

**Volusia-Flagler TPO FY 2026/27 Budget
With Prior Year Carryover
DRAFT**

Volusia-Flagler TPO
FY 2026/27 Budget
DRAFT

| | <u>Approved</u> <u>FY 25/26 *</u> | <u>Proposed</u> <u>FY 26/27</u> | <u>Change</u> |
|---|--------------------------------------|------------------------------------|---------------------|
| <u>REVENUES</u> | | | |
| Federal Funds | \$ 3,778,776 | \$ 2,988,791 | \$ (789,985) |
| State Funds | \$ 35,943 | \$ 35,943 | \$ - |
| Local Funds | \$ 120,729 | \$ 119,525 | \$ (1,204) |
| Total Revenue | \$ 3,935,448 | \$ 3,144,259 | \$ (791,189) |
| <u>EXPENDITURES</u> | | | |
| Personnel | | | |
| Salaries | \$ 725,915 | \$ 753,840 | \$ 27,925 |
| Fringe Benefits | \$ 362,589 | \$ 405,576 | \$ 42,987 |
| Consultant Services/Special Studies | \$ 2,273,893 | \$ 1,441,794 | \$ (832,099) |
| Travel Expenses | \$ 25,000 | \$ 25,000 | \$ - |
| Office Expenses | | | |
| Rent (includes: electricity and janitorial) | \$ 150,000 | \$ 160,000 | \$ 10,000 |
| Office Expense - Misc. | \$ 8,000 | \$ 8,000 | \$ - |
| Operating Expenses | | | |
| Advertising | \$ 4,500 | \$ 4,500 | \$ - |
| Conference, Workshops & Seminar Fees | \$ 15,000 | \$ 15,000 | \$ - |
| Copy Machine Costs | \$ 11,000 | \$ 11,000 | \$ - |
| Dues/Memberships | \$ 10,000 | \$ 10,000 | \$ - |
| Education/ Professional Development | \$ 2,000 | \$ 2,000 | \$ - |
| Service Charge | \$ 36,000 | \$ 16,000 | \$ (20,000) |
| Liability, Equipment & Auto Insurance | \$ 30,000 | \$ 30,000 | \$ - |
| Meeting Expense | \$ 4,000 | \$ 4,000 | \$ - |
| Operating Supplies | \$ 10,000 | \$ 10,000 | \$ - |
| Postage | \$ 2,000 | \$ 2,000 | \$ - |
| Printing | \$ 8,000 | \$ 8,000 | \$ - |
| Publications | \$ 1,050 | \$ 1,050 | \$ - |
| Repairs/Improvements | \$ 2,000 | \$ 2,000 | \$ - |
| Network Costs | \$ 30,000 | \$ 40,000 | \$ 10,000 |
| Software | \$ 20,000 | \$ 20,000 | \$ - |
| Professional Services | | | |
| Audit Services | \$ 20,000 | \$ 20,000 | \$ - |
| Legal Services | \$ 20,000 | \$ 20,000 | \$ - |
| Payroll Fees Services | \$ 3,500 | \$ 3,500 | \$ - |
| Professional Services - Misc. | \$ 3,500 | \$ 3,500 | \$ - |
| Capital Outlay (Equipment/Furniture/Computers) | \$ 30,000 | \$ 15,000 | \$ (15,000) |
| Capital Outlay (Server Replacement) | \$ 15,000 | \$ - | \$ (15,000) |
| Outreach and Educational | \$ 12,500 | \$ 12,500 | \$ - |
| Contingency | \$ 100,000 | \$ 100,000 | \$ - |
| Total Expenditures | \$ 3,935,448 | \$ 3,144,259 | \$ (791,189) |
| Excess of revenues over (under) expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

