

THE CITY OF DAYTONA BEACH, FLORIDA  
ANNUAL BUDGET

FISCAL YEAR 2025 -2026





**THE CITY OF DAYTONA BEACH, FLORIDA**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2025 -2026**

**MAYOR AND COMMISSIONERS**



*Front Row: Monica Paris (Zone 1), Mayor Derrick L. Henry, Dannette Henry (Zone 5)  
Back Row: Quanita ay (Zone 3), Stacy Cantu (Zone 4), Paula R. Reed (Zone 6), Ken Strickland (Zone 2)*

**City Manager**  
Deric C. Feacher

**City Attorney**  
Benjamin Gross

**Chief Financial Officer**  
Natalia Eckroth

**City Clerk**  
Letitia LaMagna



# The City of Daytona Beach, Florida

## Annual Budget – First Hearing

Fiscal Year 2025-2026

### Table of Contents

	<u>Page</u>
<b>Section 1 - INTRODUCTION</b>	
City Manager's Letter	5
City Overview	17
Organizational Chart	21
History	22
Economy & Demographics	24
<b>Section 2 – BUDGET OVERVIEW</b>	
Budget Process	31
Calendar At-a-Glance	34
Financial Structure	35
Fund Relationship Matrix	37
Revenue – Expenditure Summary	39
Position Summary	40
<b>Section 3 – REVENUES</b>	
Revenue Sources	46
Revenue by Fund & Source	48
Revenue Detail	50
<b>Section 4 – EXPENSES</b>	
Expenditures by Fund & Department	62
<b>Section 5 – DEPARTMENT PAGES</b>	
City Manager's Office	67
City Attorney's Office	77
City Auditor's Office	81
City Clerk's Office	85
Redevelopment Services	89
Finance	97
Information Technology	105
Fire Department	111
Police Department	121
Parks & Recreation	131
Planning & Development	139
Arts & Entertainment	145
Business Enterprise Management	151
Public Works	159
Utilities	171
<b>Section 6 – DEBT SERVICE</b>	187
<b>Section 7 – TRANSFERS</b>	193
<b>Section 8 – RESERVES</b>	197
<b>Section 9 – CAPITAL</b>	
Capital Improvement Projects	202
Capital Project Details	207
<b>Section 10 – APPENDICES</b>	
Resolution	221
Budget Process Maps	227
Glossary	224



**City of Daytona Beach, Florida**

**Annual Budget**

**Fiscal Year 2025 – 2026**

**SECTION 1:**

**INTRODUCTION**



# INTRODUCTION

The budget has been divided into separate functional areas for review as follows:

**Summary** – This section is designed as a “liffable summary” of the budget that can be copied and distributed as necessary to persons who wish to review the budget but who do not need the entire document. It is also designed to present an overview of the budget, provide an explanation of common terminology and identify the forecasting methodology of all revenue sources.

**Budget Details** – Individual sections are provided for each City Department with funding details for each major operating component of the City, a few examples of the funds included in the Department Summaries is as follows:

## **General Fund**

### **Enterprise Funds:**

- Water & Sewer
- Solida Waste Management
- Stormwater
- Halifax Harbor
- Pier

### **Internal Service Funds:**

- Employment Services
- Information technology
- Consolidated Insurance

### **Other Governmental Funds:**

- Capital Project Funds
- Grant Funds
- Downtown CRA
- Ballough Road CRA
- Downtown Development Authority
- Federal Home Fund
- SHIP Local Housing Assistance
- Permit and License Special Revenue

**Debt Service** – This section contains the detailed budgeted information for Debt Service Payments.

**Transfers** – This section contains the detailed budgeted interfund transfers.

**Reserves** – This section contains the detailed budgeted reserves and contingency funds. **Capital**

**Improvement** – This section contains the City's Multi-Year Capital Improvement Plan.

**Other Information** -This section contains supplemental financial information and glossary of terms.





**OFFICE OF THE CITY MANAGER**

City of Daytona Beach  
301 S. Ridgewood Avenue  
Daytona Beach, FL 32114  
(386) 671-8010

September 17, 2025

To: Honorable Mayor and City Commissioners

From: City Manager, Deric C. Feacher

The City of Daytona Beach

Fy 2025/26 Budget Message

In accordance with Section 46-86 of the City Code, I am pleased to present the Adopted Budget for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026, for the City of Daytona Beach. This proposed budget represents a balanced spending plan for the delivery of specific services and programs to the residents and businesses of the City of Daytona Beach and reflects the City Commission's priority of continuing to provide a high level of service to our community. A balanced Budget, as required by Florida Statutes, is defined as revenues and other sources equaling expenditures/expenses and other uses, including reserves.

Adopting a budget for a municipal corporation is one of the primary responsibilities of an elected city official. Therefore, in an effort to summarize our fiscal standing, this correspondence will serve as the official transmittal memorandum for Fiscal Year (FY) 2025/26 Tentative Budget. Overall, it is intended to be a summation of the financial condition of the organization and substantive policy initiatives we will embark upon this upcoming fiscal year. The \$379,813,363 budget is a responsible spending plan which will provide our citizens with exceptional service as in previous years.

This document serves as an aid to the residents in providing a better understanding of the City's operating and fiscal programs in addition, it serves as a policy tool for the City Commission, an operations guide for city staff, a financial plan for city stakeholders and a communications device for the public. Key information is presented with data, graphs and tables, making it easier for the reader to follow the relationship between data and interpret financial information.

Daytona Beach continues to experience tremendous growth. The economy continues to improve locally. However, due to unprecedented and unpredictable nationwide economic changes, some major market indicators predict incremental growth or even stagnation soon. The long-range predictions for economic growth vary widely among the experts. Therefore, a conservative and pragmatic approach must be considered to ensure financial stability in the coming years in the event of a market correction and any further economic threats.

The city experienced an increase in taxable value of 9.91% taking its collective taxable value to \$10,446,633,026 from \$ 9,504,440,283 realized in FY 2024/25. Because of our prime location, the housing market in Daytona Beach is currently consistently breaking permit records in efforts that



**OFFICE OF THE CITY MANAGER**

City of Daytona Beach  
 301 S. Ridgewood Avenue  
 Daytona Beach, FL 32114  
 (386) 671-8010

will prove to make substantial gains that pay dividends now and will continue to in the future. This has provided for Daytona Beach to construct its FY 2025/26 Budget on a millage rate of 5.9300 which is the same millage rate adopted in FY 2024/25 (5.9300).

**BUDGET HIGHLIGHTS**

**Millage Rate and Property Taxes:** The FY 2025/26 Adopted Budget is balanced at a millage rate of 5.9300 mills. The millage rate is the same as the rate levied in FY 2024/25. Based on the taxable property values reported by the Volusia County Property Appraiser July 1, 2025, one mill produces approximately \$9,924,301 of budgeted property taxes.

The total gross property taxes included in the budget are \$58,851,107, of which \$3,077,767 was generated by \$546,332,990 in new construction. The net operating property taxes after the transfer to the Community Redevelopment Agency are \$53,191,328.

The gross property taxes in the budget are \$2,320,344 higher than would be generated by adopting the rollback millage rate as defined by Florida Statutes. This increase in tax revenues is lower than the increased public safety personal service costs incorporated in the adopted budget compared to the FY 2024/25 Adopted Budget, as calculated below, and the increased general fund debt service requirements of \$1,944,917.

<b>General Fund Public Safety Personal Services</b>			
<b>Fiscal Year</b>	<b>Fire Department</b>	<b>Police Department</b>	<b>Total</b>
FY 2025/26	\$18,027,935	\$44,762,903	62,790,838
FY 2024/25 (Adopted)	17,092,998	42,904,039	59,997,037
	<b>934,937</b>	<b>1,858,864</b>	<b>2,793,801</b>

**Property Taxes and the Individual Taxpayer:** The individual property owner is charged property taxes by a variety of sources, of which the city is only one. The County of Volusia and the Volusia County School Board charge approximately the same millage rate as the city, while other entities such as the Halifax Hospital, the St. John's River Water Management District, and other entities charge less.

According to information from the Volusia County Property Appraiser, the just value of an average homesteaded property in the City of Daytona Beach is \$ 313,209, with a taxable value after exemptions of \$ 144,785 (\$ 166,334 for school tax purposes). This property value would generate

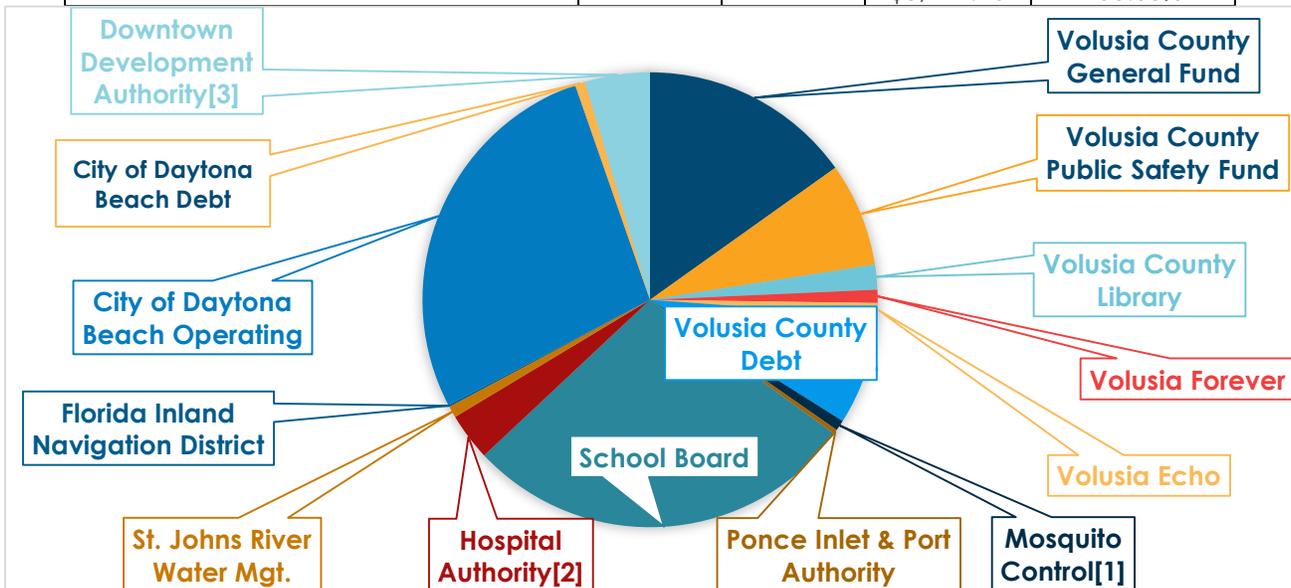


**OFFICE OF THE CITY MANAGER**

City of Daytona Beach  
 301 S. Ridgewood Avenue  
 Daytona Beach, FL 32114  
 (386) 671-8010

the following property taxes for the City of Daytona Beach as well as estimated property taxes for the other entities charging property taxes to the property owners in Daytona Beach:

	Millage Rate	Taxable	Taxes	Percentage
Volusia County General Fund	3.2862	144,785	\$475.79	15.15%
Volusia County Public Safety Fund	1.5994	144,785	231.57	7.38%
Volusia County Library	0.3891	144,785	56.34	1.79%
Volusia Forever	0.2000	144,785	28.96	0.92%
Volusia Echo	0.2000	144,785	28.96	0.92%
Volusia County Debt	1.6956	144,785	245.50	7.82%
Mosquito Control <sup>1</sup>	0.1647	144,785	23.85	0.76%
Ponce Inlet & Port Authority	0.0692	144,785	10.02	0.32%
School Board	5.2850	166,334	879.08	28.00%
Hospital Authority <sup>2</sup>	0.7309	144,785	105.82	3.37%
St. Johns River Water Mgt.	0.1793	144,785	25.96	0.83%
Florida Inland Navigation District	0.0288	144,785	4.17	0.13%
City of Daytona Beach Operating	5.9300	144,785	858.57	27.35%
City of Daytona Beach Debt	0.1395	144,785	20.20	0.64%
Downtown Development Authority <sup>3</sup>	1.0000	144,785	144.78	4.61%
			\$3,142.16	100.00%



<sup>1</sup> The Mosquito Control District does not assess property taxes for some portions of the City of Daytona Beach.  
<sup>2</sup> In some portions of the City of Daytona Beach, the Hospital Authority property tax rate is 1.2620  
<sup>3</sup> The Downtown Development Authority only assesses property tax in the downtown area of the City of Daytona Beach

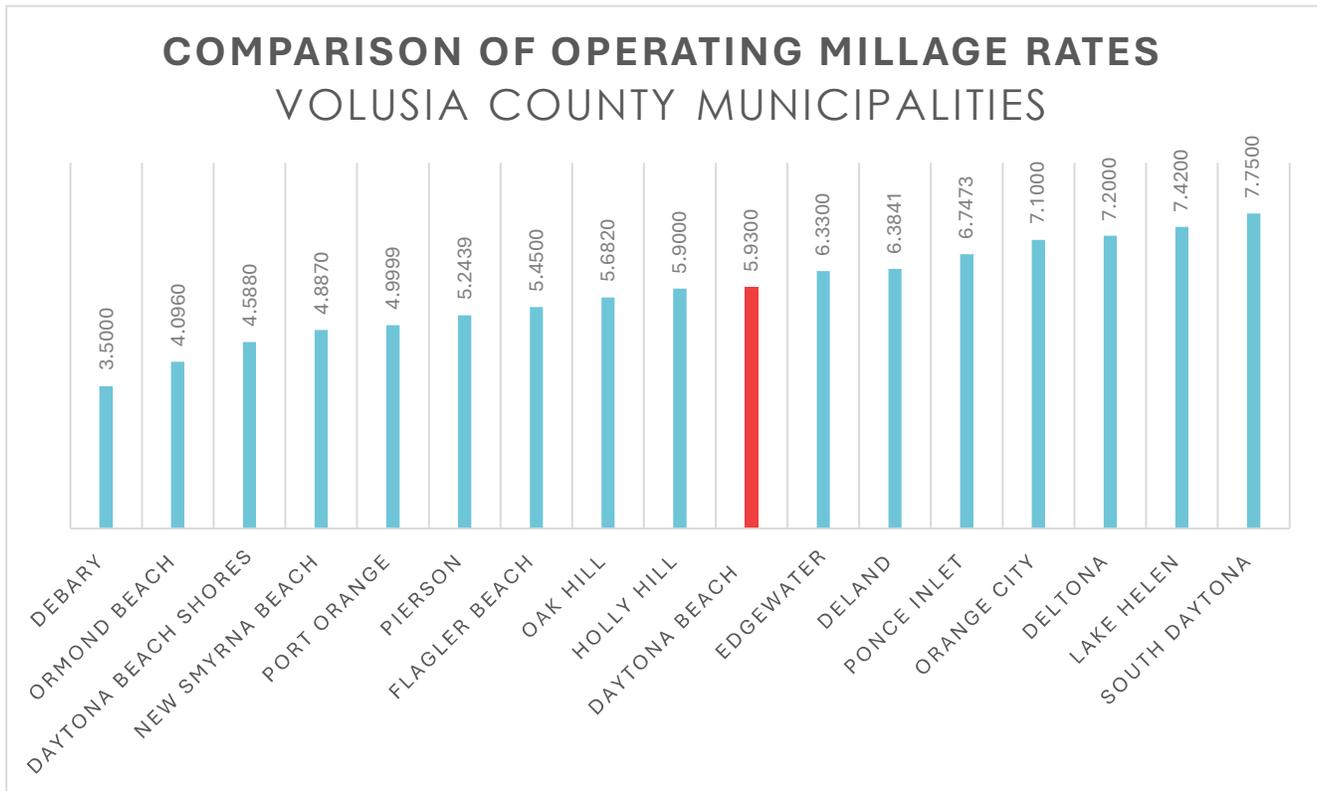


**OFFICE OF THE CITY MANAGER**

City of Daytona Beach  
301 S. Ridgewood Avenue  
Daytona Beach, FL 32114  
(386) 671-8010

While every situation varies, in most cases the owner of a homesteaded property would have their taxable property value increased by a maximum of 3%. Reversing this increase would result in a hypothetical taxable property value of \$ 140,568. Using the FY 2024/25 millage rates, this valuation would have generated \$ 833.57 to support the operations and \$19.61 towards the voter approved debt of the City of Daytona Beach. This hypothetical tax bill is \$26.60 than the amount currently adopted by the City of Daytona Beach. This represents 3.03% of the property taxes being charged by the City of Daytona Beach.

**Comparative Property Tax Revenues:** When per capita property tax revenues for all the municipalities in Volusia County are compared, Daytona Beach's per capital property tax revenues are in line with the other municipalities, based on the information from the Property Appraiser and the Office of Economic and Demographic Research as of April 1, 2024. Daytona Beach's operating millage rate is also comparable to other municipalities in Volusia County.





**OFFICE OF THE CITY MANAGER**

City of Daytona Beach  
 301 S. Ridgewood Avenue  
 Daytona Beach, FL 32114  
 (386) 671-8010

Daytona Beach provides a variety of taxpayer subsidized facilities and programs that are not provided by other municipalities in the county, such as Municipal Stadium, Tennis Facility, Jackie Robinson Ball Park, Municipal Golf Course, and the Peabody Auditorium. Additionally, the city provides the majority of governmental support for major events such as Bike Week, Biketoberfest, Jeep Beach, the Daytona 500, and the Rolex 24, as well as the millions of tourists that flock to the world's most famous beach on an annual basis.

The following is a brief introduction to the FY 2025 adopted budget by Fund Type:

Fund Type	Adopted Budget Fiscal Year 2024/25	Adopted Budget Fiscal Year 2025/26	Increase (Decrease)
General Fund (001)	\$155,195,016	159,611,175	\$4,416,159
Redevelopment Funds (130 – 134)	11,101,538	13,245,004	\$2,143,466
Downtown Development Authority (140)	391,799	392,271	\$ 472
Other Grants & Special Revenue Funds (120-126, 150, 160)	9,500,003	8,233,728	\$360,973
Debt Services Funds (204 – 221)	10,093,989	10,454,962	(\$4,167,044)
Capital Projects Fund (301)	7,916,656	3,749,612	(\$2,955,412)
Enterprise Funds (411 – 481)	161,296,502	158,341,090	\$1,488,842
Internal Service Funds (510 – 550)	24,296,680	25,785,522	\$21,181
	\$379,792,183	379,813,364	\$1,510,023

**General Fund Outlook:** The General Fund remains the primary funding source for essential services, with revenues primarily derived from ad valorem taxes, intergovernmental revenues and charges for services. This year's adopted General Fund budget of \$159,611,175 reflects a commitment to maintaining high service levels while addressing rising costs. The administration has forecasted Daytona Beach's future development and plans to manage the anticipated growth in a responsible and sustainable manner. Under the guidance of the City Commission, the City strives to serve the community by pursuing the highest quality of life through the delivery of efficient, sustainable, transparent, ethical and accountable government. The City Commission has and continues to make sound financial and operational decisions to achieve the community's expectations of excellent services now and in the years to come. The following is a brief introduction to the FY 2026 adopted budget:



**OFFICE OF THE CITY MANAGER**  
 City of Daytona Beach  
 301 S. Ridgewood Avenue  
 Daytona Beach, FL 32114  
 (386) 671-8010

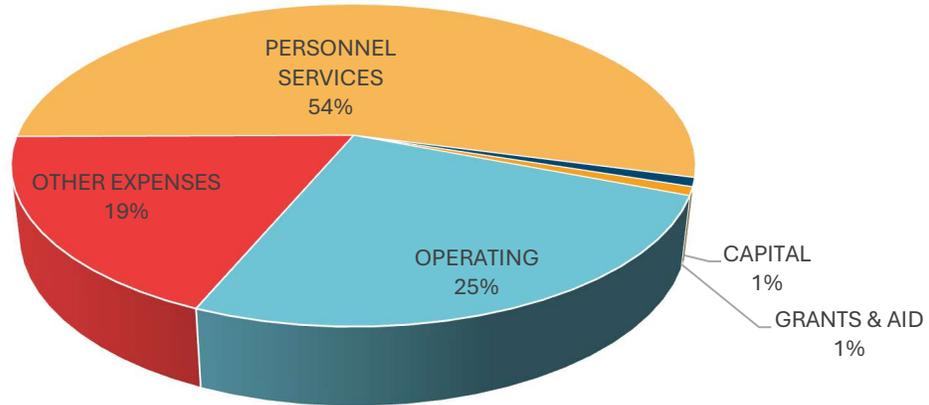
**FY 2026 Adopted General Fund Consolidated Items Detail**

Department	PERSONNEL SERVICES	CAPITAL	DEBT SERVICE	GRANTS & AID	OPERATING	OTHER EXPENSES	Department Total
Arts & Entertainment	1,108,550	22,000	-	-	5,910,995	-	7,041,546
Business Enterprise Management	1,308,455	8,000	-	-	6,676,625	-	7,993,081
Central Charges	-	-	21,221,422	-	400,000	110,470,955	132,092,377
City Attorney's Office	1,806,906	-	-	-	260,729	-	2,067,634
City Clerk's Office	549,251	-	-	-	120,500	-	669,752
City Internal Auditor's Office	314,481	-	-	-	32,377	-	346,858
City Manager's Office	4,730,190	-	-	1,348,032	11,122,228	1,052,000	18,252,449
Finance	3,214,425	2,500	-	-	2,662,604	-	5,879,529
Fire Department	18,027,935	343,000	-	-	2,931,974	125,000	21,427,908
Growth Management & Planning	4,899,058	-	-	-	2,589,538	-	7,488,597
Information Technology Services	2,913,519	130,000	-	-	4,007,837	-	7,051,356
Parks & Recreation	4,204,959	202,000	-	-	2,156,276	-	6,563,235
Police Department	44,762,903	186,150	-	3,000	9,569,626	247,607	54,769,286
Public Works	13,206,986	5,771,440	-	-	23,782,088	-	42,760,514
Redevelopment Services	1,408,638	3,564,096	-	-	5,748,935	147,291	10,868,961
Stormwater	3,356,843	588,500	-	-	3,770,044	-	7,715,387
Water & Sewer	14,940,106	1,984,100	-	-	29,900,689	-	46,824,895
<b>2025 - 2026 BUDGET</b>	<b>120,753,205</b>	<b>12,801,786</b>	<b>21,221,393</b>	<b>1,351,032</b>	<b>111,643,064</b>	<b>112,042,882</b>	<b>379,813,363</b>

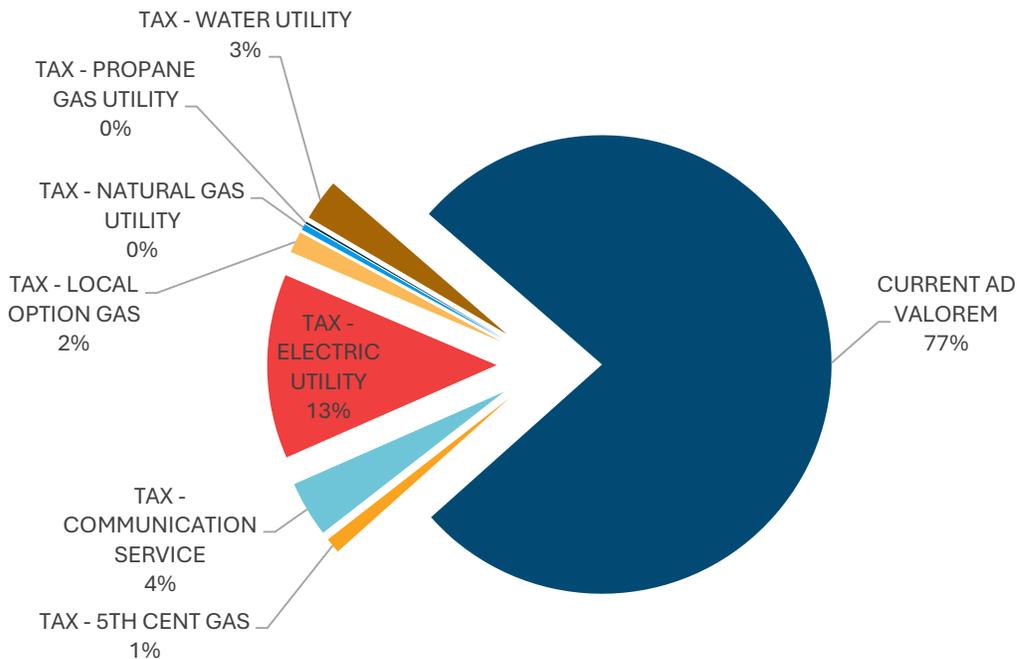


**OFFICE OF THE CITY MANAGER**  
City of Daytona Beach  
301 S. Ridgewood Avenue  
Daytona Beach, FL 32114  
(386) 671-8010

### GENERAL FUND BY EXPENSE TYPE



### SOURCES OF TAX REVENUES





**OFFICE OF THE CITY MANAGER**  
 City of Daytona Beach  
 301 S. Ridgewood Avenue  
 Daytona Beach, FL 32114  
 (386) 671-8010

<b>Details of 2025 Grants &amp; Aid Payments</b>	
<b>Donation Organization/Purpose</b>	<b>2025 Amount</b>
ANNA ALEXANDER	2,400.00
BAPTIST CHURCH, ST PETERS ROCK MISSIONARY	250.00
BIKERS FOR CHARITY INC	1,000.00
BLACK PILOTS OF AMERICA INC	2,000.00
COUNCIL ON AGING	600.00
DWALY FOUNDATION INC	800.00
First Step Shelter	400,000.00
FOUNDATION INC, BROWN RIVERFRONT ESPLANADE	500.00
FOUNDATION OF FLORIDA, KAPPA ALPHA PSI GUIDERIGHT DEV	1,000.00
HALIFAX HISTORICAL SOCIETY INC	500.00
Homeless Emergency Assistance	2,840.76
KAPPA ALPHA PSI FRATERNITY	500.00
MAIN STREET MERCHANTS ASSN	1,000.00
MAJESTY #565	1,000.00
MISSIONARY BAPTIST CHURCH, NEW MOUNT ZION	250.00
MLK CELEBRATION FOR FLORIDA	500.00
MOPH FUND INC	2,000.00
NHBW INC VOLUSIA CO CHAPTER	500.00
PRACTICE NURSING COUNCIL, VOLUSIA FLAGLER ADVANCED	200.00
QUILTS OF VALOR FOUNDATION	300.00
SHES COVERED CORP	550.00
SPRUCE CREEK HIGH SCHOOL, SCHOOL DISTRICT OF VOLUSIA CO	1,000.00
SUNTRUST PURCHASING CARD PAYMENTS	1,350.00
TENNS INC , DERBYSHIRE COMMUNITY	1,000.00
THE ARC OF VOLUSIA	500.00
TRACK & FIELD CLUB INC, FLORIDA EAST COAST SUPERSONICS	1,500.00
VOLUSIA/FLAGLER COUNTIES INC, BOYS & GIRLS CLUBS OF	1,000.00
WESTSIDE ELEMENTARY SCHOOL	500.00
<b>Total Payments</b>	<b>425,540.76</b>



**OFFICE OF THE CITY MANAGER**

City of Daytona Beach  
301 S. Ridgewood Avenue  
Daytona Beach, FL 32114  
(386) 671-8010

**Employee Benefits:** The Proposed Budget contains funding for a 4% pay raise for most all regular full-time and part-time employees in October. Other employee benefits of note provided to the employees include Group Health Insurance through Florida Health Care Plans (three options), Life Insurance (1x annual salary), membership in the Florida Retirement System for non-public safety employees and membership into the Police Officers' and Firefighters' Retirement System for public safety employees, and an Employee Assistance Program (EAP). Additionally, the City offers tuition reimbursement assistance (up to \$ 1,000 per year), a free gym utilization agreement through the group health insurance plan, and a generous paid leave accrual program.

**Employee Positions & Structure:** The City added fourteen new positions in the budget as detailed on the positions schedule by department. Of note are three additional firefighters, a fire inspector, staffing for a concrete crew and an Audit staff for the newly hired City Auditor.

**Special Revenue Funds:** The City receives revenues that are restricted to certain governmental purposes, such as fuel taxes dedicated to street projects (Local Option Gas Tax), the 3rd Generation Sales Tax which is dedicated to transportation infrastructure projects, as well as impact fees for expanding recreation, police and fire services, and confiscations and fine revenue dedicated to police training and equipment (2nd Dollar Fund and Police Trust Fund). The budget also includes the Building Inspection Fund, where new construction fees and service charges fund Florida Building Code compliance and adherence to City codes, as well as the Cemetery Fund, which receives revenues for plot sales and provides maintenance services. The City also maintains three separate special revenue funds for grants.

**Grants:** Grants are incorporated into the City's budget upon award by the granting agency. These grants leverage City revenues with grant funding from County, State, and Federal governments. These grants provide an array of services ranging from public safety to capital projects. Future grants will be incorporated into the budget as each grant is awarded and accepted throughout the year.

The City of Daytona Beach receives and administers the following funds from the state and federal governments, which have been incorporated into the tentative budget.

Source	Amount
Community Development Block Grant	\$ 606,489
Federal HOME Grants	130,821
SHIP Local Housing Assistance	59,956
	\$797,266



**OFFICE OF THE CITY MANAGER**

City of Daytona Beach  
 301 S. Ridgewood Avenue  
 Daytona Beach, FL 32114  
 (386) 671-8010

**Enterprise Funds:** The enterprise funds are budgeted to contribute the following amounts to the General Fund:

Fund	Payment in Lieu of Taxes	Transfer
Water & Sewer	\$7,675,950	\$ -
Solid Waste	2,396,426	4,681,378
Stormwater	2,111,179	4,583,459
Pier	105,033	-
	\$12,288,588	\$9,264,837

**Community Redevelopment Agency (CRA):** The Community Redevelopment Agency supports redevelopment in five different areas of the city. The amounts each section receives is based upon property taxes collected by the city, county, Downtown Development Authority, and the Hospital Authority. The tax calculation is based on the increase in taxable property values from the establishment of the individual CRA section.

The funds received are used to promote economic development within the geographic confines of the individual CRAs. Expenditures for all redevelopment areas will be available for small business and residential grants to encourage additional investment. Highlights of expenditures in the Downtown Authority include the second phase of improvements to Beach Street from Bay Street to Fairview Avenue and Doctor Mary McLeod Bethune Boulevard from Ridgewood Avenue to Beach Street, and funding operations and maintenance of the new Riverfront Park Esplanade.

Expenditure on Main Street remains focused on strategic land acquisition and public parking opportunities.

CRA	City Funds	Other Sources
Downtown	\$1,326,468	\$ 1,645,179
Main Street	3,288,492	4,016,139
Ballough Road	146,916	241,774
Midtown	1,081,255	949,867
South Atlantic	227,460	321,454
	\$6,070,591	\$7,174,413

**Double Counting:** Fund accounting (which is required under generally accepted accounting principles for governmental entities in the United States) results in the double counting of certain revenues and expenditures. As an example, property taxes are recorded as revenue in the general fund. A portion of those taxes will be transferred to debt service funds to make that year's required debt payment. Those funds are also recorded as revenues in the debt service fund. Another example is the payment of certain expenditures by internal service funds, such as the Information Technology (IT) Fund. Payments are made by the IT Fund for computer equipment.



**OFFICE OF THE CITY MANAGER**

City of Daytona Beach  
 301 S. Ridgewood Avenue  
 Daytona Beach, FL 32114  
 (386) 671-8010

Those payments are recorded within the IT fund as expenditures. However, the individual departments are charged for their allocated portion of those costs by the IT Fund. Those costs are also recorded as expenditures within the fund accounting for their costs.

A different source of double counting is the inclusion of revenues from prior years and expenditures reserved for future years within the annual budget.

The result is the total budget of \$379,813,363 includes several such items. The actual revenues and expenditures attributable to FY 2025/26 are substantially lower, as identified below:

	Revenue	Expenditures
Total Budget	379,813,363	379,813,363
Less:		
Interfund Transfers	63,889,400	63,889,400
Internal Service Charges	20,409,483	20,409,483
Indirect Cost Allocations	1,373,827	1,373,827
	294,140,653	294,140,653

**BUDGET CONDITIONS**

This budget is balanced with a millage rate of 5.9300 mills. The City's General Fund budget is approximately \$ 159,611,175 and the overall City budget is \$ 379,813,363. Increased valuations, as well as record new growth and annexations, mainly single-family residential construction, which is one of the most rapidly growing sectors of the economy, has provided for sustained budget conditions this year. Residential construction accounts for approximately 48% of the City's taxable value with commercial properties representing approximately 34% of the City's taxable value. New construction makes up 5.23% of the taxable value of property in the City.

The inflation rate for the past year has continued to drop to 2.7%, down 0.2% from 2024 and 4.3% from the twenty-year high in 2021. I cannot stress enough the importance of not overextending in the event of a soft market correction; because with new growth comes additional problems and demands in our roadways and utilities.

Personnel expenditures are generally one of the most important components of any annual budget, representing 31.79% of the total current City-Wide expenditures and 54.29% of General Fund expenditures. The cost to provide gainful employment at competitive wages is continuously increasing, and there comes a point where operational efficiencies can only render so many savings for the organization. If future tax growth does not continue at the same pace, additional challenges will be experienced by every government entity in the state of Florida. We must act appropriately in our investments and make sure we are managing the public funds judiciously, while it is also critically important, we continue to promote responsive public service. To that end, four years ago, the city began to address the level of employee compensation by implementing



**OFFICE OF THE CITY MANAGER**

City of Daytona Beach  
301 S. Ridgewood Avenue  
Daytona Beach, FL 32114  
(386) 671-8010

a minimum living wage for all full-time employees (\$ 31,200 annually). The City is currently still in negotiations for new union contracts, and the future budget impact of these negotiations is still unknown. The budget reflects one increase in salaries of 4% to take effect in October. However, continuing to fund this program will require the City maintain its growth rate in taxable values. We aim to make the City of Daytona Beach the "employer of choice" and have made giant leaps towards it. Evidence of such is that the city was recognized in 2019 as one of the "Best Places To Work" in Volusia/Flagler Counties by the News Journal.

**CONCLUSION**

I appreciate the City Commissioners for their continued guidance and support throughout the development of this adopted budget. I also commend the Budget Committee and Finance Team for their professionalism and ongoing efforts to enhance the budget process. Additionally, I recognize the hard work of all department heads and staff in creating the programs, goals, and plans that shaped this budget. The annual budget serves as our guiding document for the upcoming operational and fiscal year. City management is committed to deploying the budget conservatively, ensuring we address the evolving needs of residents and visitors.

As we accelerate the vision, goals, objectives and ideas of the elected officials, citizens, business community, and staff, your continued support and leadership will cement our desire to not only be the employer of choice, but the City of Choice when individuals and families are deciding where to live, work, play, learn, and raise a family.

**City Manager, Deric C. Feacher**

## City Overview

The City of Daytona Beach is in Volusia County, Florida in the North-East part of the county and the east coast of Florida. Set against balmy breezes and anchored by 23 miles of clean, hard packed white sand, Daytona Beach is known as the "World's Most Famous Beach". Daytona Beach is a vibrant costal city known for its 23 miles of stunning beaches, legendary motor sports, and lively entertainment scene.

