOGT Total	550,059	498,346	320,493	10.4%
Southwest Sector Mobility Fee - 127				
Revenues	560,000	510,000	2,089,134	0.0%
Balance Forward	2,736,161	181,168	-	0.0%
Mobility Fees Total	3,296,161	691,168	2,089,134	0.0%
Parks Benefit Impact Fee - 128				
Revenues	152,000	150,000	191,167	1.3%
Balance Forward	479,397	337,451	-	0.0%
Parks Benefit IF Total	631,397	487,451	191,167	29.5%
Public Building Bene Impact Fee - 129				
Revenues	51,000	50,000	65,226	0.0%
Balance Forward	5,000	3,910	-	27.9%
Public Bldgs IF Total	56,000	53,910	65,226	3.9%
Economic Opportunity - 130				
Revenues	30,000	36,000	29,138	-16.7%
Balance Forward	215,515	187,747	-	14.8%
Econ Opp Total	245,515	223,747	29,138	9.7%
Spec Rev Fund Total	17,780,291	11,542,571	10,000,575	54.0%

SPECIAL REVENUE FUNDS - EXPENDITURES

Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual	Percent Change
Solid Waste - 101				
Expenditures	3,170,000	2,750,000	2,192,828	15.3%
Reserves	1,107,301	813,426	-	36.1%
Solid Waste Total	4,277,301	3,563,426	2,192,828	20.0%
Streetlighting Districts - 105				
Expenditures	544,825	544,448	497,002	0.1%
Reserves	553,534	518,793	-	6.7%
Streetlighting Total	1,098,359	1,063,241	497,002	3.3%
Orlandia Heights NI District - 115				
Expenditures	131,350	112,575	118,891	16.7%
Reserves	26,045	29,054	-	-10.4%
OHNID Total	157,395	141,629	118,891	11.1%
Stormwater Assessment - 120				
Expenditures	3,748,579	2,432,920	2,696,426	54.1%
Reserves	965,054	381,282	-	153.1%
Stormwater Util Total	4,713,633	2,814,202	2,696,426	67.5%
Tree Preservation - 121				
Expenditures	20,553	5,000	4,803	311.1%
Reserves	10,000	5,058	-	97.7%
Tree Preservation Total	30,553	10,058	4,803	203.8%
Franchise Fees - 125				
Expenditures	1,723,918	986,000	862,120	74.8%
Reserves	1,000,000	1,009,393	-	-0.9%
Franchise Fees Total	2,723,918	1,995,393	862,120	36.5%
New Local Option Gas Tax - 126				
Expenditures	465,695	298,346	17,266	56.1%
Reserves	84,364	200,000	-	-57.8%
NLOGT Total	550,059	498,346	17,266	10.4%
Southwest Sector Mobility Fee - 127				
Expenditures	560,000	-	244,092	-
Reserves	2,736,161	691,168	-	295.9%
Mobility Fees Total	3,296,161	691,168	244,092	376.9%
Parks Benefit Impact Fee - 128				
Expenditures	250,000	-	349,222	-
Reserves	381,397	487,451	-	-21.8%
Parks Benefit IF Total	631,397	487,451	349,222	29.5%
Public Building Bene Impact Fee - 129				
Expenditures	-	-	-	-
Reserves	56,000	53,910	-	3.9%
Public Bldgs IF Total	56,000	53,910	-	3.9%
Economic Opportunity - 130				
Expenditures	106,000	66,000	4,371	60.6%
Reserves	139,515	157,747	-	-11.6%
Econ Opp Total	245,515	223,747	4,371	9.7%
Spec Rev Fund Total	17,780,291	11,542,571	6,987,019	54.0%

Fund 101 - Solid Waste

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
101-3300-331-5010	Grant Rev - Federal Portion (FEMA)	-	-	-
101-3300-334-5000	Grant Rev - State Portion (FEMA)	-	-	-
101-3400-343-4000	Service charges - Solid Waste	3,170,000	2,750,000	2,348,917
101-3400-343-4100	Service charges - Solid Waste - Non Tax	-	-	94,713
101-3600-361-1000	Interest Income	-	-	43,073
101-3600-369-9000	Miscellaneous Income	-	-	-
101-3800-389-9000	Prior Year Carry Forward	1,107,301	813,426	-
		4,277,301	3,563,426	2,486,703
Expenditures				
101-3400-534-3400	Solid Waste - Contracted Svcs - Pickup and Recycle	2,652,339	2,290,000	1,775,881
101-3400-534-4300	Solid Waste - Utility Services - Landfill	517,661	460,000	416,948
101-3400-534-5200	Solid Waste - Operating Supplies	-	-	-
101-9002-581-9001	Transfer Out to General Fund	-	-	-
101-9001-590-9900	Reserves	1,107,301	813,426	-
		4,277,301	3,563,426	2,192,828
	Revenue Over/(Under) Expenditures	-	-	293,874

Fund 105 - Street Lighting Districts FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
105-0000-000-0000	SPECIAL REVENUE - ST LIGHTING			
105-1930-325-2000	Lake Marie - Non Advalorem	12,900	12,900	13,110
105-1950-325-2000	Leisure World - Non Advalorem	16,900	16,900	18,201
105-2011-325-2000	Debary West - Non Advalorem	19,700	19,700	20,054
105-2050-325-2000	Debary East - Non Advalorem	13,500	13,500	13,750
105-2060-325-2000	Summerhaven - Non Advalorem	10,900	10,900	11,099
105-2080-325-2000	Woodbound Lakes - Non Advalorem	6,900	6,900	6,993
105-2120-325-2000	Pinnacle Plaza - Non Advalorem	1,500	1,500	1,457
105-2140-325-2000	Debary Plantation - Non Advalorem	164,100	164,100	166,555
105-2150-325-2000	Eagles Nest/Glen Abby - Non Advalorem	1,000	1,000	1,000
105-2170-325-2000	Debary Plantation West - Non Advalorem	5,100	5,100	5,132
105-2200-325-2000	Glen Abbey - Non Advalorem	28,000	28,000	28,374
105-2260-325-2000	Debary Woods - Non Advalorem	7,700	7,700	7,805
105-2400-325-2000	Heritage Woods - Non Advalorem	1,600	1,600	1,617
105-2450-325-2000	Surrey Run - Non Advalorem	2,000	2,000	2,020
105-2460-325-2000	Reserve at Debary - Non Advalorem	5,100	5,100	5,080
105-2480-325-2000	Parkview - Non Advalorem	5,800	5,800	5,852
105-2580-325-2000	River Bluff - Non Advalorem	2,600	2,600	2,639
105-2750-325-2000	Parkview Heights - Non Advalorem	4,100	4,100	4,142
105-2760-325-2000	Pinnacle Reserve at Debary - Non Advalor	5,100	5,100	5,149
105-2780-325-2000	Saxon Woods - Non Advalorem	24,200	24,200	24,491
105-2790-325-2000	Debary Plantation Unit17 - Non Advalorem	19,100	19,100	19,270
105-2900-325-2000	Spring Glen Unit 1-2 - Non Advalorem	7,800	7,800	7,911
105-2940-325-2000	Woodlands at Glen Abby - Non Advalorem	4,600	4,600	4,586
105-2950-325-2000	Springview Unit 2-5 - Non Advalorem	14,500	14,500	13,837
105-3030-325-2000	Buena Vista - Non Advalorem	2,300	2,300	2,262
105-3040-325-2000	Glen Abby Club - Non Advalorem	3,200	3,200	3,215
105-3080-325-2000	Springview Industrial Park - Non Advalor	1,800	1,800	1,871
105-3330-325-2000	Riviera Bella - Non Advalorem	35,400	35,400	35,952
105-3420-325-2000	Riviera Bella 3 - Non Advalorem	6,100	6,100	6,117
105-3430-325-2000	Riviera Bella 4 - Non Advalorem	8,200	8,200	8,247
105-3460-325-2000	Riviera Bella 5 - Non Advalorem	8,200	8,200	8,274
105-3470-325-2000	Riviera Bella 6 - Non Advalorem	8,600	8,600	8,709
105-3480-325-2000	Riviera Bella 7 & 8A - Non Advalorem	13,000	13,000	13,072
105-3490-325-2000	Springview Woods Ph 1 - Non Advalorem	8,800	8,800	8,864
105-3510-325-2000	Riviera Bella 8B - Non Advalorem	6,600	6,600	6,628
105-3530-325-2000	Springview Woods Ph 3 - Non Advalorem	12,000	12,000	12,109
105-3540-325-2000	Springview Woods Ph 4 - Non Advalorem	6,800	6,800	6,790
105-3550-325-2000	Riviera Bella 8C - Non Advalorem	8,400	8,400	8,558
105-3560-325-2000	Riviera Bella 9A - Non Advalorem	6,100	6,100	5,962
105-3570-325-2000	Riviera Bella 9B & 9C - Non Advalorem	11,600	11,600	11,701
105-3800-000-0000	OTHER SOURCES:			
105-3800-389-9000	Prior Year Carry Forward	566,559	531,441	-
		1,098,359	1,063,241	538,454