* Reflects Budget Amendment 1 approved 8.27.2025

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Revenue Sources

| | New FY 2026/27 | Carryover From Prior Years | Totals |
|---|---------------------------|---------------------------------------|---------------------|
| <u>Federal Funds</u> | | | |
| Consolidated Planning Grant FY 26/27 | \$ 1,318,591 | | |
| Consolidated Planning Grant FY 25/26 - DeOb. | | \$ 1,320,200 | |
| SU Special Studies FY 26/27 | \$ 200,000 | | |
| SU Special Studies FY 25/26 - DeOb. | | \$ 150,000 | |
| | \$ 1,518,591 | \$ 1,470,200 | |
| | | | \$ 2,988,791 |
| <u>State Funds</u> | | | |
| TD FY 26/27 | \$ 35,943 | | |
| | \$ 35,943 | \$ - | |
| | | | \$ 35,943 |
| <u>Local Funds</u> | | | |
| SU Feasibility Studies-Local Match 10% (FY 26/27) | \$ 20,000 | | |
| SU Feasibility Studies-Local Match 10% (FY 25/26) | | 15,000 | |
| Interest Income | \$ 10,000 | | |
| Member Assessments | \$ 74,525 | | |
| | \$ 104,525 | \$ 15,000 | |
| | | | \$ 119,525 |
| Total | \$ 1,659,059 | \$ 1,485,200 | \$ 3,144,259 |

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Staff Salary and Fringe

| Budgeted | Salary Costs | | Fringe | | | Total |
|----------------------------|-----------------|-----------------|-------------------------------|------------------|-----------------|-----------------|
| | Salary | Sub Total | Retirement Life WC/Fica | Health/ Other | Sub Total | Personnel |
| Budget FY 25/26 | \$725,915 | \$725,915 | \$185,925 | \$176,664 | \$362,589 | \$1,088,504 |
| Proposed FY 26/27 | \$753,840 | \$753,840 | \$197,627 | \$207,948 | \$405,576 | \$1,159,415 |
| Increase (Decrease) | \$27,925 | \$27,925 | \$11,702 | \$31,284 | \$42,988 | \$70,911 |

Notes:

Includes a 3.0% COLA for current staff positions

Includes contingency for possible leave payout

Includes \$50,000 additional contingency for re-org/staffing/merit

FRS employer contribution rate calculated as same rate as FY 2026

Includes 5% increase in estimate for health insurance premiums

Assumes highest health insurance premium category for vacant positions

**Volusia-Flagler TPO
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TPO ASSESSMENTS

| | <u>Population*</u> | <u>FY 2026/27 Assessment Amount (.10)</u> |
|---------------------------------|-----------------------|---|
| Beverly Beach | 504 | \$50 |
| Bunnell | 4,224 | \$422 |
| Daytona Beach | 88,144 | \$8,814 |
| Daytona Beach Shores | 5,268 | \$527 |
| DeBary | 24,529 | \$2,453 |
| DeLand | 44,316 | \$4,432 |
| Deltona | 98,792 | \$9,879 |
| Edgewater | 25,655 | \$2,566 |
| Flagler Beach | 5,731 | \$573 |
| Flagler County (Unincorporated) | 19,985 | \$1,999 |
| Holly Hill | 13,041 | \$1,304 |
| Lake Helen | 3,041 | \$304 |
| Marineland (part) | 12 | \$0 ** |
| New Smyrna Beach | 32,852 | \$3,285 |
| Oak Hill | 2,139 | \$214 |
| Orange City | 14,882 | \$1,488 |
| Ormond Beach | 45,723 | \$4,572 |
| Palm Coast | 110,330 | \$11,033 |
| Pierson | 1,583 | \$158 |
| Ponce Inlet | 3,428 | \$343 |
| Port Orange | 65,898 | \$6,590 |
| South Daytona | 13,517 | \$1,352 |
| Volusia County (Unincorporated) | <u>121,653</u> | <u>\$12,165</u> |
| Total | <u><u>745,247</u></u> | <u><u>\$74,525</u></u> |

* Based on 2025 Bureau of Economics and Business Research (BEBR) Population Estimates