The city is best known for hosting the Great American Race, the Daytona 500 and a lineup of thrilling races thought the year. The city hosts several other large events throughout the year including Bike Week, Bricktober Fest and Welcome to Rockville music festival. Daytona's brand of Southern Hospitality is beloved by residents and tourists alike.

Daytona Beach offers an ideal climate for its millions of annual tourists, boasting mild year-round temperatures that average between 60.2 F (15.7 C) in the winter to 81 F (26.1 C) in the summer.



# Government

The City of Daytona Beach operates under a Commission-Manager form of government as outlined in its charter. The Daytona Beach elected officials consists of six elected commissioners and a mayor. Each elected position serves a four (4) year term. The Mayor is elected at-large by all residence of the City while each commissioner represents one of six districts of the city. Regular municipal elections are held every two years and are staggered. Under the City Charter, the City Commission is the policy making body. Authority is vested in the Commission to enact ordinances, adopt budgets, determine policies and appoint the city manager who shall execute the laws and administer the government of the city.

The city manager shall be the chief executive officer and head of the administrative branch of the city government. The city manager shall be responsible to the commission for the proper administration of all affairs and administrative departments of the city government, including the police and fire departments, and shall carry out the ordinances, policies and regulations adopted by the commission.

The City Attorney and City Auditor are also appointed by the City Commission. The City Attorney acts as legal advisor for the city and all its officers in matters relating to their official duties. The city attorney acts as the head of the legal department and is responsible for administration of the department, including the appointment, supervision, and removal of all personnel employed in the department. The City Auditor is charged with conducting financial, fiscal compliance, financial procedure, legal, and administrative audits of all city departments, offices, agencies, and programs. The city auditor shall act as the head of the internal audit department.

Residents and business owners can participate in local government operations by serving on advisory or quasi-judicial boards and commissions. Some of the boards and Committee's that the public is encouraged to participate in is, the Affordable Housing Advisory Committee, Board of Adjustment, Citizens' Police Review Board, Code Enforcement Board, Downtown Development Authority, Historic Preservation Board as in addition to other boards and committees that serve the residents of Daytona Beach. The city provides a range of services, including public works, police, parks and recreation, social services, economic and community development.

**Tax Authorities:** The Property Appraiser is not a taxing authority, but a governmental function that is mandated by State Law to assess the value of all properties within Volusia County using criteria set forth by *Chapter 193 of the Florida Statutes*. As property owners and taxpayers consider the tax rates set by the Taxing Authorities, they should give close attention to tax rates or "millage" changes of those Taxing Authorities. The millage or tax rates are set by the various taxing authorities within whose jurisdiction the property is located.

The taxing authorities are authorized by State Statute to levy taxes on real estate and tangible personal property to fund their operations and services as provided by their annual budgets. The tax rate is determined by dividing the taxing authority's proposed budget using property taxes by the total taxable value of all non-exempt property within their taxing district; reference the following formula:

$$\text{Tax Rate (Millage)} = \frac{\text{Taxing Authority's Proposed Budget (Using Property Taxes)}}{\text{Total Taxable Value of all Property (After Exemptions)}}$$

#### Tax Limitations on County Commission and Cities:

**Non-Homestead Cap:** Constitutional Amendment 1 limits increase in the annual assessment of non-homestead properties to 10%.

**Save Our Homes:** Amendment 10 is a benefit of the homestead exemption, which limits the maximum that the assessed value of a home can be raised to 3%, or the CPI, whichever is lower (with some exceptions).

**Granny Flat Assessment Reduction:** Homestead property owners who add living quarters for a parent or grandparent can apply to have all or part of the value of the new construction deducted from the assessment.

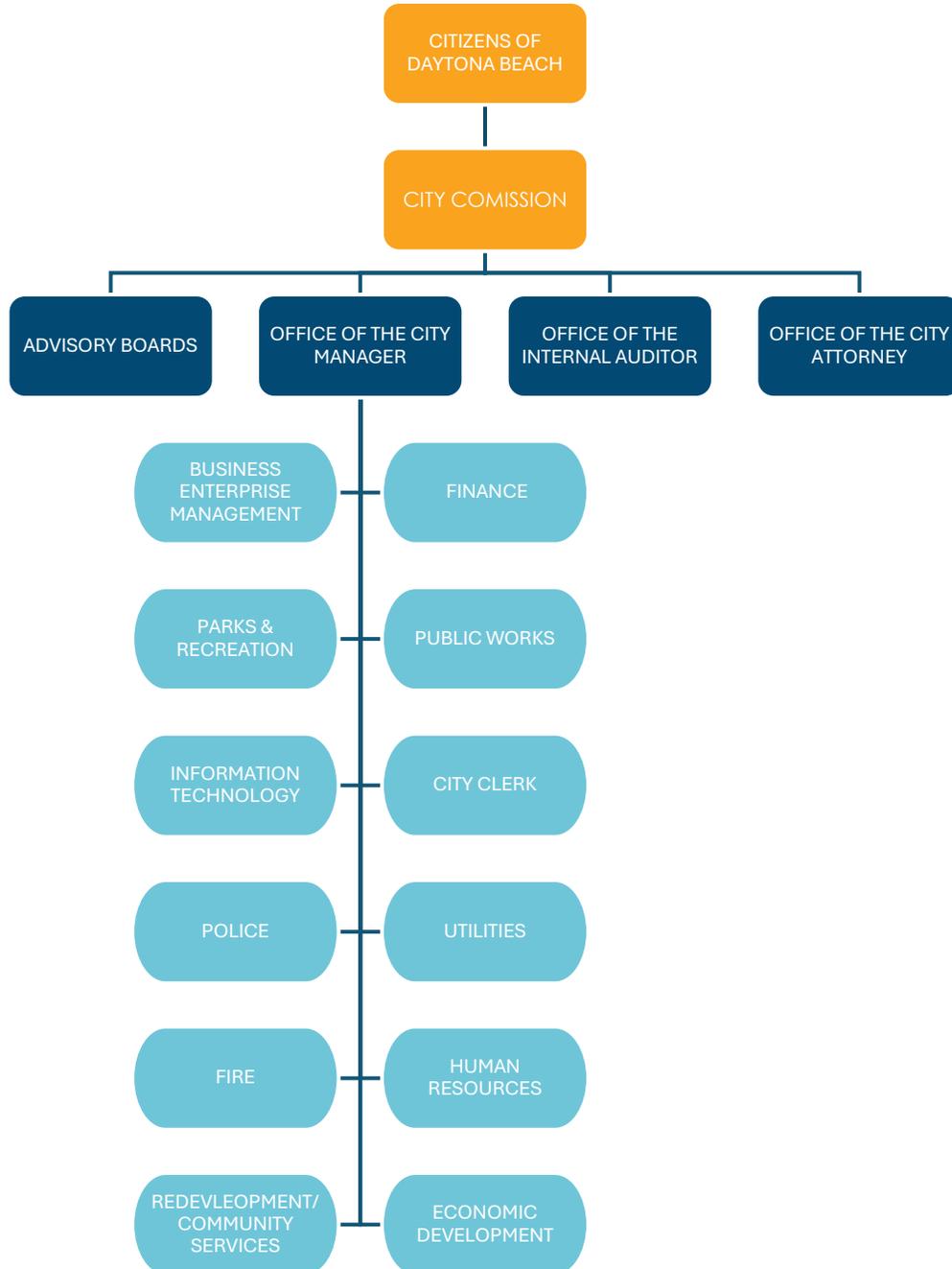
**Portability Transfer of Homestead Assessment Difference:** Homeowners can transfer the difference between the assessed and market value from their previous Homestead Property to another Homestead Property, up to \$500,000.

**The Millage Rates of the Taxing Authorities:** When the total taxable value (the total assessed value of all individual properties in the City added together after exemptions) of the tax roll increases from one year to the next year, the Taxing Authorities (County Commission, Municipalities, School Board, etc.) are required by State Law to begin their budget with a roll-back of the millage rate which will generate the same revenue as in the previous year.

The Property Appraiser is responsible for certifying to each Taxing Authority the annual taxable value. Each Taxing Authority then must compute a roll-up or a roll-back millage rate and a proposed millage. The "roll-back millage" rate is the millage rate, or tax rate that the Taxing Authorities must use as a basis for computing any increase in their annual budgets. The term "rolled back" is used to describe the economic conditions of total taxable value in the prior year and the amount of monies raised by ad-valorem taxes. It does not relate to the rate of change in the millage.



# ORGANIZATIONAL CHART



# History

Daytona Beach was founded in 1870 and officially incorporated in 1876. Most sources agree it received its name from its founder Matthias D. Day, a business tycoon from Mansfield, Ohio. Day purchased 3,200 acres in the fall of 1870 for \$1,200. In 1926, the towns of Daytona, Daytona Beach and Seabreeze merged into one city that was named "Daytona Beach"

**Growth:** Made famous for its wide beach and smooth, hard-packed sands, Daytona Beach became widely known in the early 1900s for high-speed automobile testing, and later, racing. This made the beach a magnet for racing enthusiasts.

By the 1920s, it was dubbed the "World's Most Famous Beach." As more and more racing took place, the sandy beaches gave way to the development of the famous racetrack known as the Daytona International Speedway. The Daytona International Speedway was built by NASCAR founder William "Bill" France. The speedway has been hosting the Daytona 500 since 1959 and attracts thousands of tourists and race enthusiasts from all over the world.

**Tourism:** Today the hard-packed beach sand and the alluring Atlantic Ocean attract millions of tourists annually. The Daytona Beach area boasts one of only a few beaches where driving and parking is allowed. It's also perfect for building sandcastles, bike riding, jogging, fishing, swimming, surfing or just relaxing in the warm sunshine.

**Higher Education:** The city has also been attractive to college students searching for their perfect education. There are six institutions of higher learning that call Daytona Beach Home:

- Bethune-Cookman University
- Daytona State College
- Embry-Riddle Aeronautical University
- Florida State University Medical School Regional Campus
- Keiser College
- University of Central Florida satellite campus

**Landmarks:** Although the city is largely known for its speedway and its beach, today it offers a wide variety of famous landmarks and cultural centers. Such landmarks include:

- The Clock Tower and Bandshell
- Daytona Stadium
- Halifax Harbor Marina
- Jackie Robinson Ballpark
- Museum of Arts and Sciences
- Ocean Center
- Peabody Auditorium
- Tarragona Arch

The Daytona Beach Pier is the most recognizable landmark on Daytona Beach and has been the center of beach life since the beginning of the community. The original pier, constructed of palm logs, was built before the turn of the 20th century and extended 600 feet into the ocean. It was built by Thomas Keating and was known as the Keating Pier. It was located at the end of Main Street, where the present pier is located.



## Population Overview

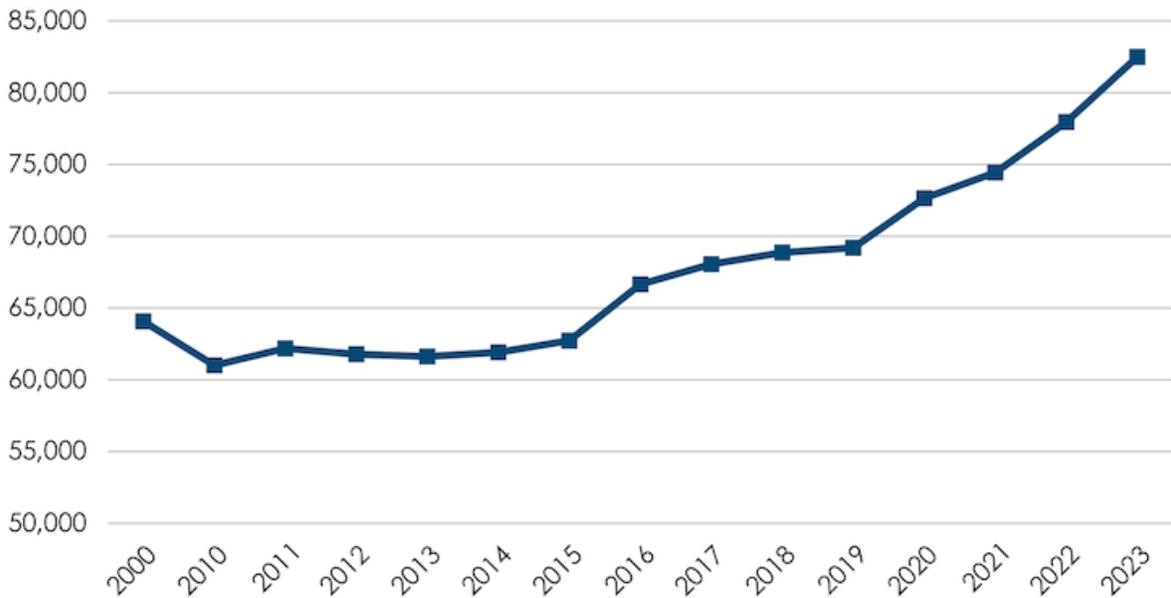
Total Population

**82,493**



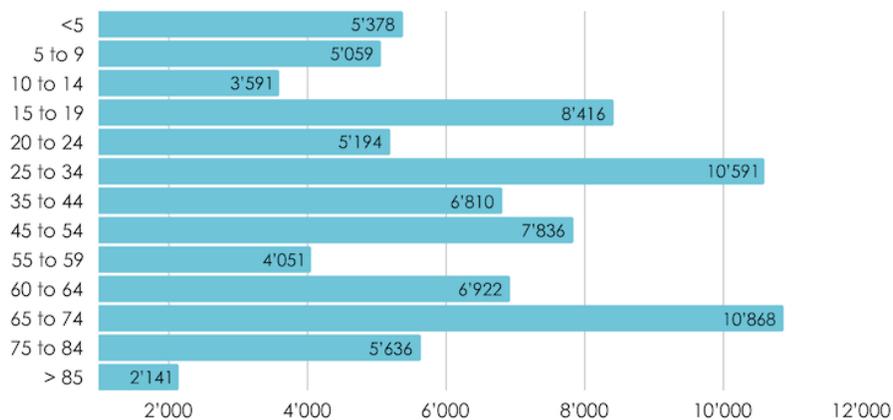
Growth Rate from 2023

**+5.82%**



Source: U.S Census Bureau American Community Survey 5-year Data & the 2000, 2010 and 2020 Decennial Censuses

## Population by Age Group



Source: American Community Survey 5-Year Estimates

**Ageing affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services to meet the needs of changing population demographics.**

## Population Analysis

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household types also have a general correlation to income levels which affect the municipal tax base.

### Total Households

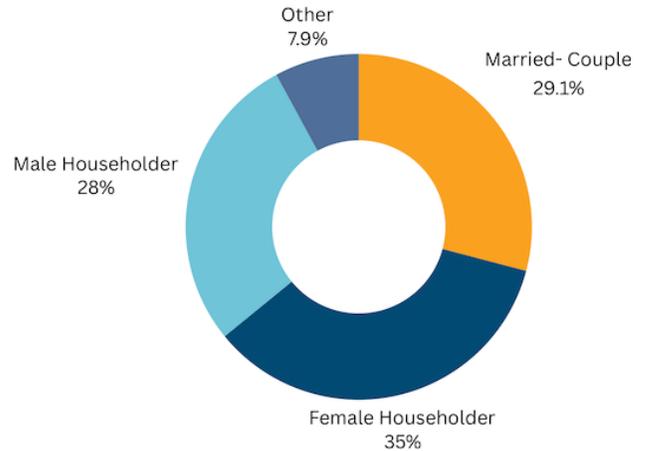
**33,906**

### Average Family Size

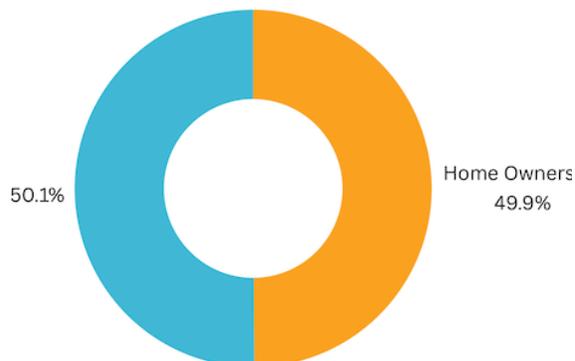
**2.86**

-5.6% average in Florida

### Total Households by Type of Household



### Home Ownership Rates



### Homeownership rate

**49.9%**

-26.72% average in Florida

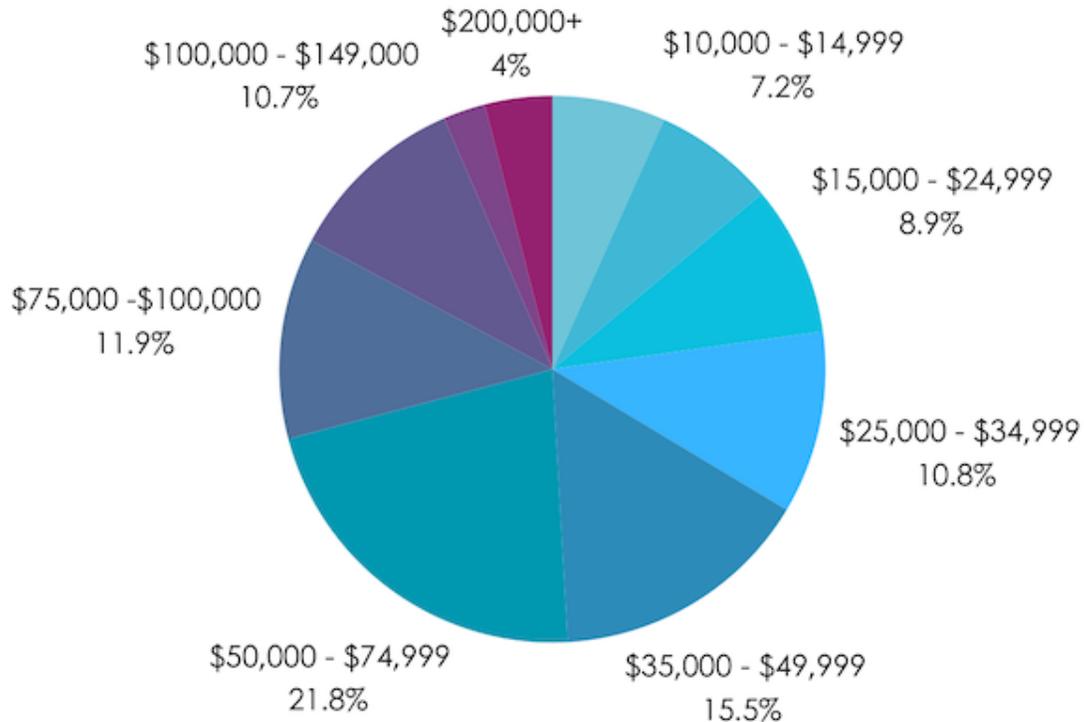
### Occupied Housing Units

**31,170**

## Economic Analysis

Household income is a key data point in evaluating a communities' wealth and spending power. Pay levels and earnings typically vary by geographical regions and should be looked at in context of the overall cost of living.

### Annual Income for Residence



Source: United State Census Bureau - Income in the past 12 months (in 2023 Inflation Adjusted Dollars)

### Above \$200,000

**4%**

-37% average in Florida

### Median Household Income

**\$50,442**

-31% average in Florida

### Below \$25,000

**22.8%**

+ 50 % average in Florida

**This page is intentionally left blank**



**City of Daytona Beach, Florida**

**Annual Budget**

**Fiscal Year 2025 – 2026**

**SECTION 2:**

**BUDGET OVERVIEW**



## BUDGET PROCESS

The preparation and adoption of the Annual Budget is one of the most important actions conducted by the City Commission, citizens, and staff of The City of Daytona Beach, Florida. The budget process provides a forum to accumulate financial and performance information concerning services levels. The budget is designed to provide the citizens of Daytona Beach with the full complement of municipal service. This budget aims to provide the highest quality municipal service to the community in an efficient and effective manner.

*Florida Statute Sec. 166.241* requires that municipalities establish a fiscal year beginning October 1 and ending September 30. The City of Daytona Beach's annual budget is a public policy process resulting in a fiscal plan for the allocation of municipal resources to achieve results in specific programs. The Finance Department coordinates the budget process, which begins in March and ends in September. This process combines financial forecasting and fiscal strategizing which identify challenges, opportunities and causes of fiscal imbalances to assist with the development of a long-term financial plan that ensures fiscal sustainability. The process is designed to identify City Commission goals and objectives, identify service requirements, develop strategies to meet those requirements, and to allocate resources to execute a plan to meet the service requirements and City Commission goals and objectives.

During the budget process, each department outlines functions, priorities and goals to accomplish in the coming fiscal year. Based on comments from elected officials during the year and strategic planning sessions, they then prepare a detailed estimate of money and personnel required to provide these services. These requests are reviewed by the Budget Review Committee. The Budget Review Committee is made up of the Deputy City Manager, Chief Financial Officer, Human Resources Director, Personnel Analyst the Budget Officer and Budget Analyst. The Budget Review Committee meets with every department to review the detailed annual budget requests and make suggestions based on historical trends, the City's Strategic Goals and projected revenues. Upon completion of this review and matching the projected revenues available, the budget is compiled by the Budget Officer, and the Budget Review Committee's recommended detailed line items is given to the City Manager for final review.

On or before the first day of August of each year, the City Manager submits the proposed budget to the City Commission.

**Budgetary and Accounting Basis:** Governmental funds are budgeted using a modified accrual basis, with certain intergovernmental revenues being accrued. Compensated absences are not budgeted in governmental funds. Proprietary funds use an accrual basis for budgeting, except for depreciation, which is not budgeted.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Government funds are accounted for on a modified accrual basis of accounting. On a modified-accrual basis, revenues are recognized in the accounting period in which they become both measurable and available. Expenditures are recognized in the accounting period in which liability is incurred, except principal and interest on general long-term debt, which is recognized when due. Accumulated unpaid vacation and sick pay amounts are not accrued. Certain inventories of supplies are considered expenditures when purchased.

The accrual basis of accounting is utilized by the proprietary funds. Under the accrual basis, revenue is recognized in the period earned, and expense is recognized in the period incurred. Debt service payments are budgeted as expenditures and, under the accrual basis of accounting, are recorded as a reduction in liability and an increase in interest for the given period.

**Adoption:** During the month of September two public hearings are held where citizens can question and raise concerns about matters regarding the budget to the City Commission. Public participation in the budget process is encouraged. The time of the first hearing is advertised on the "Notice of Proposed Property Taxes" sent to property owners and by the usual procedure for advertising a public hearing. The first meeting is to tentatively adopt the budget and millage rate. For the second hearing, in addition to normal advertising procedure, a general summary of the proposed budget is advertised in the newspaper along with a date for the statutory public hearing to adopt the budget and millage rate. The scheduled times and locations of these meetings are advertised in accordance with State of Florida statutes in a newspaper of general circulation, on the City's website and at the City Hall facilities. All budget appropriations lapse at the end of the fiscal year. The City's fiscal year is October 1st through September.

**Budget Amendments:** Budget Amendments are changes to the Adopted Budget that alter a fund's original budget appropriation. A Budget Amendment requires formal legislative action by the City Commission through approval at a publicly held City Commission meeting during the fiscal year. Appropriations that are re-allocated within a fund and/or division at the object level within a department and do not change the original budget appropriation are approved by the City Manager. In addition, all capital purchases and/or changes to budgeted capital purchases must be approved by the Commission through formal legislative action. The classification detail at which an expenditure may not legally exceed appropriations is at the total fund level.

**Truth-In-Millage (TRIM) Requirements:** Florida Statute Chapters 200 and 218 detail the Truth in Millage (TRIM) requirements and require the adoption of the millage rate and budget resolution by separate votes. The process begins with the County Property Appraiser certifying the taxable property values to the City by July 1 of each year, which are then used as a basis for determining the millage rate for the upcoming year. The

resolutions for the adoption of the tentative millage rate and budget, and the final millage rate and budget, are certified by the City of Daytona Beach to the Florida Department of Revenue. In accordance with TRIM requirements, two public hearings are held. The first or "tentative" hearing is advertised on the "Notice of Proposed Property Taxes" (TRIM Notice) mailed to City property owners from the Property Appraiser's office within 55 days of the property value certification. This hearing adopts a proposed millage rate and tentative budget. The second and final TRIM hearing is then advertised in a newspaper of general circulation in Volusia County. The final TRIM hearing adopts the final millage rate and the final budget within 15 days of the tentative budget hearing. Both public hearings provide an opportunity for the public to speak to the City Commission and ask questions about the tentative and final millage rates and budget for the upcoming year as presented. The final TRIM hearing is held prior to October 1.

There are three phases of the budget process: development of the Proposed Budget, adoption of tentative millage rate, and approval of the Final Budget.

## FY 2026 Budget Calendar At-A-Glance

Listed below is the FY 2026 Budget Calendar At-A-Glance, which provides the reader with condensed information regarding the specific functions and deadlines in the budgetary process that are defined to meet all State and City budgetary adoption requirements.

Date	Description
February	<ul style="list-style-type: none"> <li>• Budget Kickoff &amp; Training</li> </ul>
March	<ul style="list-style-type: none"> <li>• Budget Software open to all departments to enter requests</li> <li>• Personnel Requests Submitted</li> </ul>
April	<ul style="list-style-type: none"> <li>• All department's Requests Due to Budget Officer</li> </ul>
May	<ul style="list-style-type: none"> <li>• Budget Review Committee reviews operating requests with department heads</li> <li>• Prepare recommendation prepares recommended budget and capital improvement plan under the direction of the City Manager</li> </ul>
June	<ul style="list-style-type: none"> <li>• Preliminary Revenue Projections, Fleet, CIP and Capital Outlay</li> <li>• Receive property appraisers preliminary "Estimate of Taxable Values"</li> <li>• Preparation of Proposed Budget Document</li> </ul>
July	<ul style="list-style-type: none"> <li>• Property Appraiser provides final tax rolls on DR-420 (Certification of Taxable Value) to City</li> <li>• Budget Office proposes millage rate to City Commission and distributes proposed budget</li> </ul>
July / August	<ul style="list-style-type: none"> <li>• Budget Workshops</li> <li>• City Commission adopts proposed millage rate</li> <li>• Budget Officer certifies DR-420 and notifies Property Appraiser</li> </ul>
August	<ul style="list-style-type: none"> <li>• Volusia County Property Appraiser mailed TRIM notice to property owners</li> </ul>
September	<ul style="list-style-type: none"> <li>• First Public Hearing on tentative millage rates and budget</li> <li>• Advertising budget hearing and budget summary in local newspaper</li> <li>• Final public hearing and adoption of final millage and budget</li> <li>• Resolution adopting final millage sent to Tax Collector, Property Appraiser, and FL Department of Revenue</li> <li>• Resolution adopting final millage sent to Tax Collector, Property Appraiser, and FL Department of Revenue</li> </ul>
October	<ul style="list-style-type: none"> <li>• DR-487 (Certification of Compliance) and required documents sent to FL Department of Revenue</li> <li>• Adopted Budget Posted on City's website</li> </ul>

## FINANCIAL STRUCTURE

The City of Daytona Beach utilizes a fund structure as outlined in the accounting regulations that govern units for local government. A fund is a fiscal and accounting entity with a self-balancing set of accounts that record cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein that are segregated for the purpose of carrying on specific activities or attaining certain major objectives in accordance with special regulations, restrictions or limitations. Appropriated funds are segregated by Governmental Funds and Enterprise Funds. Funds are reviewed and considered for annual appropriation based on whether the fund is a major revenue source, where there is anticipated spending in the fund, whether the fund represents a restricted revenue source and the importance of the fund's resources to management. Governmental Funds are used to account for most of the City's tax-supported and restricted resource activities. Enterprise Funds are used by the city to account for revenue sources derived from fees charged to third parties which provide for ongoing operating and capital needs. The City has Fiduciary Funds which are not budgeted as these resources are held by the government as a trustee and cannot be used to support the government's own programs.

**Governmental Funds:** The City's Governmental Funds consist of the General Fund, Special Revenue Funds, Debt Services Funds and Capital Project Funds.

**General Fund:** The General Fund is the general operating fund for the City. It accounts for financial resources that are not required to be accounted for in another fund in accordance with governmental accounting standards. Resources include taxes, franchise fees, state and local shared revenues, grants, fees, fines and forfeitures, charges for services and miscellaneous revenues. The services provided utilized general revenue sources include general government, public safety, physical environment, transportation, culture and recreation.

**Special Revenue Fund:** Various Special Revenue Funds utilize specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. These include the Federal Home Fund, Law Enforcement Trust Fund, Downtown Community Redeployment Fund, Main Street Community Redevelopment Fund, Grant Funds, Impact Fees and others.

**Debt Services Funds:** The City utilizes Debt Services Funds to account for resources appropriated to meet current and future debt service requirements on governmental long-term debt. All outstanding debt related to the debt service recorded in these funds was established through private placement with banks.

**Capital Project Funds:** The capital project funds are utilized to account for major capital acquisitions and construction activity separately from the operating activities in order to avoid distortions in financial trend information that account when capital and operating activities are mixed. Capital Projects that are financed by proprietary funds and trust funds are not accounted for in the Capital Project Funds.

**Proprietary Funds:** The City uses Proprietary Funds to account for its business-type activities. Proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary funds report increases and decreases in total economic net worth. The City's Proprietary Funds consist of Enterprise Funds and Internal Service Funds.

**Enterprise Funds:** The enterprise funds account for operations that are financed and operated in a manner like private business enterprises. The enterprise funds include Water & Sewer, Solid Waste Management, Stormwater, Halifax Harbor Fund, Pier Fund and others.

**Internal Service Funds:** The internal service funds account for financing goods or services provided by one department to other City departments or to other governments on a cost-reimbursement basis. The internal services funds include Fleet Maintenance, Employment Services, Information Technology and others.

Additionally, the City reports the following fund types that are not budgeted for:

**Pension Trust Fund:** The Pension trust fund accounts for activities of the Police and Fire Pension, which accumulate financial resources to pay pension benefits to qualified police officer and fire fighters.

**Custodial Fund:** The custodial fund accounts for assets seized by law enforcement officials during criminal investigations. These funds are held until adjudication occurs at which time the finds are either returned to the defendant or forfeited to the Law Enforcement Trust Fund.

**Component Unit Funds:** Component Unit funds account for activities of the Downtown Development Authority and First Step Shelter, Inc.