Fund 105 - Street Lighting Districts FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Expenditures				
105-0000-000-0000	SPECIAL REVENUE - STREET LIGHTING			
105-1930-000-0000	LAKE MARIE:			
105-1930-541-3400	Lake Marie - Contracted Services @.77 + .60/unit	618	618	540
105-1930-541-3700	Lake Marie - Contract Administration	1,290	1,290	1,290
105-1930-541-4300	Lake Marie - Utilities	12,950	12,950	11,067
105-1950-000-0000	LEISURE WORLD:			
105-1950-541-3400	Leisure World - Contracted Services @.77 + .60/unit	334	334	334
105-1950-541-3700	Leisure World - Contract Administration	1,690	1,690	1,690
105-1950-541-4300	Leisure World - Utilities	19,286	19,286	17,041
105-2011-000-0000	DEBARY WEST:			
105-2011-541-3400	DeBary West - Contracted Services @.77 + .60/unit	1,012	1,012	974
105-2011-541-3700	DeBary West - Contract Administration	1,970	1,970	1,970
105-2011-541-4300	DeBary West - Utilities	20,738	20,738	17,712
105-2050-000-0000	DEBARY EAST:			
105-2050-541-3400	DeBary East - Contracted Services @.77 + .60/unit	521	521	499
105-2050-541-3700	DeBary East - Contract Administration	1,350	1,350	1,350
105-2050-541-4300	DeBary East - Utilities	11,484	11,484	9,837
105-2060-000-0000	SUMMERHAVEN:			
105-2060-541-3400	Summerhaven - Contracted Services @.77 + .60/unit	352	352	342
105-2060-541-3700	Summerhaven - Contract Administration	1,090	1,090	1,090
105-2060-541-4300	Summerhaven - Utilities	12,554	12,554	11,130
105-2080-000-0000	WOODBOUND LAKES:			
105-2080-541-3400	Woodbound Lakes - Contracted Services @.77 + .60/unit	168	168	168
105-2080-541-3700	Woodbound Lakes - Contract Admin	690	690	690
105-2080-541-4300	Woodbound Lakes - Utilities	5,888	5,888	5,212
105-2120-000-0000	PINNACLE PLAZA:			
105-2120-541-3400	Pinnacle Plaza - Contracted Services @.77 + .60/unit	7	7	7
105-2120-541-3700	Pinnacle Plaza - Contract Administration	150	150	150
105-2120-541-4300	Pinnacle Plaza - Utilities	753	753	646
105-2140-000-0000	DEBARY PLANTATION:			
105-2140-541-3400	DeBary Plantation - Contracted Services @.77 + .60/unit	1,471	1,471	1,470
105-2140-541-3700	DeBary Plantation - Contract Admin	16,410	16,410	16,410
105-2140-541-4300	DeBary Plantation - Utilities	128,560	128,172	123,259
105-2150-000-0000	EAGLES NEST/GLEN ABBY:			
105-2150-541-3400	Eagles Nest/Glen Abbey - Contracted Serv @.77 + .60/unit	22	22	21
105-2150-541-3700	Eagles Nest/Glen Abbey - Contract Admin	100	100	100
105-2150-541-4300	Eagles Nest/Glen Abbey - Utilities	1,215	1,215	1,079
105-2170-000-0000	DEBARY PLANTATION WEST:			
105-2170-541-3400	DeBary Plantation West - Cont Serv @.77 + .60/unit	156	156	154
105-2170-541-3700	DeBary Plantation West - Contract Admin	510	510	510
105-2170-541-4300	DeBary Plantation West - Utilities	5,967	5,967	5,274
105-2200-000-0000	GLEN ABBEY:			
105-2200-541-3400	Glen Abbey - Contracted Services @.77 + .60/unit	597	597	597
105-2200-541-3700	Glen Abbey - Contract Administration	2,800	2,800	2,800
105-2200-541-4300	Glen Abbey - Utilities	31,337	31,337	27,647
105-2260-000-0000	DEBARY WOODS:			
105-2260-541-3400	DeBary Woods - Contracted Services @.77 + .60/unit	126	126	125
105-2260-541-3700	DeBary Woods - Contract Administration	770	770	770
105-2260-541-4300	DeBary Woods - Utilities	5,267	5,267	4,696

