

Town of Pierson
General Fund Budget Worksheet (Amended 11-05-2025)
10/01/24 - 9/30/25

		Budget 09/30/2025
Account	Description	Amended
REVENUES		
PROPERTY TAXES		
311-1000	CURRENT TAXES-CO. OF VOL.	428,360.00
311-2000	DELINQUENT TAXES-CO. OF VOL.	23,522.00
		<u>451,882.00</u>
GASOLINE TAXES		
312-4000	LOCAL OPTION GAS TAX	59,337.00
312-4050	NEW 1 TO 5 CENTS LOC OP TAX	43,535.00
		<u>102,872.00</u>
FRANCHISE FEES		
313-1000	FRANCHISE FEES-DUKE ENERGY	117,854.00
313-7000	FRANCHISE FEES-SOLID WASTE	10,361.00
		<u>128,215.00</u>
UTILITY TAXES		
313-5000	COMMUNICATIONS SERVICE TAX	50,085.00
314-1000	UTILITY TAX-DUKE ENERGY	65,087.00
		<u>115,172.00</u>
LICENSE & PERMITS		
321-0000	TOWN OCCUPATIONAL LICS.	4,850.00
322-0000	BUILDING PERMITS	42,568.00
329-0000	OTHER PERMITS AND FEES	3,860.00
		<u>51,278.00</u>
INTERGOVERNMENTAL		
335-1200	STATE REVENUE SHARING	79,527.00
335-1400	MOBILE HOME LICENSES	1,129.00
335-1500	ALCOHOLIC BEVERAGE LIC.	1,223.00
338-0000	COUNTY OCCUPATIONAL LICS.	0.00
		<u>81,879.00</u>
SALES TAXES		
335-1800	1/2 CENT SALES TAX	93,079.00
MISCELLANEOUS		
341-9000	COPIES/FAX/NOTARY FEES	850.00
344-1000	AIRPORT TIE-DOWN FEES	2,882.00
344-1100	AIRPORT HANGAR FEES	5,775.00
347-5000	COMMUNITY CENTER FEES	9,502.00
347-5100	RODEO FEES	1,500.00
359-0000	TRAFFIC CITATIONS	1,289.00
361-1000	INTEREST INCOME	22,093.00
362-0000	RENTAL INCOME - WATER DEPT.	0.00
362-1000	RENTAL INCOME - SURETY BANK	0.00

362-2000	RENTAL INCOME- NEFHS CLINIC	1,200.00
362-3000	RENTAL INCOME - REV	2,100.00
364-0000	DISPOSITION OF FIXED ASSETS	0.00
366-0000	CONTRIBUTIONS & DONATIONS	6,350.00
369-0000	OTHER MISC. INCOME	21,619.00
		75,160.00

GRANTS

332-1000	ARPA- AMERICAN RESCUE PLAN ACT	0.00
339-0000	GRANT REVENUE	0.00
		0.00

TRANSFERS IN

381-0000	INTERFUND TRANSFER	0.00
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RESERVES

PRIOR YEAR BALANCE	122,700.00
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TOTAL REVENUES

1,222,237.00

EXPENDITURES

TOWN COUNCIL & MAYOR

511-1200	COUNCIL MEMBERS PAY	23,420.00
511-4900	MISC. CURRENT CHARGES	0.00
512-1200	MAYORS PAY	7,227.00
512-4900	MISC. CURRENT CHARGES	350.00
		30,997.00

TOWN CLERK

513-1200	CLERK SALARY (25% to WF)	37,650.00
513-1210	ADMINISTRATIVE DEPT. OVERTIME	1,246.00
513-2100	FICA - CLERK (25% to WF)	2,974.00
513-2200	RETIREMENT (25% to WF)	5,337.00
513-2300	GROUP INSURANCE (25% to WF)	9,843.00
513-2400	WORKERS COMP	10,341.00
513-1000	CLERK - OTHER CHARGES	0.00
		67,391.00

DEPUTY CLERK

513-2510	DEPUTY CLERK SALARY (25% to WF)	34,772.00
513-2520	DEPUTY CLERK OVERTIME	1,274.00
513-2530	FICA - DEPUTY CLERK (25% to WF)	2,758.00
513-2540	RETIREMENT (25% to WF)	4,947.00
513-2550	GROUP INSURANCE (25% to WF)	6,348.00
		50,099.00

