



**Exhibit "A"**

**FISCAL YEAR 2025-26**

<b>Fund-New</b>	<b>Description</b>	<b>Adopted 2025-134</b>	<b>Resolution 2025-155</b>	<b>Amended Budget</b>
001	General Fund	\$ 83,238,660	\$ (2,917,570)	\$ 80,321,090
010	Disaster Recovery	-	-	-
012	Opioid Settlement	-	297,000	297,000
104	State Housing Initiatives Partnership (SHIP)	2,568,088	-	2,568,088
105	Community Development Block Grant (CDBG)	1,503,204	(54,300)	1,448,904
106	Streetlighting District	168,218	-	168,218
109	Local Option Gas Tax (LOGT)	5,558,959	-	5,558,959
110	Tree Replacement	150,000	-	150,000
113	Building and Inspections	2,665,437	250,775	2,916,212
117	Lake District	22,300	-	22,300
121	Fire / Rescue Impact Fee	21,000	314,040	335,040
122	Park Impact Fee	4,000,000	-	4,000,000
123	Law Enforcement Impact Fees	26,000	-	26,000
124	Transportation Impact Fees	375,000	-	375,000
130	Community Redevelopment Area (CRA)	3,432,728	-	3,432,728
301	Capital Improvements	12,561,998	(823,783)	11,738,215
302	Park Capital Improvements	13,056,428	(504,864)	12,551,564
303	Transportation Capital Improvements	36,203,851	(1,636,023)	34,567,828
305	CRA Capital Improvements	157,775	-	157,775
401	Deltona Water (Water/Wastewater Utility)	45,574,277	(209,742)	45,364,535
402	W/WW Capital Improvements	88,999,577	(1,761,571)	87,238,006
403	Water Impact Fee	150,000	-	150,000
404	Wastewater Impact Fee	300,000	-	300,000
405	W/WW Debt Fund	-	7,262,154	7,262,154
410	Solid Waste	9,457,373	-	9,457,373
421	Stormwater Utility	10,958,154	(480,630)	10,477,524
422	Stormwater Capital Improvements	8,241,066	3,770,690	12,011,756
503	Fleet Maintenance	1,309,962	20,200	1,330,162
505	Information Technology	4,844,675	-	4,844,675
510	Health Care	7,188,847	-	7,188,847
515	Risk Management	1,930,237	-	1,930,237
<b>Grand Total:</b>		<b>\$ 344,663,814</b>	<b>\$ 3,526,376</b>	<b>\$ 348,190,190</b>

**Exhibit "A" DETAIL FOR RES. 2025-155  
STAFF RECOMMENDED FIRST QUARTER BUDGET ADJUSTMENTS**

FUND	ACCOUNT DESCRIPTION	PROPOSED ADJUSTMENT	DESCRIPTION
<b>General Fund - 001</b>			
	HALF-CENT SALES TAX	(157,998)	DECREASE IN ESTIMATED REVENUES
	8TH CENT MOTOR FUEL USE TAX	(13,841)	DECREASE IN ESTIMATED REVENUES
	STATE REVENUE SHARING PROCEEDS	(142,201)	DECREASE IN ESTIMATED REVENUES
	FUND BALANCE	(2,603,530)	PRIOR YEAR APPROPRIATIONS
	REVENUES	(2,917,570)	
	CAPITAL ROLLOVER	(361,601)	<u>FY24-25 PROJECTS</u> COMPUTER EQUIPMENT PAID IN FY24-25
	CAPITAL ROLLOVER	(1,525,062)	VEHICLES PAID IN FY24-25
	CAPITAL ROLLOVER	(256,176)	E/Q & MACHINERY PAID IN FY24-25
	TRANSFER OUT TO FUND 301	12,000	<u>FY25-26 PROJECTS</u> CITY HALL WINDOWS
	TRANSFER OUT TO FUND 301	(314,040)	FIRE STATION #62 RELOCATION
	TRANSFER OUT TO FUND 301	(1,000,000)	LAND ACQUISITION
	TRANSFER OUT TO FUND 422	1,000,000	STORMWATER PROJECTS
	TRANSFER OUT TO FUND 503	10,100	AUTO LIFT PRICE INCREASE
	CAPITAL PROJECTS	40,000	COMMISSION, LEGAL, MANAGER LOBBY FURNITURE
	ADVANCE TO FUND 422	(522,791)	TO BE REPAID IN FY26-27 FOR FLOOD MITIGATION
	EXPENDITURES	(2,917,570)	
<b>OPIOID Fund - 012</b>			
	FUND BALANCE	297,000	PRIOR YEAR APPROPRIATIONS
	REVENUES	297,000	
	EQUIPMENT	192,000	VENTILATORS (6 QTY)
	EQUIPMENT	105,000	CITYWIDE AED REPLACMENT (30 QTY)
	EXPENDITURES	297,000	
<b>CDBG Fund - 105</b>			
	FUND BALANCE	(54,300)	PRIOR YEAR APPROPRIATIONS
	REVENUES	(54,300)	
	CAPITAL ROLLOVER	(52,050)	<u>FY24-25 PROJECTS</u> FT. SMITH PUMP STATION PAID IN FY24-25
	CAPITAL ROLLOVER	(2,250)	DWIGHT HAWKINS- FIBER OPTICS PAID IN FY24-25
	EXPENDITURES	(54,300)	
<b>Building &amp; Inspections - 113</b>			
	FUND BALANCE	250,775	PRIOR YEAR APPROPRIATIONS
	REVENUES	250,775	
	TRANSFER OUT TO FUND 301	250,775	REPLACEMENT OF THE CITY HALL WINDOWS
	EXPENDITURES	250,775	