Fund 105 - Street Lighting Districts FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
105-2400-000-0000	HERITAGE WOODS:			
105-2400-541-3400	Heritage Woods - Contracted Services @.77 + .60/unit	52	52	51
105-2400-541-3700	Heritage Woods - Contract Admin	160	160	160
105-2400-541-4300	Heritage Woods - Utilities	2,152	2,152	1,883
105-2450-000-0000	SURREY RUN:			
105-2450-541-3400	Surrey Run - Contracted Services @.77 + .60/unit	68	68	67
105-2450-541-3700	Surrey Run - Contract Administration	200	200	200
105-2450-541-4300	Surrey Run - Utilities	2,297	2,297	1,979
105-2460-000-0000	RESERVE AT DEBARY:			
105-2460-541-3400	Reserve At DeBary - Contracted Services @.77 + .60/unit	117	117	116
105-2460-541-3700	Reserve At DeBary - Contract Admin	510	510	510
105-2460-541-4300	Reserve At DeBary - Utilities	4,066	4,066	3,600
105-2480-000-0000	PARKVIEW:			
105-2480-541-3400	Parkview - Contracted Services @.77 + .60/unit	107	107	107
105-2480-541-3700	Parkview - Contract Administration	580	580	580
105-2480-541-4300	Parkview - Utilities	6,363	6,363	5,671
105-2580-000-0000	RIVER BLUFF:			
105-2580-541-3400	River Bluff - Contracted Services @.77 + .60/unit	59	59	54
105-2580-541-3700	River Bluff - Contract Administration	260	260	260
105-2580-541-4300	River Bluff - Utilities	3,195	3,195	2,717
105-2750-000-0000	PARKVIEW HEIGHTS:			
105-2750-541-3400	Parkview Heights - Contracted Services @.77 + .60/unit	70	70	70
105-2750-541-3700	Parkview Heights - Contract Admin	410	410	410
105-2750-541-4300	Parkview Heights - Utilities	4,832	4,832	4,242
105-2760-000-0000	PINNACLE RESERVE AT DEBARY:			
105-2760-541-3400	Pinnacle Reserve At Debary - Cont Serv @.77 + .60/unit	129	129	128
105-2760-541-3700	Pinnacle Reserve - Contract Admin	510	510	510
105-2760-541-4300	Pinnacle Reserve At Debary - Utilities	5,030	5,030	4,451
105-2780-000-0000	SAXON WOODS:			
105-2780-541-3400	Saxon Woods - Contracted Services@.77 + .60/unit	415	415	414
105-2780-541-3700	Saxon Woods - Contract Administration	2,420	2,420	2,420
105-2780-541-4300	Saxon Woods - Utilities	26,070	26,070	22,408
105-2790-000-0000	DEBARY PLANTATION UNITS 17:			
105-2790-541-3400	Debary Plantation Units 17 - Contr Serv @.77 + .60/unit	193	193	193
105-2790-541-3700	DeBary Plantation Unit 17-Contract Admin	1,910	1,910	1,910
105-2790-541-4300	Debary Plantation Units 17 - Utilities	15,814	15,814	14,215
105-2900-000-0000	SPRING GLEN UNITS 1 & 2:			
105-2900-541-3400	Spring Glen Units 1 & 2 - Cont Serv @.77 + .60/unit	151	151	150
105-2900-541-3700	Spring Glen Unit 1-2 - Contract Admin	780	780	780
105-2900-541-4300	Spring Glen Units 1 & 2 - Utilities	7,564	7,564	6,725
105-2940-000-0000	WOODLANDS AT GLEN ABBY:			
105-2940-541-3400	Woodlands At Glen Abbey - Cont Serv @.77 + .60/unit	65	65	65
105-2940-541-3700	Woodlands at Glen Abbey - Contract Admin	460	460	460
105-2940-541-4300	Woodlands At Glen Abbey - Utilities	3,419	3,419	3,035
105-2950-000-0000	SPRINGVIEW UNITS 2-5:			
105-2950-541-3400	Springview Units 2-5 - Contracted Serv @.77 + .60/unit	366	366	366
105-2950-541-3700	Springview Unit 2-5 - Contract Admin	1,450	1,450	1,450
105-2950-541-4300	Springview Units 2-5 - Utilities	16,342	16,342	14,547

Fund 105 - Street Lighting Districts FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
105-3030-000-0000	BUENA VISTA:			
105-3030-541-3400	Buena Vista - Contracted Services @.77 + .60/unit	59	59	50
105-3030-541-3700	Buena Vista - Contract Administration	230	230	230
105-3030-541-4300	Buena Vista - Utilities	2,060	2,060	1,751
105-3040-000-0000	GLEN ABBEY CLUB:			
105-3040-541-3400	Glen Abbey Club - Contracted Services @.77 + .60/unit	47	47	46
105-3040-541-3700	Glen Abbey Club - Contract Admin	320	320	320
105-3040-541-4300	Glen Abbey Club - Utilities	3,248	3,248	2,891
105-3080-000-0000	SPRINGVIEW INDUSTRIAL PARK:			
105-3080-541-3400	Springview Industrial Park - Cont Serv @.77 + .60/unit	31	32	48
105-3080-541-3700	Springview Industrial Pk-Contract Admin	180	190	190
105-3080-541-4300	Springview Industrial Pk-Utilities	2,131	2,131	1,921
105-3330-000-0000	RIVIERA BELLA:			
105-3330-541-3400	Riviera Bella - Contracted Services @.77 + .60/unit	274	274	273
105-3330-541-3700	Riviera Bella - Contract Administration	3,540	3,540	3,540
105-3330-541-4300	Riviera Bella - Utilities	33,502	33,502	30,072
105-3420-000-0000	RIVIERA BELLA PHASE 3:			
105-3420-541-3400	Riviera Bella 3 - Contracted Services @.77 + .60/unit	51	51	50
105-3420-541-3700	Riviera Bella 3 - Contract Administration	610	610	610
105-3420-541-4300	Riviera Bella 3 - Utilities	5,584	5,584	5,010
105-3430-000-0000	RIVIERA BELLA PHASE 4:			
105-3430-541-3400	Riviera Bella 4 - Contracted Services @.77 + .60/unit	63	63	62
105-3430-541-3700	Riviera Bella 4 - Contract Administration	820	820	820
105-3430-541-4300	Riviera Bella 4 - Utilities	7,274	7,274	6,542
105-3460-000-0000	RIVIERA BELLA PHASE 5:			
105-3460-541-3400	Riviera Bella 5 - Contracted Services @.77 + .60/unit	69	69	69
105-3460-541-3700	Riviera Bella 5 - Contract Administration	820	820	820
105-3460-541-4300	Riviera Bella 5 - Utilities	7,709	7,709	6,926
105-3470-000-0000	RIVIERA BELLA PHASE 6:			
105-3470-541-3400	Riviera Bella 6 - Contracted Services @.77 + .60/unit	47	47	46
105-3470-541-3700	Riviera Bella 6 - Contract Administration	860	860	860
105-3470-541-4300	Riviera Bella 6 - Utilities	8,158	8,158	7,298
105-3480-000-0000	RIVIERA BELLA PHASE 7 & 8A:			
105-3480-541-3400	Riviera Bella 7 & 8A - Contracted Services @.77 + .60/unit	106	106	106
105-3480-541-3700	Riviera Bella 7 & 8A - Contract Administration	1,300	1,300	1,300
105-3480-541-4300	Riviera Bella 7 & 8A - Utilities	11,948	11,948	10,764
105-3490-000-0000	SPRINGVIEW WOODS PH 1:			
105-3490-541-3400	Springview Woods Ph 1 - Contracted Services @.77 + .60/L	65	65	65
105-3490-541-3700	Springview Woods Ph 1 - Contract Administration	880	880	880
105-3490-541-4300	Springview Woods Ph 1 - Utilities	8,092	8,092	7,231
105-3510-000-0000	RIVIERA BELLA PHASE 8B:			
105-3510-541-3400	Riviera Bella 8B - Contracted Services @.77 + .60/unit	61	61	61
105-3510-541-3700	Riviera Bella 8B - Contract Administration	660	660	660
105-3510-541-4300	Riviera Bella 8B - Utilities	6,020	6,020	5,397
105-3530-000-0000	SPRINGVIEW WOODS PH 3:			
105-3530-541-3400	Springview Woods Ph 3 - Contracted Services @.77 + .60/L	65	65	65
105-3530-541-3700	Springview Woods Ph 3 - Contract Administration	1,200	1,200	1,200
105-3530-541-4300	Springview Woods Ph 3 - Utilities	7,894	7,894	7,237