ACCOUNTING

513-3200	AUDITING & ACCOUNTING (50% to WF)	15,000.00
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INSURANCE

513-4500	GENERAL LIABILITY (25% to WF) est at \$120,000	58,491.00
TOWN HALL		
513-3400	OTHER CONTRACTUAL SERVICES	40,471.00
513-3500	ELECTIONS EXPENSE	0.00
513-4000	TRAVEL EXPENSES	0.00
513-4100	TELEPHONE	6,831.00
513-4200	POSTAGE	554.00
513-4300	UTILITIES - TOWN HALL	0.00
513-4350	UTILITIES - TOWN CENTER	24,450.00
513-4400	RENTALS / LEASES	2,673.00
513-4600	TOWN HALL R&M	0.00
513-4605	R & M NEW TOWN HALL	5,173.00
513-4610	REPAIRS & MAINTENANCE-EQ	0.00
513-4615	R & M EQUIPMENT NEW	0.00
513-4700	PRINTING & BINDING	210.00
513-4900	MISC. CURRENT CHARGES	6,370.00
513-4901	DONATIONS - YOUTH ACTIVITIES	550.00
513-5100	OFFICE SUPPLIES	1,933.00
513-5200	OPERATING SUPPLIES	2,939.00
513-5250	OPERATING SUPPLIES - NEW TH	0.00
513-5400	SUBSCRIPTIONS / MEMBERSHIPS	1,988.00
513-5500	TRAINING & EDUCATION	0.00
513-6200	CAPITAL OUTLAY-BUILDINGS	27,084.00
513-6400	NEW EQUIPMENT	15,318.00
513-6410	NEW EQUIPMENT - NEW TH	0.00
513-6600	UNCATEGORIZED EXPENSE	0.00
660-0000	PAYROLL SUSPENSE	0.00
		136,544.00
LEGAL		
514-3100	LEGAL COUNCEL (25% to WF)	31,227.00
COMPREHENSIVE PLANNING		
515-0000	COMPREHENSIVE PLANNING	74,053.00
DEBT SERVICE PAYMENTS		
517-0000	DEBT SERVICE PAYMENTS	9,229.00
PUBLIC SAFETY		
521-3400	CONTRACTUAL SERVICES - DEPUTY	319,650.00
524-3400	BUILDING INSPECTOR FEE	45,186.00
529-3400	ANIMAL CONTROL	15,159.00
529-3405	ANIMAL CONTROL EDUCATION	0.00
		379,995.00
TRANSPORTATION		
541-1200	SALARIES (25% to WF)	92,571.00

541-1210	OVERTIME (25% to WF)	9,758.00
541-2100	FICA TAXES (25% to WF)	7,829.00
541-2200	RETIREMENT (25% to WF)	14,050.00
541-2300	GROUP INSURANCE (25% to WF)	26,692.00
541-4000	TRAVEL EXPENSES	0.00
541-4200	TRASH & DUMPSTER	0.00
541-4310	UTILITIES-STREETS	25,648.00
541-4320	UTILITIES-BARN	654.00
541-4600	REPAIRS & MAINT-EQUIP	14,734.00
541-4610	REPAIRS & MAINT-VEHICLES	11,965.00
541-4620	REPAIRS & MAINT-HURRICANE	63,012.00
541-4900	MISC. CURRENT CHARGES	1,977.00
541-5200	UNIFORMS/OPERERATING SUPPLIES	4,621.00
541-5210	GAS, OIL & SUPPLIES	10,569.00
541-5300	STREET MATERIAL & SUPPLIES	29,420.00
541-6200	IMPROVEMENTS	0.00
541-6300	ROAD CONSTRUCTION	0.00
541-6400	NEW EQUIPMENT	2,057.00
541-6500	STORM DAMAGE	0.00
		315,557.00
AIRPORT		
542-4500	INSURANCE - AIRPORT	3,091.00
542-4900	MISC CURRENT CHARGES	1,800.00
542-6200	IMPROVEMENTS	0.00
		4,891.00
PARKS & RECREATION		
572-3400	TREE TRIMMING CONTRACT	10,600.00
572-4300	UTILITIES-BALL PARK	6,561.00
572-4600	REPAIRS & MAINTENANCE - BALL PARK	15,217.00
572-4900	MISC CURRENT CHARGES	5,971.00
572-4901	SPECIAL EVENTS / FESTIVITIES	2,711.00
572-6400	NEW EQUIPMENT	0.00
		41,060.00
COMMUNITY CENTER		
575-3400	CONTRACTOR SERVICES	0.00
575-4300	UTILITIES	4,045.00
575-4600	REPAIRS & MAINTENANCE - COM. CTR.	2,610.00
575-4900	MISC CURRENT CHARGES	446.00
575-6200	IMPROVEMENTS	602.00
575-6400	NEW EQUIPMENT	0.00
		7,703.00
TRANSFERS OUT		
581-0000	INTERFUND TRANSFER	0.00
Total		1,222,237.00