# DEPARTMENT- FUND RELATIONSHIP MATRIX

Functions/Department	Fund					
	Government Funds				Proprietary Funds	
	General Fund	Special Revenue Fund	Debt Services Fund	Capital Fund	Enterprise Fund	Internal Service Fund
<b>General Government</b>						
City Commission	X					
City Manager	X			X		
City Clerk	X			X		
Finance	X			X		
Information Technology						X
City Attorney	X			X		
Planning	X					
Human Resources						X
City Internal Auditor	X					
Permits & Licensing	X	X				
Central/Entity Wide Charges			X			
<b>Public Safety</b>						
Law Enforcement	X	X		X		
Code Compliance	X			X		
Fire Administration	X			X		
Fire Operations	X			X		
<b>Transportation</b>						
Public Works - Technical Services	X			X		
Traffic Engineering	X	X		X		
Street Maintenance and Repair	X	X		X		
Street Cleaning	X			X		
Fleet Maintenance						X
<b>Economic Environment</b>						
State Housing Initiatives Partnership (SHIP)		X				
Community Development Block Grant (CDBG)		X				
Federal Home Fund		X				
Community Redevelopment Area		X				
Economic Development	X			X		
Redevelopment Services	X	X		X		
<b>Culture and Recreation</b>						
Leisure Services	X			X		
Jackie Robinson Ballpark	X			X		
Peabody Auditorium	X			X		
The Bandshell	X			X		
Arts & Entertainment	X			X		
<b>Physical Environment</b>						
Public Works - Facilities Maintenance						X
Stormwater					X	
Solid Waste Management					X	
Water & Sewer Administration					X	
Water Plant Operations					X	
Field Operations					X	
Pier Operations					X	

**This page is intentionally left blank**

# THE CITY OF DAYTONA BEACH, FLORIDIA

## CITY REVENUE EXPENDITURE SUMMARY

REVENUE SUMMARY	2023 - 2024 ACTUAL	2024 - 2025 AMENDED	2025 - 2026 BUDGET	% Change from 2024 - 2025
APPROPRIATION OF FUND BALANCE	\$ -	\$ 196,701,009	\$ 16,403,320	-91.66%
FINES & FORFEITURES	\$ 1,059,947	\$ 974,695	\$ 1,264,563	29.74%
GENERAL GOVERNMENT	\$ 155,391,650	\$ 162,063,684	\$ 165,157,402	1.91%
INTERGOVERNMENTAL	\$ 15,226,318	\$ 16,143,495	\$ 17,146,246	6.21%
MISC.	\$ 9,024,335	\$ 11,543,371	\$ 15,883,921	37.60%
OTHER SOURCES	\$ 182,871,441	\$ 72,204,643	\$ 67,980,298	-5.85%
OTHER TAXES	\$ 20,052,834	\$ 20,981,820	\$ 20,444,370	-2.56%
PERMITS & FEES	\$ 17,243,531	\$ 12,633,756	\$ 15,045,755	19.09%
PROPERTY TAXES	\$ 46,065,663	\$ 54,971,724	\$ 60,487,488	10.03%
TOTAL REVENUES	\$ 446,935,719	\$ 548,218,197	\$ 379,813,363	-30.72%

EXPENDITURE SUMMARY	2023 - 2024 ACTUAL	2024 - 2025 AMENDED	2025 - 2026 BUDGET	% Change from 2024 - 2025
CAPITAL	\$ 12,333,108	\$ 146,428,363	\$ 12,801,786	-91.26%
DEBT SERVICE	7,855,610	19,117,773	21,221,422	11.00%
GRANTS & AID	1,881,665	1,794,089	1,351,032	-24.70%
OPERATING	111,814,499	129,836,462	111,643,317	-14.01%
OTHER EXPENSES	123,240,433	135,607,138	111,967,418	-17.43%
PERSONNEL SERVICES	106,579,136	115,434,372	120,828,388	4.67%
TOTAL BUDGET	\$ 363,704,451	\$ 548,218,197	\$ 379,813,363	-30.72%

FUNDS SUMMARY	2023 - 2024 ACTUAL	2024 - 2025 AMENDED	2025 - 2026 BUDGET	% Change from 2024 - 2025
BB&T CAP IMPROV REV NOTE 2017	\$ 174,625.00	\$ 172,223.00	\$ 174,027.00	1.05%
C D BLOCK GRANT FUND	-	-	303,245	#DIV/0!
CAP IMPROV REV BONDS 2024AB	488,933	3,284,576	3,355,281	2.15%
CAPITAL FINANCING FUND	2,299,068	1,507,739	1,433,061	-4.95%
CAPITAL PROJECTS FUND	59,809,864	64,320,286	3,684,637	-94.27%
CONSOLIDATED INSURANCE	9,955,894	9,812,808	10,659,135	8.62%
DOWNTOWN DEVELOPMENT AUTHORITY	-	-	392,271	#DIV/0!
EMPLOYMENT SERVICES	778,336	2,008,473	1,352,979	-32.64%
FACILITIES PROPERTY MAINT FUND	1,759,991	2,994,263	2,971,921	-0.75%
FEDERAL HOME FUND	-	-	65,411	#DIV/0!
FLEET MAINTENANCE FUND	3,175,430	3,599,866	3,750,127	4.17%
GENERAL FUND	188,716,273	175,153,066	159,611,175	-8.87%
GENERAL OBLIGATION BONDS 2012	1,491,484	1,428,456	1,429,557	0.08%
HALIFAX HARBOR DEBT SV	729,504	721,917	727,891	0.83%
HALIFAX HARBOR FUND	4,295,934	5,640,627	5,000,945	-11.34%
INFORMATION TECHNOLOGY	6,405,741	7,563,158	7,051,359	-6.77%
JPM 2023 CAP IMP NOTE MIDTOWN	54,235	356,200	801,200	124.93%
JPM 2023 MIDTOWN LOAN PROCEEDS	2,111,407	4,708,416	1,932	-99.96%
LEASE (CRA) FINANCING FUND	63,848	-	-	#DIV/0!
PERMIT & LICENSE SPECIAL REV	9,827,618	25,417,796	7,011,559	-72.41%
PIER FUND	1,098,703	1,516,933	1,280,453	-15.59%
PIER RENEW & REPLACEMENT FUND	87,097	174,471	91,529	-47.54%
REDEVELOPMENT - BALLOUGH ROAD	320,560	2,270,809	388,690	-82.88%
REDEVELOPMENT - DOWNTOWN	2,310,073	4,499,219	2,971,647	-33.95%
REDEVELOPMENT - MAIN ST	6,083,593	15,551,065	7,304,631	-53.03%
REDEVELOPMENT-MIDTOWN	1,189,036	3,963,804	2,031,122	-48.76%
REDEVELOPMENT-SOUTH ATL	475,067	2,137,212	548,914	-74.32%
RENEWAL & REPLACEMENT - 5%	3,342,818	11,014,522	3,892,176	-64.66%
RENEWAL & REPLACEMENT - 8%	5,385,830	18,531,014	6,338,157	-65.80%
SOLID WASTE MANAGEMENT FUND	26,328,794	31,596,726	26,029,520	-17.62%
STI 2020 CRA LOAN PROCEEDS	66,096	2,118,296	63,043	-97.02%
STI CAP IMP NOTE 2020 MAIN ST	2,511,292	2,508,905	2,510,534	0.06%
STORMWATER DEBT SERVICE	80,115	75,439	156,567	107.54%
STORMWATER IMPROVEMENT	18,155,169	22,226,455	21,320,869	-4.07%
STORMWATER R&R 8%	1,341,692	4,600,622	1,609,994	-65.00%
SUN TRST CAP IMP REV NOTE 2010	833,576	835,890	1,302	-99.84%
TRANSPORTATION 5CENT GAS TAX	862,787	949,151	853,513	-10.08%
TXBL REV LOC NOTE 2025	-	68,000	750,000	1002.94%
WATER & SEWER IMPR CONST FUND	1,791,560	5,165,636	1,478,300	-71.38%
WATER AND SEWER FUND	73,485,826	100,226,685	79,194,224	-20.98%
WATER/SEWER DEBT SV FUND	9,047,851	9,497,472	11,220,465	18.14%
TOTAL REVENUES	\$ 446,935,720	\$ 548,218,196	\$ 379,813,363	-30.72%

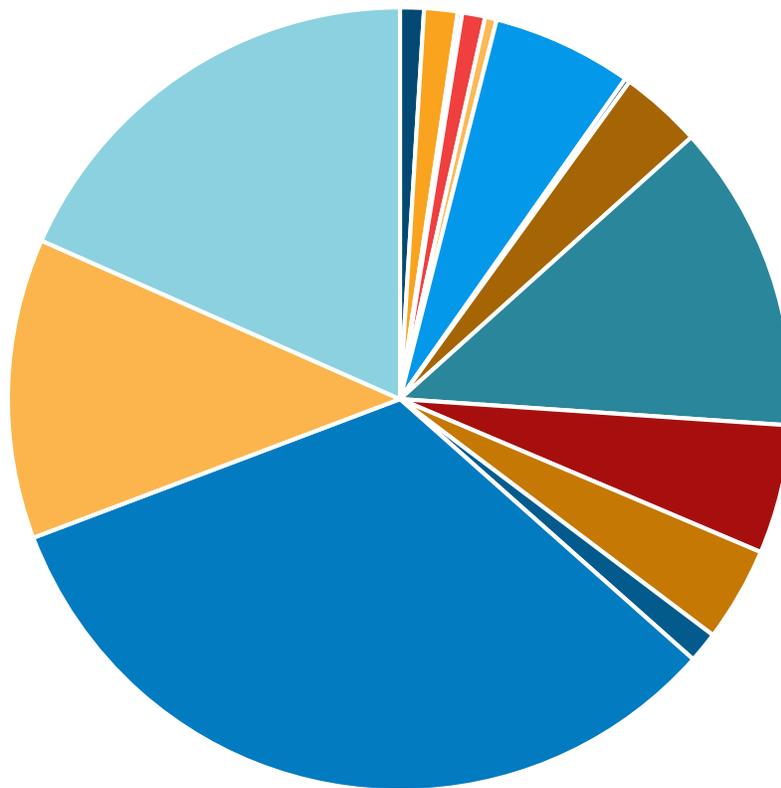
# City of Daytona Beach, Florida

## Consolidated Postions Summary

Department	2024 - 2025 Amended Position Count	Changes	2025 - 2026 Position Count
<b>Arts and Entertainment Management</b>			
Full Time	10.13	0	10.13
<b>Business Enterprise Management</b>			
Full Time	14	0	14
Part Time	2	0	2
<b>City Attorney's Office</b>			
Full Time	9.6	0	9.6
<b>City Clerk's Office</b>			
Full Time	6	-1	5
<b>City Manager's Office</b>			
Full Time	58.25	1	59.25
<b>City Auditor's Office</b>			
Full Time	1	1	2
<b>Finance</b>			
Full Time	34.75	0	34.75
<b>Fire Department</b>			
Full Time	125.5	5	130.5
<b>Growth Management and Planning</b>			
Full Time	54.52	0	54.52
<b>Parks and Recreation</b>			
Full Time	40	0	40
Part Time	13	0	13

<b>Police Department</b>			
Full Time	335	0	335
<b>Public Works</b>			
Full Time	120	7	127
<b>Utilities</b>			
Full Time	187.25	1	188.25
<b>Total</b>	<b>1011</b>	<b>14</b>	<b>1025</b>

## Consolidated Position Summary Full-Time Headcount by Department



- Arts and Entertainment Management 0.99%
- Business Enterprise Management 1.37%
- Business Enterprise Management 0.20%
- City Attorney's Office 0.94%
- City Clerk's Office 0.49%
- City Manager's Office 5.78%
- City Auditor's Office 0.20%
- Finance 3.39%
- Fire Department 12.73%
- Growth Management and Planning 5.32%
- Parks and Recreation 3.90%
- Parks and Recreation 1.27%
- Police Department 32.68%
- Public Works 12.39%
- Utilities 18.37%

**This page is intentionally left blank**



**City of Daytona Beach, Florida**

**Annual Budget**

**Fiscal Year 2025 – 2026**

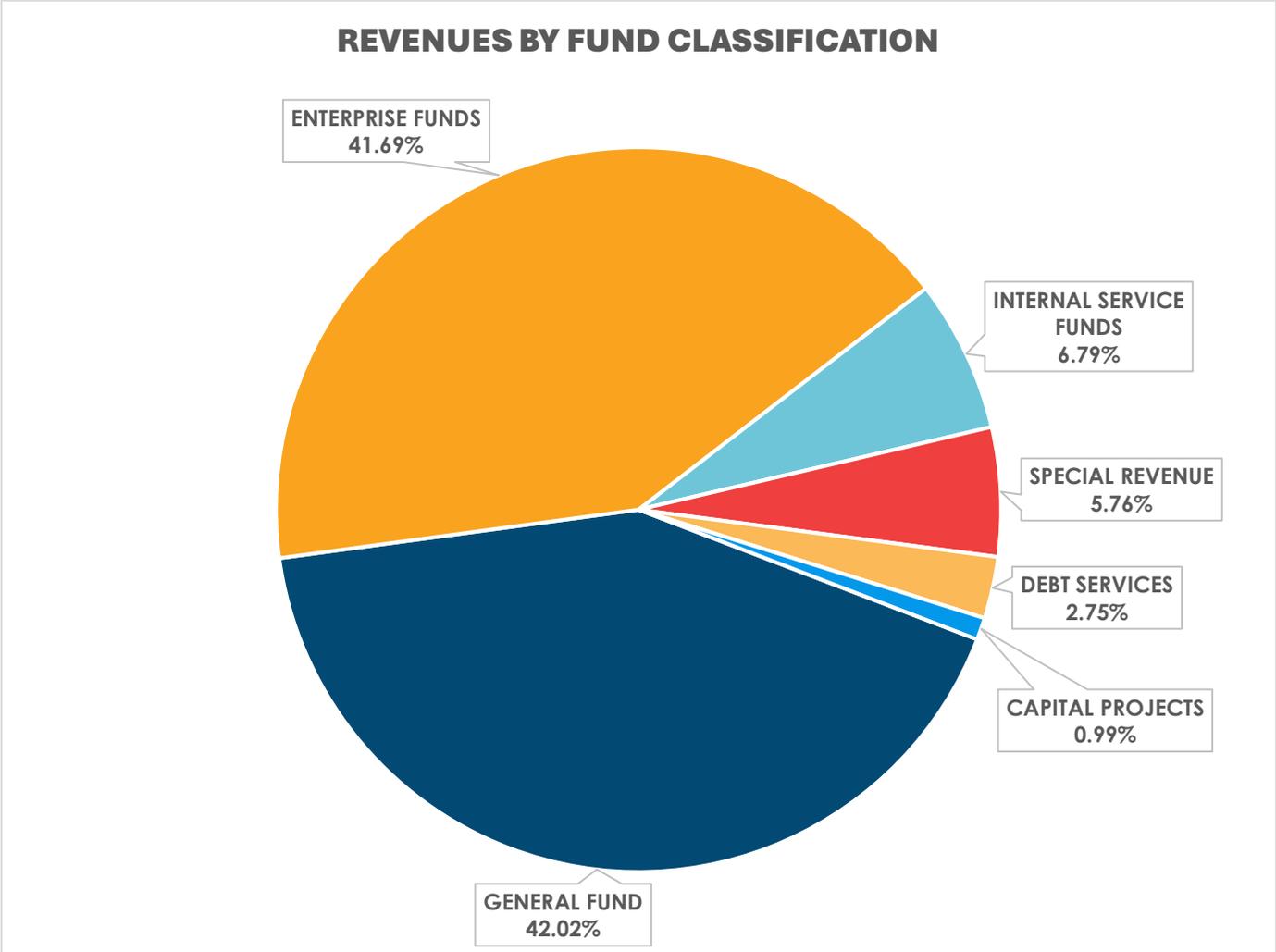
**SECTION 3:**

**REVENUES**

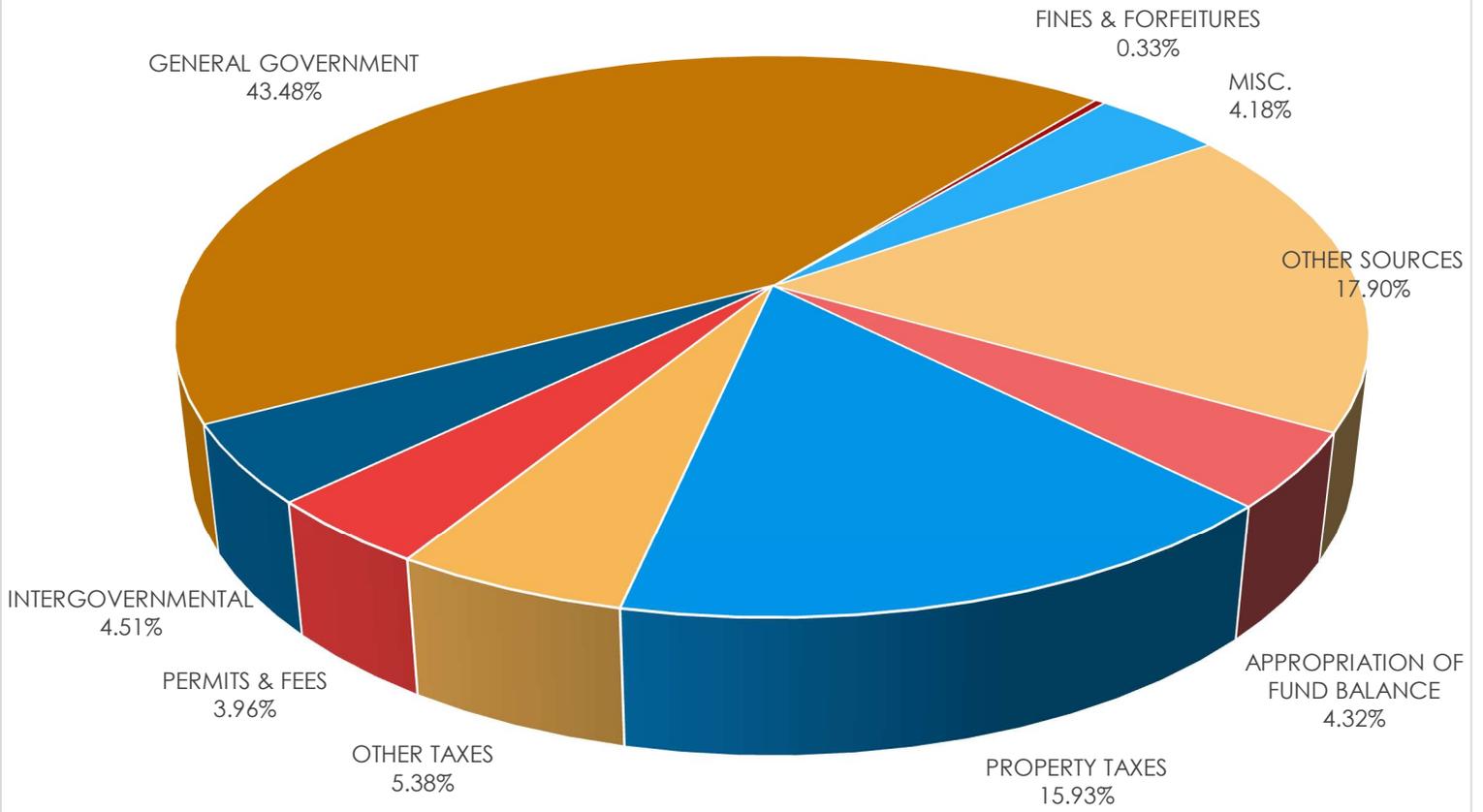
# REVENUE SOURCES

## WHERE THE MONEY COMES FROM

The City of Daytona Beach has a variety of revenue sources; each source has unique requirements and limitations on use. Revenues are budgeted based on projections of what the city expects to collect during the year. Some revenue projections are based on actual numbers provided to the city from outside sources, such as the State of Florida Department of revenues but most are estimated based on an analysis on prior year's revenues while considering what new events can impact revenue collection in the city going forward. Some outside influences that are considered in the revenue projections calculations are: Nationwide and Local economic factors, proposed policy changes at the local, state and federal levels, and, occasionally, recommendations from third party consultants. The following is a breakdown of programmed revenues by source and fund:



## 2025 REVENUE SUMMARY - BY SOURCE



**THE CITY OF DAYTONA BEACH, FLORIDA**

**Operating Revenues by Fund and Source**

**Fiscal Year 2025-2026**

	<b>PROPERTY TAXES</b>	<b>OTHER TAXES</b>	<b>PERMITS &amp; FEES</b>	<b>INTERGOVE RNMENTAL</b>	<b>GENERAL GOVERNMENT</b>
<b>GENERAL FUND</b>					
001 - General Fund	\$ 58,851,120	\$ 19,593,383	\$ 8,719,329	\$ 10,893,583	\$ 14,556,905
<b>SUB-TOTAL GENERAL FUND</b>	<b>58,851,120</b>	<b>19,593,383</b>	<b>8,719,329</b>	<b>10,893,583</b>	<b>14,556,905</b>
<b>SPECIAL REVENUE</b>					
120 - C D Block Grant Fund	-	-	-	303,245	-
122 - Federal Home Fund	-	-	-	65,411	-
130 - Redevelopment - Downtown	-	-	-	1,379,016	147,291
131 - Redevelopment - Main St	-	-	-	3,418,752	52,964
132 - Redevelopment - Ballowh Road	-	-	-	152,736	-
133 - Redevelopment-Midtown	-	-	-	697,032	-
134 - Redevelopment-South Atl	-	-	-	236,472	-
140 - Downtown Development Authority	244,980	-	-	-	147,291
150 - Transportation 5Cent Gas Tax	-	850,987	-	-	-
160 - Permit & License Special Rev	-	-	5,320,000	-	350,300
<b>SUB-TOTAL SPECIAL REVENUES</b>	<b>244,980</b>	<b>850,987</b>	<b>5,320,000</b>	<b>6,252,664</b>	<b>697,846</b>
<b>DEBT SERVICES</b>					
204 - General Obligation Bonds 2012	1,391,388	-	-	-	-
205 - Bb&T Cap Improv Rev Note 2017	-	-	-	-	-
206 - Capital Financing Fund	-	-	-	-	-
208 - Cap Improv Rev Bonds 2024Ab	-	-	-	-	-
209 - Txbl Rev Loc Note 2025	-	-	-	-	-
219 - Sun Trst Cap Imp Rev Note 2010	-	-	-	-	-
220 - Sti Cap Imp Note 2020 Main St	-	-	-	-	-
221 - Jpm 2023 Cap Imp Note Midtown	-	-	-	-	-
222 - Lease (Cra) Financing Fund	-	-	-	-	-
<b>SUB-TOTAL DEBT SERVICES</b>	<b>1,391,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROJECTS</b>					
301 - Capital Projects Fund	-	-	-	-	-
302 - Sti 2020 Cra Loan Proceeds	-	-	-	-	-
303 - Jpm 2023 Midtown Loan Proceeds	-	-	-	-	-
<b>SUB-TOTAL CAPITAL PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>					
411 - Water And Sewer Fund	-	-	-	-	76,170,443
412 - Water & Sewer Impr Const Fund	-	-	-	-	-
413 - Water/Sewer Debt Sv Fund	-	-	-	-	-
425 - Renewal & Replacement - 5%	-	-	-	-	-
428 - Renewal & Replacement - 8%	-	-	-	-	-
430 - Solid Waste Management Fund	-	-	388,764	-	23,575,494
440 - Halifax Harbor Fund	-	-	-	-	3,856,500
442 - Halifax Harbor Debt Sv	-	-	-	-	-
460 - Stormwater Improvement	-	-	617,662	-	20,345,806
462 - Stormwater Debt Service	-	-	-	-	-
465 - Stormwater R&R 8%	-	-	-	-	-
480 - Pier Fund	-	-	-	-	490,000
481 - Pier Renew & Replacement Fund	-	-	-	-	-
<b>SUB-TOTAL ENTERPRISE FUNDS</b>	<b>-</b>	<b>-</b>	<b>1,006,426</b>	<b>-</b>	<b>124,438,243</b>
<b>INTERNAL SERVICES</b>					
510 - Fleet Maintenance Fund	-	-	-	-	3,739,346
530 - Employment Services	-	-	-	-	1,315,579
540 - Facilities Property Maint Fund	-	-	-	-	2,962,167
550 - Information Technology	-	-	-	-	7,000,314
560 - Consolidated Insurance	-	-	-	-	10,447,002
<b>SUB-TOTAL INTERNAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,409,483</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 60,487,488</b>	<b>\$ 20,444,370</b>	<b>\$ 15,045,755</b>	<b>\$ 17,146,247</b>	<b>\$ 165,157,402</b>

**THE CITY OF DAYTONA BEACH, FLORIDA**

**Operating Revenues by Fund and Source**

**Fiscal Year 2025-2026**

	<b>FINES &amp; FORFEITURES</b>	<b>MISC.</b>	<b>OTHER SOURCES</b>	<b>APPROPRIATION OF FUND BALANCE</b>	<b>TOTAL</b>
<b>GENERAL FUND</b>					
001 - General Fund	\$ 1,264,563	\$ 11,929,751	\$ 21,756,188	\$ 12,046,353	\$ 159,611,175
<b>SUB-TOTAL GENERAL FUND</b>	<b>1,264,563</b>	<b>11,929,751</b>	<b>21,756,188</b>	<b>12,046,353</b>	<b>159,611,175</b>
<b>SPECIAL REVENUE</b>					
120 - C D Block Grant Fund	-	-	-	-	303,245
122 - Federal Home Fund	-	-	-	-	65,411
130 - Redevelopment - Downtown	-	118,872	1,326,468	-	2,971,647
131 - Redevelopment - Main St	-	544,423	3,288,492	-	7,304,631
132 - Redevelopment - Ballowh Road	-	89,038	146,916	-	388,690
133 - Redevelopment-Midtown	-	252,835	674,678	406,577	2,031,122
134 - Redevelopment-South Atl	-	84,982	227,460	-	548,914
140 - Downtown Development Authority	-	-	-	-	392,271
150 - Transportation 5Cent Gas Tax	-	2,526	-	-	853,513
160 - Permit & License Special Rev	-	724,718	-	616,541	7,011,559
<b>SUB-TOTAL SPECIAL REVENUES</b>	<b>-</b>	<b>1,817,394</b>	<b>5,664,014</b>	<b>1,023,118</b>	<b>21,871,003</b>
<b>DEBT SERVICES</b>					
204 - General Obligation Bonds 2012	-	38,169	-	-	1,429,557
205 - Bb&T Cap Improv Rev Note 2017	-	2,096	171,931	-	174,027
206 - Capital Financing Fund	-	-	1,433,061	-	1,433,061
208 - Cap Improv Rev Bonds 2024Ab	-	-	3,355,281	-	3,355,281
209 - Txbl Rev Loc Note 2025	-	-	750,000	-	750,000
219 - Sun Trst Cap Imp Rev Note 2010	-	1,302	-	-	1,302
220 - Sti Cap Imp Note 2020 Main St	-	29	2,510,505	-	2,510,534
221 - Jpm 2023 Cap Imp Note Midtown	-	-	801,200	-	801,200
222 - Lease (Cra) Financing Fund	-	-	-	-	-
<b>SUB-TOTAL DEBT SERVICES</b>	<b>-</b>	<b>41,596</b>	<b>9,021,978</b>	<b>-</b>	<b>10,454,962</b>
<b>CAPITAL PROJECTS</b>					
301 - Capital Projects Fund	-	190,113	3,494,524	-	3,684,637
302 - Sti 2020 Cra Loan Proceeds	-	63,043	-	-	63,043
303 - Jpm 2023 Midtown Loan Proceeds	-	1,932	-	-	1,932
<b>SUB-TOTAL CAPITAL PROJECTS</b>	<b>-</b>	<b>255,088</b>	<b>3,494,524</b>	<b>-</b>	<b>3,749,612</b>
<b>ENTERPRISE FUNDS</b>					
411 - Water And Sewer Fund	-	589,058	1,346,811	1,087,912	79,194,224
412 - Water & Sewer Impr Const Fund	-	-	1,478,300	-	1,478,300
413 - Water/Sewer Debt Sv Fund	-	-	11,220,465	-	11,220,465
425 - Renewal & Replacement - 5%	-	-	3,892,176	-	3,892,176
428 - Renewal & Replacement - 8%	-	-	6,338,157	-	6,338,157
430 - Solid Waste Management Fund	-	-	469,559	1,595,703	26,029,520
440 - Halifax Harbor Fund	-	682,000	89,901	372,544	5,000,945
442 - Halifax Harbor Debt Sv	-	-	727,891	-	727,891
460 - Stormwater Improvement	-	-	290,014	67,387	21,320,869
462 - Stormwater Debt Service	-	-	156,567	-	156,567
465 - Stormwater R&R 8%	-	-	1,609,994	-	1,609,994
480 - Pier Fund	-	560,327	19,823	210,303	1,280,453
481 - Pier Renew & Replacement Fund	-	-	91,529	-	91,529
<b>SUB-TOTAL ENTERPRISE FUNDS</b>	<b>-</b>	<b>1,831,385</b>	<b>27,731,187</b>	<b>3,333,849</b>	<b>158,341,090</b>
<b>INTERNAL SERVICES</b>					
510 - Fleet Maintenance Fund	-	-	10,781	-	3,750,127
530 - Employment Services	-	-	37,400	-	1,352,979
540 - Facilities Property Maint Fund	-	-	9,754	-	2,971,921
550 - Information Technology	-	8,627	42,418	-	7,051,359
560 - Consolidated Insurance	-	80	212,053	-	10,659,135
<b>SUB-TOTAL INTERNAL SERVICES</b>	<b>-</b>	<b>8,707</b>	<b>264,225</b>	<b>-</b>	<b>25,785,521</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 1,264,563</b>	<b>\$ 15,883,921</b>	<b>\$ 67,980,297</b>	<b>\$ 16,403,320</b>	<b>\$ 379,813,363</b>

**THE CITY OF DATONA BEACH, FLORIDIA**

**Revenue Detail by Fund**

**Fiscal Year 2025-2026**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>FY 2023-2024 ACTUAL</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 BUDGET</b>
<b>001 - General Fund</b>				
001-000000-311-311001-000000	CURRENT AD VALOREM	\$ 42,898,881	\$ 53,543,268	\$ 58,851,120
001-000000-311-311002-000000	DELINQUENT AD VALOREM	\$ 1,717,450	\$ -	\$ -
001-000000-314-314100-000000	TAX - ELECTRIC UTILITY	\$ 10,036,905	\$ 11,500,679	\$ 10,231,702
001-000000-314-314300-000000	TAX - WATER UTILITY	\$ 2,101,660	\$ 2,241,242	\$ 2,280,055
001-000000-314-314400-000000	TAX - NATURAL GAS UTILITY	\$ 330,082	\$ 325,953	\$ 346,456
001-000000-314-314800-000000	TAX - PROPANE GAS UTILITY	\$ 109,815	\$ 106,205	\$ 104,502
001-000000-315-315200-000000	TAX - COMMUNICATION SERVICE	\$ 2,842,653	\$ 3,002,058	\$ 3,084,443
001-000000-316-316001-000000	PROF & OCCUPATIONAL LIC	\$ 890,504	\$ 324,163	\$ 669,554
001-000000-316-316004-000000	TEMPORARY LICENSES	\$ 79,650	\$ 75,488	\$ 44,970
001-000000-323-323100-000000	FRANCHISE FEES - ELECTRIC	\$ 7,823,951	\$ 9,014,897	\$ 7,978,173
001-000000-323-323400-000000	FRANCHISE FEES - NATURAL GAS	\$ 480,768	\$ 434,738	\$ 520,077
001-000000-323-323900-000000	FRANCHISE FEES - WRECKER	\$ 192,000	\$ 193,025	\$ 193,235
001-000000-329-329502-000000	PERMITS - TREE	\$ 380	\$ -	\$ 7,088
001-000000-329-329503-000000	PERMITS - WETLAND	\$ 8,250	\$ -	\$ 6,200
001-000000-329-329504-000000	PERMITS - DOG TAG	\$ 524	\$ 665	\$ 481
001-000000-329-329505-000000	PERMITS - GARAGE SALE	\$ 2,740	\$ 3,280	\$ 2,757
001-000000-329-329507-000000	PERMITS - EXTENDED HRS ALCOHOL	\$ 4,026	\$ 2,150	\$ 5,385
001-000000-329-329508-000000	PERMITS - RIGHT OF WAY	\$ 4,877	\$ 19,489	\$ 5,933
001-000000-335-335120-000000	STATE REVENUE SHARING	\$ 3,512,244	\$ 3,532,214	\$ 3,806,809
001-000000-335-335140-000000	MOBILE HOME LICENSES	\$ 32,837	\$ 32,278	\$ 32,224
001-000000-335-335150-000000	ALCOHOLIC BEVERAGE LIC	\$ 131,133	\$ 127,164	\$ 83,172
001-000000-335-335180-000000	HALF CENT SALES TAX	\$ 5,125,464	\$ 5,424,043	\$ 5,474,029
001-000000-335-335210-000000	FIREFIGHTERS' SUPPLEMENT	\$ 30,856	\$ 19,963	\$ 29,493
001-000000-335-335450-000000	GASOLINE TAX REBATE	\$ 111,743	\$ 104,775	\$ 130,335
001-000000-338-338000-000000	COUNTY OCCUPATIONAL LICENSES	\$ 19,238	\$ 45,092	\$ 44,350
001-000000-339-339000-000000	PLT - DB HOUSING AUTHORITY	\$ 21,240	\$ 77,634	\$ -
001-000000-341-341305-000000	SPECIAL USE	\$ 19,993	\$ 19,273	\$ 9,455
001-000000-341-341313-000000	FINAL PLAT REVIEW/RECORDING	\$ 1,200	\$ -	\$ 2,320
001-000000-341-341322-000000	VACANT PROPERTY REGISTRATION	\$ 750	\$ -	\$ -
001-000000-342-342102-000000	FALSE ALARMS-POLICE	\$ 133,311	\$ -	\$ 165,693
001-000000-342-342104-000000	DEA/FBI/ATF OT REIMBURSEMENT	\$ 119,398	\$ 154,463	\$ 89,884
001-000000-347-347509-000000	BREAKERS ELC	\$ 100	\$ -	\$ 40
001-000000-349-349000-000000	PENALTIES LATE PAYMENT	\$ 26,997	\$ 29,237	\$ -
001-000000-349-349006-000000	ICA - WATER AND SEWER FUND	\$ 805,326	\$ 799,091	\$ 805,326
001-000000-349-349009-000000	ICA - SOLID WASTE FUND	\$ 299,232	\$ 307,785	\$ 299,232
001-000000-349-349010-000000	ICA - STORMWATER FUND	\$ 86,448	\$ 83,911	\$ 86,448
001-000000-349-349011-000000	ICA - PERM & LIC SPECIAL REV	\$ 182,821	\$ 192,347	\$ 182,821
001-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 3,818,686	\$ -	\$ 2,716,870
001-000000-361-361104-000000	INTEREST - TD BANK	\$ 7,557,023	\$ 7,900,293	\$ 8,234,666
001-000000-361-361111-000000	INTEREST ALLOCATION	\$ (7,557,023)	\$ -	\$ -
001-000000-361-361117-000000	INTEREST - ON ACCOUNTS REC	\$ 37,006	\$ 24,852	\$ -
001-000000-361-361123-000000	INTEREST-ON CAPITAL LEASES	\$ 40,030	\$ -	\$ -
001-000000-361-361124-000000	INTEREST INCOME - LEASES	\$ 33,752	\$ -	\$ -
001-000000-362-362004-000000	SUNSET HARBOR - ANNUAL LEASE	\$ 1,000	\$ 1,000	\$ 1,000
001-000000-362-362022-000000	RENT - MISCELLANEOUS	\$ 46,807	\$ 40,576	\$ 32,985
001-000000-362-362048-000000	RENT - TOWER RENTALS	\$ 22,825	\$ -	\$ -
001-000000-364-364001-000000	SALE OF LAND	\$ 25,798	\$ -	\$ -
001-000000-364-364002-000000	SALE OF FIXED ASSETS	\$ 386,312	\$ -	\$ -
001-000000-365-365000-000000	SALE OF SURPLUS MATERIAL	\$ 480,508	\$ -	\$ -
001-000000-366-366035-000000	DONATIONS-HOMELESS METER	\$ 527	\$ -	\$ -
001-000000-369-369301-000000	INSURANCE SETTLEMENTS	\$ -	\$ 599,215	\$ -
001-000000-369-369905-000000	REIMBURSEMENT OF EXPENSE	\$ 15,595	\$ -	\$ -
001-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ 218,744	\$ 49,620	\$ 352,189
001-000000-369-369915-000000	BANK OVERAGE(CR) UNDERAGE(DR)	\$ 41	\$ -	\$ -
001-000000-369-369921-000000	REIMBURSEMENT DAMAGE TO PROP	\$ 246,944	\$ 285,511	\$ -
001-000000-381-381013-000000	TRANSFER - PLT SOLID WASTE	\$ 2,632,879	\$ 2,902,158	\$ 2,396,426
001-000000-381-381014-000000	TRANSFER - PLT STORMWATER	\$ 1,815,517	\$ 1,859,360	\$ 2,111,179
001-000000-381-381015-000000	TRANSFER - PLT W&S	\$ 7,453,063	\$ 7,929,131	\$ 7,675,950
001-000000-381-381023-000000	TRANSFER - SOLID WASTE FUND	\$ 8,199,036	\$ 4,045,551	\$ 4,681,378
001-000000-381-381024-000000	TRANSFER - STORMWATER FUND	\$ 7,614,545	\$ 6,739,903	\$ 4,583,459
001-000000-381-381030-000000	TRANSFER - PLT PIER FUND	\$ 109,660	\$ 82,419	\$ 105,033
001-000000-382-382006-000000	TRANSFER - WATER & SEWER FUND	\$ 2,500,000	\$ -	\$ -
001-000000-384-384001-000000	DEBT PROCEEDS	\$ 49,075,000	\$ 68,000	\$ -
001-000000-384-384002-000000	BOND PREMIUM	\$ 3,818,895	\$ -	\$ -
001-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 33,256,560	\$ 12,046,353
001-110100-366-366025-000000	DONATIONS	\$ 38,000	\$ 850	\$ -