Fund 105 - Street Lighting Districts FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
105-3540-000-0000	SPRINGVIEW WOODS PH 4:			
105-3540-541-3400	Springview Woods Ph 4 - Contracted Services @.77 + .60/L	64	64	63
105-3540-541-3700	Springview Woods Ph 4 - Contract Administration	680	680	680
105-3540-541-4300	Springview Woods Ph 4 - Utilities	3,538	3,538	2,890
105-3550-000-0000	RIVIERA BELLA PHASE 8C:			
105-3550-541-3400	Riviera Bella 8C - Contracted Services @.77 + .60/unit	61	61	61
105-3550-541-3700	Riviera Bella 8C - Contract Administration	840	840	840
105-3550-541-4300	Riviera Bella 8C - Utilities	7,722	7,722	6,915
105-3560-000-0000	RIVIERA BELLA PHASE 9A:			
105-3560-541-3400	Riviera Bella 9A - Contracted Services @.77 + .60/unit	65	65	65
105-3560-541-3700	Riviera Bella 9A - Contract Administration	610	610	610
105-3560-541-4300	Riviera Bella 9A - Utilities	5,275	5,275	4,578
105-3570-000-0000	RIVIERA BELLA PHASE 9B & 9C:			
105-3570-541-3400	Riviera Bella 9B & 9C - Contracted Services @.77 + .60/unit	138	138	137
105-3570-541-3700	Riviera Bella 9B & 9C - Contract Administration	1,160	1,160	1,160
105-3570-541-4300	Riviera Bella 9B & 9C - Utilities	9,905	9,905	8,038
105-9001-590-0000	RESERVES (9001):			
105-9001-590-9900	Reserves	553,534	518,793	
		1,098,359	1,063,241	497,002
Revenue Over/(Under) Expenditures		-	-	41,452

Fund 115 - Orlandia Heights Neighborhood Improvement District

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
115-0000-000-0000	SPECIAL REV - ORLANDIA HGTS			
115-3200-000-0000	SPECIAL ASSESSMENTS:			
115-3200-325-2000	Special Assessment	131,350	112,575	114,382
115-3200-325-2100	Special Assessment - Non Tax	-	-	-
115-3600-361-1000	Interest Income	-	-	-
115-3600-369-0000	Miscellaneous Revenues	-	-	-
115-3800-389-9000	Prior Year Carry Forward	26,045	29,054	-
		157,395	141,629	114,382
Expenditures				
115-0000-000-0000	SPECIAL REV - ORLANDIA HGTS			
115-4100-541-3000	OPERATING EXPENDITURES:			
115-4100-541-3100	Orlandia Hgts - Professional Services	5,500	2,000	-
115-4100-541-3400	Orlandia Hgts - Contract Services	25,000	25,000	23,520
115-4100-541-4000	Orlandia Hgts - Travel	-	-	-
115-4100-541-4200	Orlandia Hgts - Postage	200	100	-
115-4100-541-4500	Orlandia Hgts - Insurances	7,000	6,000	5,774
115-4100-541-4610	Orlandia Hgts - Maint - Bldgs & Grounds	500	500	-
115-4100-541-4623	Orlandia Hgts - R & M Road Resurfacing	5,000	-	7,500
115-4100-541-4700	Orlandia Hgts - Printing and Binding	500	200	-
115-4100-541-4900	Orlandia Hgts - Other Current Charges	-	250	-
115-4100-541-5100	Orlandia Hgts - Office Supplies	-	100	-
115-4100-541-5200	Orlandia Hgts - Operating Supplies	1,000	100	230
115-4100-541-5300	Orlandia Hgts - Road Mat'ls & Supplies	71,650	68,325	81,867
115-4100-541-5600	Orlandia Hgts - Contingency	15,000	10,000	-
115-9001-590-0000	RESERVES:			
115-9001-590-9900	Reserves	26,045	29,054	-
		157,395	141,629	118,891
	Revenue Over/(Under) Expenditures	-	-	(4,509)

Fund 120 - Stormwater Management

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
120-0000-000-0000	SPECIAL REV - STORMWATER			
120-3200-325-2000	Stormwater Assessment	1,900,000	1,875,000	1,883,824
120-3200-325-2100	Stormwater Assessment - Non Tax Coll	-	-	-
120-3300-331-3000	Grant - Federal - Physical Environment	-	-	131,275
120-3300-334-3000	Grant - State - Physical Environment	-	-	62,154
120-3300-334-3001	Grant - State - Physical Environment (2)	500,000	-	-
120-3300-337-3000	Grant - Local Govt - Physical Envir	-	-	-
120-3800-000-0000	OTHER SOURCES:			
120-3800-381-0001	Transfer In - GF	1,338,579	-	350,000
120-3200-325-2100	Stormwater Assessment - Non Tax	-	-	-
120-3600-361-1000	Interest Income	10,000	-	45,382
120-3600-366-0000	Donations	-	-	387,725
120-3600-369-9000	Miscellaneous Revenues	-	-	2,575
120-3800-389-9000	Prior Year Carry Forward	965,054	939,202	-
		4,713,633	2,814,202	2,862,935