Net Income (Loss)

0.00

RESOLUTION NO. 2025-18

A RESOLUTION OF THE TOWN OF PIERSON OF VOLUSIA COUNTY, FLORIDA, AMENDING THE GENERAL FUND BUDGET FOR FISCAL YEAR 2024-2025, CHANGING THE ESTIMATED TOTAL REVENUES AND EXPENDITURES AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the governing body of each municipality is required to make appropriations for each fiscal year, pursuant to Florida Statute 166.241; and

WHEREAS, the governing body of each municipality at any time within a fiscal year or within 60 days following the end of the fiscal year may adopt an amendment to the budget for that year in the same manner as the original budget, pursuant to Florida Statute 166.241(8)(c); and

WHEREAS, changes in anticipated revenues and expenditures of the Town of Pierson necessitate a revision of the General Fund budget for Fiscal Year 2024-2025; and

WHEREAS, the Town of Pierson of Volusia County, Florida set forth an amended General Fund budget for Fiscal Year 2024-2025 in the amount of \$1,222,237.00, with revised allocations as specified in Exhibit A of this Resolution.

NOW THEREFORE, BE IT RESOLVED by the Town Council of the Town of Pierson of Volusia County, Florida:

1. That the amended Fiscal Year 2024-2025 General Fund budget be adopted.
2. That all Resolutions in conflict herewith are hereby repealed.
3. That this Resolution shall become effective immediately upon its adoption.

The within and foregoing Resolution was read before the Town Council of the Town of Pierson, Florida at its meeting held at Pierson Town Center on the 4th of November, 2025.

It was moved by Council Member Brandy Peterson and seconded by Jimmy Anderson that said Resolution be duly adopted.

A roll call vote of the Council on said motion resulted as follows:

Gray Leonhard, Mayor	<u>AYE</u>
Robert Greenlund, Vice Mayor	<u>AYE</u>
Jimmy Anderson, Councilmember	<u>AYE</u>
Linnie R. Richardson, Councilmember	<u>AYE</u>
Brandy Peterson, Councilmember	<u>AYE</u>

BE IT FINALLY RESOLVED THAT that this **Resolution No. 2025-18** shall be made a part of the permanent records of the Town of Pierson, Florida.

Whereupon the Mayor of the Town of Pierson, Florida has hereunto set his official signature, duly attested by the Town Clerk, and has caused the official seal of said Town to be affixed, at Pierson Town Center, this 5th day of November 2025 for the purpose of authenticity as is required by law.

Gray Leonhard, Mayor
Town of Pierson

Date

ATTEST:

