



Exhibit "A"

FISCAL YEAR 2025-26

Fund No.	Description	Adopted 2025-134	Resolution 2025-155	Resolution 2026-06	Resolution 2026-20	Resolution 2026-32	Amended Budget
001	General Fund	\$ 83,238,660	\$ (2,917,570)	\$ 3,125,000	\$ 74,450	\$ 1,654,754	\$ 83,520,540
012	Opioid Settlement	-	297,000	-	329,655	-	626,655
104	State Housing Initiatives Partnership (SHIP)	2,568,088	-	-	-	-	2,568,088
105	Community Development Block Grant (CDBG)	1,503,204	(54,300)	-	-	(681,685)	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	-	100,000	280,472	3,016,212
117	Lake District	22,300	-	-	-	-	22,300
121	Fire / Rescue Impact Fee	21,000	-	-	-	-	21,000
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)	-	-	(764,684)	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)	-	-	331,684	34,567,828
305	CRA Capital Improvements	157,775	-	-	(42,500)	-	115,275
401	Deltona Water (Water/Wastewater Utility)	45,574,277	(209,742)	-	(1,100,000)	-	44,264,535
402	W/WW Capital Improvements	88,999,577	(1,761,571)	-	(1,100,000)	847,000	86,138,006
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)	-	-	192,877	10,477,524
422	Stormwater Capital Improvements	8,241,066	3,770,690	-	-	(217,800)	12,011,756
503	Fleet Maintenance	1,309,962	20,200	-	70,000	18,740	1,400,162
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>\$ 3,212,336</b>	<b>\$ 3,125,000</b>	<b>\$ (1,668,395)</b>	<b>\$ 1,661,358</b>	<b>\$ 349,332,755</b>

**Exhibit "A" DETAIL FOR RES. 2026-32  
STAFF RECOMMENDED MID-YEAR BUDGET ADJUSTMENTS**

FUND	ACCOUNT DESCRIPTION	PROPOSED ADJUSTMENT	DESCRIPTION
<b>General Fund - 001</b>			
	DELINQUENT AD VALOREM	62,000	DELINQUENT AD VALOREM PROCEEDS
	DISPOSITION OF ASSETS	90,000	PROCEEDS FROM SALE OF ASSETS
	SALE OF SURPLUS SCRAP	1,000	PROCEEDS FROM SALE OF SCRAP MATERIAL
	CLAIMS PROCEEDS	30,000	INSURANCE PROCEEDS
	MISC REVENUES - LIEN SEARCH	40,000	ORANGE DATA LIEN RESEARCH PROCEEDS
	FISCAL YEAR 24-25 VSO CONTRACT REPAYMENT	1,244,030	REIMBURSEMENT SERVICES NOT RENDERED FROM FY24/25
	REVENUES	1,467,030	
	CITY COMMISSION - PROFESSIONAL SERVICES	20,000	INVESTIGATION FOR CHRISTMAS PARADE
	CITY COMMISSION - PROFESSIONAL SERVICES	10,000	INVESTIGATION FOR MAYOR'S BALL
	CITY MANAGER - PROFESSIONAL SERVICES	75,000	FEDERAL LOBBYIST
	ECONOMIC DEVELOPMENT - PROMOTIONAL ACTIVITIES	2,200	TO FEATURE DELTONA IN THE INVEST GREATER ORLANDO MAGAZINE
	ECONOMIC DEVELOPMENT - OPERATING SUPPLIES	(2,200)	TO FEATURE DELTONA IN THE INVEST GREATER ORLANDO MAGAZINE
	FINANCE - PROFESSIONAL SERVICES	7,500	ADDITIONAL FY 24-25 YEAR END FINANCIAL SERVICES
	FINANCE - PROFESSIONAL SERVICES	50,000	ADDITIONAL PREPARATION FOR EXTERNAL AUDIT FY 25-26 (FIXED ASSETS / FUND BALANCE POLICIES)
	PLANNING - SALARIES & WAGES	66,117	TRANSFER POSITION FROM CENTER TO PLANNING AS OF OCT 2025
	PLANNING - PROFESSIONAL SERVICES	15,000	SUPPLEMENTAL PLANNING SERVICES
	PLANNING - PROFESSIONAL SERVICES	60,000	20% LOCAL MATCH FOR SAFE STREETS FOR ALL (SS4A) USDOT PROGRAM
	LAW ENFORCEMENT - R&M - BUILDING	7,500	REPAIRS TO SUBSTATION
	FIRE ADMIN - SALARIES & BENEFITS	62,810	INTERIM CHIEF RETIREMENT PAYOUT
	FIRE ADMIN - PROFESSIONAL SERVICES	70,000	MISCELLANEOUS FIRE FEES STUDY
	FIRE OPERATIONS - OVERTIME	60,000	ADDITIONAL OVERTIME DUE TO STAFFING SHORTAGES
	PW FIELD OPERATIONS - CHARGES FOR SERVICES - FLEET	12,500	REPAIRS FOR CLAM TRUCK 1639
	FACILITY MAINTENANCE - R&M BUILDING IMPROVEMENT	10,000	HVAC IMPROVEMENTS
	CENTER - SALARIES & WAGES	(66,117)	TRANSFER POSITION FROM CENTER TO PLANNING AS OF OCT 2025
	GENERAL GOVERNMENT - R&M - BUILDING	92,541	FIRE STATION ELECTRONIC DOOR LOCKS - ALL STATIONS
	GENERAL GOVERNMENT - R&M - BUILDING	66,750	FIRE STATION 63 REPAIRS
	GENERAL GOVERNMENT - R&M - BUILDING	32,390	REPAIR AND UPGRADES TO FIRE LOGISTICS BUILDING
	GENERAL GOVERNMENT - R&M - BUILDING	14,500	CITY HALL INTERIOR PAINT
	GENERAL GOVERNMENT - EQUIPMENT	25,000	REPLACEMENT OF BROKEN FURNITURE
	GENERAL GOVERNMENT - CAPITAL OUTLAY	25,000	2ND FLOOR SECURITY ENHANCEMENT
	GENERAL GOVERNMENT - CAPITAL OUTLAY	97,500	EOC & ADA COMPLIANCE WORK @ CITY HALL
	GENERAL GOVERNMENT - CAPITAL OUTLAY	214,944	RESTROOM IMPROVEMENT SECOND FLOOR
	GENERAL GOVERNMENT - CAPITAL OUTLAY	63,000	RESTROOM IMPROVEMENT FIRST FLOOR
	GENERAL GOVERNMENT - CITY HALL IMPROVEMENTS	50,000	CITY HALL GENERATOR - GRANT MANAGEMENT
	GENERAL GOVERNMENT - INTERNAL SERVICE - FLEET	6,240	CHARGES FOR SERVICE
	GENERAL GOVERNMENT - TRANSFER OUT TO FUND 301	33,000	REPLACEMENT OF ADA EXTERIOR DOOR CLOSURES
	GENERAL GOVERNMENT - TRANSFER OUT TO FUND 301	12,000	CHANGE ORDER FOR WINDOW INSTALLATION - ADDITIONAL SKIRTING
	GENERAL GOVERNMENT - TRANSFER OUT TO FUND 421	252,175	TRANSFER TO PAY FOR AEBI MOWER & CAB-TRACTOR
	CURRENT CARRYFORWARD	21,680	CONTINGENCY
	EXPENDITURES	1,467,030	
<b>General Fund - 001 (Code Compliance Only)</b>			
	PRIOR YEAR CARRYFORWARD	187,724	PRIOR YEAR CARRY FORWARD
	REVENUES	187,724	
	SALARIES & BENEFITS	64,424	HIRE (2) ADDITIONAL CODE OFFICERS (5-MONTH PRORATED COST)
	OPERATING SUPPLIES	44,900	OUTFITTING FOR ADDITIONAL CODE OFFICERS
	CAPITAL OUTLAY - VEHICLES	72,000	(2) VEHICLES FOR NEW CODE OFFICERS
	CAPITAL OUTLAY - VEHICLES	3,000	TRANSFER OF BUILDING VEHICLES TO CODE ENFORCEMENT