Fund 120 - Stormwater Management

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Expenditures				
120-0000-000-0000	SPECIAL REV - STORMWATER			
120-3700-537-0000	CONSERVATION & RESOURCE MGMT			
120-3700-537-3400	Aquatic Weed Control - Contract Svcs	15,000	15,000	8,640
120-3800-538-0000	STORMWATER MGT & FLOOD CONTROL:			
120-3800-538-1000	PERSONNEL COSTS:			
120-3800-538-1200	Salaries and Wages	489,320	472,113	380,982
120-3800-538-1400	Overtime	18,500	18,500	13,045
120-3800-538-1600	Compensated Personal Leave	-	-	37,620
120-3800-538-2100	FICA	38,848	37,532	33,178
120-3800-538-2200	Retirement	50,782	49,061	43,164
120-3800-538-2301	Life & Health Insurance	106,059	109,035	88,492
120-3800-538-2400	Workers Comp	27,068	27,079	18,941
120-3800-538-2500	Unemployment Compensation	-	-	1,375
120-3800-538-3000	OPERATING EXPENDITURES:			
120-3800-538-3100	Mgt & Flood - Professional Service Fees	-	-	-
120-3800-538-3101	Mgt & Flood - Legal Fees	-	-	-
120-3800-538-3105	Mgt & Flood - Professional Fees/Engineer	10,000	25,000	-
120-3800-538-3107	Mgt & Flood - CEI/Inspection Services	10,000	10,000	-
120-3800-538-3400	Mgt & Flood - Contract Svcs	80,000	15,000	147,888
120-3800-538-3420	Mgt & Flood - Mandatory Lake Monitoring	80,000	70,000	50,106
120-3800-538-4000	Mgt & Flood - Travel and Per Diem	4,000	3,500	223
120-3800-538-4100	Mgt & Flood - Communications, Telephone	5,000	7,000	1,964
120-3800-538-4300	Mgt & Flood - Utility Services	30,000	20,000	29,913
120-3800-538-4430	Mgt & Flood - Equipment Rentals	40,000	30,000	9,572
120-3800-538-4610	Mgt & Flood - R & M Projects	100,000	100,000	34,660
120-3800-538-4660	Mgt & Flood - Maintenance - Equipment	60,000	50,000	54,951
120-3800-538-4900	Mgt & Flood - Other Current Charges&Obli	15,000	15,000	-
120-3800-538-5100	Mgt & Flood - Office Supplies	2,000	2,000	17
120-3800-538-5200	Mgt & Flood - Operating Supplies	40,000	30,000	29,821
120-3800-538-5205	Mgt & Flood - Fuel	22,000	22,000	10,221
120-3800-538-5400	Mgt & Flood - Pubs, Subs & Memberships	4,000	4,000	650
120-3800-538-5500	Mgt & Flood - Training	5,000	5,000	918
120-3800-538-6000	CAPITAL OUTLAYS:			
120-3800-538-6100	Mgt & Flood - Land	-	-	-
120-3800-538-6300	Mgt & Flood - Infra Capital Projects	1,560,000	500,000	979,120
120-3800-538-6400	Mgt & Flood - Machinery and Equipment	188,500	84,500	5,618
120-3800-538-7000	DEBT SERVICE:			
120-3800-538-7100	Mgt & Flood - Debt Service Principal	729,000	680,000	671,000
120-3800-538-7200	Mgt & Flood - Debt Service Interest	18,502	31,600	44,346
120-9002-581-9001	Transfer Out to General Fund	-	-	-
120-9001-590-9900	Reserves	965,054	381,282	
		4,713,633	2,814,202	2,696,426
Revenue Over/(Under) Expenditures		-	-	166,510

Fund 120 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Contract Services				
120-3700-537-3400	Aquatic Weed Control		15,000	15,000
Professional Fees, Engineer				
120-3800-538-3105	Review Plans, NPDES, SJRWMD		10,000	10,000
CEI, Inspection Services				
120-3800-538-3107	Construction Engineering Inspections		10,000	10,000
Contract Services				
120-3800-538-3400	NAVA Fees	Tax Collector / Prop. Appraiser	20,000	80,000
	Non Ad Valorem Rate Study		60,000	
Mandatory Lake Monitoring				
120-3800-538-3420	Lake Monitoring	ERD Water LLC	80,000	80,000
Travel and Per Diem				
120-3800-538-4000	As Needed for SW Cert. Classes		4,000	4,000
Communications				
120-3800-538-4100	Cell Phones for Staff	~ \$160/mo	2,000	5,000
	Vehicle Tracking	~ \$250/mo	3,000	
Utility Services				
120-3800-538-4300	Electric and Natural Gas for Pumps		30,000	30,000
Equipment Rentals				
120-3800-538-4430	Rentals as Needed		40,000	40,000
Maintenance - Infrastructure				
120-3800-538-4610	Pipe Replacement, Flume Repairs, etc.		100,000	100,000
Maintenance - Equipment				
120-3800-538-4660	Equip. Maintenance as Needed		60,000	60,000
Other Current Obligations				
120-3800-538-4900	As Needed		15,000	15,000
Office Supplies				
120-3800-538-5100	Folders, Toner, Paper		2,000	2,000

Fund 120 - Projected Operating Expenditures

Account	Line Item	Description	Line Item Amount	Total
Operating Supplies				
120-3800-538-5200	Risers, Bricks, Concrete, Uniforms		40,000	40,000
Fuel				
120-3800-538-5205	Fuel for Vehicles and Mowers		22,000	22,000
Pubs Subs and Memberships				
120-3800-538-5400	Florida Stormwater Association		4,000	4,000
Training				
120-3800-538-5500	Staff TBD	Stormwater Certifications	5,000	5,000
Capital - Infrastructure				
120-3800-538-6300	W. Highbanks Drainage Improvements	Transform 386 Remaining Match	200,000	
	BKP Pump Station and Irrigation Project		860,000	
	Sunrise and Lago Vista SW Project	FDEP Grant \$500,000	500,000	1,560,000
Capital - Machinery and Equipment				
120-3800-538-6400	Mini Ex	Split with Fund 001	42,000	
	Mini Ex Trailer	Split with Fund 001	4,500	
	F-550 Dump Truck		110,000	
	Kubota RTV		13,000	
	Utiltiy Bed with Crane for F-350		19,000	188,500
Total Operating Expenditures				2,270,500

Fund 120 - Projected Debt Service

Account	Line Item	Description	Line Item Amount	Total
Debt Service Principal				
120-3800-538-7100	Stormwater Assess Refund, Ser 2021	12/1/2026	182,000	
	Stormwater Assess Refund, Ser 2021	6/1/2027	182,000	
	Stormwater Assess Refund, Ser 2012	12/1/2026	365,000	729,000
Debt Service Interest				
120-3800-538-7200	Stormwater Assess Refund, Ser 2021	12/1/2026	7,765	
	Stormwater Assess Refund, Ser 2021	6/1/2027	6,484	
	Stormwater Assess Refund, Ser 2012	12/1/2026	4,252	
			18,501	
			<i>Rounding</i>	18,502
Total Debt Service				747,502

City of DeBary

Stormwater Fund - Capital Summary

FY 27 Budget

Account	Line Item	Description	Line Item Amount	FY 27 Budget Account Total
Stormwater - Infrastructure				
120-3800-538-6300	W. Highbanks Drainage Improvements	Transform 386 Remaining Match	200,000	
	Stormwater Grant through FDEP - Vistas		500,000	
	BKP Pump Station and Irrigation Project		860,000	
Total				1,560,000
Stormwater - Equipment				
120-3800-538-6400	Kubota KX068-5R3A Mini Excavator	50/50 Split with General Fund	42,000	
	Mini Excavator Ramp Trailer	50/50 Split with General Fund	4,500	
	F-550 4x4 Dump Truck	Replace current Dump Truck. Trade In?	110,000	
	Kubota RTV 520H		13,000	
	Utility Bed with Crane for F-350	FY26 Truck Asset #26-XXXXX VIN:EE39554	19,000	
Total				188,500
Total Stormwater Fund Capital Requests				1,748,500