FUND	ACCOUNT DESCRIPTION	PROPOSED ADJUSTMENT	DESCRIPTION
Fire Impact Fees - 121			
	FUND BALANCE	314,040	PRIOR YEAR APPROPRIATIONS
	REVENUES	314,040	
	TRANSFER OUT TO FUND 301	314,040	FIRE STATION #62 RELOCATION
	EXPENDITURES	314,040	
Capital Improvements Fund - 301			
	FEDERAL GRANT REVENUE	139,630	EECBG ENERGY EFFICIENCY GRANT - CITY HALL WINDOWS
	TRANSFER IN FROM FUND 001	12,000	CITY HALL WINDOWS
	TRANSFER IN FROM FUND 001	(314,040)	FIRE STATION #62 RELOCATION
	TRANSFER IN FROM FUND 001	(1,000,000)	LAND ACQUISITION
	TRANSFER IN FROM FUND 113	250,775	REPLACEMENT OF THE CITY HALL WINDOWS
	TRANSFER IN FROM FUND 121	314,040	FIRE STATION #62 RELOCATION
	TRANSFER IN FROM FUND 401	12,000	CITY HALL WINDOWS
	FUND BALANCE	(238,188)	PRIOR YEAR APPROPRIATIONS
	REVENUES	(823,783)	
			<u>FY24-25 PROJECTS</u>
	CAPITAL ROLLOVER	(10,878)	BUILDINGS-CITY HALL COMPLEX PAID IN FY24-25
	CAPITAL ROLLOVER	(26,257)	GENERAL IMPROVEMENTS PAID IN FY24-25
	CAPITAL ROLLOVER	(74,848)	CIP-FIRE TRAINING COMPLEX PAID IN FY24-25
	CAPITAL ROLLOVER	4,000	CIP- 2 FIRE TRAINING PAVILIONS
			<u>FY25-26 PROJECTS</u>
	CAPITAL PROJECTS	(1,000,000)	LAND ACQUISITION
	CAPITAL ROLLOVER	284,200	REPLACEMENT OF THE CITY HALL WINDOWS
	EXPENDITURES	(823,783)	
Parks Capital Improvements Fund - 302			
	FUND BALANCE	(504,864)	PRIOR YEAR APPROPRIATIONS
	REVENUES	(504,864)	
			<u>FY24-25 PROJECTS</u>
	CAPITAL ROLLOVER	(204,878)	TOM HOFFMAN REPLACEMENT PLAYGROUND PAID IN FY24-25
	CAPITAL ROLLOVER	(299,986)	WES CRILE PARK PARK IMPROVEMENTS PAID IN FY24-25
			<u>FY25-26 PROJECTS</u>
	CAPITAL PROJECTS	1,275,000	LAKE SHORE PARK IMPROVEMENTS - REALLOCATION OF PROJECTS
	CAPITAL PROJECTS	985,000	VETERANS PARK IMPROVEMENTS - REALLOCATION OF PROJECTS
	CAPITAL PROJECTS	150,000	VANN PARK IMPROVEMENTS - REALLOCATION OF PROJECTS
	CAPITAL PROJECTS	(100,000)	KEYSVILLE PARK IMPROVEMENTS - REALLOCATION OF PROJECTS
	CAPITAL PROJECTS	(100,000)	FESTIVAL PARK IMPROVEMENTS - REALLOCATION OF PROJECTS
	CAPITAL PROJECTS	(130,000)	MANNY RODRIGUEZ PARK IMPROVEMENTS - REALLOCATION OF PROJECTS
	CAPITAL PROJECTS	(830,000)	HARRIS-SAXON PARK IMPROVEMENTS - REALLOCATION OF PROJECTS
	CAPITAL PROJECTS	(1,250,000)	HOFFMAN PARK IMPROVEMENTS - REALLOCATION OF PROJECTS
	EXPENDITURES	(504,864)	
Transportation Capital Improvements Fund - 303			
	FUND BALANCE	(1,636,023)	PRIOR YEAR APPROPRIATIONS
	REVENUES	(1,636,023)	
			<u>FY24-25 PROJECTS</u>
	CAPITAL ROLLOVER	(1,629,723)	ROAD RESURFACING PAID IN FY24-25
	CAPITAL ROLLOVER	(6,300)	TPO-PROVIDENCE TRAIL PAID IN FY24-25
	EXPENDITURES	(1,636,023)	