**THE CITY OF DATONA BEACH, FLORIDIA**

**Revenue Detail by Fund**

**Fiscal Year 2025-2026**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>FY 2023-2024 ACTUAL</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 BUDGET</b>
001-110200-366-366049-000000	DONATIONS - BUSINESS SUMMIT	\$ 20,500	\$ -	\$ -
001-110300-366-366008-000000	SPONSORS - BIKE WEEK	\$ 27,232	\$ -	\$ -
001-150100-341-341301-000000	ZONING FEES	\$ 15,654	\$ 19,028	\$ 15,946
001-150100-341-341303-000000	SITE PLAN REVIEW	\$ 136,760	\$ 131,873	\$ 209,443
001-150100-341-341304-000000	TRAFFIC IMPACT ANALYSIS	\$ 88,102	\$ 280,000	\$ 280,000
001-150100-341-341308-000000	PRELIMINARY PLAT	\$ -	\$ 12,757	\$ -
001-150100-341-341309-000000	FINAL PLAT INSPECTION	\$ 1,910	\$ 2,546	\$ 14,676
001-150100-341-341310-000000	LARGE SCALE COMP PLAN ADMEND	\$ 7,400	\$ 3,855	\$ 16,733
001-150100-341-341312-000000	PUBLIC HEARING ADVERTISING	\$ 92,348	\$ 97,482	\$ 72,857
001-150100-341-341315-000000	SMALL SCALE COMP PLAN ADMEND	\$ 5,482	\$ 4,044	\$ 6,714
001-150100-341-341329-000000	TRAF IMP ANLYS- 10% ADMIN FEE	\$ 12,711	\$ -	\$ -
001-150100-354-354000-000000	OCCUP LICENSE PENALTIES	\$ 9,454	\$ -	\$ 8,626
001-150500-383-383100-000000	LEASE FINANCING	\$ 202,763	\$ -	\$ 202,763
001-160100-344-344511-000000	JRBP PARKING REVENUE	\$ 57,700	\$ -	\$ 75,000
001-160100-347-347309-000000	PEABODY-NON-TICKETED EVENT	\$ 119,846	\$ -	\$ 265,060
001-160100-347-347313-000000	CULTURAL SVC TICKET PRINT FEES	\$ 710	\$ -	\$ 1,295
001-160100-347-347316-000000	PEABODY AUDITORIUM	\$ 126,316	\$ -	\$ 212,136
001-160100-347-347318-000000	PEABODY AUD - PROM/CONC SALES	\$ 107,941	\$ -	\$ 148,096
001-160100-347-347334-000000	OFF SITE CATERING/CONCESSIONS	\$ 500	\$ -	\$ -
001-160100-347-347549-000000	VENDOR FEES	\$ 29,776	\$ -	\$ 15,000
001-160100-366-366025-000000	DONATIONS	\$ 26,836	\$ -	\$ -
001-160100-369-369914-000000	MISCELLANEOUS REVENUE	\$ 464	\$ -	\$ 250
001-160200-347-347300-000000	OCEANFRONT PARK COMM EVENTS	\$ 6,932	\$ 8,750	\$ 7,068
001-160200-347-347301-000000	BANDSHELL COMM EVENTS	\$ 199,668	\$ 372,750	\$ 200,000
001-160200-347-347310-000000	BANDSHELL CONCESSIONS	\$ 291,461	\$ 350,000	\$ 40,000
001-160200-347-347555-000000	BANDSHELL VIP TICKETS (FOTB)	\$ 139,130	\$ 148,500	\$ 140,000
001-160200-362-362001-000000	BANNER RENTAL	\$ 3,700	\$ 16,000	\$ -
001-160200-362-362022-000000	RENT - MISCELLANEOUS	\$ 19,261	\$ 10,000	\$ 20,000
001-160200-362-362038-000000	RENT - BLEACHER RENTAL	\$ 4,234	\$ 4,000	\$ 6,313
001-160200-366-366025-000000	DONATIONS	\$ 15,663	\$ 17,000	\$ -
001-160200-366-366038-000000	SPONSORS - BANDSHELL	\$ 11,500	\$ 8,000	\$ -
001-160300-344-344503-000000	PARKING - BIKETOBERFEST	\$ 35,206	\$ 37,500	\$ 31,705
001-160300-344-344508-000000	BIKE WEEK - PARKING	\$ 87,866	\$ 90,000	\$ 75,000
001-160300-347-347322-000000	SPEC EVENTS PROMO/CONC SALES	\$ 44,966	\$ 30,000	\$ 55,264
001-160300-362-362001-000000	BANNER RENTAL	\$ 32,905	\$ 30,000	\$ 32,905
001-160310-329-329509-000000	PERMITS - RENTAL FEES	\$ 450	\$ -	\$ -
001-160500-344-344511-000000	JRBP PARKING REVENUE	\$ -	\$ -	\$ 35,000
001-160500-347-347308-000000	PEABODY PROMOTIONAL	\$ 4,566,742	\$ 4,500,000	\$ 4,500,000
001-160500-347-347309-000000	PEABODY-NON-TICKETED EVENT	\$ -	\$ 50,000	\$ -
001-160500-347-347313-000000	CULTURAL SVC TICKET PRINT FEES	\$ -	\$ 2,000	\$ 4,000
001-160500-347-347316-000000	PEABODY AUDITORIUM	\$ -	\$ 95,000	\$ 195,000
001-160500-347-347318-000000	PEABODY AUD - PROM/CONC SALES	\$ 390,683	\$ 400,000	\$ 400,000
001-160500-347-347339-000000	PEABODY MARKETING FEE	\$ -	\$ 80,000	\$ 80,000
001-160500-366-366025-000000	DONATIONS	\$ -	\$ 15,900	\$ -
001-170100-341-341319-000000	COPY FEES	\$ 24,304	\$ 25,726	\$ 17,008
001-170100-341-341320-000000	RECORDING FEES	\$ 9,360	\$ 12,983	\$ 7,920
001-170100-341-341321-000000	RESEARCH FEES	\$ -	\$ 69,378	\$ -
001-180400-347-347236-000000	TENNIS-BALL MACHINE RENTAL	\$ 2,711	\$ 2,500	\$ 3,000
001-180400-347-347510-000000	TENNIS-GROUP COURT RENTALS	\$ 4,294	\$ -	\$ -
001-180400-347-347511-000000	TENNIS-MEMBERSHIP	\$ 144,798	\$ 172,000	\$ 160,000
001-180400-347-347512-000000	TENNIS-PRO SHOP SALES	\$ 93,512	\$ 105,000	\$ 105,000
001-180400-347-347513-000000	FOOD & BEVERAGE SALES	\$ 13,043	\$ 18,500	\$ 15,000
001-180400-347-347514-000000	TENNIS-INSTRUCT & SUPRVSD PLAY	\$ 98,231	\$ 100,000	\$ 100,000
001-180400-347-347515-000000	TENNIS-RACKET REPAIR	\$ 28,774	\$ 30,000	\$ 33,000
001-180400-347-347516-000000	TENNIS-TOURNAMENT REV	\$ 11,748	\$ 20,000	\$ 20,000
001-180400-347-347517-000000	TENNIS-COURT/GUEST FEES	\$ 20,544	\$ 25,000	\$ 5,000
001-180400-347-347518-000000	TENNIS-WOMENS PRO TOURNAMENT	\$ -	\$ 40,000	\$ 40,000
001-180400-362-362010-000000	C A M LEASE REVENUE	\$ 960	\$ -	\$ -
001-180400-362-362052-000000	TENNIS CENTER LEASE - LGPA	\$ 61,050	\$ 60,000	\$ 60,000
001-180400-366-366050-000000	SPONSORS-TENNIS	\$ 500	\$ -	\$ -
001-180400-369-369914-000000	MISCELLANEOUS REVENUE	\$ 5,360	\$ -	\$ -
001-180400-369-369915-000000	BANK OVERAGE(CR) UNDERAGE(DR)	\$ (1)	\$ -	\$ -
001-180500-347-347500-000000	GREENS FEES - CURRENT	\$ 770,852	\$ 761,000	\$ 770,000
001-180500-347-347501-000000	GREENS FEES - ADVANCE	\$ 69,927	\$ 73,000	\$ 70,000
001-180500-347-347502-000000	DRIVING RANGE FEES	\$ 68,537	\$ 83,000	\$ 70,000
001-180500-347-347503-000000	ELECTRIC CART RENTAL	\$ 832,827	\$ 865,000	\$ 845,000
001-180500-347-347505-000000	PRO SHOP SALES	\$ 321,908	\$ 360,000	\$ 360,000

**THE CITY OF DATONA BEACH, FLORIDIA**

**Revenue Detail by Fund**

**Fiscal Year 2025-2026**

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>FY 2023-2024 ACTUAL</b>	<b>FY 2024-2025 AMENDED</b>	<b>FY 2025-2026 BUDGET</b>
001-180500-347-347506-000000	HANDICAP FEES	\$ 1,350	\$ 1,400	\$ 1,500
001-180500-347-347507-000000	GOLF CLUB RENTAL	\$ 28,165	\$ 33,000	\$ 33,000
001-180500-347-347545-000000	CAPITAL IMPROVEMENT FEES	\$ 277,281	\$ 400,000	\$ 400,000
001-180500-347-347557-000000	MAYORS GOLF TOURNAMENT REVENUE	\$ 17,540	\$ -	\$ -
001-180500-349-349000-000000	PENALTIES LATE PAYMENT	\$ 1,277	\$ -	\$ -
001-180500-362-362011-000000	RESTAURANT LEASE	\$ 22,088	\$ 22,000	\$ 24,000
001-180500-369-369914-000000	MISCELLANEOUS REVENUE	\$ 2,864	\$ 3,000	\$ 3,000
001-180500-384-384001-000000	DEBT PROCEEDS	\$ 300,000	\$ -	\$ -
001-180610-344-344511-000000	JRBP PARKING REVENUE	\$ 170,323	\$ 108,150	\$ 75,000
001-180610-362-362018-000000	RENT - JRBP - BASE	\$ (19,319)	\$ 63,000	\$ 65,000
001-180610-383-383100-000000	LEASE FINANCING	\$ 73,455	\$ -	\$ -
001-180875-344-344502-000000	PARKING - ON STREET	\$ 158,372	\$ 130,475	\$ 150,000
001-180875-354-354001-000000	ON STREET PARKING - VIOLATIONS	\$ 188,667	\$ 122,060	\$ 175,000
001-200210-341-341320-000000	RECORDING FEES	\$ 3,204	\$ 5,814	\$ 2,628
001-200210-341-341321-000000	RESEARCH FEES	\$ 91,575	\$ -	\$ 77,529
001-300000-384-384001-000000	DEBT PROCEEDS	\$ 1,400,000	\$ -	\$ -
001-300110-312-312520-000000	CSTY INS PREM TX 185.08F	\$ 836,547	\$ 687,478	\$ 836,547
001-300110-342-342109-000000	PD-SRO PROGRAM	\$ 310,217	\$ 305,845	\$ 354,347
001-300110-383-383101-000000	SBITA FINANCING	\$ 58,681	\$ -	\$ -
001-300150-351-351900-000000	POLICE EDUCATION F.S. 943	\$ 13,117	\$ 10,148	\$ 13,714
001-300220-342-342100-000000	OUTSIDE DETAIL - POLICE	\$ 1,071,260	\$ 1,065,084	\$ 1,185,556
001-300220-351-351100-000000	COURT FINES	\$ 207,090	\$ 191,609	\$ 242,249
001-300280-341-341323-000000	RENTAL INSPECTIONS-CODE	\$ 206,758	\$ 126,206	\$ 234,366
001-300280-354-354002-000000	CODE ENFORCEMENT VIOLATIONS	\$ 641,619	\$ 650,878	\$ 824,974
001-300320-369-369924-000000	RECORDS FEES - FL HIGHWAY SAFE	\$ 18,601	\$ -	\$ 14,448
001-600100-367-367001-000000	LICENSE FEE-BUS SHELTER/BENCH	\$ 8,866	\$ 9,230	\$ 10,013
001-600300-334-334492-000000	FDOT TRAFFIC SIGNAL MAINT	\$ 456,673	\$ 518,701	\$ 535,185
001-600300-334-334493-000000	FDOT STREETLIGHT MAINT AGREEMT	\$ 456,268	\$ 484,217	\$ 498,473
001-600300-343-343902-000000	OUTSIDE DETAIL - TRAFFIC	\$ 48,533	\$ 34,887	\$ 47,607
001-600412-312-312410-000000	TAX - LOCAL OPTION GAS	\$ 1,175,729	\$ 1,160,254	\$ 1,174,121
001-600413-334-334491-000000	FDOT ROAD M&R AGREEMENT	\$ 259,413	\$ 259,513	\$ 259,513
001-600625-325-325100-000000	SPECIAL ASSESSMENT - ISB	\$ 47,833	\$ -	\$ -
001-600625-343-343903-000000	OUTSIDE DETAIL - GROUNDS MAINT	\$ 12,748	\$ 19,600	\$ 16,967
001-720100-347-347225-000000	LEISURE EVENTS	\$ 203	\$ 600	\$ 600
001-720100-347-347311-000000	CULTURAL SVC STAFF CHG	\$ 40,677	\$ 30,000	\$ 30,000
001-720100-347-347408-000000	MAYORS HEALTH & FITNESS CHLNG	\$ 12,400	\$ 12,364	\$ 5,000
001-720100-347-347409-000000	LEISURE SERVICES EVENTS	\$ 2,571	\$ 10,000	\$ 25,000
001-720100-347-347549-000000	VENDOR FEES	\$ 14,107	\$ 7,000	\$ 10,000
001-720100-366-366025-000000	DONATIONS	\$ 9,183	\$ 3,500	\$ -
001-720110-347-347229-000000	ATHLETIC PROGRAMS	\$ 2,631	\$ 700	\$ 300
001-720110-347-347330-000000	BASKETBALL	\$ 11,786	\$ 5,000	\$ 5,000
001-720110-347-347331-000000	BASEBALL	\$ 2,336	\$ 2,000	\$ 2,000
001-720110-347-347332-000000	T-BALL	\$ 480	\$ -	\$ -
001-720110-347-347333-000000	FLAG FOOTBALL	\$ 936	\$ 500	\$ 500
001-720110-347-347403-000000	EASTER BEACH RUN	\$ 32,120	\$ 24,000	\$ 28,000
001-720110-369-369914-000000	MISCELLANEOUS REVENUE	\$ 641	\$ 500	\$ 500
001-720112-347-347203-000000	GYMNASTICS	\$ 53,140	\$ 20,000	\$ 25,000
001-720112-347-347552-000000	GYMNASTICS APPAREL	\$ 1,779	\$ -	\$ -
001-720121-347-347403-000000	EASTER BEACH RUN	\$ 32	\$ -	\$ -
001-720140-347-347207-000000	ORTONA - AFTER SCHOOL PROGRAM	\$ 19,785	\$ 15,000	\$ 17,000
001-720140-347-347216-000000	SUMMER PROGRAM - ORTONA	\$ 23,900	\$ 15,000	\$ 20,000
001-720140-347-347217-000000	SUMMER PROGRAM - SUNNYLAND	\$ 22,019	\$ 6,000	\$ 20,000
001-720140-347-347221-000000	DICKERSON-PROGRAMS	\$ -	\$ -	\$ 2,000
001-720140-347-347222-000000	SCHNEBLY PROGRAMS	\$ 2,664	\$ 1,028	\$ 2,000
001-720140-347-347226-000000	MIDTOWN SUMMER PROGRAM	\$ 66,119	\$ 22,000	\$ 40,000
001-720140-347-347254-000000	MIDTOWN CONCESSIONS	\$ 285	\$ 2,000	\$ 3,000
001-720140-347-347290-000000	SUMMER PROGRAM - YSG	\$ -	\$ -	\$ 28,000
001-720140-347-347296-000000	SUNNYLAND PROGRAMS	\$ 4,363	\$ 2,600	\$ 3,000
001-720140-362-362014-000000	RENT - DICKERSON COMM CENTER	\$ 17,271	\$ 7,356	\$ 10,000
001-720140-362-362024-000000	RENT - PENINSULA CLUB	\$ 2,286	\$ -	\$ 10,000
001-720140-362-362025-000000	RENT - SCHNEBLY REC CENTER	\$ 10,763	\$ 12,000	\$ 12,000
001-720140-362-362026-000000	RENT - SUNNYLAND PARK	\$ 6,607	\$ 20,000	\$ 10,000
001-720140-362-362040-000000	RENT - MIDTOWN RENTALS	\$ 26,428	\$ 1,000	\$ 20,000
001-720140-362-362046-000000	RENT - YSG	\$ -	\$ -	\$ 12,000
001-720140-366-366027-000000	DONATIONS-SENIOR OASIS PROGRAM	\$ -	\$ 2,000	\$ -
001-720144-366-366027-000000	DONATIONS-SENIOR OASIS PROGRAM	\$ 13,800	\$ -	\$ -
001-720145-347-347290-000000	SUMMER PROGRAM - YSG	\$ 6,897	\$ 28,000	\$ -

**THE CITY OF DATONA BEACH, FLORIDIA**

Revenue Detail by Fund

Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
001-720145-347-347292-000000	YSG BASKETBALL	\$ 16	\$ 400	\$ -
001-720145-347-347293-000000	YSG PROGRAMS	\$ 768	\$ 1,574	\$ -
001-720145-347-347329-000000	CONCESSIONS-BASKETBALL	\$ -	\$ 1,000	\$ -
001-720145-362-362046-000000	RENT - YSG	\$ 11,940	\$ 7,000	\$ -
001-720167-347-347238-000000	CONCESSIONS - CYPRESS A	\$ 352	\$ 87	\$ 87
001-720167-347-347239-000000	ADMISSIONS - CYPRESS AQ	\$ 38,534	\$ 36,218	\$ 35,000
001-720167-347-347242-000000	LESSONS - CYPRESS AQUA	\$ 15,660	\$ 3,076	\$ 25,000
001-720167-347-347244-000000	SWIM TEAMS - CYPRESS	\$ 28,772	\$ 23,000	\$ 25,000
001-720167-347-347245-000000	SWIM LEAGUE - CYPRESS POOL	\$ 420	\$ -	\$ -
001-720167-362-362031-000000	RENT - CYPRESS AQUAT	\$ 1,485	\$ 1,500	\$ 1,000
001-720168-347-347259-000000	OPEN SWIM-CAMPBELL	\$ 492	\$ 682	\$ 682
001-720168-347-347260-000000	LESSONS - CAMPBELL POOL	\$ -	\$ 150	\$ 150
001-720171-347-347232-000000	MAINTENANCE SERVICE	\$ -	\$ 2,500	\$ -
001-720171-347-347261-000000	CITY YARD SALE-C.I.	\$ -	\$ 200	\$ -
001-720171-347-347297-000000	CONCESSIONS-DAISY STOCKING PK	\$ 1,136	\$ 3,500	\$ 3,500
001-720171-362-362022-000000	RENT - MISCELLANEOUS	\$ -	\$ 1,000	\$ -
001-720171-362-362027-000000	RENT - DERBYSHIRE SPORTS COMP	\$ 12,476	\$ 15,000	\$ 12,000
001-720171-362-362028-000000	RENT - BETHUNE POINT PARK	\$ 37,459	\$ 15,000	\$ 25,000
001-720171-362-362029-000000	RENT - TUSCAWILLA PARK	\$ 100	\$ 500	\$ 500
001-720171-362-362032-000000	RENT - ZOOM AIR	\$ 14,912	\$ 15,000	\$ 10,000
001-720171-362-362034-000000	RENT - CITY ISLN PK- PRIV EVNT	\$ 772	\$ 600	\$ 500
001-720171-362-362039-000000	RENT - DAISY STOCKING PARK	\$ 1,200	\$ -	\$ 3,500
001-720171-362-362054-000000	RENT - COLLINS PARK	\$ 75	\$ -	\$ 1,000
001-720172-347-347243-000000	PROGRAMS - CYPRESS	\$ 362	\$ 300	\$ -
001-720201-347-347520-000000	MUNICIPAL STAD - CONCESSION	\$ 110,590	\$ 90,000	\$ 90,000
001-720201-347-347521-000000	MUNICIPAL STAD-BCU CONCESSIONS	\$ 57,296	\$ 45,000	\$ 45,000
001-720201-347-347522-000000	MUNICIPAL STAD - CAP IMP SUR	\$ 23,684	\$ 23,684	\$ 23,684
001-720201-362-362041-000000	RENT - MUNICIPAL STADIUM	\$ 61,874	\$ 140,000	\$ 140,000
001-720201-362-362047-000000	RENT - BCU STADIUM RENTAL	\$ 80,635	\$ 81,000	\$ 88,112
001-720201-366-366039-000000	SPONSOR - MUNICIPAL STADIUM	\$ 5,000	\$ 5,000	\$ -
001-800210-312-312510-000000	FIRE INS PREM TX 175.091	\$ 789,027	\$ 706,129	\$ 821,033
001-800210-342-341324-000000	FIRE INSPECTION FEES	\$ 20,985	\$ 14,475	\$ 15,067
001-800210-342-342201-000000	OUTSIDE DETAIL - FIRE	\$ 96,425	\$ 95,153	\$ 90,695
001-800210-366-366001-000000	DONATION - FIRE DEPT	\$ 3,700	\$ -	\$ -
001-800210-369-369905-000000	REIMBURSMET OF EXPENSE	\$ 4,496	\$ -	\$ -
<b>SUB-TOTAL - General Fund</b>		<b>\$ 188,716,275</b>	<b>\$ 175,153,066</b>	<b>\$ 159,611,175</b>
<b>120 - C D Block Grant Fund</b>				
120-150740-331-331502-000000	GT - CDBG	\$ -	\$ -	\$ 303,245
<b>SUB-TOTAL - C D Block Grant Fund</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 303,245</b>
<b>122 - Federal Home Fund</b>				
122-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -
122-150710-331-331507-000000	GT - FEDERAL HOME PROGRAM	\$ -	\$ -	\$ 65,411
122-150002-332-332008-000000	HOME ARP M21-MO120203	\$ -	\$ -	\$ -
<b>SUB-TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,411</b>
<b>130 - Redevelopment - Downtown</b>				
130-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 66,296	\$ -	\$ 114,192
130-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ 4,680
130-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 1,877,396	\$ -
130-150210-329-329506-000000	PERMITS - SIDEWALK CAFE	\$ -	\$ 2,072	\$ -
130-150210-338-338003-000000	INCREMENT - DOWNTOWN REDEV	\$ 1,140,594	\$ 1,260,331	\$ 1,379,016
130-150210-345-345900-000000	PAYMENT FROM COMPONENT UNIT	\$ 117,961	\$ 147,112	\$ 147,291
130-150210-381-381005-000000	TRANSFER - GENERAL FUND	\$ 985,222	\$ 1,212,308	\$ 1,326,468
<b>SUB-TOTAL - Redevelopment - Downtown</b>		<b>\$ 2,310,073</b>	<b>\$ 4,499,219</b>	<b>\$ 2,971,647</b>
<b>131 - Redevelopment - Main St</b>				
131-000000-344-344505-000000	PARKING - ON STREET-CORBIN LOT	\$ 71,526	\$ -	\$ 52,964
131-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 296,733	\$ -	\$ 480,928
131-000000-362-362017-000000	RENT - 146 & 148 S. GRANDVIEW	\$ 12,500	\$ 12,753	\$ 9,684
131-000000-362-362056-000000	RENT - CORBIN BLDG	\$ 90,344	\$ -	\$ 53,811
131-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ 7,470	\$ -	\$ -
131-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 9,205,025	\$ -
131-150220-329-329506-000000	PERMITS - SIDEWALK CAFE	\$ -	\$ 10,296	\$ -
131-150220-338-338004-000000	INCREMENT - MAIN ST REDEV	\$ 3,007,047	\$ 3,222,895	\$ 3,418,752

**THE CITY OF DATONA BEACH, FLORIDA**

Revenue Detail by Fund

Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
131-150220-381-381005-000000	TRANSFER - GENERAL FUND	\$ 2,597,973	\$ 3,100,096	\$ 3,288,492
	<b>SUB-TOTAL - Redevelopment - Main St</b>	<b>\$ 6,083,593</b>	<b>\$ 15,551,065</b>	<b>\$ 7,304,631</b>
<b>132 - Redevelopment - Ballough Road</b>				
132-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 62,258	\$ -	\$ 89,038
132-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 1,982,797	\$ -
132-150230-338-338005-000000	INCREMENT - BALLOUGH RD REDEV	\$ 138,577	\$ 145,901	\$ 152,736
132-150230-381-381005-000000	TRANSFER - GENERAL FUND	\$ 119,725	\$ 140,341	\$ 146,916
132-150230-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 1,770	\$ -
	<b>SUB-TOTAL - Redevelopment - Ballough Road</b>	<b>\$ 320,560</b>	<b>\$ 2,270,809</b>	<b>\$ 388,690</b>
<b>133 - Redevelopment-Midtown</b>				
133-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 85,393	\$ -	\$ 138,136
133-000000-361-361124-000000	INTEREST INCOME - LEASES	\$ 161	\$ -	\$ -
133-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ 1,671	\$ -	\$ 5,513
133-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 2,735,499	\$ 406,577
133-150240-338-338006-000000	INCREMENT - MIDTOWN	\$ 554,238	\$ 626,080	\$ 697,032
133-150240-338-362010-000000	C A M LEASE REVENUE	\$ -	\$ -	\$ 24,686
133-150240-362-362010-000000	C A M LEASE REVENUE	\$ 14,847	\$ -	\$ -
133-150240-362-362059-000000	RENT - MIDTOWN - ORANGE AVE	\$ 49,945	\$ -	\$ 84,500
133-150240-362-362060-000000	RENT - MIDTOWN - 562 ISB	\$ (260)	\$ -	\$ -
133-150240-381-381005-000000	TRANSFER - GENERAL FUND	\$ 478,840	\$ 602,225	\$ 670,476
133-150240-383-383100-000000	LEASE FINANCING	\$ 4,202	\$ -	\$ 4,202
133-152040-362-362010-000000	C A M LEASE REVENUE	\$ -	\$ -	\$ -
	<b>SUB-TOTAL - Redevelopment-Midtown</b>	<b>\$ 1,189,037</b>	<b>\$ 3,963,804</b>	<b>\$ 2,031,122</b>
<b>134 - Redevelopment-South Atl</b>				
134-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 48,680	\$ -	\$ 84,982
134-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 1,621,833	\$ -
134-150250-338-338007-000000	INCREMENT - SO ATLANTIC	\$ 228,753	\$ 262,694	\$ 236,472
134-150250-381-381005-000000	TRANSFER - GENERAL FUND	\$ 197,634	\$ 252,685	\$ 227,460
	<b>SUB-TOTAL - Redevelopment-South Atl</b>	<b>\$ 475,067</b>	<b>\$ 2,137,212</b>	<b>\$ 548,914</b>
<b>140 - Downtown Development Authority</b>				
140-150300-311-311001-000000	CURRENT AD VALOREM	\$ -	\$ -	\$ 244,980
140-150300-345-345901-000000	PAYMENT FROM PRIMARY GOV'T	\$ -	\$ -	\$ 147,291
140-150300-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ -	\$ -
	<b>SUB-TOTAL - Downtown Development Authority</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 392,271</b>
<b>150 - Transportation 5Cent Gas Tax</b>				
150-000000-312-312420-000000	TAX - 5TH CENT GAS	\$ 860,261	\$ 852,171	\$ 850,987
150-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 2,526	\$ -	\$ 2,526
150-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 96,980	\$ -
	<b>SUB-TOTAL - Transportation 5Cent Gas Tax</b>	<b>\$ 862,787</b>	<b>\$ 949,151</b>	<b>\$ 853,513</b>
<b>160 - Permit &amp; License Special Rev</b>				
160-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 724,718	\$ 64,742	\$ 724,718
160-000000-361-361117-000000	INTEREST - ON ACCOUNTS REC	\$ 4,560	\$ -	\$ -
160-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ 75	\$ -	\$ -
160-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 22,785,379	\$ 616,541
160-150402-322-322001-000000	PERMITS - BUILDING PERMITS	\$ 6,248,610	\$ 1,750,000	\$ 4,000,000
160-150402-322-322002-000000	PERMITS - ELECTRIC	\$ 1,005,707	\$ 250,000	\$ 500,000
160-150402-322-322003-000000	PERMITS - PLUMBING	\$ 161,238	\$ 100,000	\$ 350,000
160-150402-322-322005-000000	PERMITS - MECHANICAL	\$ 706,209	\$ 200,000	\$ 400,000
160-150402-322-322007-000000	PERMITS - CERTIFICATE OF OCCUP	\$ 619	\$ 2,500	\$ 40,000
160-150402-329-329200-000000	PERMITS - STORM WATER	\$ 4,472	\$ -	\$ -
160-150402-329-329501-000000	PERMITS - SIGNS	\$ 77,268	\$ 15,000	\$ 30,000
160-150402-341-341320-000000	RECORDING FEES	\$ 264	\$ 175	\$ 300
160-150402-341-341321-000000	RESEARCH FEES	\$ 2,400	\$ -	\$ -
160-150402-341-341325-000000	TECHNICAL SURCHARGE	\$ 766,161	\$ 250,000	\$ 350,000
160-150402-369-369906-000000	DEMOLITIONS	\$ 125,318	\$ -	\$ -
	<b>SUB-TOTAL - Permit &amp; License Special Rev</b>	<b>\$ 9,827,619</b>	<b>\$ 25,417,796</b>	<b>\$ 7,011,559</b>
<b>204 - General Obligation Bonds 2012</b>				
204-000000-311-311001-000000	CURRENT AD VALOREM	\$ 1,392,673	\$ 1,428,456	\$ 1,391,388
204-000000-311-311002-000000	DELINQUENT AD VALOREM	\$ 56,658	\$ -	\$ -

**THE CITY OF DATONA BEACH, FLORIDA**

Revenue Detail by Fund

Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
204-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 42,153	\$ -	\$ 38,169
	<b>SUB-TOTAL</b>	\$ 1,491,484	\$ 1,428,456	\$ 1,429,557
<b>205 - Bb&amp;T Cap Improv Rev Note 2017</b>				
205-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 2,287	\$ -	\$ 2,096
205-000000-381-381003-000000	TRANSFER - DOWNTOWN REDEV	\$ 172,338	\$ 172,223	\$ 171,931
	<b>SUB-TOTAL - Bb&amp;T Cap Improv Rev Note 2017</b>	\$ 174,625	\$ 172,223	\$ 174,027
<b>206 - Capital Financing Fund</b>				
206-000000-381-381005-000000	TRANSFER - GENERAL FUND	\$ 2,299,068	\$ 1,507,739	\$ 1,433,061
	<b>SUB-TOTAL - Capital Financing Fund</b>	\$ 2,299,068	\$ 1,507,739	\$ 1,433,061
<b>208 - Cap Improv Rev Bonds 2024Ab</b>				
208-000000-381-381005-000000	TRANSFER - GENERAL FUND	\$ 488,933	\$ 3,284,576	\$ 3,355,281
	<b>SUB-TOTAL - Cap Improv Rev Bonds 2024Ab</b>	\$ 488,933	\$ 3,284,576	\$ 3,355,281
<b>209 - Txbl Rev Loc Note 2025</b>				
209-000000-381-381005-000000	TRANSFER - GENERAL FUND	\$ -	\$ 68,000	\$ 750,000
	<b>SUB-TOTAL - Txbl Rev Loc Note 2025</b>	\$ -	\$ 68,000	\$ 750,000
<b>219 - Sun Trst Cap Imp Rev Note 2010</b>				
219-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 1,457	\$ -	\$ 1,302
219-000000-381-381004-000000	TRANSFER - GAS TAX FUND	\$ 349,704	\$ 351,447	\$ -
219-000000-381-381009-000000	TRANSFER - MIDTOWN RED	\$ 214,740	\$ 216,471	\$ -
219-000000-381-381017-000000	TRANSFER - REC/PARK IMPACT	\$ 267,674	\$ 267,972	\$ -
	<b>SUB-TOTAL - Sun Trst Cap Imp Rev Note 2010</b>	\$ 833,575	\$ 835,890	\$ 1,302
<b>220 - Sti Cap Imp Note 2020 Main St</b>				
220-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 32	\$ -	\$ 29
220-000000-381-381008-000000	TRANSFER - MAIN ST REDEVELOPT	\$ 2,511,260	\$ 2,508,905	\$ 2,510,505
	<b>SUB-TOTAL - Sti Cap Imp Note 2020 Main St</b>	\$ 2,511,292	\$ 2,508,905	\$ 2,510,534
<b>221 - Jpm 2023 Cap Imp Note Midtown</b>				
221-000000-381-381009-000000	TRANSFER - MIDTOWN RED	\$ 54,235	\$ 356,200	\$ 801,200
	<b>SUB-TOTAL - Jpm 2023 Cap Imp Note Midtown</b>	\$ 54,235	\$ 356,200	\$ 801,200
<b>222 - Lease (Cra) Financing Fund</b>				
222-000000-381-381003-000000	TRANSFER - DOWNTOWN REDEV	\$ 63,848	\$ -	\$ -
	<b>SUB-TOTAL - Lease (Cra) Financing Fund</b>	\$ 63,848	\$ -	\$ -
<b>301 - Capital Projects Fund</b>				
301-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 165,070	\$ -	\$ 190,113
301-000000-381-381005-000000	TRANSFER - GENERAL FUND	\$ 58,230,462	\$ 8,651,406	\$ 3,494,524
301-000000-381-381005-182401	TRANSFER - GENERAL FUND	\$ 1,414,332	\$ -	\$ -
301-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 55,668,880	\$ -
	<b>SUB-TOTAL - Capital Projects Fund</b>	\$ 59,809,864	\$ 64,320,286	\$ 3,684,637
<b>302 - Sti 2020 Cra Loan Proceeds</b>				
302-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 66,096	\$ -	\$ 63,043
302-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 2,118,296	\$ -
	<b>SUB-TOTAL - Sti 2020 Cra Loan Proceeds</b>	\$ 66,096	\$ 2,118,296	\$ 63,043
<b>303 - Jpm 2023 Midtown Loan Proceeds</b>				
303-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 3,864	\$ -	\$ 1,932
303-000000-384-384001-000000	DEBT PROCEEDS	\$ 2,107,543	\$ 4,342,457	\$ -
303-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 365,959	\$ -
	<b>SUB-TOTAL - Jpm 2023 Midtown Loan Proceeds</b>	\$ 2,111,407	\$ 4,708,416	\$ 1,932
<b>411 - Water And Sewer Fund</b>				
411-000000-329-329100-000000	ENGINEERING INSPECTION FEES	\$ -	\$ 246,880	\$ -
411-000000-364-364003-000000	GAIN/LOSS ON DISP OF FXD ASSET	\$ (127,594)	\$ -	\$ -
411-000000-369-369905-000000	REIMBURSMENT OF EXPENSE	\$ 36,657	\$ -	\$ -
411-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ 227,266	\$ -	\$ 236,269
411-000000-389-389500-000000	CAPITAL CONTRIB -FEDERAL GOVT	\$ 788,385	\$ -	\$ -
411-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 22,531,841	\$ 1,087,912
411-200510-341-341320-000000	RECORDING FEES	\$ 3,754	\$ 2,200	\$ 5,449
411-200510-343-343628-000000	WATER ADMIN FEE ON INDUSTRIAL	\$ 14,411	\$ 14,411	\$ 15,517