Fund 121 - Tree Preservation

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
121-0000-000-0000	SPECIAL REV - TREE TRUST			
121-3300-331-9000	Federal Grant - Other	-	-	-
121-3400-341-9200	Tree - Planning Development	10,000	-	-
121-3500-351-1500	S/R - Code Enforcement F & F	-	-	-
121-3500-354-0000	Tree Fund Code Fines	-	-	5,298
121-3600-361-1000	Interest Income	-	-	-
121-3600-366-0000	S/R - Donations/Contributions	-	-	-
121-3800-389-9000	Prior Year Carry Forward	20,553	10,058	-
		30,553	10,058	5,298
Expenditures				
121-0000-000-0000	SPECIAL REVENUE - TREE TRUST FUND			
121-3900-539-4644	Tree Maintenance	-	-	3,600
121-3900-539-5250	Garden & Nursery Supplies	20,553	5,000	1,203
121-9000-590-6200	Buildings	-	-	-
121-9000-590-6300	Infrastructure	-	-	-
121-9002-581-9001	Transfer Out to General Fund	-	-	-
121-9001-590-9900	Reserves	10,000	5,058	-
		30,553	10,058	4,803
	Revenue Over/(Under) Expenditures	-	-	495

Fund 125 - Franchise Fees FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
125-0000-000-0000	SPECIAL REV - ELECTRIC/STR			
125-3200-323-1000	Franchise Fees - Electric	1,100,000	800,000	1,252,465
125-3200-323-4000	Franchise Fees - Gas	35,000	20,000	45,180
125-3600-369-0000	Miscellaneous Income	-	-	-
125-0000-000-0001	Transfer In from General Fund	-	-	-
125-3800-389-9000	Prior Years Carry Forward	1,588,918	1,175,393	-
		2,723,918	1,995,393	1,297,645
Expenditures				
125-0000-000-0000	SPECIAL REVENUE - ELECTRIC/STR			
125-4100-541-4300	Pub Works Spc Rev - Utility Services	30,000	30,000	11,140
125-4100-541-4301	Pub Works Spc Rev - Arterial Lighting	200,000	200,000	149,484
125-4100-541-4302	Pub Works Spc Rev - Traffic Signal Utili	6,000	6,000	3,626
125-4100-541-4641	Pub Works Spc Rev - Sidewalk Maintenance	50,000	50,000	97,870
125-4100-541-6000	CAPITAL OUTLAYS:			
125-4100-541-6300	Franchise - Infrastructure - Sidewalks	100,000	100,000	-
125-9001-590-9900	Reserves	1,000,000	1,009,393	-
125-9002-581-9312	Transfer Out to FT FL RD Improvement	-	-	-
125-9002-581-9001	Transfer Out to General Fund	1,337,918	600,000	600,000
125-9002-581-9130	Transfer Out to Econ Opp Fund	-	-	-
		2,723,918	1,995,393	862,120
Revenue Over/(Under) Expenditures		-	-	435,525

Fund 126 - Local Option Gas Tax FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
126-0000-000-0000	SPECIAL REV - NLOGT			
126-3100-312-4200	New Local Option Gas Tax	326,831	317,905	320,493
126-3600-369-9000	Miscellaneous Revenues	-	-	-
126-3800-389-9000	Prior Years Carry Forward	223,228	180,441	-
		550,059	498,346	320,493
Expenditures				
126-0000-000-0000	SPECIAL REV - NEW LOCAL OPTION GAS TAX			
126-4100-541-4623	Road Resurfacing	465,695	298,346	17,266
126-4100-541-6300	Infrastructure	-	-	-
126-9002-581-9001	Transfer to General Fund (Road Resurface)	-	-	-
126-9002-581-9312	Transfer to FT FL RD Improvement	-	-	-
126-9001-590-9900	Reserves	84,364	200,000	-
		550,059	498,346	17,266
	Revenue Over/(Under) Expenditures	-	-	303,227

Fund 127 - Southwest Sector Mobility Fee Trust Fund

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
127-3200-324-3100	Impact Fees - Mobility Residential	405,000	500,000	315,184
127-3200-324-3101	Impact Fees - Mobility Residential - Dirksen	95,000	-	-
127-3200-324-3200	Impact Fees - Mobility Commercial	40,500	-	-
127-3200-324-3201	Impact Fees - Mobility Commercial - Dirksen	9,500	-	-
127-3600-361-1000	Interest Income	10,000	10,000	11,540
127-3600-369-9000	Miscellaneous Revenue	-	-	1,762,411
127-3800-389-9000	Prior Year Carry Forward	2,736,161	181,168	-
		3,296,161	691,168	2,089,134
Expenditures				
127-4100-541-3400	Contracted Services	-	-	53,625
127-4100-541-6300	Infrastructure - Mobility	560,000	-	190,467
127-4100-541-4900	Other Current Chg & Oblig - Mobility Fee Credits	-	-	-
127-9002-581-9312	Transfer to FT FL RD Improvement	-	-	-
127-9001-590-9900	Reserves	873,750	691,168	-
127-9001-590-9903	Reserves - Restricted - Dirksen	1,862,411	-	-
		3,296,161	691,168	244,092
Revenue Over/(Under) Expenditures		-	-	1,845,043

Fund 128 - Park Benefit Impact Fee FY 26 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
128-0000-000-0000	TRUST FUND - PARKS BENEFIT:			
128-3200-324-6100	Impact Fees - Rec Residential	150,000	150,000	178,198
128-3200-324-6200	Impact Fees - Rec Commercial	-	-	-
128-3600-361-1000	Interest Income	2,000	-	12,969
128-3800-389-9000	Prior Year Carry Forward	479,397	337,451	-
		631,397	487,451	191,167
Expenditures				
128-7201-572-4900	Other Current Chgs - Parks Impact Fee Credits	-	-	-
128-7201-572-6300	Parks - Infrastructure	250,000	-	349,222
128-9001-590-9900	Reserves	381,397	487,451	-
128-9002-581-9001	Transfer Out to General Fund	-	-	-
		631,397	487,451	349,222
	Revenue Over/(Under) Expenditures	-	-	(158,054)

Fund 129 - Public Buildings Benefit Impact Fee FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
129-0000-000-0000	TRUST FUND - PUBLIC BUILDINGS:			
129-3200-324-7100	Impact Fees - Public Bldg Re	45,000	45,000	63,056
129-3200-324-7200	Impact Fees - PB Commercial	5,000	5,000	-
129-3600-361-1000	Interest Income	1,000	-	2,170
129-3800-389-9000	Prior Year Carry Forward	5,000	3,910	-
		56,000	53,910	65,226
Expenditures				
129-9001-590-9900	Reserves	56,000	53,910	-
129-1900-519-6200	General Gov't - Buildings	-	-	-
129-1900-519-6300	General Gov't - Infrastructure	-	-	-
129-9002-581-9311	Transfer Out - Fire Station	-	-	-
		56,000	53,910	-
	Revenue Over/(Under) Expenditures	-	-	65,226