FUND	ACCOUNT DESCRIPTION	PROPOSED ADJUSTMENT	DESCRIPTION
<b>Water / Wastewater Utilities Fund - 401</b>			
	FUND BALANCE	(209,742)	PRIOR YEAR APPROPRIATIONS
	REVENUES	(209,742)	
			<u>FY24-25 PROJECTS</u>
	CAPITAL ROLLOVER	(26,561)	COMPUTER EQUIPMENT PAID FOR IN FY24-25
	CAPITAL ROLLOVER	(25,000)	WATER CUP COMPLIANCE PAID FOR IN FY24-25
	CAPITAL ROLLOVER	(1,210,081)	E/Q & MACHINERY PAID FOR IN FY24-25
			<u>FY25-26 PROJECTS</u>
	PROFESSIONAL SERVICES	300,000	PFAS MITIGATION STUDY
	OTHER CURRENT CHARGES	50,000	EWRF OPERATING PERMIT RENEWAL
	OPERATING CONTINGENCY	350,000	CONTINGENCY FOR EMERGENCY WASTEWATER REPAIRS
	OPERATING CONTINGENCY	350,000	CONTINGENCY FOR EMERGENCY WATER REPAIRS
	TRANSFER OUT TO FUND 301	12,000	CITY HALL WINDOWS
	TRANSFER OUT TO FUND 405	7,262,154	DEBT SERVICE PRINCIPAL AND INTEREST
	TRANSFER OUT TO FUND 503	(10,100)	AUTO LIFT PRICE INCREASE
	VEHICLES	(180,000)	3/4 TON TRUCK 4X4 WITH UTILITY BODY (TOTAL OF 2)
	VEHICLES	(110,000)	SPRINTER VAN
	VEHICLES	290,000	3/4 TON TRUCK 4X4 (TOTAL OF 4)
	DEBT SERVICE - PRINCIPAL	(4,845,135)	MOVE TO DEBT FUND
	DEBT SERVICE - INTEREST	(2,417,019)	MOVE TO DEBT FUND
	EXPENDITURES	(209,742)	
<b>Water / Wastewater Utilities Capital Improvements Fund - 402</b>			
	FUND BALANCE	(1,761,571)	PRIOR YEAR APPROPRIATIONS
	REVENUES	(1,761,571)	
			<u>FY24-25 PROJECTS</u>
	CAPITAL ROLLOVER	(2,054)	ALTERNATIVE WATER SUPPLY PAID FOR IN FY24-25
	CAPITAL ROLLOVER	(311,738)	LAKE MONROE RECLAIM PHASE 4B PAID FOR IN FY24-25
	CAPITAL ROLLOVER	(613,989)	WTP #11-3 REMOTE UFA WELLSQ PAID FOR IN FY24-25
	CAPITAL ROLLOVER	275,889	MASTER LIFT STATION #7
	CAPITAL ROLLOVER	(62,910)	SEWER COLLECTION SYS REHAB PAID FOR IN FY24-25
	CAPITAL ROLLOVER	(235,628)	FISHER MLE UPGRADE PAID FOR IN FY24-25
	CAPITAL ROLLOVER	(318,429)	EASTERN WRF EXPANSION PAID FOR IN FY24-25
	CAPITAL ROLLOVER	(492,712)	METERS - AMR PAID FOR IN FY24-25
	EXPENDITURES	(1,761,571)	
<b>Water / Wastewater Utilities Debt Fund - 405</b>			
	TRANSFER IN FROM FUND 401	7,262,154	PRIOR YEAR APPROPRIATIONS
	REVENUES	7,262,154	
	DEBT SERVICE - PRINCIPAL	4,845,135	TRANSFER FROM W/WW UTILITY FUND
	DEBT SERVICE - INTEREST	2,417,019	TRANSFER FROM W/WW UTILITY FUND
	EXPENDITURES	7,262,154	
<b>Stormwater Fund - 421</b>			
	FUND BALANCE	(480,630)	PRIOR YEAR APPROPRIATIONS
	REVENUES	(480,630)	
			<u>FY24-25 PROJECTS</u>
	CAPITAL ROLLOVER	(480,630)	E/Q & MACHINERY PAID FOR IN FY24-25
	EXPENDITURES	(480,630)	