FUND	ACCOUNT DESCRIPTION	PROPOSED ADJUSTMENT	DESCRIPTION
	CAPITAL OUTLAY - VEHICLES	3,400	FURNITURE FOR ADDITIONAL CODE OFFICERS
	EXPENDITURES	187,724	
ANNUALIZED BURDEN (2) CODE OFFICERS (SALARY & BENEFITS, VEHICLE MAINTENANCE, & FUEL) = 154,335.96			
<b>CDBG Fund - 105</b>			
	CDBG GRANT PROCEEDS	(681,685)	REMOVE CDBG OBLIGATION (FUND NOT AVAILABLE FOR THIS ALLOCATION)
	REVENUES	(681,685)	
	TRANSFER OUT TO FUND 301 E/Q & MACHINERY	(500,000)	FIRE STATION 62 RELOCATION
	EXPENDITURES	(181,685)	BROADBAND ENHANCEMENT
		(681,685)	
<b>Building &amp; Inspections - 113</b>			
	PERMIT REVENUE	277,472	PERMIT REVENUE
	SALE OF SURPLUS	3,000	TRANSFER OF BUILDING VEHICLES TO CODE ENFORCEMENT
	REVENUES	280,472	
	TRANSFER OUT TO FUND 301	22,000	WINDOW AND DOOR INSTALLATION AND AUTO DOOR LOCKS
	CAPITAL OUTLAY - BUILDING IMPROVEMENT	111,240	RESTROOM IMPROVEMENT FIRST FLOOR
	CAPITAL OUTLAY - BUILDING IMPROVEMENT	50,400	BUILDING AND INSPECTIONS CONFERENCE ROOM
	CAPITAL OUTLAY - VEHICLES	175,607	5-SMALL TRUCKS
	CAPITAL OUTLAY - VEHICLES	(39,837)	MEDIUM-SIZE SUV
	CAPITAL OUTLAY - VEHICLES	(150,000)	5-SMALL SUV'S
	CAPITAL OUTLAY - EQUIPMENT AND SUPPLIES	50,000	OPERATING EQUIPMENT AND SUPPLIES
	CURRENT YEAR CARRY FORWARD	61,062	CONTINGENCY
	EXPENDITURES	280,472	
<b>CRA Fund - 130</b>			
	TRANSFER OUT TO FUND 301	(331,684)	FIRE STATION 62 RELOCATION
	TRANSFER OUT TO FUND 303	331,684	SIDEWALK REPAIR AND ROAD RESURFACING
	EXPENDITURES	-	
<b>Capital Improvements Fund - 301</b>			
	TRANSFER IN FROM FUND 001	45,000	DOOR CLOSURE AND WINDOW SKIRTING
	TRANSFER IN FROM FUND 105	(500,000)	FIRE STATION 62 RELOCATION
	TRANSFER IN FROM FUND 113	22,000	WINDOW AND DOOR INSTALLATION AND AUTO DOOR LOCKS
	TRANSFER IN FROM FUND 130	(331,684)	FIRE STATION 62 RELOCATION
	REVENUES	(764,684)	
	LAND ACQUISITION	(831,684)	FIRE STATION 62 RELOCATION
	CAPITAL PROJECTS	67,000	CHANGE ORDER FOR WINDOW INSTALLATION - ADDITIONAL SKIRTING AND DOOR OPENERS
	EXPENDITURES	(764,684)	
<b>TRANSPORTATION CAPITAL IMPROVEMENTS - 303</b>			
	TRANSFER IN FROM FUND 130	331,684	SIDEWALK REPAIR AND ROAD RESURFACING
	REVENUES	331,684	
	CAPITAL OUTLAY - SIDEWALK	95,184	SIDEWALK REPAIR - DELTONA BLVD
	CAPITAL OUTLAY - ROAD RESURFACING	236,500	MILL AND RESURFACE AND STRIPING - APACHE, EXOTIC, DIANE, AND FAIRHAVEN
	EXPENDITURES	331,684	