**THE CITY OF DATONA BEACH, FLORIDIA**

Revenue Detail by Fund

Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
411-200510-343-343629-000000	SEWER ADMIN FEE ON INDUSTRIAL	\$ 30,177	\$ 30,177	\$ 31,722
411-200510-349-349000-000000	PENALTIES LATE PAYMENT	\$ 747,713	\$ 848,717	\$ 610,484
411-200510-369-369926-000000	NEW ACCOUNT MOVE-IN FEE	\$ 243,542	\$ 20,000	\$ 352,789
411-200510-389-389101-000000	INTEREST ON INVESTMENTS	\$ 1,012,180	\$ 500,000	\$ 1,346,811
411-200510-389-389102-000000	INTEREST - CUSTOMER DEPOSITS	\$ (53,336)	\$ -	\$ -
411-610150-343-343619-000000	W&S LAB REVENUE	\$ 3,600	\$ 3,378	\$ 3,086
411-610230-343-343630-000000	WATER-REUSE-WHOLESALE-SDAYTONA	\$ 1,060	\$ -	\$ -
411-610250-343-343600-000000	WATER SALES - SOUTH DAYTONA	\$ 987,606	\$ 1,074,273	\$ 1,018,094
411-610250-343-343601-000000	WATER SALES - INSIDE CITY	\$ 27,733,731	\$ 29,539,233	\$ 29,993,236
411-610250-343-343602-000000	IRRIGATION/REUSE WATER SALES	\$ 870,128	\$ 953,502	\$ 1,030,636
411-610250-343-343606-000000	WATER TAP FEE	\$ 3,240,672	\$ 3,358,582	\$ 3,044,575
411-610250-343-343607-000000	FIRE LINE FEES	\$ 1,284,750	\$ 1,365,865	\$ 1,239,928
411-610250-343-343608-000000	HYDRANT ASSESSMENT FEE	\$ 252,122	\$ 256,575	\$ 260,151
411-610360-343-343611-000000	SEWER CHARGES - OTHER CITIES	\$ 1,877,358	\$ 2,261,368	\$ 1,858,817
411-610360-343-343612-000000	SEWER CHARGES - INSIDE CITY	\$ 32,338,678	\$ 35,021,340	\$ 34,920,568
411-610360-343-343615-000000	SEWER TAP FEES	\$ 1,972,966	\$ 2,198,343	\$ 2,138,180
<b>SUB-TOTAL - Water And Sewer Fund</b>		<b>\$ 73,485,826</b>	<b>\$ 100,226,685</b>	<b>\$ 79,194,224</b>

**412 - Water & Sewer Impr Const Fund**

412-000000-369-369306-612326	WATER METER SETTLEMENT	\$ -	\$ 734,177	\$ -
412-000000-381-381027-000000	TRANSFER - WATER & SEWER FUND	\$ 1,620,107	\$ -	\$ 1,307,890
412-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 171,453	\$ -	\$ 170,410
412-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 4,431,459	\$ -
<b>SUB-TOTAL - Water &amp; Sewer Impr Const Fund</b>		<b>\$ 1,791,560</b>	<b>\$ 5,165,636</b>	<b>\$ 1,478,300</b>

**413 - Water/Sewer Debt Sv Fund**

413-000000-381-381027-000000	TRANSFER - WATER & SEWER FUND	\$ 8,931,826	\$ 8,884,434	\$ 11,117,477
413-000000-381-381028-000000	TRANSFER - WATER IMPACT FUND	\$ -	\$ 613,038	\$ -
413-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 116,025	\$ -	\$ 102,988
<b>SUB-TOTAL - Water/Sewer Debt Sv Fund</b>		<b>\$ 9,047,851</b>	<b>\$ 9,497,472</b>	<b>\$ 11,220,465</b>

**425 - Renewal & Replacement - 5%**

425-000000-381-381025-000000	TRANSFER - WATER & SEWER FD-5%	\$ 3,114,606	\$ 3,565,674	\$ 3,591,477
425-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 228,212	\$ -	\$ 300,699
425-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 7,448,848	\$ -
<b>SUB-TOTAL - Renewal &amp; Replacement - 5%</b>		<b>\$ 3,342,818</b>	<b>\$ 11,014,522</b>	<b>\$ 3,892,176</b>

**428 - Renewal & Replacement - 8%**

428-000000-381-381026-000000	TRANSFER - WATER & SEWER FD-8%	\$ 4,983,369	\$ 5,705,079	\$ 5,746,363
428-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 402,461	\$ -	\$ 591,794
428-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 12,825,935	\$ -
<b>SUB-TOTAL - Renewal &amp; Replacement - 8%</b>		<b>\$ 5,385,830</b>	<b>\$ 18,531,014</b>	<b>\$ 6,338,157</b>

**430 - Solid Waste Management Fund**

430-000000-361-361117-000000	INTEREST - ON ACCOUNTS REC	\$ 9,580	\$ -	\$ -
430-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 7,632,468	\$ 1,595,703
430-600500-323-323700-000000	FRANCHISE FEES - SOLID WASTE	\$ 377,707	\$ 388,764	\$ 388,764
430-600500-343-343402-000000	RESIDENTIAL - GARBAGE	\$ 9,573,356	\$ 8,524,455	\$ 8,524,455
430-600500-343-343403-000000	COMMERCIAL DUMPSTER	\$ 6,309,815	\$ 5,817,967	\$ 5,817,967
430-600500-343-343404-000000	COMMERCIAL CARTS & VOLUME	\$ 3,511,695	\$ 3,229,731	\$ 3,229,731
430-600500-343-343405-000000	COMPACT ROLLOFF	\$ 2,441,327	\$ 2,164,301	\$ 2,164,301
430-600500-343-343406-000000	RESIDENTIAL RECYCLING	\$ 1,253,241	\$ 1,131,687	\$ 1,131,687
430-600500-343-343408-000000	DUMPSTER RENTAL OF CONTAINERS	\$ 995,100	\$ 915,547	\$ 915,547
430-600500-343-343411-000000	WASTE PRO Z900 CHARGES	\$ 658,908	\$ 450,000	\$ 450,000
430-600500-343-343412-000000	FUEL ADJUSTMENT REVENUE	\$ 643,007	\$ 1,170,535	\$ 1,170,535
430-600500-349-349000-000000	PENALTIES LATE PAYMENT	\$ 286,032	\$ 171,271	\$ 171,271
430-600500-369-369905-000000	REIMBURSEMENT OF EXPENSE	\$ 950	\$ -	\$ -
430-600500-389-389101-000000	INTEREST ON INVESTMENTS	\$ 259,252	\$ -	\$ 469,559
430-600500-389-389103-000000	INTEREST - LANDFILL MNGT ESCRW	\$ 6,975	\$ -	\$ -
430-600500-389-389105-000000	INTEREST - LANDFILL HOST FEE	\$ 1,849	\$ -	\$ -
<b>SUB-TOTAL - Solid Waste Management Fund</b>		<b>\$ 26,328,794</b>	<b>\$ 31,596,726</b>	<b>\$ 26,029,520</b>

**440 - Halifax Harbor Fund**

440-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 1,198,353	\$ 372,544
440-180700-347-347513-000000	FOOD & BEVERAGE SALES	\$ 23,518	\$ 10,000	\$ 25,000
440-180700-347-347526-000000	MONTHLY DOCKAGE - SOUTH BASIN	\$ 1,770,837	\$ 1,850,000	\$ 2,000,000
440-180700-347-347527-000000	TRANSIENT DOCKAGE WEEKLY	\$ 34,122	\$ 34,612	\$ 35,000

**THE CITY OF DATONA BEACH, FLORIDIA**

Revenue Detail by Fund

Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
440-180700-347-347528-000000	DAILY DOCKAGE	\$ 76,190	\$ 80,000	\$ 80,000
440-180700-347-347532-000000	MONTHLY DOCKAGE - NORTH BASIN	\$ 306,553	\$ 340,000	\$ 300,000
440-180700-347-347534-000000	KEY SALES	\$ 540	\$ 1,500	\$ 1,500
440-180700-347-347535-000000	LIVEBOARD REVENUE	\$ 58,183	\$ 60,000	\$ 60,000
440-180700-347-347537-000000	GASOLINE SALES	\$ 501,072	\$ 470,000	\$ 480,000
440-180700-347-347538-000000	DIESEL SALES	\$ 397,264	\$ 480,000	\$ 400,000
440-180700-347-347540-000000	ELECTRIC REVENUE	\$ 313,227	\$ 320,000	\$ 320,000
440-180700-347-347541-000000	ICE REVENUE	\$ 4,441	\$ 5,000	\$ 5,000
440-180700-347-347542-000000	LAUNDRY REVENUE	\$ 11,618	\$ 14,000	\$ 14,000
440-180700-347-347543-000000	PENALTIES LATE PAYMENT	\$ 11,497	\$ 7,500	\$ 11,000
440-180700-347-347544-000000	MERCHANDISE REVENUE	\$ 18,586	\$ 15,000	\$ 15,000
440-180700-347-347556-000000	TRANSIENT DOCKAGE - DOCKWA	\$ 125,885	\$ 100,000	\$ 110,000
440-180700-362-362021-000000	RENT - HARBOR MASTER BLDG	\$ 10,750	\$ 138,000	\$ 140,000
440-180700-369-369914-000000	MISCELLANEOUS REVENUE	\$ (1,026)	\$ 1,662	\$ 15,000
440-180700-369-369915-000000	BANK OVERAGE(CR) UNDERAGE(DR)	\$ (17)	\$ -	\$ -
440-180700-389-389101-000000	INTEREST ON INVESTMENTS	\$ 63,714	\$ -	\$ 87,955
440-180720-362-362007-000000	COMMERCIAL LEASE REVENUE	\$ 190,574	\$ 400,000	\$ 412,000
440-180720-362-362010-000000	C A M LEASE REVENUE	\$ 125,605	\$ 110,000	\$ 110,000
440-180720-369-369914-000000	MISCELLANEOUS REVENUE	\$ 9,853	\$ 5,000	\$ 5,000
440-180720-383-383100-000000	LEASE FINANCING	\$ 241,139	\$ -	\$ -
440-180720-383-389191-000000	INTEREST INC - LEASES	\$ (136)	\$ -	\$ -
440-180720-389-389101-000000	INTEREST ON INVESTMENTS	\$ 1,946	\$ -	\$ 1,946
<b>SUB-TOTAL - Halifax Harbor Fund</b>		<b>\$ 4,295,935</b>	<b>\$ 5,640,627</b>	<b>\$ 5,000,945</b>
<b>442 - Halifax Harbor Debt Sv</b>				
442-020902-381-381021-000000	TRANSFER - HALIFAX HARBOR FUND	\$ 722,351	\$ 721,917	\$ 720,739
442-020902-389-389101-000000	INTEREST ON INVESTMENTS	\$ 7,152	\$ -	\$ 7,152
<b>SUB-TOTAL - Halifax Harbor Debt Sv</b>		<b>\$ 729,503</b>	<b>\$ 721,917</b>	<b>\$ 727,891</b>
<b>460 - Stormwater Improvement</b>				
460-000000-329-329100-000000	ENGINEERING INSPECTION FEES	\$ 95,904	\$ -	\$ 617,662
460-000000-349-349000-000000	PENALTIES LATE PAYMENT	\$ 153,549	\$ -	\$ -
460-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 185,055	\$ -	\$ 290,014
460-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 3,700,240	\$ 67,387
460-650417-343-343701-000000	STORMWATER - RESIDENTAL FEES	\$ 4,115,547	\$ 4,244,469	\$ 4,943,390
460-650417-343-343702-000000	STORMWATER - COMMERCIAL FEES	\$ 13,605,115	\$ 14,281,746	\$ 15,402,416
<b>SUB-TOTAL - Stormwater Improvement</b>		<b>\$ 18,155,170</b>	<b>\$ 22,226,455</b>	<b>\$ 21,320,869</b>
<b>462 - Stormwater Debt Service</b>				
462-000000-381-381024-000000	TRANSFER - STORMWATER FUND	\$ 75,439	\$ 75,439	\$ 151,891
462-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 4,676	\$ -	\$ 4,676
<b>SUB-TOTAL - Stormwater Debt Service</b>		<b>\$ 80,115</b>	<b>\$ 75,439</b>	<b>\$ 156,567</b>
<b>465 - Stormwater R&amp;R 8%</b>				
465-000000-381-381024-000000	TRANSFER - STORMWATER FUND	\$ 1,224,420	\$ 1,393,958	\$ 1,437,609
465-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 117,272	\$ -	\$ 172,385
465-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 3,206,664	\$ -
<b>SUB-TOTAL - Stormwater R&amp;R 8%</b>		<b>\$ 1,341,692</b>	<b>\$ 4,600,622</b>	<b>\$ 1,609,994</b>
<b>480 - Pier Fund</b>				
480-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 386,662	\$ 210,303
480-180830-362-362007-000000	COMMERCIAL LEASE REVENUE	\$ -	\$ 310,000	\$ 310,000
480-180830-362-362009-000000	PERCENTAGE SALES REVENUE	\$ 307,937	\$ 250,000	\$ 250,000
480-180830-369-369914-000000	MISCELLANEOUS REVENUE	\$ 360	\$ 327	\$ 327
480-180830-383-383100-000000	LEASE FINANCING	\$ 301,728	\$ -	\$ -
480-180830-389-389101-000000	INTEREST ON INVESTMENTS	\$ 12,656	\$ -	\$ 19,823
480-180830-389-389191-000000	INTEREST INC - LEASES	\$ 7,952	\$ -	\$ -
480-180840-344-344509-000000	PARKING - ONSTREET - BREAKERS	\$ 255,375	\$ 316,600	\$ 275,000
480-180870-344-344510-000000	PARKING - LAZ HARVEY	\$ 212,695	\$ 253,344	\$ 215,000
<b>SUB-TOTAL - Pier Fund</b>		<b>\$ 1,098,703</b>	<b>\$ 1,516,933</b>	<b>\$ 1,280,453</b>
<b>481 - Pier Renew &amp; Replacement Fund</b>				
481-000000-381-381010-000000	TRANSFER - OTHER FUNDS	\$ 81,816	\$ -	\$ -
481-000000-381-382016-000000	TRANSFER - PIER FUND 8%	\$ -	\$ -	\$ 86,248
481-000000-382-382016-000000	TRANSFER - PIER FUND 8%	\$ -	\$ 83,531	\$ -
481-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 5,281	\$ -	\$ 5,281
481-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 90,940	\$ -

**THE CITY OF DATONA BEACH, FLORIDA**

Revenue Detail by Fund

Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
<b>SUB-TOTAL - Pier Renew &amp; Replacement Fund</b>		\$ 87,097	\$ 174,471	\$ 91,529
<b>510 - Fleet Maintenance Fund</b>				
510-000000-364-364003-000000	GAIN/LOSS ON DISP OF FXD ASSET	\$ 3,351	\$ -	\$ -
510-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 7,451	\$ -	\$ 10,782
510-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 180,110	\$ -
510-180900-341-341200-000000	FLEET MAINT REVENUE	\$ 1,339,941	\$ 1,195,756	\$ 1,515,345
510-180900-341-341201-000000	FUEL SALES	\$ 1,815,654	\$ 2,200,000	\$ 2,200,000
510-180900-341-341202-000000	FUEL SALES HOUSING AUTHORITY	\$ 8,646	\$ 24,000	\$ 24,000
510-180900-369-369914-000000	MISCELLANEOUS REVENUE	\$ 387	\$ -	\$ -
<b>SUB-TOTAL - Fleet Maintenance Fund</b>		\$ 3,175,430	\$ 3,599,866	\$ 3,750,127
<b>530 - Employment Services</b>				
530-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 30,329	\$ -	\$ 37,400
530-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 751,150	\$ -
530-110700-341-341205-000000	EMPLOYMENT SERVICES REVENUE	\$ 748,007	\$ 1,257,323	\$ 1,315,579
<b>SUB-TOTAL - Employment Services</b>		\$ 778,336	\$ 2,008,473	\$ 1,352,979
<b>540 - Facilities Property Maint Fund</b>				
540-000000-365-365000-000000	SALE OF SURPLUS MATERIAL	\$ 2,641	\$ -	\$ -
540-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 21,417	\$ -	\$ 9,754
540-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 231,873	\$ -
540-600820-341-341204-000000	PROPERTY MAINT REVENUE	\$ 1,735,933	\$ 2,762,390	\$ 2,962,167
<b>SUB-TOTAL - Facilities Property Maint Fund</b>		\$ 1,759,991	\$ 2,994,263	\$ 2,971,921
<b>550 - Information Technology</b>				
550-000000-364-364003-000000	GAIN/LOSS ON DISP OF FXD ASSET	\$ 23,153	\$ -	\$ -
550-000000-366-366025-000000	DONATIONS	\$ 86,350	\$ -	\$ -
550-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ -	\$ 8,627	\$ 8,627
550-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 42,418	\$ -	\$ 42,418
550-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 368,091	\$ -
550-110810-341-341203-000000	INFORMATION SYS USER CHGS	\$ 6,253,820	\$ 7,186,440	\$ 7,000,314
<b>SUB-TOTAL - Information Technology</b>		\$ 6,405,741	\$ 7,563,158	\$ 7,051,359
<b>560 - Consolidated Insurance</b>				
560-000000-369-369905-000000	REIMBURSEMENT OF EXPENSE	\$ 800	\$ -	\$ -
560-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ 80	\$ 80	\$ 80
560-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ 212,053
560-110720-341-341232-000000	WORKERS COMP - GENL EMPLOYEES	\$ 3,863,298	\$ 4,102,838	\$ 4,315,157
560-110720-341-341237-000000	REIMB WORKERS COMP CLAIMS	\$ 997,431	\$ 175,000	\$ 175,000
560-110720-389-389109-000000	INTEREST - WORKERS COMP	\$ 88,560	\$ -	\$ -
560-110730-341-341221-000000	GENERAL LIABILITY INSURANCE	\$ 1,922,057	\$ 2,241,002	\$ 2,414,145
560-110730-341-341238-000000	REIMB GENERAL LIABILITY CLAIMS	\$ 5,749	\$ 275,000	\$ 275,000
560-110730-389-389101-000000	INTEREST ON INVESTMENTS	\$ 234,215	\$ -	\$ -
560-110750-341-341207-000000	PROPERTY INSURANCE	\$ 2,213,703	\$ 2,431,000	\$ 2,648,379
560-110750-341-341209-000000	RAILROAD PROTECTIVE INS	\$ 1,500	\$ 1,500	\$ 1,500
560-110750-341-341210-000000	AUTOMOBILE LIABILITY	\$ 25,000	\$ 25,000	\$ 25,000
560-110750-341-341211-000000	BOILER & MACHINERY INSURANCE	\$ 12,000	\$ 12,000	\$ 12,000
560-110750-341-341222-000000	SPECIAL EVENTS LIABILITY	\$ 25,000	\$ 30,000	\$ 30,000
560-110750-341-341223-000000	FIDELITY INSURANCE	\$ 25,000	\$ 25,000	\$ 25,000
560-110750-341-341224-000000	PROFESSIONAL LIABILITY INS	\$ 30,000	\$ 30,000	\$ 30,000
560-110780-341-341229-000000	EMPLOYEE BENEFITS ADMIN	\$ 242,642	\$ 221,137	\$ 241,300
560-110785-341-341228-000000	SAFETY ADMINISTRATION	\$ 268,860	\$ 243,251	\$ 254,521
<b>SUB-TOTAL - Consolidated Insurance</b>		\$ 9,955,895	\$ 9,812,808	\$ 10,659,135
<b>TOTAL REVENUES</b>		\$ 446,935,725	\$ 548,218,196	\$ 379,813,363

**City of Daytona Beach, Florida**

**Annual Budget**

**Fiscal Year 2025 – 2026**

**SECTION 4:**

**EXPENSES**



**This page is intentionally left blank**

**City of Daytona Beach, Florida**  
**Operating Expenditures by Funds and Department**  
**Fiscal Year 2025-2026**

	City Manager's Office	City Attorney's Office	City Internal Auditor's Office	City Clerk's Office	Redevelopment Services	Finance	Information Technology Services
GENERAL FUND	7,518,389	1,873,007	346,858	669,752	281,691	3,063,470	-
C D BLOCK GRANT FUND	-	-	-	-	303,245	-	-
FEDERAL HOME FUND	-	-	-	-	65,411	-	-
REDEVELOPMENT - DOWNTOWN	-	-	-	-	2,799,716	-	-
REDEVELOPMENT - MAIN ST	-	-	-	-	4,794,126	-	-
REDEVELOPMENT - BALLOUGH ROAD	-	-	-	-	388,690	-	-
REDEVELOPMENT-MIDTOWN	-	-	-	-	1,229,922	-	-
REDEVELOPMENT-SOUTH ATL	-	-	-	-	548,914	-	-
DOWNTOWN DEVELOPMENT AUTHORITY	-	-	-	-	392,271	-	-
TRANSPORTATION 5CENT GAS TAX	-	-	-	-	-	-	-
PERMIT & LICENSE SPECIAL REV	-	-	-	-	-	39,634	-
<b>TOTAL SPECIAL REVENUE</b>	-	-	-	-	10,522,295	39,634	-
GENERAL OBLIGATION BONDS 2012	-	-	-	-	-	-	-
BB&T CAP IMPROV REV NOTE 2017	-	-	-	-	-	-	-
CAPITAL FINANCING FUND	-	-	-	-	-	-	-
CAP IMPROV REV BONDS 2024AB	-	-	-	-	-	-	-
TXBL REV LOC NOTE 2025	-	-	-	-	-	-	-
SUN TRST CAP IMP REV NOTE 2010	-	-	-	-	-	-	-
STI CAP IMP NOTE 2020 MAIN ST	-	-	-	-	-	-	-
JPM 2023 CAP IMP NOTE MIDTOWN	-	-	-	-	-	-	-
LEASE (CRA) FINANCING FUND	-	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
STI 2020 CRA LOAN PROCEEDS	-	-	-	-	63,043	-	-
JPM 2023 MIDTOWN LOAN PROCEEDS	-	-	-	-	1,932	-	-
<b>TOTAL CAPITAL PROJECTS</b>	-	-	-	-	64,975	-	-
WATER AND SEWER FUND	80,353	-	-	-	-	2,641,966	-
WATER & SEWER IMPR CONST FUND	-	-	-	-	-	-	-
WATER/SEWER DEBT SV FUND	-	-	-	-	-	-	-
RENEWAL & REPLACEMENT - 5%	-	-	-	-	-	-	-
RENEWAL & REPLACEMENT - 8%	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT FUND	-	-	-	-	-	56,056	-
HALIFAX HARBOR FUND	-	-	-	-	-	-	-
HALIFAX HARBOR DEBT SV	-	-	-	-	-	-	-
STORMWATER IMPROVEMENT	-	-	-	-	-	78,402	-
STORMWATER DEBT SERVICE	-	-	-	-	-	-	-
STORMWATER R&R 8%	-	-	-	-	-	-	-
PIER FUND	-	-	-	-	-	-	-
PIER RENEW & REPLACEMENT FUND	-	-	-	-	-	-	-
<b>TOTAL ENTERPRISE</b>	80,353	-	-	-	-	2,776,424	-
FLEET MAINTENANCE FUND	-	-	-	-	-	-	-
EMPLOYMENT SERVICES	1,249,984	-	-	-	-	-	-
FACILITIES PROPERTY MAINT FUND	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	-	-	-	-	-	-	7,051,359
CONSOLIDATED INSURANCE	9,403,723	194,627	-	-	-	-	-
<b>TOTAL INTERNAL SERVICE</b>	10,653,707	194,627	-	-	-	-	7,051,359
<b>TOTAL ALL FUNDS</b>	<b>18,252,449</b>	<b>2,067,634</b>	<b>346,858</b>	<b>669,752</b>	<b>10,868,961</b>	<b>5,879,528</b>	<b>7,051,359</b>

**City of Daytona Beach, Florida**  
**Operating Expenditures by Funds and Department**  
**Fiscal Year 2025-2026**

	Fire Department	Police Department	Leisure Services	Growth Management & Planning	Arts & Entertainment	Business Enterprise Management
GENERAL FUND	21,477,711	54,599,507	6,361,235	1,624,883	7,041,546	3,463,224
C D BLOCK GRANT FUND	-	-	-	-	-	-
FEDERAL HOME FUND	-	-	-	-	-	-
REDEVELOPMENT - DOWNTOWN	-	-	-	-	-	-
REDEVELOPMENT - MAIN ST	-	-	-	-	-	-
REDEVELOPMENT - BALLOUGH ROAD	-	-	-	-	-	-
REDEVELOPMENT-MIDTOWN	-	-	-	-	-	-
REDEVELOPMENT-SOUTH ATL	-	-	-	-	-	-
DOWNTOWN DEVELOPMENT AUTHORITY	-	-	-	-	-	-
TRANSPORTATION 5CENT GAS TAX	-	-	-	-	-	-
PERMIT & LICENSE SPECIAL REV	-	-	-	5,863,713	-	-
<b>TOTAL SPECIAL REVENUE</b>	-	-	-	5,863,713	-	-
GENERAL OBLIGATION BONDS 2012	-	-	-	-	-	-
BB&T CAP IMPROV REV NOTE 2017	-	-	-	-	-	-
CAPITAL FINANCING FUND	-	-	-	-	-	-
CAP IMPROV REV BONDS 2024AB	-	-	-	-	-	-
TXBL REV LOC NOTE 2025	-	-	-	-	-	-
SUN TRST CAP IMP REV NOTE 2010	-	-	-	-	-	-
STI CAP IMP NOTE 2020 MAIN ST	-	-	-	-	-	-
JPM 2023 CAP IMP NOTE MIDTOWN	-	-	-	-	-	-
LEASE (CRA) FINANCING FUND	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	-
CAPITAL PROJECTS FUND	-	186,150	202,000	-	-	-
STI 2020 CRA LOAN PROCEEDS	-	-	-	-	-	-
JPM 2023 MIDTOWN LOAN PROCEEDS	-	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS</b>	-	186,150	202,000	-	-	-
WATER AND SEWER FUND	-	-	-	-	-	-
WATER & SEWER IMPR CONST FUND	-	-	-	-	-	-
WATER/SEWER DEBT SV FUND	-	-	-	-	-	-
RENEWAL & REPLACEMENT - 5%	-	-	-	-	-	-
RENEWAL & REPLACEMENT - 8%	-	-	-	-	-	-
SOLID WASTE MANAGEMENT FUND	-	-	-	-	-	-
HALIFAX HARBOR FUND	-	-	-	-	-	3,694,899
HALIFAX HARBOR DEBT SV	-	-	-	-	-	-
STORMWATER IMPROVEMENT	-	-	-	-	-	-
STORMWATER DEBT SERVICE	-	-	-	-	-	-
STORMWATER R&R 8%	-	-	-	-	-	-
PIER FUND	-	-	-	-	-	834,958
PIER RENEW & REPLACEMENT FUND	-	-	-	-	-	-
<b>TOTAL ENTERPRISE</b>	-	-	-	-	-	4,529,857
FLEET MAINTENANCE FUND	-	-	-	-	-	-
EMPLOYMENT SERVICES	-	-	-	-	-	-
FACILITIES PROPERTY MAINT FUND	-	-	-	-	-	-
INFORMATION TECHNOLOGY	-	-	-	-	-	-
CONSOLIDATED INSURANCE	-	-	-	-	-	-
<b>TOTAL INTERNAL SERVICE</b>	-	-	-	-	-	-
<b>TOTAL ALL FUNDS</b>	<b>21,477,711</b>	<b>54,785,657</b>	<b>6,563,235</b>	<b>7,488,596</b>	<b>7,041,546</b>	<b>7,993,081</b>

**City of Daytona Beach, Florida**  
**Operating Expenditures by Funds and Department**  
**Fiscal Year 2025-2026**

	Public Works	Utilities	Central Charges	TOTAL
GENERAL FUND	23,194,466	-	28,095,436	159,611,175
				-
C D BLOCK GRANT FUND	-	-	-	303,245
FEDERAL HOME FUND	-	-	-	65,411
REDEVELOPMENT - DOWNTOWN	-	-	171,931	2,971,647
REDEVELOPMENT - MAIN ST	-	-	2,510,505	7,304,631
REDEVELOPMENT - BALLOUGH ROAD	-	-	-	388,690
REDEVELOPMENT-MIDTOWN	-	-	801,200	2,031,122
REDEVELOPMENT-SOUTH ATL	-	-	-	548,914
DOWNTOWN DEVELOPMENT AUTHORITY	-	-	-	392,271
TRANSPORTATION 5CENT GAS TAX	853,513	-	-	853,513
PERMIT & LICENSE SPECIAL REV	-	-	1,108,212	7,011,559
<b>TOTAL SPECIAL REVENUE</b>	<b>853,513</b>	<b>-</b>	<b>4,591,848</b>	<b>21,871,003</b>
				-
GENERAL OBLIGATION BONDS 2012	-	-	1,429,557	1,429,557
BB&T CAP IMPROV REV NOTE 2017	-	-	174,027	174,027
CAPITAL FINANCING FUND	-	-	1,433,061	1,433,061
CAP IMPROV REV BONDS 2024AB	-	-	3,355,281	3,355,281
TXBL REV LOC NOTE 2025	-	-	750,000	750,000
SUN TRST CAP IMP REV NOTE 2010	-	-	1,302	1,302
STI CAP IMP NOTE 2020 MAIN ST	-	-	2,510,534	2,510,534
JPM 2023 CAP IMP NOTE MIDTOWN	-	-	801,200	801,200
LEASE (CRA) FINANCING FUND	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>10,454,962</b>	<b>10,454,962</b>
				-
CAPITAL PROJECTS FUND	3,296,487	-	-	3,684,637
STI 2020 CRA LOAN PROCEEDS	-	-	-	63,043
JPM 2023 MIDTOWN LOAN PROCEEDS	-	-	-	1,932
<b>TOTAL CAPITAL PROJECTS</b>	<b>3,296,487</b>	<b>-</b>	<b>-</b>	<b>3,749,612</b>
				-
WATER AND SEWER FUND	539,881	45,355,854	30,576,169	79,194,223
WATER & SEWER IMPR CONST FUND	-	1,478,300	-	1,478,300
WATER/SEWER DEBT SV FUND	-	-	11,220,465	11,220,465
RENEWAL & REPLACEMENT - 5%	-	-	3,892,176	3,892,176
RENEWAL & REPLACEMENT - 8%	-	-	6,338,157	6,338,157
SOLID WASTE MANAGEMENT FUND	7,381,303	-	18,592,161	26,029,520
HALIFAX HARBOR FUND	-	-	1,306,046	5,000,945
HALIFAX HARBOR DEBT SV	-	-	727,891	727,891
STORMWATER IMPROVEMENT	643,694	7,715,387	12,883,386	21,320,869
STORMWATER DEBT SERVICE	-	-	156,567	156,567
STORMWATER R&R 8%	-	-	1,609,994	1,609,994
PIER FUND	155,058	-	290,437	1,280,453
PIER RENEW & REPLACEMENT FUND	-	-	91,529	91,529
<b>TOTAL ENTERPRISE</b>	<b>8,719,936</b>	<b>54,549,541</b>	<b>87,684,978</b>	<b>158,341,089</b>
				-
FLEET MAINTENANCE FUND	3,738,270	-	11,858	3,750,128
EMPLOYMENT SERVICES	-	-	102,995	1,352,979
FACILITIES PROPERTY MAINT FUND	2,957,842	-	14,080	2,971,922
INFORMATION TECHNOLOGY	-	-	-	7,051,359
CONSOLIDATED INSURANCE	-	-	1,060,784	10,659,134
<b>TOTAL INTERNAL SERVICE</b>	<b>6,696,112</b>	<b>-</b>	<b>1,189,717</b>	<b>25,785,522</b>
				-
<b>TOTAL ALL FUNDS</b>	<b>42,760,514</b>	<b>54,549,541</b>	<b>132,016,941</b>	<b>379,813,363</b>

**City of Daytona Beach, Florida**

**Annual Budget**

**Fiscal Year 2025 – 2026**

**SECTION 5:**

**DEPARTMENT PAGES**



# CITY MANAGER OFFICE

## ROLE OF THE OFFICE OF THE CITY MANAGER

**City Commission:** Determine municipal policy and thereby provide the overall legislative, fiscal, administrative and legal framework to carry out the various functions necessary to meet the municipal needs of the citizens of Daytona Beach.