Fund 130 - Economic Opportunity FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
130-3100-316-0000	Business Tax Receipts - City	30,000	36,000	29,138
130-3100-316-0010	Business Tax Receipts - County	-	-	-
130-3600-369-9000	Miscellaneous Income	-	-	-
130-3800-381-0001	Interfund Transfer from General Fund	-	-	-
130-3800-381-0125	Interfund Transfer from Franchise Fee Fund	-	-	-
130-3800-389-9000	Prior Years Carry Forward	215,515	187,747	-
		245,515	223,747	29,138
Expenditures				
130-5500-559-6100	Economic Opportunity - Land	-	-	-
130-5500-559-8200	Payments to Private Org. - Grants	100,000	60,000	-
130-9001-590-9900	Reserves	139,515	157,747	-
130-9002-581-9001	Transfer to General Fund (15%)	6,000	6,000	4,371
		245,515	223,747	4,371
	Revenue Over/(Under) Expenditures	-	-	24,767

Fund 300 - ARPA Capital Projects

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
300-3300-000-0000	INTERGOVERNMENTAL REV:			
300-3300-331-3610	Grant - Federal - ARPA	-	-	-
300-3600-369-9000	Miscellaneous Revenues	-	-	-
300-3800-389-9000	Prior Years Carry Forward	-	-	-
		-	-	-
Expenditures				
300-1900-519-3200	Accounting & Auditing	-	-	-
300-3800-538-6100	Stormwater - Land	-	-	-
300-3800-538-6300	Stormwater - Infrastructure	-	-	43,819
300-4100-541-6300	Transportation - Infrastructure	-	-	345,463
300-7201-572-6100	Parks & Recreation - Land	-	-	-
300-7201-572-6300	Parks & Recreation - Infrastructure	-	-	-
300-9000-590-6100	Public Works - Infrastructure	-	-	-
300-9002-581-9311	Transfer Out - Fire Station	-	-	-
300-9002-581-9312	Transfer Out - FT FL RD Improvement	-	-	-
300-9001-590-9900	Reserves	-	-	-
		-	-	389,282
	Revenue Over/(Under) Expenditures	-	-	(389,282)

Fund 310 - FT FL Rd Bridge

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
310-0000-000-0000	FT FL RD Bridge			
310-3300-334-4900	Grant - State - Other Transportation	-	850,000	115,875
310-3600-366-0000	Contributions/Donations Private Sources	-	-	-
310-3800-381-0001	Transfer In from General Fund	-	-	-
310-3800-384-0000	Debt Proceeds	-	-	-
310-3800-389-9000	Prior Year Cash Forward	-	900,000	-
		-	1,750,000	115,875
Expenditures				
310-9330-533-4900	Water Svcs - Other Current Charges	-	-	-
310-4100-541-6300	Transportation - Infrastructure	-	1,750,000	141,180
310-9001-590-9900	Reserves	-	-	-
		-	1,750,000	141,180
	Revenue Over/(Under) Expenditures	-	-	(25,305)

Fund 311 - Fire Station FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
311-0000-000-0000	Fire Station #39			
311-3300-334-2000	Grant - State - Public Safety	-	-	764,480
311-3800-381-0001	Transfer In From General Fund	-	-	1,000,000
311-3800-381-0129	Transfer In From Public Bldg Impact Fee	-	-	
311-3800-381-0300	Transfer In From ARPA Fund	-	-	
311-3800-384-0000	Loan Proceeds	-	-	
311-3800-389-9000	Prior Year Cash Forward	-	-	
		-	-	1,764,480
Expenditures				
311-2200-522-6200	Fire Control - Buildings	-	-	5,453,732
311-2220-522-6400	Machinery & Equipt	-	-	-
311-9001-590-9900	Reserves	-	-	-
311-9002-581-9211	Transfer to Debt Svc - Fire Station	-	-	-
		-	-	5,453,732
	Revenue Over/(Under) Expenditures	-	-	(3,689,253)

Fund 312 - FT FL Rd Improvement Fund

FY 27 Budget

Account Number	Account Description	FY27 Adopted	FY26 Adopted	FY25 Actual
Revenues				
312-3300-334-4900	Grant - State - Other Transportation	-	-	-
312-3600-369-9000	Miscellaneous Income	-	-	-
312-3800-381-0001	Transfer From General Fund	-	-	-
312-3800-381-0125	Transfer From Franchise Fee Fund	-	-	-
312-3800-381-0126	Transfer From Local Option Gas Tax Fund	-	-	-
312-3800-381-0127	Transfer From SW Sector Mobility Fee Fund	-	-	-
312-3800-381-0300	Transfer From ARPA	-	-	-
312-3800-389-9000	Prior Year Cash Forward	-	-	-
		-	-	-
Expenditures				
312-4100-541-6300	Transportation - Infrastructure	-	-	1,958,064
312-4100-541-4900	Transportation - Other Current Charges	-	-	-
312-9001-590-9900	Reserves	-	-	-
312-9002-581-9001	Transfer Out to General Fund	-	-	6,034
		-	-	1,964,097
Revenue Over/(Under) Expenditures		-	-	(1,964,097)

City of DeBary
Personnel Services Budget
Plan for FY 2027

Title	Full Time Part Time	Hours	Budget FY27 Annual Rate	FICA	WC Premium	Retirement	Insurance Benefits	Budget FY27 Total Compensation
1100-Council								
Mayor	Elected		12,122	927	15			13,064
Vice Mayor	Elected		9,849	753	12			10,615
Councilmember	Elected		9,849	753	12			10,615
Councilmember	Elected		9,849	753	12			10,615
Councilmember	Elected		9,849	753	12			10,615
Department Total			51,516	3,941	65			55,523
1200-Executive								
City Manager	FT	2080	235,108	17,986	297	23,511	20,284	297,186
Assistant City Manager	FT	2080	149,247	11,417	189	14,925	24,177	199,955
HR Director	FT	2080	133,504	10,213	169	13,350	20,332	177,568
City Clerk	FT	2080	103,782	7,939	131	10,378	14,416	136,647
Communications Specialist II	FT	2080	64,498	4,934	82	6,450	14,186	90,149
Communications Program Coordinator	FT	2080	51,237	3,920	65	5,124	14,073	74,417
Communications, Economic Development, and Government Affairs Director	FT	2080	133,504	10,213	169	13,350	14,465	171,701
Communications Manager	FT	2080	78,220	5,984	99	7,822	14,242	106,367
OT (NEW FY27)			2,500	191	3	250	-	2,944
Department Total			951,600	72,797	1,204	95,160	136,174	1,256,935
1300-Finance Department								
Finance Director	FT	2080	161,574	12,360	204	16,157	18,850	209,147
Purchasing Coordinator	FT	2080	87,914	6,725	111	8,791	14,336	117,878
Senior Accountant	FT	2080	82,029	6,275	104	8,203	20,139	116,749
Deputy Finance Director	FT	2080	105,023	8,034	133	10,502	14,465	138,157
Part Time Permanent Senior Accountant	PTP	1248	54,393	4,161	69	-	-	58,622
Department Total			490,933	37,556	621	43,654	67,789	640,554
2402-Zoning & Code Compliance								
Part Time Planning Tech	FT 50%	1040	27,147	2,077	34	2,715	7,049	39,022
Neighborhood Improvement Officer	FT	2080	72,399	5,538	1,723	7,240	20,121	107,021
Department Total			99,545	7,615	1,758	9,955	27,170	146,043
1500-Growth Mgt								
Growth Management Director	FT	2080	127,147	9,727	161	12,715	14,465	164,213
Senior Planner	FT	2080	78,220	5,984	99	7,822	14,303	106,428
Senior Planner	FT	2080	72,705	5,562	92	7,271	14,256	99,886
Senior Planner	FT	2080	80,324	6,145	102	8,032	14,321	108,924
Part Time Planning Tech	FT 50%	1040	27,147	2,077	34	2,715	7,049	39,022
Department Total			385,543	29,494	488	38,554	64,394	518,473
1510-Engineering								
Senior Engineer	FT 50%	1040	78,375	5,996	99	7,838	9,479	101,787
Engineer	FT	2080	94,197	7,206	119	9,420	14,422	125,364
Department Total			172,572	13,202	218	17,257	23,901	227,150
1910-Information Tech								
I.T. Director / Records Manager	FT	2080	127,147	9,727	161	12,715	24,211	173,960
I.T. Specialist	FT	2080	69,740	5,335	88	6,974	20,044	102,181
Department Total			196,886	15,062	249	19,689	44,255	276,141