Yvonne Braddock, Town Clerk
Town of Pierson

Date

EXHIBIT A
Town of Pierson - General Fund
Fiscal Year 2024-2025 Amended Budget

	<u>Budget</u>	<u>Amended Budget</u>	<u>\$ Change</u>
Income			
3111000 · Current R/E Taxes - Volusia	468,574.00	428,360.00	-40,214.00
3112000 · Delinquent R/E Taxes - Volusia		23,522.00	23,522.00
3124000 · Local Option Gas Tax	54,000.00	59,337.00	5,337.00
3124050 · New 1 to 5 Cents Loc Opt Tax	39,500.00	43,535.00	4,035.00
3131000 · Franchise Fees - Duke Energy	110,000.00	117,854.00	7,854.00
3135000 · Communications Service Tax	45,000.00	50,085.00	5,085.00
3137000 · Franchise Fees - Solid Waste	11,000.00	10,361.00	-639.00
3141000 · Utility Tax - Duke Energy	48,000.00	65,087.00	17,087.00
3210000 · Business Tax Licenses - Town	2,400.00	4,850.00	2,450.00
3220000 · Building Permits	10,500.00	42,568.00	32,068.00
3290000 · Other Permits & Fees	5,500.00	3,860.00	-1,640.00
3351200 · Revenue Sharing - State	77,000.00	79,527.00	2,527.00
3351400 · Mobile Home Licenses	1,100.00	1,129.00	29.00
3351500 · Alcoholic Beverage Licenses	1,800.00	1,223.00	-577.00
3351800 · 1/2 Cent Sales Tax	96,000.00	93,079.00	-2,921.00
3419000 · Copy / Fax / Notary Fees	1,000.00	850.00	-150.00
3441000 · Airport - Tie Down Fees	2,500.00	2,882.00	382.00
3441100 · Airport - Hangar Fees	4,500.00	5,775.00	1,275.00
3475000 · Community Center Fees	9,000.00	9,502.00	502.00
3475100 · Rodeo Fees	2,000.00	1,500.00	-500.00
3590000 · Traffic Citations	2,000.00	1,289.00	-711.00
3611000 · Interest Income		22,093.00	22,093.00
3622000 · Rental Income - NEFHS Clinic	1,200.00	1,200.00	0.00
3623000 · Rental Income - REV		2,100.00	2,100.00
3660000 · Donations - Private Sources	1,200.00	6,350.00	5,150.00
3690000 · Other Misc Income	7,000.00	21,619.00	14,619.00
PRIOR YEAR BALANCE	153,416.00	122,700.00	-30,716.00
Total Income	<u>1,154,190.00</u>	<u>1,222,237.00</u>	<u>68,047.00</u>
Gross Profit	1,154,190.00		
Expense			
Uncategorized			0.00
5111200 · Council Member Pay	18,000.00	23,420.00	5,420.00
5114900 · Council Misc Charges	2,000.00	0.00	-2,000.00
5121200 · Mayor Pay	5,100.00	7,227.00	2,127.00
5124900 · Mayor Misc Charges	1,200.00	350.00	-850.00
5131000 · Personnel - Town Clerk			
5131200 · Wages - Town Clerk	40,000.00	37,650.00	-2,350.00
5131400 · Overtime - Town Clerk	1,250.00	1,246.00	-4.00
5132100 · FICA - Town Clerk	3,200.00	2,974.00	-226.00
5132200 · Retirement - Town Clerk	5,600.00	5,337.00	-263.00
5132300 · Group Insurance - Town Clerk	9,250.00	9,843.00	593.00

EXHIBIT A
Town of Pierson - General Fund
Fiscal Year 2024-2025 Amended Budget

	Budget	Amended Budget	\$ Change
5132400 · Workers Comp - Town Clerk		10,341.00	10,341.00
Total 5131000 · Personnel - Town Clerk	59,300.00	67,391.00	8,091.00
5131010 · Personnel - Deputy Clerk			
5131210 · Wages - Deputy Clerk	36,500.00	34,772.00	-1,728.00
5131410 · Overtime - Deputy Clerk	1,200.00	1,274.00	74.00
5132110 · FICA - Deputy Clerk	2,850.00	2,758.00	-92.00
5132210 · Retirement - Deputy Clerk	5,200.00	4,947.00	-253.00
5132310 · Group Insurance - Deputy Clerk	6,500.00	6,348.00	-152.00
Total 5131010 · Personnel - Deputy Clerk	52,250.00	50,099.00	-2,151.00
5133200 · Auditing & Accounting	15,000.00	15,000.00	0.00
5133400 · Other Services / Contractual	45,000.00	40,471.00	-4,529.00
5133500 · Elections Expense	500.00	0.00	-500.00
5134000 · Travel / Per Diem	1,000.00	0.00	-1,000.00
5134100 · Phone / Internet	10,000.00	6,831.00	-3,169.00
5134200 · Postage	1,000.00	554.00	-446.00
5134350 · Utilities - Town Center	18,000.00	24,450.00	6,450.00
5134400 · Rentals / Leases	3,600.00	2,673.00	-927.00
5134500 · General Liability Insurance	79,140.00	58,491.00	-20,649.00
5134600 · Repairs & Maint - Town Hall			
5134605 · Repairs & Maint - Town Center	35,000.00	5,173.00	-29,827.00
5134600 · Repairs & Maint - Town Hall - Other	0.00	0.00	0.00
Total 5134600 · Repairs & Maint - Town Hall	35,000.00	5,173.00	-29,827.00
5134610 · Repairs & Maint - Equip TwnHall	5,000.00	0.00	-5,000.00
5134700 · Printing & Binding	1,000.00	210.00	-790.00
5134900 · Current Charges / Misc	9,500.00	6,370.00	-3,130.00
5134901 · Donations - Youth Activities	1,500.00	550.00	-950.00
5135100 · Office Supplies	4,500.00	1,933.00	-2,567.00
5135200 · Operating Supplies			
5135250 · Operating Supplies - Town Ctr	3,500.00	0.00	-3,500.00
5135200 · Operating Supplies - Other	3,500.00	2,939.00	-561.00
Total 5135200 · Operating Supplies	7,000.00	2,939.00	-4,061.00
5135400 · Subscriptions / Memberships	1,200.00	1,988.00	788.00
5136200 · Capital Outlay - Buildings		27,084.00	27,084.00
5136400 · Capital Outlay - Equip/Machine			0.00
5136410 · New Equipment - Town Center	5,000.00	0.00	-5,000.00
5136400 · Capital Outlay - Equip/Machine - Other		15,318.00	15,318.00
Total 5136400 · Capital Outlay - Equip/Machine	5,000.00	15,318.00	10,318.00
5136600 · Uncategorized Expenses			
5143100 · Legal Counsel	12,000.00	31,227.00	19,227.00
5150000 · Comprehensive Planning	55,000.00	74,053.00	19,053.00
5170000 · Debt Service Payments		9,229.00	9,229.00
5213400 · Contractual Services - Sheriff	319,650.00	319,650.00	0.00