** The Executive Committee waived Marineland's assessment amount at the June 5, 2024 meeting

**VOLUSIA-FLAGLER TRANSPORTATION PLANNING ORGANIZATION
FISCAL YEAR TO DATE EXPENSES REPORT
PERIOD ENDING FEBRUARY 2026**

| <u>DESCRIPTION</u> | FY 25/26 BUDGET | FYTD TOTAL | UNDER (OVER) BUDGET | FYTD % BUDGET |
|--|------------------------|-----------------------|---------------------------|------------------|
| <u>EXPENDITURES</u> | | | | |
| Personnel | | | | |
| Salaries | \$ 725,915.00 | \$300,661.64 | \$425,253.36 | 41.42% |
| Fringe Benefits | \$ 362,589.00 | \$152,028.97 | 210,560.03 | 41.93% |
| Consultant Services/Special Studies | \$ 2,273,893.00 | \$419,521.24 | 1,854,371.76 | 18.45% |
| Travel Expenses | \$ 25,000.00 | \$4,556.07 | 20,443.93 | 18.22% |
| Office Expenses | | | | |
| Rent (Includes Electricity & Janitorial) | \$ 150,000.00 | \$92,890.05 | 57,109.95 | 61.93% |
| Office Expense - Misc. | \$ 8,000.00 | \$3,990.00 | 4,010.00 | 49.88% |
| Operating Expenses | | | | |
| Advertising | \$ 4,500.00 | \$1,433.32 | 3,066.68 | 31.85% |
| Conference, Workshops & Seminar Fees | \$ 15,000.00 | \$1,999.00 | 13,001.00 | 13.33% |
| Copy Machine Costs | \$ 11,000.00 | \$5,007.53 | 5,992.47 | 45.52% |
| Dues/Memberships | \$ 10,000.00 | \$2,059.00 | 7,941.00 | 20.59% |
| Educational/Professional Development | \$ 2,000.00 | \$0.00 | 2,000.00 | 0.00% |
| Fees | \$ 36,000.00 | \$32,296.81 | 3,703.19 | 89.71% |
| Liability, Equipment & Auto Insurance | \$ 30,000.00 | \$11,310.50 | 18,689.50 | 37.70% |
| Meeting Expense | \$ 4,000.00 | \$1,736.64 | 2,263.36 | 43.42% |
| Operating Supplies | \$ 10,000.00 | \$1,365.22 | 8,634.78 | 13.65% |
| Postage | \$ 2,000.00 | \$831.04 | 1,168.96 | 41.55% |
| Printing | \$ 8,000.00 | \$380.00 | 7,620.00 | 4.75% |
| Publications | \$ 1,050.00 | \$419.39 | 630.61 | 39.94% |
| Repairs/Improvements | \$ 2,000.00 | \$525.00 | 1,475.00 | 26.25% |
| Network Costs | \$ 30,000.00 | \$18,763.43 | 11,236.57 | 62.54% |
| Software | \$ 20,000.00 | \$9,939.46 | 10,060.54 | 49.70% |
| Professional Services | | | | |
| Audit Services | \$ 20,000.00 | \$17,500.00 | 2,500.00 | 87.50% |
| Legal Services | \$ 20,000.00 | \$0.00 | 20,000.00 | 0.00% |
| Payroll Fees Services | \$ 3,500.00 | \$1,805.00 | 1,695.00 | 51.57% |
| Professional Services - Misc. | \$ 3,500.00 | \$156.00 | 3,344.00 | 4.46% |
| Capital Outlay (Equipment/Furniture/Comp) | \$ 30,000.00 | \$18,055.19 | 11,944.81 | 60.18% |
| Capital Outlay (Server Replacement) | \$ 15,000.00 | \$14,075.35 | 924.65 | 93.84% |
| Outreach and Educational | \$ 12,500.00 | \$2,112.26 | 10,387.74 | 16.90% |
| Contingency | \$ 100,000.00 | \$0.00 | 100,000.00 | 0.00% |
| TOTAL EXPENDITURES | \$ 3,935,448.00 | \$1,115,418.11 | \$2,820,029.89 | 28.34% |

66.67% OF YEAR COMPLETE