FUND	ACCOUNT DESCRIPTION	PROPOSED ADJUSTMENT	DESCRIPTION
Stormwater Capital Improvements Fund - 422			
	COUNTY GRANT REVENUE	1,342,308	TRANSFORM386 HUD PASS THROUGH FROM VOLUSIA COUNTY
	STATE GRANT REVENUE	996,729	FDEM FLOOD MITIGATION
	FEDERAL GRANT REVENUE	36,935	FEMA HMGP
	TRANSFER IN FROM FUND 001	1,000,000	STORMWATER PROJECTS
	ADVANCE FROM FUND 001	522,791	TO BE REPAID IN FY26-27 FOR FLOOD MITIGATION
	FUND BALANCE	(128,073)	PRIOR YEAR APPROPRIATIONS
	REVENUES	3,770,690	
			<u>FY24-25 PROJECTS</u>
	CAPITAL ROLLOVER	(112,500)	DRAINAGE PIPE REHAB PAID FOR IN FY24-25
	CAPITAL ROLLOVER	(2,316)	DIAMOND ST (349) DRAINAGE IMP PAID FOR IN FY24-25
	CAPITAL ROLLOVER	(4,023)	MILLSTONE (3041) DRAINAGE IMP. PAID FOR IN FY24-25
			<u>FY25-26 PROJECTS</u>
	STORMWATER PROJECTS	1,839,040	TRANSFORM386 LAKE SWEET GUM STORMWATER IMPROVEMENTS (\$919,520 CITY PORTION)
	STORMWATER PROJECTS	845,575	TRANSFORM386 ELKCAM BLVD AT LAKE HELEN OSTEEN RD - FLOOD MITIGATION PROJECT (\$422,788 CITY PORTION)
	STORMWATER PROJECTS	1,167,979	FDEM H1244 FLOOD MITIGATION FOR 4 RESIDENTIAL HOMES (\$171,250 CITY PORTION)
	STORMWATER PROJECTS	36,935	HMGP ELEVATION ENGINEERING SERVICES FOR 4 RESIDENTIAL HOMES (\$9,234 CITY PORTION)
	EXPENDITURES	3,770,690	
Fleet Maintenance Fund - 503			
	TRANSFER IN FROM FUND 001	10,100	AUTO LIFT PRICE INCREASE
	TRANSFER IN FROM FUND 401	10,100	AUTO LIFT PRICE INCREASE
	REVENUES	20,200	
	EQUIPMENT & MACHINERY	20,200	AUTO LIFT PRICE INCREASE
	EXPENDITURES	20,200	
	REVENUES	3,526,376	
	EXPENDITURES	3,526,376	
	VARIANCE	-	