FUND	ACCOUNT DESCRIPTION	PROPOSED ADJUSTMENT	DESCRIPTION
<b>Water / Wastewater Utilities Fund - 401</b>			
	TRANSFER OUT TO FUND 402	847,000	MOVE SCADA SYSTEM PROJECT TO CAPITAL IMPROVEMENT FUND
	E/Q & MACHINERY	(847,000)	MOVE SCADA SYSTEM PROJECT TO CAPITAL IMPROVEMENT FUND
	EXPENDITURES	-	
<b>Water / Wastewater Utilities Capital Improvements Fund - 402</b>			
	TRANSFER IN FROM FUND 401	847,000	MOVE SCADA SYSTEM PROJECT TO CAPITAL IMPROVEMENT FUND
	REVENUES	847,000	
	CAPITAL PROJECTS	847,000	MOVE SCADA SYSTEM PROJECT TO CAPITAL IMPROVEMENT FUND
	EXPENDITURES	847,000	
<b>Stormwater Fund - 421</b>			
	STATE GRANT PROCEEDS	192,877	DELTONA VULNERABILITY ASSESSMENT
	DEBT PROCEEDS	(252,175)	SLOPEMOWER
	TRANSFER IN FROM 001	252,175	TRANSFER TO PAY FOR AEBI MOWER & CAB-TRACTOR
	REVENUES	192,877	
	PROFESSIONAL SERVICES	192,877	DELTONA VULNERABILITY ASSESSMENT
	PROFESSIONAL SERVICES	250,000	AS NEEDED ENGINEERING SVCS FY25/26
	TRANSFER OUT TO FUND 422	(250,000)	EASTBROOK DRAINAGE IMPROVEMENT
	E/Q & MACHINERY	(252,175)	SLOPE MOWER
	E/Q & MACHINERY	167,400	AEBI MOWER
	E/Q & MACHINERY	84,775	CAB-TRACTOR WITH FLEX WIND CUTTER
	EXPENDITURES	192,877	
<b>Stormwater Capital Improvements Fund - 422</b>			
	FEDERAL GRANT REVENUE	32,200	FEMA HMGP
	TRANSFER IN FROM FUND 421	(250,000)	EASTBROOK DRAINAGE IMPROVEMENT
	REVENUES	(217,800)	
	CAPITAL PROJECTS	(250,000)	EASTBROOK DRAINAGE IMPROVEMENT
	CAPITAL PROJECTS	32,200	2890 BLACKBURN AVE FDEM GRANT MANAGEMENT
	EXPENDITURES	(217,800)	
<b>Fleet Maintenance Fund - 503</b>			
	CHARGES FOR SERVICES - FLEET	18,740	REPAIRS FOR CLAM TRUCK 1639
	REVENUES	18,740	
	SALARIES & WAGES	6,240	RIGHT SIZE PAY ADJUSTMENT
	R&M - VEHICLES	12,500	REPAIRS FOR CLAM TRUCK 1639
	EXPENDITURES	18,740	

REVENUES	1,661,358
EXPENDITURES	1,661,358
VARIANCE	(0)