City of DeBary
Personnel Services Budget
Plan for FY 2027

Title	Full Time Part Time	Hours	Budget FY27 Annual Rate	FICA	WC Premium	Retirement	Insurance Benefits	Budget FY27 Total Compensation
4100-Public Works								
PW/Stormwater Director	FT 50%	1040	59,919	4,584	76	5,992	7,232	77,803
PW/Stormwater Superintendent	FT 50%	1040	41,561	3,179	3,283	4,156	7,173	59,352
PW/Stormwater Program Coordinator	FT 50%	1040	29,601	2,264	37	2,960	7,070	41,933
PW Crew Chief	FT	2080	62,625	4,791	4,948	6,262	14,339	92,965
PW/ROW Maintenance Worker I	FT	2080	37,523	2,871	2,965	3,752	14,003	61,114
PW/ROW Maintenance Worker I	FT	2080	45,273	3,463	3,577	4,527	13,973	70,814
PW/ROW Maintenance Worker II	FT	2080	47,728	3,651	3,771	4,773	14,088	74,010
PW/ROW Maintenance Worker II	FT	2080	46,931	3,590	3,708	4,693	14,036	72,958
PW/ROW Maintenance Worker III	FT	2080	49,256	3,768	3,891	4,926	14,115	75,956
PW/ROW Maintenance Worker II	FT	2080	43,056	3,294	3,402	4,306	14,003	68,060
OT & On-Call			18,500	1,415	1,462	1,850		23,227
Department Total			481,973	36,871	31,119	48,197	120,032	718,192
7201-Parks & Recreation								
Parks & Rec Director	FT	2080	127,147	9,727	161	12,715	14,465	164,213
Recreation Manager	FT	2080	84,993	6,502	108	8,499	14,515	114,617
Recreation Supervisor	FT	2080	64,627	4,944	2,044	6,463	14,315	92,392
Parks Superintendent	FT	2080	105,794	8,093	3,346	10,579	14,465	142,277
Program Coordinator	FT	2080	52,528	4,018	66	5,253	14,254	76,120
Parks Crew Chief	FT	2080	75,972	5,812	2,403	7,597	14,225	106,009
Parks Crew Chief	FT	2080	49,191	3,763	1,556	4,919	14,325	73,755
Parks Maintenance Worker II	FT	2080	59,374	4,542	1,878	5,937	14,288	86,019
Parks Maintenance Worker III	FT	2080	50,031	3,827	1,582	5,003	14,023	74,467
Parks Maintenance Worker I	FT	2080	49,837	3,813	1,576	4,984	14,040	74,250
Parks Maintenance Worker II	FT	2080	46,931	3,590	1,484	4,693	14,036	70,734
Parks Maintenance Worker I	FT	2080	50,010	3,826	1,582	5,001	14,062	74,480
Parks Maintenance Worker I	FT	2080	36,253	2,773	1,147	3,625	14,003	57,802
Parks Maintenance Worker I	FT	2080	36,253	2,773	1,147	3,625	14,003	57,802
Parks Maintenance Worker I	PT	1248	21,752	1,664	688	-	-	24,104
OT & On-Call			30,000	2,295	949	3,000	-	36,244
OT - Temp (NEW FY27)			10,000	765	316			11,081
Summer Camp			90,000	6,885	2,846			99,731
Recreation Aids			10,000	765	316			11,081
Department Total			1,050,694	80,378	25,193	91,894	199,019	1,447,178
General Fund 001 Total			3,881,264	296,917	60,915	364,360	682,735	5,286,190

City of DeBary
Personnel Services Budget
Plan for FY 2027

Title	Full Time Part Time	Hours	Budget FY27 Annual Rate	FICA	WC Premium	Retirement	Insurance Benefits	Budget FY27 Total Compensation
3800-Stormwater - Fund 120								
PW/Stormwater Director	FT 50%	1040	59,919	4,584	76	5,992	7,232	77,803
PW/Stormwater Superintendent	FT 50%	1040	41,561	3,179	3,283	4,156	7,173	59,352
PW/Stormwater Program Coordinator	FT 50%	1040	29,601	2,264	37	2,960	7,070	41,933
Senior Engineer	FT 50%	1040	78,375	5,996	99	7,838	9,479	101,787
PW/SW Crew Chief	FT	2080	66,909	5,119	5,286	6,691	18,666	102,671
PW/SW Maintenance Worker II	FT	2080	52,184	3,992	4,123	5,218	14,160	79,677
PW/SW Maintenance Worker II	FT	2080	57,329	4,386	4,529	5,733	14,125	86,102
PW/SW Maintenance Worker I	FT	2080	46,931	3,590	3,708	4,693	14,036	72,958
PW/SW Maintenance Worker II	FT	2080	56,511	4,323	4,465	5,651	14,118	85,068
OT & On-Call			18,500	1,415	1,462	1,850		23,227
Stormwater Fund 120 Total			507,820	38,848	27,068	50,782	106,059	730,577
Total City Payroll		52.2	4,389,083	335,765	87,983	415,142	788,794	6,016,767

City of DeBary
Outstanding Balance on Bonds as of 10/1/2026

Due Date	Principal	Interest	Total
Stormwater Assess Refund, Ser 2021		1.408%	
12/1/2026	182,000.00	7,765.12	189,765.12
6/1/2027	182,000.00	6,483.84	188,483.84
12/1/2027	369,000.00	5,202.56	374,202.56
6/1/2028	370,000.00	2,604.80	372,604.80
	<u>1,103,000.00</u>	<u>22,056.32</u>	<u>1,125,056.32</u>
Stormwater Assess Refund, Ser 2012		2.33%	
12/1/2026	365,000.00	4,252.25	369,252.25
	<u>365,000.00</u>	<u>4,252.25</u>	<u>369,252.25</u>
Stormwater Total	<u>1,468,000.00</u>	<u>26,308.57</u>	<u>1,494,308.57</u>