**City Manager:** Contribute to the improvement of the quality of life in the City of Daytona Brach by developing and recommending to the City Commission alternative solutions to community problems to meet future physical, social and cultural needs of the City, and providing efficient and timely administration of municipal resources and departmental operations within the policies established by the City Commission.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

<b>Position Title</b>	<b>FY 2024/25 (Amended)</b>	<b>Changes</b>	<b>FY 2026 Budget</b>
<b>ASSISTANT CITY MANAGER</b>	1.00	0.00	1.00
<b>CITY MANAGER</b>	1.00	0.00	1.00
<b>COMMISSIONER</b>	6.00	0.00	6.00
<b>COMMUNICATIONS &amp; MARKETING ASSISTANT</b>	1.00	0.00	1.00
<b>COMMUNICATIONS &amp; MARKETING COORD</b>	1.00	0.00	1.00
<b>COMMUNICATIONS &amp; MARKETING MANAGER</b>	1.00	0.00	1.00
<b>COMMUNITY RELATIONS &amp; EVENTS COORDINATOR</b>	1.00	0.00	1.00
<b>DEVELOPMENT SERVICES PROJECT MANAGER</b>	1.00	0.00	1.00
<b>ECONOMIC &amp; STRATEGIC OPPORT DIRECTOR</b>	0.53	0.00	0.53
<b>EMPLOYEE BENEFITS COORDINATOR</b>	1.00	0.00	1.00
<b>EMPLOYEE REL &amp; EEO ADMINISTR</b>	1.00	0.00	1.00
<b>GOVT RELATIONS ADMINISTRATOR</b>	1.00	0.00	1.00
<b>HUMAN RESOURCES CLERK</b>	2.00	-1.00	1.00
<b>HUMAN RESOURCES DIRECTOR</b>	1.00	0.00	1.00
<b>LIABILITY CLAIMS SPECIALIST</b>	1.00	0.00	1.00
<b>MAYOR</b>	1.00	0.00	1.00
<b>MULTI-MEDIA COORDINATOR</b>	1.00	0.00	1.00
<b>OCCUPATIONAL HEALTH NURSE</b>	1.00	0.00	1.00
<b>OFFICE MANAGER</b>	1.00	0.00	1.00
<b>OFFICE SPECIALIST III</b>	3.00	0.00	3.00
<b>PERSONNEL ANALYST</b>	1.00	0.00	1.00
<b>PERSONNEL OFFICER</b>	3.00	0.00	3.00
<b>RECEPTIONIST-CITY MANAGER OFFICE</b>	1.00	0.00	1.00
<b>RISK MANAGER</b>	1.00	0.00	1.00
<b>SAFETY OFFICER</b>	1.00	0.00	1.00
<b>SENIOR ACCOUNT CLERK</b>	1.00	0.00	1.00
<b>SENIOR EXECUTIVE ASSISTANT</b>	1.00	0.00	1.00
<b>WORKERS' COMP CLAIMS SPECIALIST</b>	1.00	0.00	1.00
	<b>37.53</b>	<b>-1.00</b>	<b>36.53</b>

**PERSONNEL CHANGES DETAIL**

<b>Division – Position Title</b>	<b>Funding Source</b>	<b>FTE</b>	<b>Salary &amp; Benefits</b>
<b>Human Resources</b>			
Human Resources Clerk	530 – Employment Services	(1.00)	(\$72,605)

DEPARTMENTAL SUMMARY – OFFICE OF THE CITY MANAGER

**USES OF FINANCIAL RESOURCES**

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
<b>CAPITAL</b>	<b>954,787</b>	<b>2,427,247</b>	-
<b>GRANTS &amp; AID</b>	1,106,235	1,291,089	1,348,032
<b>OPERATING</b>	10,998,981	13,550,831	11,122,228
<b>OTHER EXPENSES</b>	9,463	525,000	1,052,000
<b>PERSONNEL SERVICES</b>	3,951,692	4,857,119	4,730,190
<b>City Manager's Office Total</b>	<b>17,021,158</b>	<b>22,651,286</b>	<b>18,252,449</b>

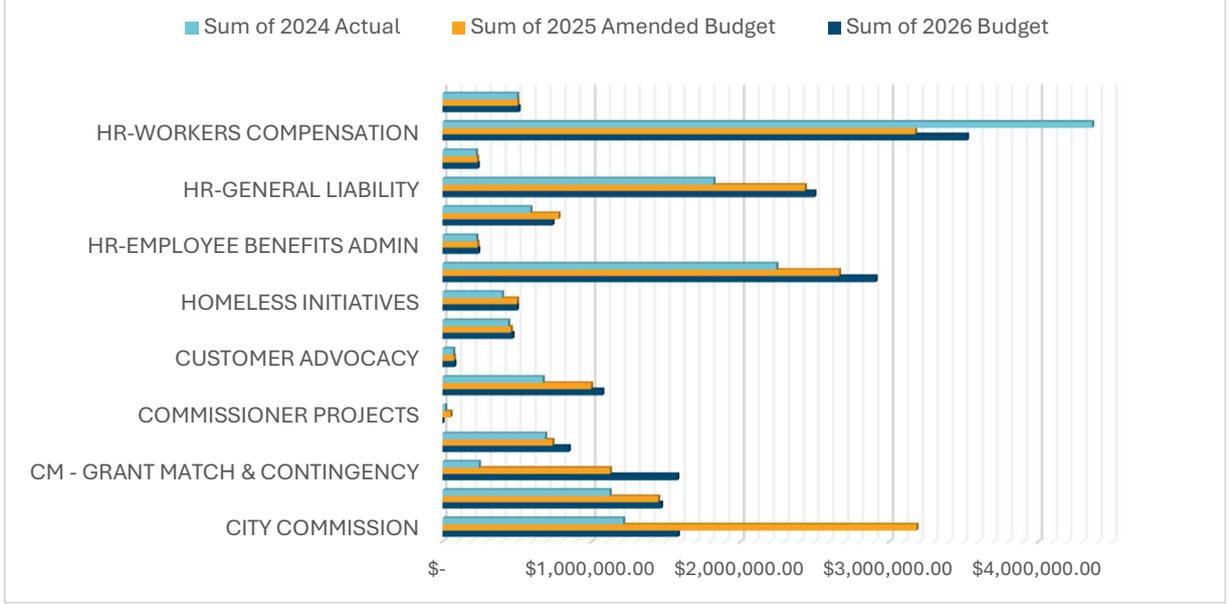
**USES OF FINANCIAL RESOURCES BY FUND**

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
<b>CAPITAL PROJECTS FUND</b>	<b>155,889</b>	<b>656,475</b>	-
<b>CONSOLIDATED INSURANCE</b>	8,873,830	8,737,036	9,403,723
<b>EMPLOYMENT SERVICES</b>	1,090,201	1,281,826	1,249,984
<b>GENERAL FUND</b>	6,829,718	11,899,843	7,518,389
<b>WATER AND SEWER FUND</b>	71,521	76,106	80,353
<b>City Manager's Office Total</b>	<b>17,021,158</b>	<b>22,651,286</b>	<b>18,252,449</b>

**SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION**

FUND	EXPENDITURES	REVENUES	NET CITY COST
<b>CAPITAL PROJECTS FUND</b>	-	-	-
<b>CONSOLIDATED INSURANCE</b>	9,403,723	10,447,002	(1,043,279)
<b>EMPLOYMENT SERVICES</b>	1,249,984	1,315,579	(65,595)
<b>GENERAL FUND</b>	7,518,389	202,763	7,315,626
<b>WATER AND SEWER FUND</b>	80,353	-	80,353
<b>City Manager's Office Total</b>	<b>18,252,449</b>	<b>11,965,344</b>	<b>6,287,105</b>

# Office of the City Manager Operating Expenses by Cost Center Annual Comparison



**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**OFFICE OF THE CITY MANAGER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>110100 - CITY COMMISSION</b>						
512001 - REGULAR SALARIES & WAGES		\$ 183,965	\$ 362,823	\$ 278,002	\$ (84,821)	-23.38%
521001 - FICA TAXES		\$ 12,800	\$ 27,757	\$ 21,267	\$ (6,490)	-23.38%
522001 - CITY RETIREMENT		\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
522005 - STATE RETIREMENT		\$ 91,791	\$ 171,904	\$ 119,884	\$ (52,020)	-30.26%
523001 - AD & D		\$ 47	\$ 88	\$ 67	\$ (21)	-23.86%
523008 - GROUP HEALTH INSURANCE		\$ 52,558	\$ 63,064	\$ 56,412	\$ (6,652)	-10.55%
523009 - GROUP LIFE INSURANCE		\$ 182	\$ 477	\$ 367	\$ (110)	-23.06%
524001 - WORKERS' COMPENSATION		\$ 1,441	\$ 2,829	\$ 2,170	\$ (659)	-23.29%
531900 - PROF SERV - OTHER		\$ 103,205	\$ 136,163	\$ 131,363	\$ (4,800)	-3.53%
540001 - CAR ALLOWANCE		\$ -	\$ 2,341	\$ -	\$ (2,341)	-100.00%
540002 - TRAVEL AND PER DIEM		\$ 9,560	\$ 10,500	\$ 10,500	\$ -	0.00%
540003 - CARE AND SUBSISTENCE		\$ 2,351	\$ 2,000	\$ 3,000	\$ 1,000	50.00%
541001 - CELL PHONE STIPEND		\$ 3,792	\$ 4,362	\$ 3,792	\$ (570)	-13.07%
542001 - POSTAGE & FREIGHT		\$ -	\$ 301	\$ 300	\$ (1)	-0.33%
545013 - INS - GENERAL LIABILITY		\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.00%
547001 - PRINTING & BINDING		\$ 93	\$ 2,001	\$ 2,000	\$ (1)	-0.05%
548002 - PROMO - BANNERS		\$ 116,782	\$ 192,608	\$ 192,608	\$ -	0.00%
548005 - PROMO - MARKETING		\$ 13,630	\$ 40,000	\$ 10,000	\$ (30,000)	-75.00%
549002 - ADVERTISING LEGAL/RECRUITING		\$ 2,714	\$ 18,750	\$ 12,120	\$ (6,630)	-35.36%
549014 - COMMUNITY SUPPORT ACTIVITIES		\$ 311,483	\$ 1,759,550	\$ 354,050	\$ (1,405,500)	-79.88%
549026 - JUNETEENTH PROGRAM		\$ -	\$ 25,000	\$ 25,000	\$ -	0.00%
549106 - MAYOR'S LITERACY PROGRAM		\$ -	\$ 25,000	\$ 25,000	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ -	\$ -	\$ -	\$ -	--
549502 - EMPLOYEE BENEFITS ADMIN		\$ -	\$ -	\$ -	\$ -	--
549503 - EMPLOYMENT SERVICES		\$ -	\$ -	\$ -	\$ -	--
549702 - FIXED COST - INFO SYS		\$ 48,735	\$ 62,651	\$ 56,703	\$ (5,948)	-9.49%
551001 - OFFICE SUPPLIES		\$ 2,790	\$ 3,000	\$ 3,000	\$ -	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 13,506	\$ 25,000	\$ 25,000	\$ -	0.00%
554001 - MEMBERSHIPS		\$ 34,243	\$ 34,350	\$ 38,362	\$ 4,012	11.68%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 50	\$ 501	\$ 500	\$ (1)	-0.20%
555001 - EDUCATION AND TRAINING		\$ 2,039	\$ 5,000	\$ 5,000	\$ -	0.00%
<b>TOTAL CITY COMMISSION</b>		<b>\$ 1,212,757</b>	<b>\$ 3,183,020</b>	<b>\$ 1,581,467</b>	<b>\$ (1,601,553)</b>	<b>-50.32%</b>
<b>110200 - CITY MANAGER</b>						
512001 - REGULAR SALARIES & WAGES		\$ 526,698	\$ 680,196	\$ 696,167	\$ 15,971	2.35%
512004 - PERSONAL LEAVE PAYOFF		\$ 45,296	\$ -	\$ -	\$ -	--
513001 - OTHER PERSONAL SERVICES		\$ 99,178	\$ -	\$ -	\$ -	--
521001 - FICA TAXES		\$ 42,007	\$ 47,685	\$ 49,373	\$ 1,688	3.54%
522005 - STATE RETIREMENT		\$ 145,785	\$ 157,868	\$ 141,269	\$ (16,599)	-10.51%
523001 - AD & D		\$ 120	\$ 163	\$ 167	\$ 4	2.45%
523007 - EXECUTIVE INSURANCE		\$ 2,304	\$ 5,465	\$ 5,466	\$ 1	0.02%
523008 - GROUP HEALTH INSURANCE		\$ 49,187	\$ 70,195	\$ 76,652	\$ 6,457	9.20%
523009 - GROUP LIFE INSURANCE		\$ 480	\$ 898	\$ 919	\$ 21	2.34%
524001 - WORKERS' COMPENSATION		\$ 4,867	\$ 5,308	\$ 5,434	\$ 126	2.37%
531013 - PROF SERV - LEGAL		\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
531900 - PROF SERV - OTHER		\$ -	\$ 11,800	\$ 11,800	\$ -	0.00%
534004 - CITIZEN'S ACADEMY		\$ 2,763	\$ 5,000	\$ 5,000	\$ -	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 84,372	\$ 279,980	\$ 298,980	\$ 19,000	6.79%
540001 - CAR ALLOWANCE		\$ 8,364	\$ 11,519	\$ 11,519	\$ -	0.00%
540002 - TRAVEL AND PER DIEM		\$ 12,117	\$ 12,000	\$ 12,000	\$ -	0.00%
540003 - CARE AND SUBSISTENCE		\$ 3,338	\$ 2,500	\$ 2,500	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 2,188	\$ 2,976	\$ 2,976	\$ -	0.00%
542001 - POSTAGE & FREIGHT		\$ -	\$ 200	\$ 200	\$ -	0.00%
543003 - UTILITIES - WATER & SEWER		\$ 229	\$ 8,000	\$ 8,000	\$ -	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 2,140	\$ 4,996	\$ 6,515	\$ 1,519	30.40%
547001 - PRINTING & BINDING		\$ 1,193	\$ 5,000	\$ 5,000	\$ -	0.00%
549035 - OTHER GOVT AGENCIES		\$ -	\$ 8,440	\$ 8,440	\$ -	0.00%
549095 - VETERAN'S LUNCHEON		\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
549097 - BUSINESS SUMMIT EXPENSES		\$ 13,082	\$ -	\$ -	\$ -	--
549501 - SAFETY ADMINISTRATION		\$ 1,018	\$ 1,393	\$ 1,454	\$ 61	4.38%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 919	\$ 1,267	\$ 1,379	\$ 112	8.84%
549503 - EMPLOYMENT SERVICES		\$ 2,832	\$ 7,199	\$ 7,518	\$ 319	4.43%
549702 - FIXED COST - INFO SYS		\$ 40,461	\$ 47,797	\$ 39,202	\$ (8,595)	-17.98%
551001 - OFFICE SUPPLIES		\$ 8,936	\$ 4,001	\$ 4,000	\$ (1)	-0.02%
552014 - FUEL & OIL		\$ 2,601	\$ 2,726	\$ 2,726	\$ -	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 4,848	\$ 19,600	\$ 19,500	\$ (100)	-0.51%
554001 - MEMBERSHIPS		\$ 2,340	\$ 2,301	\$ 2,300	\$ (1)	-0.04%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 538	\$ 1,500	\$ 1,500	\$ -	0.00%
555001 - EDUCATION AND TRAINING		\$ 3,123	\$ 3,000	\$ 3,000	\$ -	0.00%
599003 - CONTINGENCY-HARDSHIP FUNDING		\$ 9,463	\$ 25,000	\$ 25,000	\$ -	0.00%
<b>TOTAL CITY MANAGER</b>		<b>\$ 1,122,787</b>	<b>\$ 1,447,973</b>	<b>\$ 1,467,956</b>	<b>\$ 19,983</b>	<b>1.38%</b>
<b>110210 - CM - GRANT MATCH &amp; CONTINGENCY</b>						
531900 - PROF SERV - OTHER		\$ -	\$ 421,062	\$ 550,000	\$ 128,938	30.62%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**OFFICE OF THE CITY MANAGER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	546999 - NON CAPITAL FROM CAPITAL	\$ 243,715	\$ -	\$ -	\$ -	--
	565000 - CONSTRUCTION IN PROGRESS	\$ 243,715	\$ 203,725	\$ -	\$ (203,725)	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (243,715)	\$ -	\$ -	\$ -	--
	599001 - CONTINGENCY	\$ -	\$ 500,000	\$ 1,027,000	\$ 527,000	105.40%
	<b>TOTAL CM - GRANT MATCH &amp; CONTINGENCY</b>	<b>\$ 243,715</b>	<b>\$ 1,124,787</b>	<b>\$ 1,577,000</b>	<b>\$ 452,213</b>	<b>40.20%</b>
<b>110211 - CM - INCENTIVE AGREEMENTS</b>						
	582000 - AIDS TO PRIVATE ORGANIZATIONS	\$ 688,666	\$ 737,738	\$ 848,032	\$ 110,294	14.95%
	<b>TOTAL CM - INCENTIVE AGREEMENTS</b>	<b>\$ 688,666</b>	<b>\$ 737,738</b>	<b>\$ 848,032</b>	<b>\$ 110,294</b>	<b>14.95%</b>
<b>110300 - COMMISSIONER PROJECTS</b>						
	583000 - MAYOR COMMISSIONER PROJECTS	\$ 3,050	\$ 3,493	\$ -	\$ (3,493)	-100.00%
	583001 - ZONE 1 COMMISSIONER PROJECTS	\$ 1,500	\$ 4,756	\$ -	\$ (4,756)	-100.00%
	583002 - ZONE 2 COMMISSIONER PROJECTS	\$ 900	\$ 11,294	\$ -	\$ (11,294)	-100.00%
	583003 - ZONE 3 COMMISSIONER PROJECTS	\$ 4,050	\$ 3,269	\$ -	\$ (3,269)	-100.00%
	583004 - ZONE 4 COMMISSIONER PROJECTS	\$ 4,969	\$ 5,319	\$ -	\$ (5,319)	-100.00%
	583005 - ZONE 5 COMMISSIONER PROJECTS	\$ 1,350	\$ 17,338	\$ -	\$ (17,338)	-100.00%
	583006 - ZONE 6 COMMISSIONER PROJECTS	\$ 1,750	\$ 7,881	\$ -	\$ (7,881)	-100.00%
	<b>TOTAL COMMISSIONER PROJECTS</b>	<b>\$ 17,569</b>	<b>\$ 53,350</b>	<b>\$ -</b>	<b>\$ (53,350)</b>	<b>-100.00%</b>
<b>110410 - HOMELESS INITIATIVES</b>						
	582001 - HOMELESS EMERGENCY ASSISTANCE	\$ 400,000	\$ 500,000	\$ 500,000	\$ -	0.00%
	<b>TOTAL HOMELESS INITIATIVES</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>110500 - COMMUNICATIONS &amp; MARKETING</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 328,729	\$ 585,571	\$ 611,114	\$ 25,543	4.36%
	512004 - PERSONAL LEAVE PAYOFF	\$ 7,001	\$ -	\$ -	\$ -	--
	513001 - OTHER PERSONAL SERVICES	\$ 63,195	\$ 40,300	\$ 40,300	\$ -	0.00%
	521001 - FICA TAXES	\$ 31,042	\$ 47,877	\$ 46,750	\$ (1,127)	-2.35%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 3,083	\$ 3,083	--
	522005 - STATE RETIREMENT	\$ 47,587	\$ 83,953	\$ 89,887	\$ 5,934	7.07%
	523001 - AD & D	\$ 105	\$ 141	\$ 147	\$ 6	4.26%
	523008 - GROUP HEALTH INSURANCE	\$ 43,101	\$ 62,510	\$ 65,536	\$ 3,026	4.84%
	523009 - GROUP LIFE INSURANCE	\$ 419	\$ 772	\$ 807	\$ 35	4.53%
	524001 - WORKERS' COMPENSATION	\$ 4,140	\$ 4,570	\$ 4,770	\$ 200	4.38%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 19,650	\$ 29,000	\$ 60,000	\$ 31,000	106.90%
	540001 - CAR ALLOWANCE	\$ 20,208	\$ 21,237	\$ 21,237	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 1,613	\$ 6,000	\$ 6,000	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 2,458	\$ 3,648	\$ 2,700	\$ (948)	-25.99%
	542001 - POSTAGE & FREIGHT	\$ 52	\$ 100	\$ 100	\$ -	0.00%
	547001 - PRINTING & BINDING	\$ 54,581	\$ 35,000	\$ 37,000	\$ 2,000	5.71%
	548005 - PROMO - MARKETING	\$ -	\$ -	\$ 9,330	\$ 9,330	--
	549501 - SAFETY ADMINISTRATION	\$ 1,426	\$ 2,254	\$ 2,353	\$ 99	4.39%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,287	\$ 2,049	\$ 2,231	\$ 182	8.88%
	549503 - EMPLOYMENT SERVICES	\$ 4,025	\$ 11,651	\$ 12,161	\$ 510	4.38%
	549702 - FIXED COST - INFO SYS	\$ 39,288	\$ 44,390	\$ 39,202	\$ (5,188)	-11.69%
	551001 - OFFICE SUPPLIES	\$ 891	\$ 8,000	\$ 6,000	\$ (2,000)	-25.00%
	554001 - MEMBERSHIPS	\$ -	\$ 1,200	\$ 1,200	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 776	\$ 5,000	\$ 9,500	\$ 4,500	90.00%
	555001 - EDUCATION AND TRAINING	\$ 1,395	\$ 2,000	\$ 2,000	\$ -	0.00%
	<b>TOTAL COMMUNICATIONS &amp; MARKETING</b>	<b>\$ 672,969</b>	<b>\$ 997,223</b>	<b>\$ 1,073,408</b>	<b>\$ 76,185</b>	<b>7.64%</b>
<b>110700 - HUMAN RESOURCES ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 330,313	\$ 308,246	\$ 317,491	\$ 9,245	3.00%
	521001 - FICA TAXES	\$ 21,964	\$ 23,581	\$ 24,288	\$ 707	3.00%
	522005 - STATE RETIREMENT	\$ 83,744	\$ 83,892	\$ 84,210	\$ 318	0.38%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
	522010 - PENSION EXPENSE	\$ 10,653	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 74	\$ 74	\$ 76	\$ 2	2.70%
	523008 - GROUP HEALTH INSURANCE	\$ 22,372	\$ 20,320	\$ 20,319	\$ (1)	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 292	\$ 407	\$ 419	\$ 12	2.95%
	524001 - WORKERS' COMPENSATION	\$ 2,297	\$ 2,406	\$ 2,478	\$ 72	2.99%
	531012 - PROF SERV - LABOR RELATIONS	\$ 3,888	\$ 8,000	\$ 8,000	\$ -	0.00%
	531014 - PROF SERV - LEGAL-LABOR ATTNY	\$ -	\$ 15,000	\$ 15,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 22	\$ 5,000	\$ 5,000	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 711	\$ 3,000	\$ 3,000	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 948	\$ 948	\$ 948	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 466	\$ 415	\$ 427	\$ 12	2.89%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 421	\$ 377	\$ 405	\$ 28	7.43%
	549503 - EMPLOYMENT SERVICES	\$ 1,295	\$ 2,145	\$ 2,209	\$ 64	2.98%
	549702 - FIXED COST - INFO SYS	\$ 12,489	\$ 15,594	\$ 14,001	\$ (1,593)	-10.22%
	551001 - OFFICE SUPPLIES	\$ 1,440	\$ 2,500	\$ 2,500	\$ -	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 1,195	\$ 1,000	\$ 1,000	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**OFFICE OF THE CITY MANAGER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	555001 - EDUCATION AND TRAINING	\$ 1,921	\$ 2,000	\$ 2,000	\$ -	0.00%
	<b>TOTAL HUMAN RESOURCES ADMIN</b>	<b>\$ 500,405</b>	<b>\$ 502,805</b>	<b>\$ 511,671</b>	<b>\$ 8,866</b>	<b>1.76%</b>
<b>110710 - HR-EMPLOYMENT SERVICES</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 349,602	\$ 426,658	\$ 398,112	\$ (28,546)	-6.69%
	521001 - FICA TAXES	\$ 25,558	\$ 32,640	\$ 30,456	\$ (2,184)	-6.69%
	522005 - STATE RETIREMENT	\$ 47,443	\$ 58,153	\$ 55,855	\$ (2,298)	-3.95%
	523001 - AD & D	\$ 86	\$ 102	\$ 96	\$ (6)	-5.88%
	523008 - GROUP HEALTH INSURANCE	\$ 53,855	\$ 75,474	\$ 65,029	\$ (10,445)	-13.84%
	523009 - GROUP LIFE INSURANCE	\$ 342	\$ 564	\$ 526	\$ (38)	-6.74%
	524001 - WORKERS' COMPENSATION	\$ 3,477	\$ 3,330	\$ 3,107	\$ (223)	-6.70%
	531017 - PROF SERV - MEDICAL	\$ 19,800	\$ 30,000	\$ 30,000	\$ -	0.00%
	534027 - SERVICE AWARDS	\$ 12,960	\$ 26,000	\$ 26,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 15,693	\$ 40,000	\$ 40,000	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 477	\$ 2,500	\$ 2,500	\$ -	0.00%
	540003 - CARE AND SUBSISTENCE	\$ -	\$ 8,000	\$ 8,000	\$ -	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 1,963	\$ 2,475	\$ 2,621	\$ 146	5.90%
	548005 - PROMO - MARKETING	\$ -	\$ 3,500	\$ 3,500	\$ -	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 359	\$ 2,000	\$ 2,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,439	\$ 1,641	\$ 1,533	\$ (108)	-6.58%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,299	\$ 1,494	\$ 1,453	\$ (41)	-2.74%
	549503 - EMPLOYMENT SERVICES	\$ 4,002	\$ 8,491	\$ 7,922	\$ (569)	-6.70%
	549702 - FIXED COST - INFO SYS	\$ 34,839	\$ 39,099	\$ 42,702	\$ 3,603	9.22%
	551001 - OFFICE SUPPLIES	\$ 11,255	\$ 5,000	\$ 5,000	\$ -	0.00%
	552009 - CLOTHING AND BEDDING	\$ -	\$ 500	\$ 500	\$ -	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,390	\$ 2,000	\$ 2,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ -	\$ 700	\$ 700	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 61	\$ 300	\$ 300	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
	<b>TOTAL HR-EMPLOYMENT SERVICES</b>	<b>\$ 589,800</b>	<b>\$ 779,021</b>	<b>\$ 738,312</b>	<b>\$ (40,709)</b>	<b>-5.23%</b>
<b>110720 - HR-WORKERS COMPENSATION</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 294,203	\$ 288,892	\$ 276,308	\$ (12,584)	-4.36%
	513001 - OTHER PERSONAL SERVICES	\$ 43,683	\$ 45,760	\$ 45,760	\$ -	0.00%
	521001 - FICA TAXES	\$ 24,732	\$ 25,600	\$ 21,138	\$ (4,462)	-17.43%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 3,500	\$ 3,500	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 17,110	\$ 12,860	\$ 13,635	\$ 775	6.03%
	522005 - STATE RETIREMENT	\$ 32,754	\$ 36,044	\$ 28,275	\$ (7,769)	-21.55%
	523001 - AD & D	\$ 69	\$ 69	\$ 66	\$ (3)	-4.35%
	523008 - GROUP HEALTH INSURANCE	\$ 42,446	\$ 45,053	\$ 38,890	\$ (6,163)	-13.68%
	523009 - GROUP LIFE INSURANCE	\$ 272	\$ 381	\$ 365	\$ (16)	-4.20%
	524001 - WORKERS' COMPENSATION	\$ 1,571	\$ 2,718	\$ 2,643	\$ (75)	-2.76%
	531001 - PROF SERV - ACTUARY	\$ 300	\$ 1,000	\$ 1,000	\$ -	0.00%
	531013 - PROF SERV - LEGAL	\$ 18,050	\$ 20,000	\$ 15,000	\$ (5,000)	-25.00%
	531017 - PROF SERV - MEDICAL	\$ 24,006	\$ 35,000	\$ 40,000	\$ 5,000	14.29%
	531900 - PROF SERV - OTHER	\$ 19,556	\$ 20,000	\$ 20,000	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 7,929	\$ 7,929	\$ 7,929	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 714	\$ 715	\$ 714	\$ (1)	-0.14%
	543001 - UTILITIES - ELECTRICITY	\$ 13,259	\$ 22,000	\$ 22,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 3,297	\$ 2,485	\$ 2,485	\$ -	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 2,259	\$ 2,475	\$ 2,621	\$ 146	5.90%
	545006 - INS - CLAIMS PAID	\$ 3,363,518	\$ 2,111,999	\$ 2,506,000	\$ 394,001	18.66%
	545008 - INS - EXCESS COVERAGE	\$ 345,778	\$ 335,000	\$ 315,000	\$ (20,000)	-5.97%
	545010 - INS - FL ADMN ASSESSMENT	\$ 17,419	\$ 20,000	\$ 20,000	\$ -	0.00%
	545011 - INS - FL DISABILITY ASSESSMENT	\$ 4,146	\$ 20,000	\$ 20,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,215	\$ 1,112	\$ 1,064	\$ (48)	-4.32%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,097	\$ 1,010	\$ 1,009	\$ (1)	-0.10%
	549503 - EMPLOYMENT SERVICES	\$ 3,440	\$ 5,749	\$ 5,499	\$ (250)	-4.35%
	549701 - FIXED COST - PROPERTY MAINT	\$ 198	\$ 230	\$ 288	\$ 58	25.22%
	549702 - FIXED COST - INFO SYS	\$ 25,894	\$ 27,416	\$ 28,001	\$ 585	2.13%
	551001 - OFFICE SUPPLIES	\$ 4,430	\$ 4,450	\$ 4,450	\$ -	0.00%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 1,247	\$ 4,500	\$ 4,500	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,993	\$ 2,000	\$ 2,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 49	\$ 500	\$ 500	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 100	\$ 100	\$ -	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 41,636	\$ 65,000	\$ 65,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 64	\$ 4,000	\$ 4,000	\$ -	0.00%
	555002 - TRAINING SUPPLIES	\$ 341	\$ 400	\$ 400	\$ -	0.00%
	559001 - DEPRECIATION EXPENSE	\$ 2,383	\$ -	\$ -	\$ -	--
	<b>TOTAL HR-WORKERS COMPENSATION</b>	<b>\$ 4,361,058</b>	<b>\$ 3,173,947</b>	<b>\$ 3,521,640</b>	<b>\$ 347,693</b>	<b>10.95%</b>
<b>110730 - HR-GENERAL LIABILITY</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 224,777	\$ 234,632	\$ 246,499	\$ 11,867	5.06%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**OFFICE OF THE CITY MANAGER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	521001 - FICA TAXES	\$ 17,371	\$ 17,949	\$ 18,857	\$ 908	5.06%
	522005 - STATE RETIREMENT	\$ 30,495	\$ 31,980	\$ 34,584	\$ 2,604	8.14%
	523001 - AD & D	\$ 55	\$ 56	\$ 59	\$ 3	5.36%
	523008 - GROUP HEALTH INSURANCE	\$ 21,852	\$ 23,643	\$ 25,458	\$ 1,815	7.68%
	523009 - GROUP LIFE INSURANCE	\$ 218	\$ 310	\$ 325	\$ 15	4.84%
	524001 - WORKERS' COMPENSATION	\$ 1,798	\$ 1,831	\$ 1,924	\$ 93	5.08%
	531001 - PROF SERV - ACTUARY	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	0.00%
	531013 - PROF SERV - LEGAL	\$ 436,953	\$ 500,000	\$ 300,000	\$ (200,000)	-40.00%
	540001 - CAR ALLOWANCE	\$ 9,910	\$ 9,910	\$ 9,910	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 81	\$ 500	\$ 500	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ -	\$ 90	\$ 90	\$ -	0.00%
	545006 - INS - CLAIMS PAID	\$ 763,939	\$ 1,248,000	\$ 1,494,000	\$ 246,000	19.71%
	545008 - INS - EXCESS COVERAGE	\$ 279,134	\$ 320,000	\$ 320,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 933	\$ 903	\$ 949	\$ 46	5.09%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 842	\$ 822	\$ 900	\$ 78	9.49%
	549503 - EMPLOYMENT SERVICES	\$ 2,594	\$ 4,669	\$ 4,905	\$ 236	5.05%
	549702 - FIXED COST - INFO SYS	\$ 10,148	\$ 13,250	\$ 14,001	\$ 751	5.67%
	551001 - OFFICE SUPPLIES	\$ 1,016	\$ 900	\$ 900	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ -	\$ 100	\$ 100	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 14,555	\$ 20,000	\$ 20,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 400	\$ 400	\$ -	0.00%
	<b>TOTAL HR-GENERAL LIABILITY</b>	<b>\$ 1,819,851</b>	<b>\$ 2,433,125</b>	<b>\$ 2,497,541</b>	<b>\$ 64,416</b>	<b>2.65%</b>
<b>110750 - HR-CONSOLIDATED INSURANCE</b>						
	525001 - UNEMPLOYMENT COMPENSATION	\$ 26,795	\$ 25,000	\$ 25,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 52,000	\$ 55,000	\$ 65,000	\$ 10,000	18.18%
	545001 - INS - ALL RISK PROPERTY	\$ 1,942,276	\$ 2,299,999	\$ 2,500,000	\$ 200,001	8.70%
	545002 - INS - AUTOMOBILE LIABILITY	\$ 20,319	\$ 25,000	\$ 25,000	\$ -	0.00%
	545003 - INS - BOILER & MACHINE	\$ 9,072	\$ 12,000	\$ 12,000	\$ -	0.00%
	545009 - INS - FIDELITY	\$ 23,598	\$ 25,000	\$ 25,000	\$ -	0.00%
	545012 - INS - FLOOD	\$ 41,245	\$ 65,000	\$ 75,000	\$ 10,000	15.38%
	545015 - INS - PROF LIABILITY MEDICAL	\$ 25,662	\$ 30,000	\$ 30,000	\$ -	0.00%
	545016 - INS - RAILROAD PROTECT	\$ 805	\$ 1,500	\$ 1,500	\$ -	0.00%
	545018 - INS - SPECIAL EVENTS COVERAGE	\$ 17,491	\$ 30,000	\$ 30,000	\$ -	0.00%
	545023 - INS - POLLUTION LIABILITY	\$ 13,405	\$ 17,000	\$ 25,000	\$ 8,000	47.06%
	545024 - INS - FIREFIGHTER CANCER CVRG	\$ 17,523	\$ 20,000	\$ 20,000	\$ -	0.00%
	545025 - INS - CYBER LIABILITY	\$ 37,151	\$ 40,000	\$ 50,000	\$ 10,000	25.00%
	545026 - INS - MARINE LIABILITY	\$ 14,312	\$ 17,000	\$ 25,000	\$ 8,000	47.06%
	<b>TOTAL HR-CONSOLIDATED INSURANCE</b>	<b>\$ 2,241,654</b>	<b>\$ 2,662,499</b>	<b>\$ 2,908,500</b>	<b>\$ 246,001</b>	<b>9.24%</b>
<b>110780 - HR-EMPLOYEE BENEFITS ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 85,668	\$ 89,321	\$ 93,838	\$ 4,517	5.06%
	521001 - FICA TAXES	\$ 6,499	\$ 6,833	\$ 7,179	\$ 346	5.06%
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 2,117	\$ 6,065	\$ 6,372	\$ 307	5.06%
	522005 - STATE RETIREMENT	\$ 5,820	\$ 6,110	\$ 6,447	\$ 337	5.52%
	522010 - PENSION EXPENSE	\$ 7,151	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 21	\$ 21	\$ 23	\$ 2	9.52%
	523008 - GROUP HEALTH INSURANCE	\$ 8,674	\$ 9,269	\$ 9,269	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 84	\$ 118	\$ 124	\$ 6	5.08%
	524001 - WORKERS' COMPENSATION	\$ 675	\$ 697	\$ 732	\$ 35	5.02%
	531006 - PROF SERV - EAP	\$ 33,002	\$ 40,000	\$ 40,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 69,262	\$ 65,000	\$ 65,000	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 351	\$ 344	\$ 361	\$ 17	4.94%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 317	\$ 313	\$ 343	\$ 30	9.58%
	549503 - EMPLOYMENT SERVICES	\$ 976	\$ 1,777	\$ 1,867	\$ 90	5.06%
	549702 - FIXED COST - INFO SYS	\$ 5,600	\$ 7,792	\$ 7,000	\$ (792)	-10.16%
	551001 - OFFICE SUPPLIES	\$ 260	\$ 268	\$ 268	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 150	\$ 150	\$ -	0.00%
	<b>TOTAL HR-EMPLOYEE BENEFITS ADMIN</b>	<b>\$ 227,017</b>	<b>\$ 234,618</b>	<b>\$ 239,513</b>	<b>\$ 4,895</b>	<b>2.09%</b>
<b>110785 - HR-SAFETY ADMINISTRATION</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 93,250	\$ 94,354	\$ 97,183	\$ 2,829	3.00%
	521001 - FICA TAXES	\$ 7,270	\$ 7,218	\$ 7,434	\$ 216	2.99%
	522005 - STATE RETIREMENT	\$ 12,633	\$ 12,860	\$ 13,635	\$ 775	6.03%
	523001 - AD & D	\$ 23	\$ 23	\$ 23	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 11,425	\$ 12,417	\$ 12,417	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 91	\$ 125	\$ 128	\$ 3	2.40%
	524001 - WORKERS' COMPENSATION	\$ 958	\$ 736	\$ 759	\$ 23	3.13%
	534031 - WELLNESS PROGRAMS	\$ 3,236	\$ 4,000	\$ 4,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ 50,000	\$ 50,000	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ -	\$ 500	\$ 500	\$ -	0.00%
	540003 - CARE AND SUBSISTENCE	\$ -	\$ 90	\$ 90	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 400	\$ 400	\$ 400	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**OFFICE OF THE CITY MANAGER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	547001 - PRINTING & BINDING	\$ 150	\$ 500	\$ 500	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 408	\$ 363	\$ 374	\$ 11	3.03%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 368	\$ 330	\$ 355	\$ 25	7.58%
	549503 - EMPLOYMENT SERVICES	\$ 1,135	\$ 1,878	\$ 1,934	\$ 56	2.98%
	549702 - FIXED COST - INFO SYS	\$ 6,652	\$ 7,253	\$ 7,000	\$ (253)	-3.49%
	554001 - MEMBERSHIPS	\$ 555	\$ 1,100	\$ 1,100	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 90	\$ 2,200	\$ 2,200	\$ -	0.00%
	555002 - TRAINING SUPPLIES	\$ 28,491	\$ 30,000	\$ 30,000	\$ -	0.00%
	555003 - SAFETY TRAINING	\$ 50,619	\$ -	\$ -	\$ -	--
	<b>TOTAL HR-SAFETY ADMINISTRATION</b>	<b>\$ 224,254</b>	<b>\$ 232,847</b>	<b>\$ 236,532</b>	<b>\$ 3,685</b>	<b>1.58%</b>
<b>110900 - CUSTOMER ADVOCACY</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 46,641	\$ 48,696	\$ 51,122	\$ 2,426	4.98%
	521001 - FICA TAXES	\$ 3,483	\$ 3,725	\$ 3,911	\$ 186	4.99%
	522005 - STATE RETIREMENT	\$ 6,330	\$ 6,637	\$ 7,172	\$ 535	8.06%
	523001 - AD & D	\$ 11	\$ 12	\$ 12	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 8,674	\$ 9,269	\$ 9,269	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 45	\$ 64	\$ 67	\$ 3	4.69%
	524001 - WORKERS' COMPENSATION	\$ 373	\$ 380	\$ 399	\$ 19	5.00%
	549501 - SAFETY ADMINISTRATION	\$ 190	\$ 187	\$ 197	\$ 10	5.35%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 171	\$ 170	\$ 187	\$ 17	10.00%
	549503 - EMPLOYMENT SERVICES	\$ 528	\$ 969	\$ 1,017	\$ 48	4.95%
	549702 - FIXED COST - INFO SYS	\$ 5,074	\$ 5,997	\$ 7,000	\$ 1,003	16.73%
	<b>TOTAL CUSTOMER ADVOCACY</b>	<b>\$ 71,520</b>	<b>\$ 76,106</b>	<b>\$ 80,353</b>	<b>\$ 4,247</b>	<b>5.58%</b>
<b>150500 - ECONOMIC DEVELOPMENT</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 79,991	\$ 202,685	\$ 210,487	\$ 7,802	3.85%
	513001 - OTHER PERSONAL SERVICES	\$ 142	\$ 2,000	\$ 2,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 8,088	\$ 15,659	\$ 16,102	\$ 443	2.83%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 153	\$ 153	--
	522005 - STATE RETIREMENT	\$ 27,943	\$ 45,399	\$ 46,718	\$ 1,319	2.91%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 530	\$ 530	\$ -	0.00%
	523001 - AD & D	\$ 19	\$ 49	\$ 51	\$ 2	4.08%
	523008 - GROUP HEALTH INSURANCE	\$ 5,587	\$ 16,958	\$ 16,958	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 78	\$ 268	\$ 278	\$ 10	3.73%
	524001 - WORKERS' COMPENSATION	\$ 633	\$ 1,582	\$ 1,643	\$ 61	3.86%
	534007 - ECONOMIC DEV TEAM VOLUSIA	\$ 46,580	\$ 48,564	\$ 50,918	\$ 2,354	4.85%
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ 1,950	\$ 1,950	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 2,067	\$ 7,022	\$ 7,022	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 5,080	\$ 8,050	\$ 8,050	\$ -	0.00%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ -	\$ 69,600	\$ 69,600	\$ -	0.00%
	547001 - PRINTING & BINDING	\$ 48	\$ 500	\$ 500	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ -	\$ 458	\$ 472	\$ 14	3.06%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ -	\$ 416	\$ 447	\$ 31	7.45%
	549503 - EMPLOYMENT SERVICES	\$ -	\$ 2,366	\$ 2,437	\$ 71	3.00%
	549702 - FIXED COST - INFO SYS	\$ 51,279	\$ -	\$ -	\$ -	--
	551001 - OFFICE SUPPLIES	\$ 313	\$ 1,000	\$ 1,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 931	\$ 1,500	\$ 1,500	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 1,820	\$ 2,000	\$ 2,000	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 150	\$ 150	\$ -	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 4,603	\$ 27,563	\$ 27,563	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 2,480	\$ 2,000	\$ 2,000	\$ -	0.00%
	568001 - CAP OUT - LEASES	\$ 202,763	\$ -	\$ -	\$ -	--
	<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ 440,445</b>	<b>\$ 458,269</b>	<b>\$ 470,529</b>	<b>\$ 12,260</b>	<b>2.68%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 14,834,467</b>	<b>\$ 18,597,328</b>	<b>\$ 18,252,454</b>	<b>\$ (344,874)</b>	<b>-1.85%</b>