EXHIBIT A
Town of Pierson - General Fund
Fiscal Year 2024-2025 Amended Budget

	Budget	Amended Budget	\$ Change
5243400 · Building Permit Fees	30,000.00	45,186.00	15,186.00
5293400 · Animal Control	5,000.00	15,159.00	10,159.00
5411000 · Personnel - Public Works			
5411200 · Wages - Public Works	100,000.00	92,571.00	-7,429.00
5411400 · Overtime - Public Works	8,000.00	9,758.00	1,758.00
5412100 · FICA - Public Works	8,000.00	7,829.00	-171.00
5412200 · Retirement - Public Works	14,500.00	14,050.00	-450.00
5412300 · Group Insurance - Public Works	24,500.00	26,692.00	2,192.00
Total 5411000 · Personnel - Public Works	155,000.00	150,900.00	-4,100.00
5414200 · Trash & Dumpster			
5414310 · Utilities - Streets	21,000.00	25,648.00	4,648.00
5414320 · Utilities - Barn	750.00	654.00	-96.00
5414600 · Repairs & Maint - Equipment	15,000.00	14,734.00	-266.00
5414610 · Repairs & Maint - Vehicles	12,000.00	11,965.00	-35.00
5414620 · Repairs & Maint - Hurricane		63,012.00	63,012.00
5414900 · Public Works Misc Charges	2,000.00	1,977.00	-23.00
5415200 · Operating Supplies - Uniforms	6,000.00	4,621.00	-1,379.00
5415210 · Gas, Oil, & Supplies	12,000.00	10,569.00	-1,431.00
5415300 · Street Materials & Supplies	40,000.00	29,420.00	-10,580.00
5416300 · Road Construction	7,500.00	0.00	-7,500.00
5416400 · New Equipment - Public Works	12,000.00	2,057.00	-9,943.00
5424500 · Airport - Insurance	3,000.00	3,091.00	91.00
5424900 · Airport Misc Charges	2,000.00	1,800.00	-200.00
5426200 · Airport Improvements	1,000.00	0.00	-1,000.00
5723400 · Tree Trimming Contractual	10,000.00	10,600.00	600.00
5724300 · Utilities - Parks	5,000.00	6,561.00	1,561.00
5724600 · Repairs & Maintenance - Parks	10,000.00	15,217.00	5,217.00
5724900 · Parks Misc Charges	5,000.00	5,971.00	971.00
5724901 · Special Events / Festivities	15,000.00	2,711.00	-12,289.00
5726400 · New Equipment - Parks	5,000.00	0.00	-5,000.00
5754300 · Utilities - Community Center	3,500.00	4,045.00	545.00
5754600 · Repairs & Maint - Comm Center	5,000.00	2,610.00	-2,390.00
5754900 · Community Center Misc Charges	1,500.00	446.00	-1,054.00
5756200 · Community Center Improvements	2,500.00	602.00	-1,898.00
6600000 · Payroll Suspense			0.00
Total Expense	1,154,190.00	1,222,237.00	68,047.00
Net Income	0.00		