**This page is intentionally left blank**

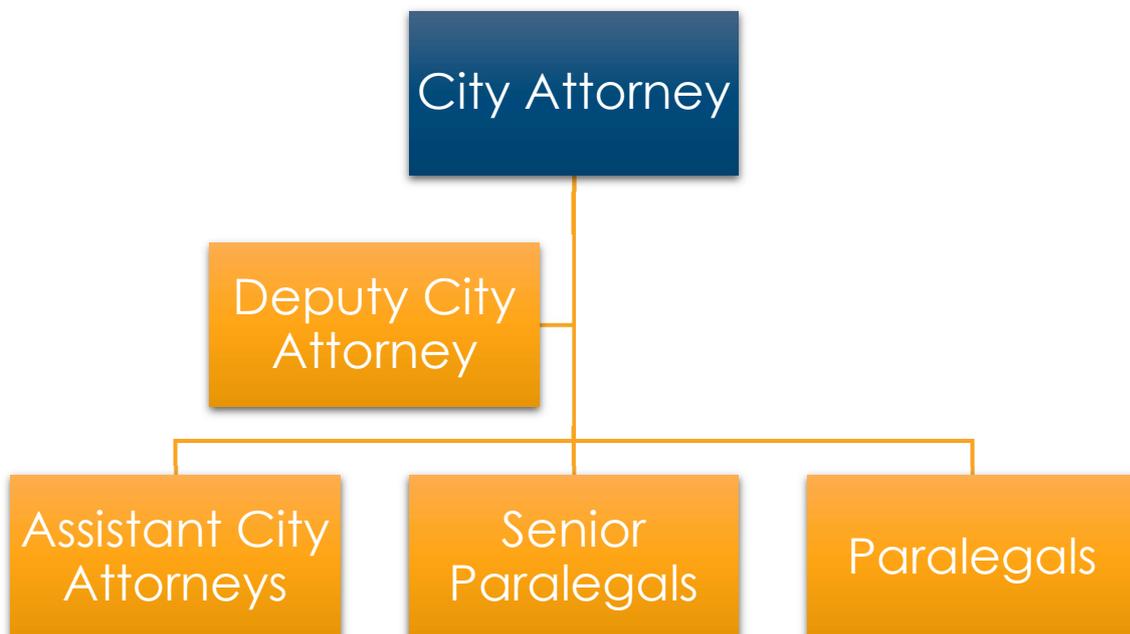
# THE OFFICE OF THE CITY ATTORNEY

## ROLE OF THE OFFICE OF THE CITY ATTORNEY

The City Attorney is appointed by the City Commission to serve as the chief legal advisor to the City Commission, the City Manager, and all City departments, offices, and agencies. The City Attorney provides legal advice in the following areas: labor and personnel matters, real estate and real estate related matters, land use and zoning, legislation and related matters, Code Compliance, all Police matters, construction and construction related issues, sunshine laws, public records laws, conflict of interest issues and other ethical issues, the preparation and/or review of all contracts, all litigation including forfeitures, employment matters, eminent domain, and tort liability.

The City Attorney is responsible for hiring all outside counsel. Outside counsel is utilized on a limited basis. The City Attorney handles and advocates the City's position in any potential litigation and supervises litigation and other legal matters that may be referred to outside counsel. The City Attorney attends all regular and special City Council meetings, Planning, and board meetings. Attend other meetings as required by the Council, prepares/reviews ordinances and resolutions, reviews and drafts contracts and monitors County and State legislation as it affects the City.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

<b>Position Title</b>	<b>FY 2024/25 (Amended)</b>	<b>Changes</b>	<b>FY 2026 Budget</b>
ASS'T CITY ATTORNEY/CHIEF LITIGATOR	0.90	0.00	0.90
ASS'T CITY ATTORNEY/POLICE LEGAL ADV	1.00	0.00	1.00
ASS'T CITY ATTORNEY/PROSECUTOR	2.00	0.00	2.00
CITY ATTORNEY	0.95	0.00	0.95
DEPUTY CITY ATTORNEY	0.75	0.00	0.75
SENIOR PARALEGAL	4.00	0.00	4.00
<b>City Attorney Total</b>	<b>9.60</b>	<b>0.00</b>	<b>9.60</b>

**DEPARTMENTAL SUMMARY – OFFICE OF THE CITY ATTORNEY**

**USES OF FINANCIAL RESOURCES**

<b>TITLE</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 AMENDED</b>	<b>2025-2026 BUDGET</b>
<b>OPERATING</b>	259,243	279,284	260,729
<b>PERSONNEL SERVICES</b>	1,696,478	1,763,140	1,806,906
<b>CITY ATTORNEY'S OFFICE TOTAL</b>	<b>1,955,721</b>	<b>2,042,424</b>	<b>2,067,634</b>

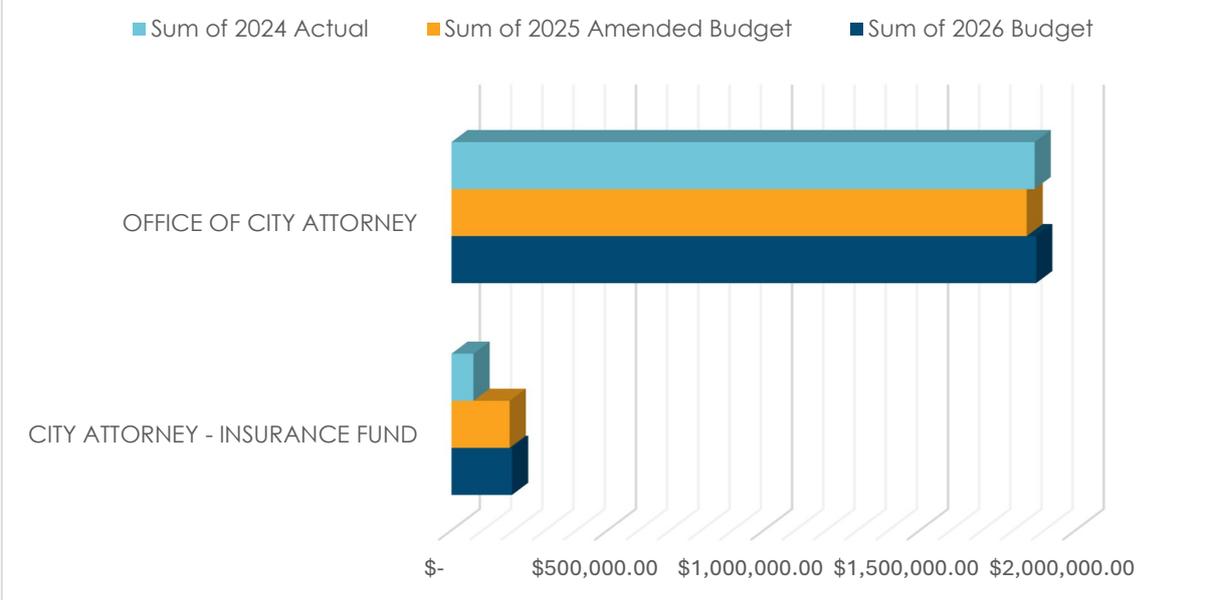
**USE OF FINANCIAL RESOURCES BY FUND**

<b>FUND</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 AMENDED</b>	<b>2025-2026 BUDGET</b>
<b>CONSOLIDATED INSURANCE</b>	70,430	186,345	194,627
<b>GENERAL FUND</b>	1,868,968	1,843,371	1,873,007
<b>SOLID WASTE MANAGEMENT FUND</b>	16,323	12,708	-
<b>City Attorney's Office Total</b>	<b>1,955,721</b>	<b>2,042,424</b>	<b>2,067,634</b>

**SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION**

<b>TITLE</b>	<b>EXPENDITURES</b>	<b>REVENUES</b>	<b>NET CITY COST</b>
<b>CONSOLIDATED INSURANCE</b>	194,627	-	194,627
<b>GENERAL FUND</b>	1,873,007	-	1,873,007
<b>SOLID WASTE MANAGEMENT FUND</b>	-	-	-
<b>TOTAL</b>	<b>2,067,634</b>	<b>-</b>	<b>2,067,634</b>

**Office of the City Attorney Operating Expenses by Cost Center Annual Comparison**



**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**OFFICE OF THE CITY ATTORNEY EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>140100 - OFFICE OF CITY ATTORNEY</b>						
512001 - REGULAR SALARIES & WAGES		\$ 1,148,933	\$ 1,126,354	\$ 1,168,585	\$ 42,231	3.75%
512004 - PERSONAL LEAVE PAYOFF		\$ 2,168	\$ -	\$ -	\$ -	--
513001 - OTHER PERSONAL SERVICES		\$ 84,043	\$ 75,000	\$ 75,000	\$ -	0.00%
521001 - FICA TAXES		\$ 86,453	\$ 88,928	\$ 86,863	\$ (2,065)	-2.32%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 5,738	\$ 5,738	--
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 38,693	\$ 37,837	\$ 38,947	\$ 1,110	2.93%
522005 - STATE RETIREMENT		\$ 143,039	\$ 136,539	\$ 128,816	\$ (7,723)	-5.66%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 751	\$ 750	\$ (1)	-0.13%
523001 - AD & D		\$ 268	\$ 271	\$ 280	\$ 9	3.32%
523007 - EXECUTIVE INSURANCE		\$ 4,933	\$ 4,686	\$ 4,686	\$ -	0.00%
523008 - GROUP HEALTH INSURANCE		\$ 118,254	\$ 116,811	\$ 115,326	\$ (1,485)	-1.27%
523009 - GROUP LIFE INSURANCE		\$ 1,114	\$ 1,486	\$ 1,543	\$ 57	3.84%
524001 - WORKERS' COMPENSATION		\$ 6,719	\$ 6,705	\$ 6,957	\$ 252	3.76%
531013 - PROF SERV - LEGAL		\$ 63,561	\$ 26,001	\$ 31,500	\$ 5,499	21.15%
531900 - PROF SERV - OTHER		\$ 13,933	\$ 35,000	\$ 23,000	\$ (12,000)	-34.29%
534047 - FORCLOSURE LITIGATION COSTS		\$ 615	\$ 6,501	\$ 6,825	\$ 324	4.98%
540001 - CAR ALLOWANCE		\$ 31,568	\$ 29,529	\$ 30,531	\$ 1,002	3.39%
540002 - TRAVEL AND PER DIEM		\$ 4,874	\$ 7,000	\$ 6,650	\$ (350)	-5.00%
540003 - CARE AND SUBSISTENCE		\$ -	\$ 135	\$ 135	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 5,243	\$ 4,901	\$ 4,000	\$ (901)	-18.38%
542001 - POSTAGE & FREIGHT		\$ 79	\$ 100	\$ 100	\$ -	0.00%
547001 - PRINTING & BINDING		\$ 225	\$ 501	\$ 500	\$ (1)	-0.20%
549501 - SAFETY ADMINISTRATION		\$ 3,948	\$ 3,267	\$ 3,430	\$ 163	4.99%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 3,563	\$ 2,970	\$ 3,252	\$ 282	9.49%
549503 - EMPLOYMENT SERVICES		\$ 10,966	\$ 16,891	\$ 17,731	\$ 840	4.97%
549702 - FIXED COST - INFO SYS		\$ 52,856	\$ 56,997	\$ 57,403	\$ 406	0.71%
551001 - OFFICE SUPPLIES		\$ 9,008	\$ 11,000	\$ 11,000	\$ -	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ -	\$ 210	\$ 210	\$ -	0.00%
554001 - MEMBERSHIPS		\$ 4,808	\$ 8,000	\$ 7,500	\$ (500)	-6.25%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 22,815	\$ 29,000	\$ 26,250	\$ (2,750)	-9.48%
555001 - EDUCATION AND TRAINING		\$ 6,289	\$ 10,000	\$ 9,500	\$ (500)	-5.00%
<b>TOTAL OFFICE OF CITY ATTORNEY</b>		<b>\$ 1,868,968</b>	<b>\$ 1,843,371</b>	<b>\$ 1,873,008</b>	<b>\$ 29,637</b>	<b>1.61%</b>
<b>140800 - CITY ATTORNEY - INSURANCE FUND</b>						
512001 - REGULAR SALARIES & WAGES		\$ 46,032	\$ 133,500	\$ 137,504	\$ 4,004	3.00%
521001 - FICA TAXES		\$ 3,481	\$ 10,213	\$ 10,519	\$ 306	3.00%
522005 - STATE RETIREMENT		\$ 6,246	\$ 6,430	\$ 6,817	\$ 387	6.02%
523001 - AD & D		\$ 11	\$ 32	\$ 33	\$ 1	3.13%
523008 - GROUP HEALTH INSURANCE		\$ 5,185	\$ 16,626	\$ 17,542	\$ 916	5.51%
523009 - GROUP LIFE INSURANCE		\$ 45	\$ 176	\$ 182	\$ 6	3.41%
524001 - WORKERS' COMPENSATION		\$ 859	\$ 795	\$ 819	\$ 24	3.02%
540001 - CAR ALLOWANCE		\$ 80	\$ 4,995	\$ 5,996	\$ 1,001	20.04%
541001 - CELL PHONE STIPEND		\$ -	\$ 948	\$ 948	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ 188	\$ 514	\$ 529	\$ 15	2.92%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 170	\$ 467	\$ 502	\$ 35	7.49%
549503 - EMPLOYMENT SERVICES		\$ 522	\$ 2,657	\$ 2,736	\$ 79	2.97%
549702 - FIXED COST - INFO SYS		\$ 7,611	\$ 8,992	\$ 10,500	\$ 1,508	16.77%
<b>TOTAL CITY ATTORNEY - INSURANCE FUND</b>		<b>\$ 70,430</b>	<b>\$ 186,345</b>	<b>\$ 194,627</b>	<b>\$ 8,282</b>	<b>4.44%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 1,939,398</b>	<b>\$ 2,029,716</b>	<b>\$ 2,067,635</b>	<b>\$ 37,919</b>	<b>1.87%</b>

# CITY AUDITOR'S OFFICE

## ROLE OF BUSINESS ENTERPRISE MANAGEMENT

The City Auditor, reporting directly to City Commission, is responsible for the oversight of fiscal performance, compliance and financial audits across city departments. The City Auditor provides an independent, objective assurance on risk management, control and governance processes to help City Commission and management improve operations and achieve objectives by evaluating and strengthening these areas.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
CITY AUDITOR	1.00	0.00	1.00
CITY AUDITOR STAFF	0.00	1.00	1.00
	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>

PERSONNEL CHANGES DETAIL

Division – Position Title	Funding Source	FTE	Salary & Benefits
CITY AUDITOR STAFF	001 – GENERAL FUND	1.00	\$65,843

**DEPARTMENTAL SUMMARY – CITY INTERNAL AUDITOR**

**USES OF FINANCIAL RESOURCES**

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
OPERATING	-	-	32,377
PERSONNEL SERVICES	-	-	314,481
<b>City Internal Auditor's Office Total</b>	-	-	<b>346,858</b>

**USES OF FINANCIAL RESOURCES BY FUND**

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	-	-	346,858
<b>City Internal Auditor's Office Total</b>	-	-	<b>346,858</b>

**SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION**

FUND	EXPENDITURES	REVENUES	NET CITY COST
GENERAL FUND	346,858	-	346,858
<b>City Internal Auditor's Office Total</b>	<b>346,858</b>	-	<b>346,858</b>

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**OFFICE OF THE CITY AUDITOR EXPENDITURE DETAIL**

<b>Cost Center</b>	<b>Object</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Change</b>	<b>% Change</b>
<b>190100 - OFFICE OF INTERNAL AUDITOR</b>						
	512001 - REGULAR SALARIES & WAGES	\$ -	\$ -	\$ 208,958	\$ 208,958	--
	521001 - FICA TAXES	\$ -	\$ -	\$ 15,985	\$ 15,985	--
	522005 - STATE RETIREMENT	\$ -	\$ -	\$ 61,207	\$ 61,207	--
	523001 - AD & D	\$ -	\$ -	\$ 50	\$ 50	--
	523008 - GROUP HEALTH INSURANCE	\$ -	\$ -	\$ 26,374	\$ 26,374	--
	523009 - GROUP LIFE INSURANCE	\$ -	\$ -	\$ 276	\$ 276	--
	524001 - WORKERS' COMPENSATION	\$ -	\$ -	\$ 1,631	\$ 1,631	--
	540001 - CAR ALLOWANCE	\$ -	\$ -	\$ 3,900	\$ 3,900	--
	540002 - TRAVEL AND PER DIEM	\$ -	\$ -	\$ 5,000	\$ 5,000	--
	542001 - POSTAGE & FREIGHT	\$ -	\$ -	\$ 500	\$ 500	--
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ -	\$ 4,500	\$ 4,500	--
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ -	\$ 2,500	\$ 2,500	--
	547001 - PRINTING & BINDING	\$ -	\$ -	\$ 500	\$ 500	--
	549501 - SAFETY ADMINISTRATION	\$ -	\$ -	\$ 165	\$ 165	--
	549502 - EMPLOYEE BENEFITS ADMIN	\$ -	\$ -	\$ 157	\$ 157	--
	549503 - EMPLOYMENT SERVICES	\$ -	\$ -	\$ 855	\$ 855	--
	549702 - FIXED COST - INFO SYS	\$ -	\$ -	\$ 6,300	\$ 6,300	--
	551001 - OFFICE SUPPLIES	\$ -	\$ -	\$ 5,000	\$ 5,000	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ -	\$ 500	\$ 500	--
	554001 - MEMBERSHIPS	\$ -	\$ -	\$ 1,500	\$ 1,500	--
	555001 - EDUCATION AND TRAINING	\$ -	\$ -	\$ 1,000	\$ 1,000	--
	<b>TOTAL OFFICE OF INTERNAL AUDITOR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,858</b>	<b>\$ 346,858</b>	<b>--</b>

**This page is intentionally left blank**

# OFFICE OF THE CITY CLERK

## ROLE OF THE OFFICE OF THE CITY CLERK

Administratively operate and maintain an efficient and effective records management system; assists and coordinates efforts related to research and analysis; coordinate and assist in municipal elections; coordinate and assist in administrative matters requiring City Commission/ CRA action and promote activities which encourage citizen civic involvement, education and needs attainment. Prepares City Commission/CRA agendas and posts to the City's website and prepare electronic agenda. Documents all proceedings of the City Commission/CRA meetings and workshops. Post public meeting notices, index local laws, ordinances, resolutions, agreements and deeds. Conduct the City's regular and special municipal elections.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
ASSISTANT CITY CLERK	1.00	0.00	1.00
CITY CLERK	1.00	0.00	1.00
OFFICE SPECIALIST II	1.00	-1.00	0.00
OFFICE SPECIALIST III	1.00	0.00	1.00
RESEARCH SPECIALIST	2.00	0.00	2.00
	<b>6.00</b>	<b>-1.00</b>	<b>5.00</b>

**PERSONNEL CHANGES DETAIL**

Position Title	Funding Source	FTE Amount	Salary & Benefits Cost
Office Specialist II	001 – GENERAL FUND	-1	(\$53,634)

**DEPARTMENTAL SUMMARY – OFFICE OF THE CITY CLERK**

**USES OF FINANCIAL RESOURCES**

TITLE	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
<b>OPERATING</b>	127,464	134,385	120,500
<b>PERSONNEL SERVICES</b>	520,510	580,736	549,251
<b>City Clerk's Office Total</b>	<b>647,975</b>	<b>715,121</b>	<b>669,752</b>

**SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION**

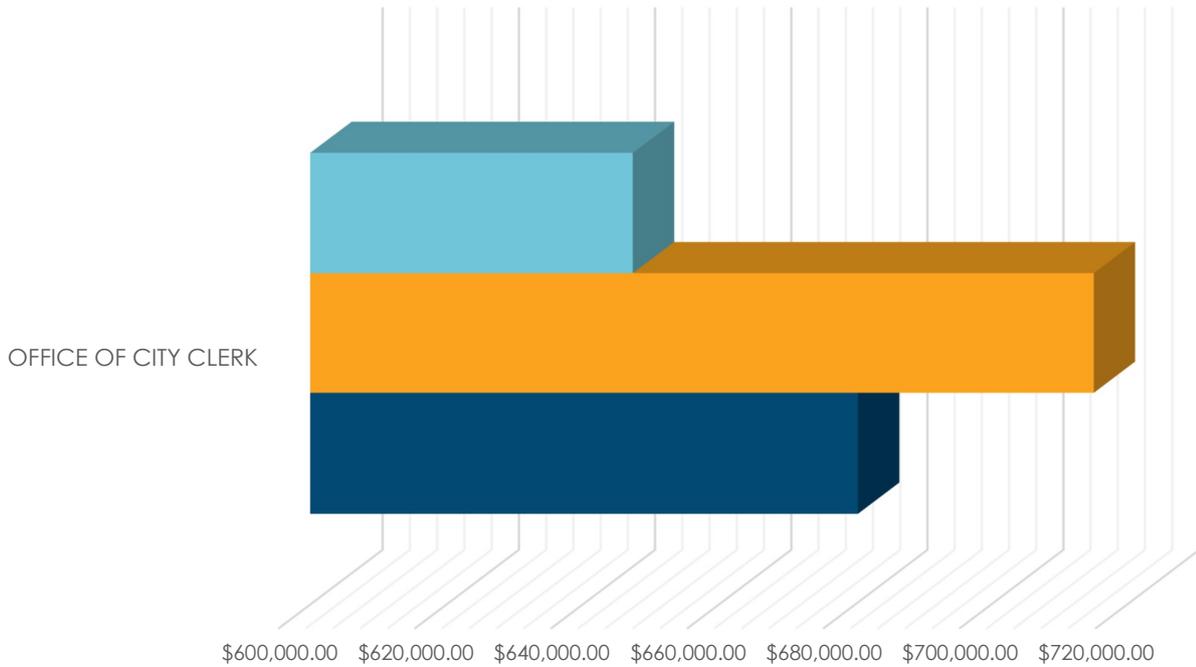
FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
<b>GENERAL FUND</b>	647,975	715,121	669,752
<b>City Clerk's Office Total</b>	<b>647,975</b>	<b>715,121</b>	<b>669,752</b>

**SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION**

TITLE	EXPENDITURES	REVENUES	NET CITY COST
<b>GENERAL FUND</b>	669,752	24,928	644,824
<b>TOTAL</b>	<b>669,752</b>	<b>24,928</b>	<b>644,824</b>

**Office of the City Clerk Operating Expenses by Cost Center Annual Comparison**

■ Sum of 2024 Actual    ■ Sum of 2025 Amended Budget    ■ Sum of 2026 Budget



**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**OFFICE OF THE CITY CLERK EXPENDITURE DETAIL**

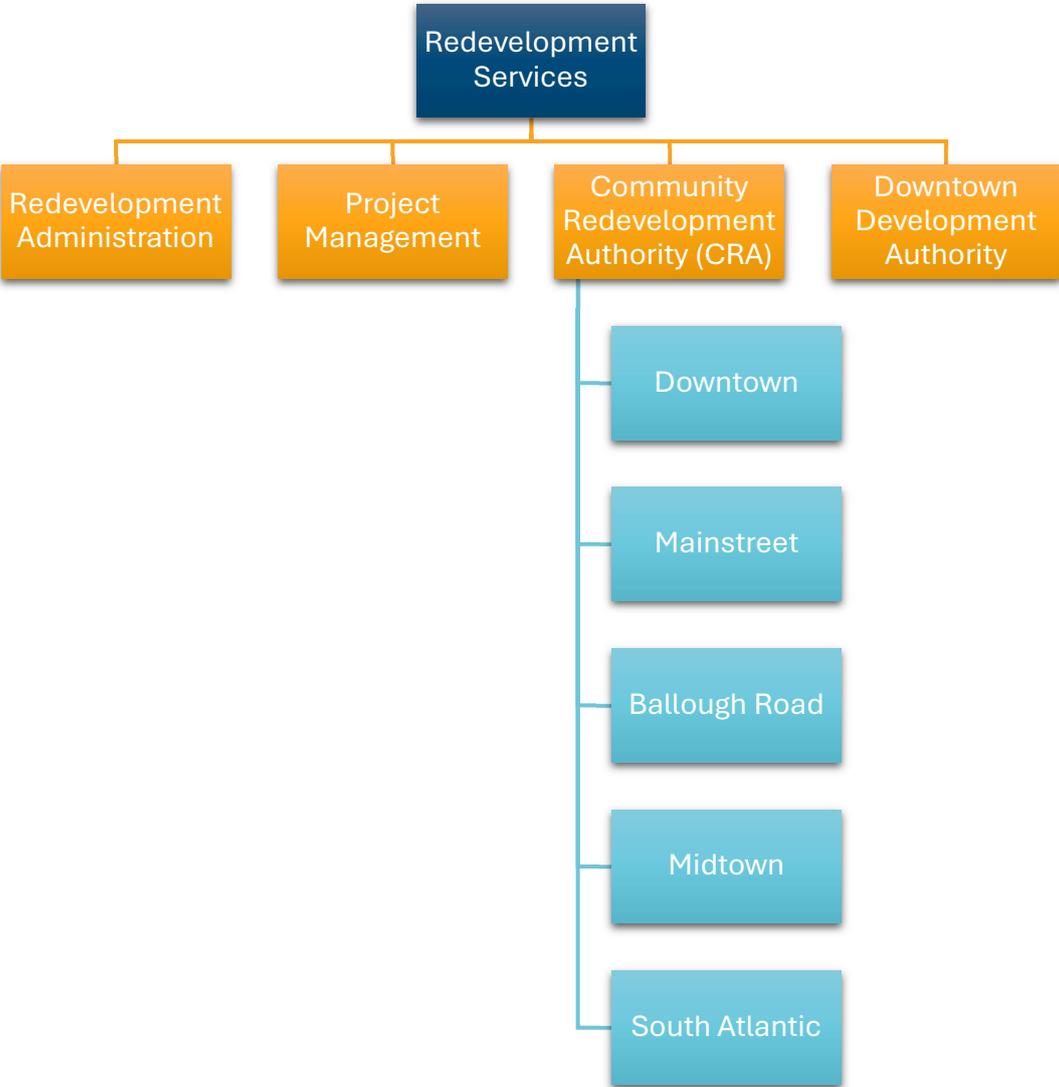
<b>Cost Center</b>	<b>Object</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Change</b>	<b>% Change</b>
<b>170100 - OFFICE OF CITY CLERK</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 368,242	\$ 399,953	\$ 382,873	\$ (17,080)	-4.27%
	514001 - OVERTIME	\$ 895	\$ 1,700	\$ 700	\$ (1,000)	-58.82%
	521001 - FICA TAXES	\$ 28,253	\$ 30,725	\$ 29,290	\$ (1,435)	-4.67%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 54	\$ 54	--
	522005 - STATE RETIREMENT	\$ 73,751	\$ 81,286	\$ 78,660	\$ (2,626)	-3.23%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
	523001 - AD & D	\$ 89	\$ 96	\$ 92	\$ (4)	-4.17%
	523008 - GROUP HEALTH INSURANCE	\$ 45,988	\$ 62,326	\$ 53,089	\$ (9,237)	-14.82%
	523009 - GROUP LIFE INSURANCE	\$ 354	\$ 528	\$ 505	\$ (23)	-4.36%
	524001 - WORKERS' COMPENSATION	\$ 2,939	\$ 3,122	\$ 2,988	\$ (134)	-4.29%
	534008 - ELECTIONS	\$ 7,098	\$ 8,000	\$ 8,000	\$ -	0.00%
	534020 - RECORDING FEES	\$ 13,953	\$ 10,000	\$ 10,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ 100	\$ 100	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 6,255	\$ 6,255	\$ 6,255	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 862	\$ 3,500	\$ 1,500	\$ (2,000)	-57.14%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ 13	\$ 100	\$ 100	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ (360)	\$ 3,200	\$ 3,200	\$ -	0.00%
	547001 - PRINTING & BINDING	\$ 1,864	\$ 7,600	\$ 7,700	\$ 100	1.32%
	548001 - PROMO - ACTIVITIES	\$ 839	\$ 750	\$ 750	\$ -	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 12,136	\$ 13,000	\$ 13,000	\$ -	0.00%
	549014 - COMMUNITY SUPPORT ACTIVITIES	\$ -	\$ 5,000	\$ 3,000	\$ (2,000)	-40.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,106	\$ 947	\$ 851	\$ (96)	-10.14%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 999	\$ 860	\$ 807	\$ (53)	-6.16%
	549503 - EMPLOYMENT SERVICES	\$ 3,075	\$ 4,896	\$ 4,401	\$ (495)	-10.11%
	549701 - FIXED COST - PROPERTY MAINT	\$ 1,796	\$ 2,825	\$ 3,029	\$ 204	7.22%
	549702 - FIXED COST - INFO SYS	\$ 60,773	\$ 50,762	\$ 42,702	\$ (8,060)	-15.88%
	551001 - OFFICE SUPPLIES	\$ 11,704	\$ 10,000	\$ 10,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 1,728	\$ 900	\$ 1,000	\$ 100	11.11%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 56	\$ 150	\$ 65	\$ (85)	-56.67%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 614	\$ 1,000	\$ 1,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 1,815	\$ 4,000	\$ 2,500	\$ (1,500)	-37.50%
	<b>TOTAL OFFICE OF CITY CLERK</b>	<b>\$ 647,377</b>	<b>\$ 715,121</b>	<b>\$ 669,751</b>	<b>\$ (45,370)</b>	<b>-6.34%</b>
<hr/>						
<b>TOTAL EXPENSES</b>		<b>\$ 647,377</b>	<b>\$ 715,121</b>	<b>\$ 669,751</b>	<b>\$ (45,370)</b>	<b>-6.34%</b>

# REDEVELOPMENT SERVICES

## ROLE OF REDEVELOPMENT SERVICES

Redevelopment Services works with developers on potential projects in the community redevelopment districts. Facilitate the implementation of community redevelopment and develop a master plan for each community redevelopment area. Review proposed redevelopments within the community. Supports the Community Redevelopment Agency (CRA), Downtown Development Authority and the Redevelopment Area Boards.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

<b>Position Title</b>	<b>FY 2024/25 (Amended)</b>	<b>Changes</b>	<b>FY 2026 Budget</b>
COMMUNITY DEVELOPMENT & HOUSING ADMN	1.00	0.00	1.00
COMMUNITY DEVELOPMENT HOUSING MGR.	1.00	0.00	1.00
DEPUTY CITY MANAGER/ADMIN SVCS	0.60	0.00	0.60
DEVELOPMENT SERVICES ADMIN COORD	0.67	0.00	0.67
ECONOMIC & STRATEGIC OPPORT DIRECTOR	0.47	0.00	0.47
HOUSING PROGRAM DELIVERY SPECIALIST	3.00	0.00	3.00
MAIN STREET COORDINATOR	1.00	0.00	1.00
OFFICE SPECIALIST III	1.00	0.00	1.00
REDEVELOPMENT DIRECTOR	1.00	0.00	1.00
REDEVELOPMENT PROJECT MANAGER	3.00	0.00	3.00
SENIOR ACCOUNT CLERK	1.00	0.00	1.00
	<b>13.74</b>	<b>0.00</b>	<b>13.74</b>

**DEPARTMENTAL SUMMARY – REDEVELOPMENT**

**USES OF FINANCIAL RESOURCES**

<b>TITLE</b>	<b>FY 2023-2024 ACTUAL</b>	<b>FY 2024 – 2025 AMENDED</b>	<b>FY 2025-2026 BUDGET</b>
<b>CAPITAL</b>	3,073,588	38,560,135	3,564,096
<b>GRANTS &amp; AID</b>	-	500,000	-
<b>OPERATING</b>	2,259,119	4,459,028	5,748,935
<b>OTHER EXPENSES</b>	117,961	147,112	147,291
<b>PERSONNEL SERVICES</b>	1,011,205	1,060,669	1,408,638
<b>Redevelopment Services Total</b>	<b>6,461,872</b>	<b>44,726,944</b>	<b>10,868,961</b>

### USES OF FINANCIAL RESOURCES BY FUND

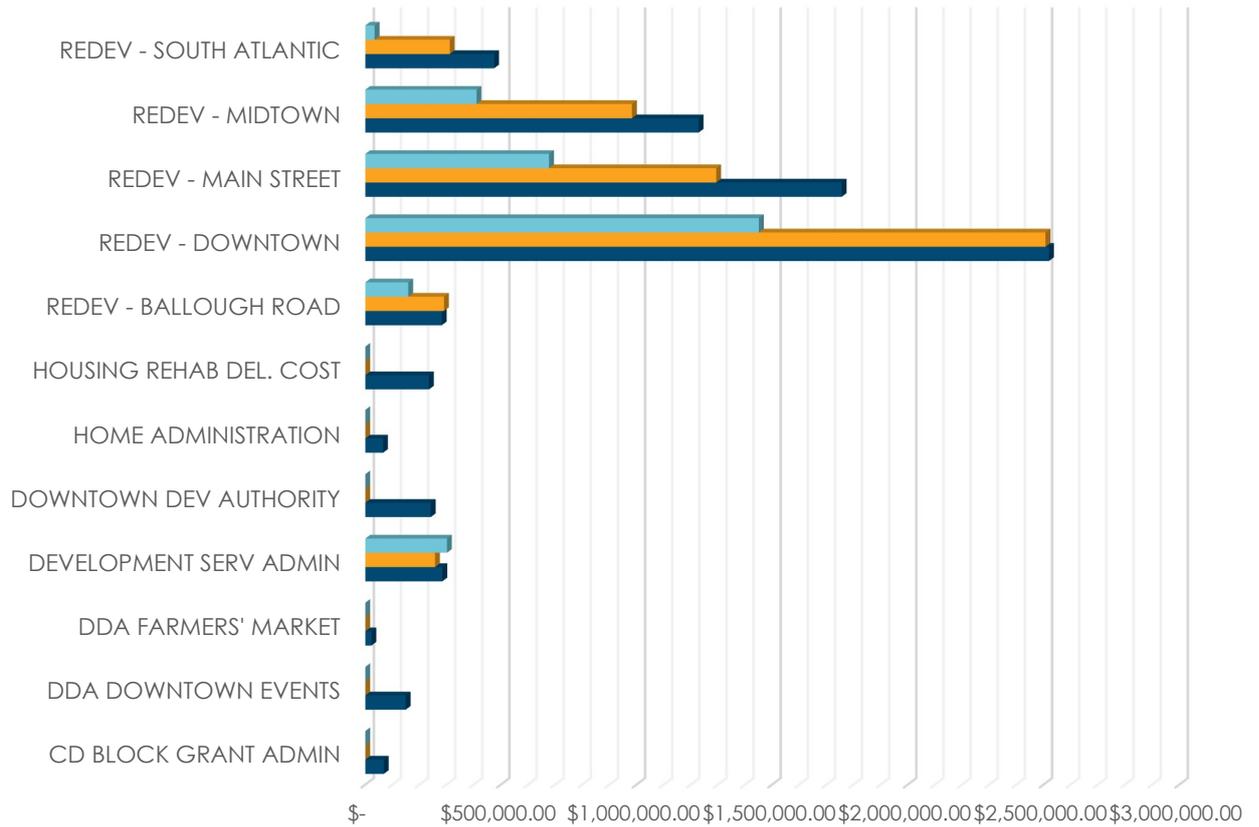
FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
C D BLOCK GRANT FUND	-	-	303,245
DOWNTOWN DEVELOPMENT AUTHORITY	-	-	-
FEDERAL HOME FUND	-	-	392,271
GENERAL FUND	-	-	65,411
JPM 2023 MIDTOWN LOAN PROCEEDS	527,349	327,519	281,691
PERMIT & LICENSE SPECIAL REV	1,132,186	4,706,275	1,932
REDEVELOPMENT - BALLOUGH ROAD	1,670,147	12,833,009	-
REDEVELOPMENT - DOWNTOWN	158,611	1,920,809	388,690
REDEVELOPMENT - MAIN ST	1,677,087	4,303,070	2,799,716
REDEVELOPMENT-MIDTOWN	782,645	13,042,160	4,794,126
REDEVELOPMENT-SOUTH ATL	427,565	3,391,133	1,229,922
STI 2020 CRA LOAN PROCEEDS	34,525	2,084,672	548,914
<b>Redevelopment Services Total</b>	<b>6,461,872</b>	<b>44,726,944</b>	<b>10,891,780</b>

### SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	Net City Cost
C D BLOCK GRANT FUND	303,245	303,245	-
CAPITAL PROJECTS FUND	-	-	-
DOWNTOWN DEVELOPMENT AUTHORITY	392,271	392,271	-
FEDERAL HOME FUND	65,411	65,411	-
GENERAL FUND	281,691	-	<b>281,691</b>
JPM 2023 MIDTOWN LOAN PROCEEDS	1,932	-	1,932
PERMIT & LICENSE SPECIAL REV	-	-	-
REDEVELOPMENT - BALLOUGH ROAD	388,690	299,652	89,038
REDEVELOPMENT - DOWNTOWN	2,799,716	2,852,775	(53,059)
REDEVELOPMENT - MAIN ST	4,794,126	6,707,244	(1,913,118)
REDEVELOPMENT-MIDTOWN	1,229,922	1,480,896	(250,974)
REDEVELOPMENT-SOUTH ATL	548,914	463,932	84,982
STI 2020 CRA LOAN PROCEEDS	63,043	-	63,043
<b>Redevelopment Services Total</b>	<b>10,868,961</b>	<b>12,565,425</b>	<b>(1,696,465)</b>

# Redevelopment Operating Expenses by Cost Center Annual Comparison

■ Sum of 2024 Actual    
 ■ Sum of 2025 Amended Budget    
 ■ Sum of 2026 Budget



**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**REDEVELOPMENT SERVICES EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>150105 - DEVELOPMENT SERV ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 205,425	\$ 177,411	\$ 183,564	\$ 6,153	3.47%
	521001 - FICA TAXES	\$ 12,842	\$ 13,476	\$ 14,035	\$ 559	4.15%
	522005 - STATE RETIREMENT	\$ 62,838	\$ 52,792	\$ 52,854	\$ 62	0.12%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 600	\$ 600	\$ -	0.00%
	523001 - AD & D	\$ 48	\$ 43	\$ 44	\$ 1	2.33%
	523008 - GROUP HEALTH INSURANCE	\$ 11,790	\$ 5,561	\$ 13,880	\$ 8,319	149.60%
	523009 - GROUP LIFE INSURANCE	\$ 193	\$ 234	\$ 242	\$ 8	3.42%
	524001 - WORKERS' COMPENSATION	\$ 1,321	\$ 1,385	\$ 1,433	\$ 48	3.47%
	540001 - CAR ALLOWANCE	\$ 5,984	\$ 4,774	\$ 4,774	\$ -	0.00%
	540003 - CARE AND SUBSISTENCE	\$ -	\$ -	\$ -	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 7	\$ -	\$ -	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 139	\$ 156	\$ 164	\$ 8	5.13%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 126	\$ 142	\$ 155	\$ 13	9.15%
	549503 - EMPLOYMENT SERVICES	\$ 388	\$ 805	\$ 846	\$ 41	5.09%
	549702 - FIXED COST - INFO SYS	\$ -	\$ -	\$ 9,100	\$ 9,100	100.00%
	551001 - OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL DEVELOPMENT SERV ADMIN</b>	<b>\$ 301,101</b>	<b>\$ 257,379</b>	<b>\$ 281,691</b>	<b>\$ 24,312</b>	<b>9.45%</b>
<b>150210 - REDEV - DOWNTOWN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 100,707	\$ 94,061	\$ 96,950	\$ 2,889	3.07%
	513001 - OTHER PERSONAL SERVICES	\$ 297	\$ -	\$ -	\$ -	0.00%
	514001 - OVERTIME	\$ 409	\$ -	\$ -	\$ -	0.00%
	521001 - FICA TAXES	\$ 6,964	\$ 7,196	\$ 7,417	\$ 221	3.07%
	522005 - STATE RETIREMENT	\$ 27,815	\$ 24,071	\$ 24,471	\$ 400	1.66%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 350	\$ 350	\$ -	0.00%
	523001 - AD & D	\$ 22	\$ 23	\$ 23	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 12,307	\$ 13,902	\$ 15,107	\$ 1,205	8.67%
	523009 - GROUP LIFE INSURANCE	\$ 101	\$ 124	\$ 128	\$ 4	3.23%
	524001 - WORKERS' COMPENSATION	\$ 588	\$ 734	\$ 757	\$ 23	3.13%
	532001 - ACCOUNTING & AUDITING	\$ 1,270	\$ 1,956	\$ 1,956	\$ -	0.00%
	534019 - PROJECTS	\$ 104,081	\$ 99,999	\$ 50,000	\$ (49,999)	-50.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 815,460	\$ 1,416,998	\$ 1,555,000	\$ 138,002	9.74%
	540001 - CAR ALLOWANCE	\$ 1,943	\$ 2,535	\$ 2,535	\$ -	0.00%
	540003 - CARE AND SUBSISTENCE	\$ 856	\$ 1,200	\$ 1,200	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 379	\$ 399	\$ 399	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ -	\$ 300	\$ 300	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 54,757	\$ 67,000	\$ 67,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 710	\$ 1,316	\$ 1,316	\$ -	0.00%
	544006 - LEASE/RENT - PUBLIC PARKING	\$ 4,167	\$ 22,001	\$ 22,000	\$ (1)	0.00%
	544007 - LEASE/RENT - OTHER	\$ 2,217	\$ 66,230	\$ 66,230	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 22,484	\$ 75,000	\$ 54,210	\$ (20,790)	-27.72%
	547001 - PRINTING & BINDING	\$ 1,919	\$ 2,000	\$ 2,000	\$ -	0.00%
	548005 - PROMO - MARKETING	\$ 6,322	\$ 30,000	\$ 75,000	\$ 45,000	150.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
	549401 - FACADE GRANT	\$ 149,989	\$ 412,954	\$ 450,000	\$ 37,046	8.97%
	549501 - SAFETY ADMINISTRATION	\$ 70	\$ 155	\$ 155	\$ -	0.00%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 63	\$ 141	\$ 147	\$ 6	4.26%
	549503 - EMPLOYMENT SERVICES	\$ 194	\$ 800	\$ 803	\$ 3	0.38%
	549702 - FIXED COST - INFO SYS	\$ 4,109	\$ 4,859	\$ 19,601	\$ 14,742	303.40%
	551001 - OFFICE SUPPLIES	\$ 1,806	\$ 1,500	\$ 4,500	\$ 3,000	200.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 235	\$ 250	\$ -	\$ (250)	-100.00%
	554001 - MEMBERSHIPS	\$ 1,388	\$ 2,000	\$ 2,000	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 250	\$ 1,000	\$ 750	300.00%
	555001 - EDUCATION AND TRAINING	\$ 9,562	\$ 8,000	\$ 8,000	\$ -	0.00%
	591001 - PAYMENT TO COMPONENT UNIT	\$ 117,961	\$ 147,112	\$ -	\$ (147,112)	-100.00%
	<b>TOTAL REDEV - DOWNTOWN</b>	<b>\$ 1,451,152</b>	<b>\$ 2,507,416</b>	<b>\$ 2,532,555</b>	<b>\$ 25,139</b>	<b>1.00%</b>
<b>150220 - REDEV - MAIN STREET</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 189,282	\$ 211,281	\$ 218,781	\$ 7,500	3.55%
	513001 - OTHER PERSONAL SERVICES	\$ 142	\$ -	\$ -	\$ -	0.00%
	514001 - OVERTIME	\$ 614	\$ -	\$ -	\$ -	0.00%
	521001 - FICA TAXES	\$ 19,676	\$ 16,162	\$ 16,737	\$ 575	3.56%
	522005 - STATE RETIREMENT	\$ 61,279	\$ 45,001	\$ 46,349	\$ 1,348	3.00%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 500	\$ 500	\$ -	0.00%
	523001 - AD & D	\$ 59	\$ 51	\$ 53	\$ 2	3.92%
	523008 - GROUP HEALTH INSURANCE	\$ 36,670	\$ 35,635	\$ 37,900	\$ 2,265	6.36%
	523009 - GROUP LIFE INSURANCE	\$ 259	\$ 279	\$ 289	\$ 10	3.58%
	524001 - WORKERS' COMPENSATION	\$ 1,726	\$ 1,649	\$ 1,708	\$ 59	3.58%
	531900 - PROF SERV - OTHER	\$ 23,100	\$ 10,444	\$ 25,000	\$ 14,556	139.37%
	532001 - ACCOUNTING & AUDITING	\$ 4,412	\$ 4,412	\$ 4,412	\$ -	0.00%
	534019 - PROJECTS	\$ 25,016	\$ 473,053	\$ 552,368	\$ 79,315	16.77%
	534037 - MAINT CONTR-PINEWOOD CEMETARY	\$ 3,300	\$ 3,600	\$ 3,600	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 42,874	\$ 27,185	\$ 482,185	\$ 455,000	1673.72%
	540001 - CAR ALLOWANCE	\$ 9,071	\$ 6,435	\$ 6,435	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**REDEVELOPMENT SERVICES EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	541001 - CELL PHONE STIPEND	\$ 1,368	\$ 858	\$ 858	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ -	\$ 200	\$ 200	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 2,232	\$ 5,000	\$ 5,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 8,934	\$ 18,897	\$ 18,897	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 26,722	\$ 133,557	\$ 35,188	\$ (98,369)	-73.65%
	547001 - PRINTING & BINDING	\$ 973	\$ 1,000	\$ 1,000	\$ -	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 181	\$ 500	\$ 500	\$ -	0.00%
	549016 - CREDIT CARD/BANK FEES	\$ 2,819	\$ 1,500	\$ 1,500	\$ -	0.00%
	549401 - FACADE GRANT	\$ 153,716	\$ 250,601	\$ 232,000	\$ (18,601)	-7.42%
	549501 - SAFETY ADMINISTRATION	\$ 563	\$ 514	\$ 529	\$ 15	2.92%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 508	\$ 468	\$ 501	\$ 33	7.05%
	549503 - EMPLOYMENT SERVICES	\$ 1,567	\$ 2,661	\$ 2,732	\$ 71	2.67%
	549702 - FIXED COST - INFO SYS	\$ 47,243	\$ 31,269	\$ 26,601	\$ (4,668)	-14.93%
	551001 - OFFICE SUPPLIES	\$ 1,391	\$ 1,500	\$ 1,500	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 2,105	\$ 2,000	\$ 10,000	\$ 8,000	400.00%
	554001 - MEMBERSHIPS	\$ 1,652	\$ 3,500	\$ 3,500	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 200	\$ 500	\$ 300	150.00%
	555001 - EDUCATION AND TRAINING	\$ 8,209	\$ 4,000	\$ 4,000	\$ -	0.00%
	<b>TOTAL REDEV - MAIN STREET</b>	<b>\$ 677,663</b>	<b>\$ 1,293,912</b>	<b>\$ 1,741,323</b>	<b>\$ 447,411</b>	<b>34.58%</b>
<b>150230 - REDEV - BALLOUGH ROAD</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 71,024	\$ 125,590	\$ 131,747	\$ 6,157	4.90%
	521001 - FICA TAXES	\$ 4,707	\$ 9,609	\$ 10,079	\$ 470	4.89%
	522005 - STATE RETIREMENT	\$ 9,938	\$ 26,718	\$ 27,759	\$ 1,041	3.90%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 300	\$ 300	\$ -	0.00%
	523001 - AD & D	\$ 13	\$ 30	\$ 32	\$ 2	6.67%
	523008 - GROUP HEALTH INSURANCE	\$ 9,242	\$ 18,945	\$ 19,173	\$ 228	1.20%
	523009 - GROUP LIFE INSURANCE	\$ 55	\$ 165	\$ 174	\$ 9	5.45%
	524001 - WORKERS' COMPENSATION	\$ 442	\$ 980	\$ 1,028	\$ 48	4.90%
	531900 - PROF SERV - OTHER	\$ 500	\$ 18,880	\$ 4,659	\$ (14,221)	-75.32%
	532001 - ACCOUNTING & AUDITING	\$ 209	\$ 250	\$ 250	\$ -	0.00%
	534006 - DEMOLITIONS AND CONDEMNATIONS	\$ -	\$ 24,999	\$ -	\$ (24,999)	-100.00%
	540001 - CAR ALLOWANCE	\$ 3,079	\$ 4,680	\$ 4,680	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 400	\$ 723	\$ 723	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 293	\$ 300	\$ 300	\$ -	0.00%
	547001 - PRINTING & BINDING	\$ 533	\$ 548	\$ 548	\$ -	0.00%
	549401 - FACADE GRANT	\$ 8,999	\$ -	\$ 19,651	\$ 19,651	100.00%
	549402 - DEV GT-TIF AGREEMENT PAYMENT	\$ 42,905	\$ 49,039	\$ 49,039	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 230	\$ 306	\$ 321	\$ 15	4.90%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 207	\$ 278	\$ 305	\$ 27	9.71%
	549503 - EMPLOYMENT SERVICES	\$ 638	\$ 1,585	\$ 1,661	\$ 76	4.79%
	549702 - FIXED COST - INFO SYS	\$ 4,862	\$ 5,997	\$ 10,500	\$ 4,503	75.09%
	551001 - OFFICE SUPPLIES	\$ 336	\$ 350	\$ 350	\$ -	0.00%
	<b>TOTAL REDEV - BALLOUGH ROAD</b>	<b>\$ 158,612</b>	<b>\$ 290,272</b>	<b>\$ 283,279</b>	<b>\$ (6,993)</b>	<b>-2.41%</b>
<b>150240 - REDEV - MIDTOWN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 124,668	\$ 116,031	\$ 121,705	\$ 5,674	4.89%
	513001 - OTHER PERSONAL SERVICES	\$ 142	\$ 3,500	\$ -	\$ (3,500)	-100.00%
	521001 - FICA TAXES	\$ 4,941	\$ 8,878	\$ 9,310	\$ 432	4.87%
	522005 - STATE RETIREMENT	\$ 10,126	\$ 25,415	\$ 26,350	\$ 935	3.68%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 300	\$ 300	\$ -	0.00%
	523001 - AD & D	\$ 13	\$ 27	\$ 29	\$ 2	7.41%
	523008 - GROUP HEALTH INSURANCE	\$ 9,344	\$ 15,835	\$ 16,064	\$ 229	1.45%
	523009 - GROUP LIFE INSURANCE	\$ 55	\$ 152	\$ 161	\$ 9	5.92%
	524001 - WORKERS' COMPENSATION	\$ 432	\$ 906	\$ 950	\$ 44	4.86%
	531900 - PROF SERV - OTHER	\$ 46,539	\$ 97,999	\$ 375,000	\$ 277,001	282.66%
	532001 - ACCOUNTING & AUDITING	\$ 472	\$ 510	\$ 510	\$ -	0.00%
	534006 - DEMOLITIONS AND CONDEMNATIONS	\$ -	\$ 180,000	\$ 101,499	\$ (78,501)	-43.61%
	534019 - PROJECTS	\$ 90,364	\$ 123,176	\$ 205,000	\$ 81,824	66.43%
	540001 - CAR ALLOWANCE	\$ 3,079	\$ 4,095	\$ 4,095	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 399	\$ 588	\$ 588	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 7,821	\$ 6,600	\$ 4,000	\$ (2,600)	-39.39%
	543003 - UTILITIES - WATER & SEWER	\$ 3,733	\$ 4,860	\$ 10,000	\$ 5,140	105.76%
	546001 - MAINTENANCE AND REPAIR	\$ 23,964	\$ 36,500	\$ 42,450	\$ 5,950	16.30%
	547001 - PRINTING & BINDING	\$ 488	\$ 500	\$ 7,500	\$ 7,000	1400.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ -	\$ 2,000	\$ 300	\$ (1,700)	-85.00%
	549401 - FACADE GRANT	\$ 73,840	\$ 329,999	\$ 280,000	\$ (49,999)	-15.15%
	549501 - SAFETY ADMINISTRATION	\$ 229	\$ 269	\$ 283	\$ 14	5.20%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 207	\$ 246	\$ 268	\$ 22	8.94%
	549503 - EMPLOYMENT SERVICES	\$ 638	\$ 1,395	\$ 1,461	\$ 66	4.73%
	549702 - FIXED COST - INFO SYS	\$ 4,913	\$ 5,997	\$ 9,100	\$ 3,103	51.74%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 749	\$ 12,000	\$ 8,000	\$ (4,000)	-33.33%
	555001 - EDUCATION AND TRAINING	\$ 3,307	\$ 5,500	\$ 5,000	\$ (500)	-9.09%
	<b>TOTAL REDEV - MIDTOWN</b>	<b>\$ 410,463</b>	<b>\$ 983,278</b>	<b>\$ 1,229,923</b>	<b>\$ 246,645</b>	<b>25.08%</b>
<b>150250 - REDEV - SOUTH ATLANTIC</b>						

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**REDEVELOPMENT SERVICES EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	512001 - REGULAR SALARIES & WAGES	\$ 3,049	\$ 3,162	\$ 3,321	\$ 159	5.03%
	521001 - FICA TAXES	\$ 237	\$ 242	\$ 254	\$ 12	4.96%
	522005 - STATE RETIREMENT	\$ 1,044	\$ 1,091	\$ 1,104	\$ 13	1.19%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 20	\$ 20	\$ -	0.00%
	523001 - AD & D	\$ 1	\$ 1	\$ 1	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 208	\$ 222	\$ 222	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 6	\$ 4	\$ 4	\$ -	0.00%
	524001 - WORKERS' COMPENSATION	\$ -	\$ 25	\$ 26	\$ 1	4.00%
	531900 - PROF SERV - OTHER	\$ 2,400	\$ 5,000	\$ 261,000	\$ 256,000	5120.00%
	532001 - ACCOUNTING & AUDITING	\$ 137	\$ 137	\$ 137	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 77	\$ 78	\$ 78	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 3,668	\$ 4,999	\$ 5,000	\$ 1	0.02%
	547001 - PRINTING & BINDING	\$ 924	\$ 925	\$ 3,500	\$ 2,575	278.38%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 275	\$ 500	\$ 500	\$ -	0.00%
	549401 - FACADE GRANT	\$ 22,500	\$ 295,000	\$ 200,000	\$ (95,000)	-32.20%
	<b>TOTAL REDEV - SOUTH ATLANTIC</b>	<b>\$ 34,526</b>	<b>\$ 311,406</b>	<b>\$ 475,167</b>	<b>\$ 163,761</b>	<b>52.59%</b>
<b>150300 - DOWNTOWN DEV AUTHORITY</b>						
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ -	\$ 26,554	\$ 26,554	--
	540003 - CARE AND SUBSISTENCE	\$ -	\$ -	\$ 120	\$ 120	--
	548003 - PROMO - ADVERTISING	\$ -	\$ -	\$ 44,631	\$ 44,631	--
	548009 - PROMO - EVENTS	\$ -	\$ -	\$ 1,600	\$ 1,600	--
	554001 - MEMBERSHIPS	\$ -	\$ -	\$ 175	\$ 175	--
	591002 - PAYMENT TO PRIMARY GOVERNMENT	\$ -	\$ -	\$ 147,291	\$ 147,291	--
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,371</b>	<b>\$ 220,371</b>	<b>--</b>
<b>150310 - DDA FARMERS' MARKET</b>						
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ -	\$ 15,000	\$ 15,000	100.00%
	545013 - INS - GENERAL LIABILITY	\$ -	\$ -	\$ 1,500	\$ 1,500	100.00%
	548004 - PROMO - MARKET	\$ -	\$ -	\$ 4,400	\$ 4,400	100.00%
	552040 - DDA SNAP EXPENSES	\$ -	\$ -	\$ 2,000	\$ 2,000	100.00%
	<b>TOTAL DDA FARMERS' MARKET</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,900</b>	<b>\$ 22,900</b>	<b>100.00%</b>
<b>150320 - DDA DOWNTOWN EVENTS</b>						
	548003 - PROMO - ADVERTISING	\$ -	\$ -	\$ 5,000	\$ 5,000	100.00%
	548009 - PROMO - EVENTS	\$ -	\$ -	\$ 144,000	\$ 144,000	100.00%
	<b>TOTAL DDA DOWNTOWN EVENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,000</b>	<b>\$ 149,000</b>	<b>100.00%</b>
<b>150710 - HOME ADMINISTRATION</b>						
	512001 - REGULAR SALARIES & WAGES	\$ -	\$ -	\$ 46,403	\$ 46,403	100.00%
	521001 - FICA TAXES	\$ -	\$ -	\$ 3,550	\$ 3,550	100.00%
	522005 - STATE RETIREMENT	\$ -	\$ -	\$ 6,510	\$ 6,510	100.00%
	523001 - AD & D	\$ -	\$ -	\$ 11	\$ 11	100.00%
	523008 - GROUP HEALTH INSURANCE	\$ -	\$ -	\$ 772	\$ 772	100.00%
	523009 - GROUP LIFE INSURANCE	\$ -	\$ -	\$ 61	\$ 61	100.00%
	524001 - WORKERS' COMPENSATION	\$ -	\$ -	\$ 362	\$ 362	100.00%
	531900 - PROF SERV - OTHER	\$ -	\$ -	\$ 1,215	\$ 1,215	100.00%
	540001 - CAR ALLOWANCE	\$ -	\$ -	\$ 1,755	\$ 1,755	100.00%
	540002 - TRAVEL AND PER DIEM	\$ -	\$ -	\$ 3,500	\$ 3,500	100.00%
	546010 - M&R - SOFTWARE	\$ -	\$ -	\$ -	\$ -	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ -	\$ -	\$ -	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ -	\$ -	\$ 179	\$ 179	100.00%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ -	\$ -	\$ 169	\$ 169	100.00%
	549503 - EMPLOYMENT SERVICES	\$ -	\$ -	\$ 923	\$ 923	100.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL HOME ADMINISTRATION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,410</b>	<b>\$ 65,410</b>	<b>--</b>
<b>150740 - CD BLOCK GRANT ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ -	\$ -	\$ 52,286	\$ 52,286	100.00%
	521001 - FICA TAXES	\$ -	\$ -	\$ 4,000	\$ 4,000	100.00%
	522005 - STATE RETIREMENT	\$ -	\$ -	\$ 7,336	\$ 7,336	100.00%
	523001 - AD & D	\$ -	\$ -	\$ 13	\$ 13	100.00%
	523009 - GROUP LIFE INSURANCE	\$ -	\$ -	\$ 69	\$ 69	100.00%
	524001 - WORKERS' COMPENSATION	\$ -	\$ -	\$ 408	\$ 408	100.00%
	540001 - CAR ALLOWANCE	\$ -	\$ -	\$ 1,950	\$ 1,950	100.00%
	540002 - TRAVEL AND PER DIEM	\$ -	\$ -	\$ 1,000	\$ 1,000	100.00%
	546010 - M&R - SOFTWARE	\$ -	\$ -	\$ -	\$ -	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ -	\$ -	\$ -	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ -	\$ -	\$ 201	\$ 201	0.00%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ -	\$ -	\$ 191	\$ 191	100.00%
	549503 - EMPLOYMENT SERVICES	\$ -	\$ -	\$ 1,040	\$ 1,040	100.00%
	554001 - MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL CD BLOCK GRANT ADMIN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,494</b>	<b>\$ 68,494</b>	<b>100.00%</b>
<b>150750 - HOUSING REHAB DEL. COST</b>						

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**REDEVELOPMENT SERVICES EXPENDITURE DETAIL**

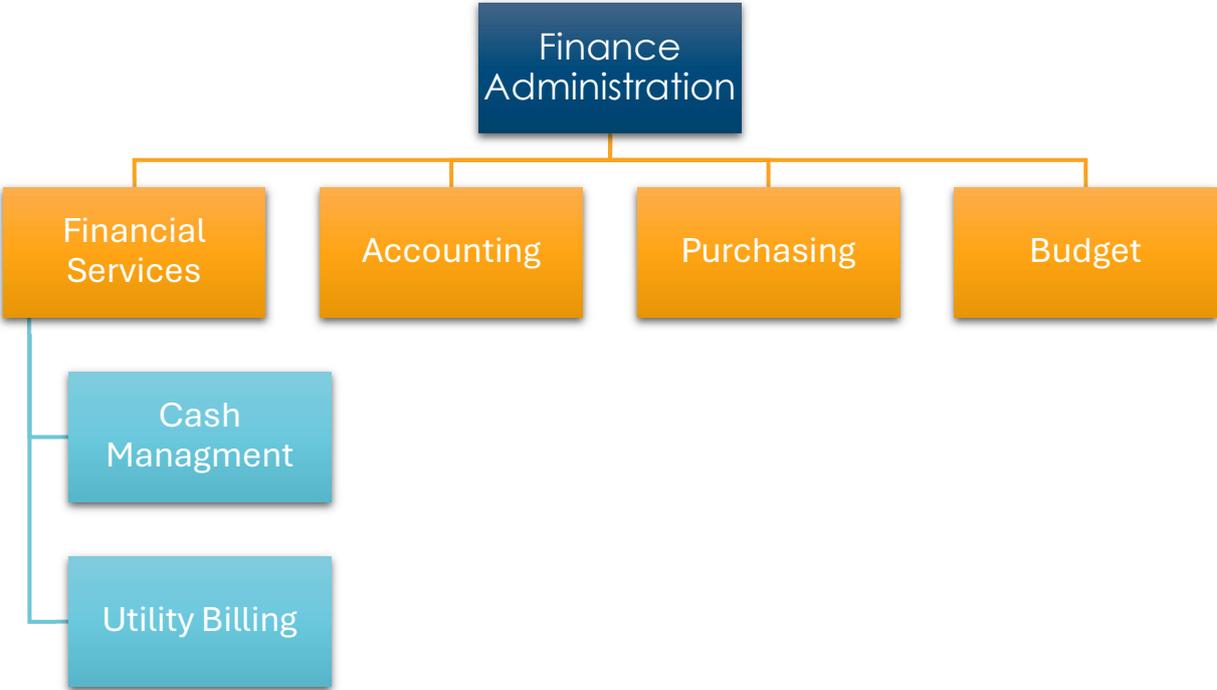
<b>Cost Center</b>	<b>Object</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Change</b>	<b>% Change</b>
	512001 - REGULAR SALARIES & WAGES	\$ -	\$ -	\$ 129,384	\$ 129,384	100.00%
	521001 - FICA TAXES	\$ -	\$ -	\$ 9,898	\$ 9,898	100.00%
	522005 - STATE RETIREMENT	\$ -	\$ -	\$ 18,152	\$ 18,152	100.00%
	523001 - AD & D	\$ -	\$ -	\$ 31	\$ 31	100.00%
	523008 - GROUP HEALTH INSURANCE	\$ -	\$ -	\$ 23,928	\$ 23,928	100.00%
	523009 - GROUP LIFE INSURANCE	\$ -	\$ -	\$ 171	\$ 171	100.00%
	524001 - WORKERS' COMPENSATION	\$ -	\$ -	\$ 1,010	\$ 1,010	100.00%
	531900 - PROF SERV - OTHER	\$ -	\$ -	\$ 44,927	\$ 44,927	100.00%
	540001 - CAR ALLOWANCE	\$ -	\$ -	\$ 3,705	\$ 3,705	100.00%
	549501 - SAFETY ADMINISTRATION	\$ -	\$ -	\$ 498	\$ 498	100.00%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ -	\$ -	\$ 472	\$ 472	100.00%
	549503 - EMPLOYMENT SERVICES	\$ -	\$ -	\$ 2,575	\$ 2,575	100.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ -	\$ -	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL HOUSING REHAB DEL. COST</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,751</b>	<b>\$ 234,751</b>	<b>100.00%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 3,033,517</b>	<b>\$ 5,643,663</b>	<b>\$ 7,304,864</b>	<b>\$ 1,661,201</b>	<b>29.43%</b>

# FINANCE

## ROLE OF FINANCE

Administration of the City's fiscal affairs including general accounting services, budget management, fixed assets management, accounts receivable, accounts payable, payroll, treasury management, debt management, investments, utility billing services, financial reporting, managerial reporting and procurement of goods and services.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

<b>Position Title</b>	<b>FY 2024/25 (Amended)</b>	<b>Changes</b>	<b>FY 2026 Budget</b>
ACCOUNTING MANAGER	1.00	0.00	1.00
ASSISTANT FINANCE DIRECTOR	1.00	0.00	1.00
BUDGET DIRECTOR	1.00	-1.00	0.00
BUDGET MANAGER	0.00	1.00	1.00
BUYER	1.00	1.00	2.00
CHIEF FINANCIAL OFFICER	1.00	0.00	1.00
CUSTOMER SERVICE REPRESENTATIVE	12.00	0.00	12.00
CUSTOMER SERVICE SUPERVISOR	3.00	0.00	3.00
FINANCIAL BUSINESS ANALYST	7.00	0.00	7.00
MAILROOM COORDINATOR	0.75	0.00	0.75
OFFICE SPECIALIST II	1.00	-1.00	0.00
PAYROLL COORDINATOR	1.00	0.00	1.00
PURCHASING AGENT	1.00	0.00	1.00
SENIOR ACCOUNT CLERK	3.00	0.00	3.00
UTILITY BILLING MANAGER	1.00	0.00	1.00
	<b>34.75</b>	<b>0.00</b>	<b>34.75</b>

DEPARTMENTAL SUMMARY – FINANCE

USES OF FINANCIAL RESOURCES

TITLE	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CAPITAL	195,397	817,505	2,500
OPERATING	2,954,678	2,767,836	2,662,604
OTHER EXPENSES	(11,772)	-	-
PERSONNEL SERVICES	2,938,914	3,178,813	3,214,425
<b>Finance Total</b>	<b>6,077,217</b>	<b>6,764,154</b>	<b>5,879,529</b>

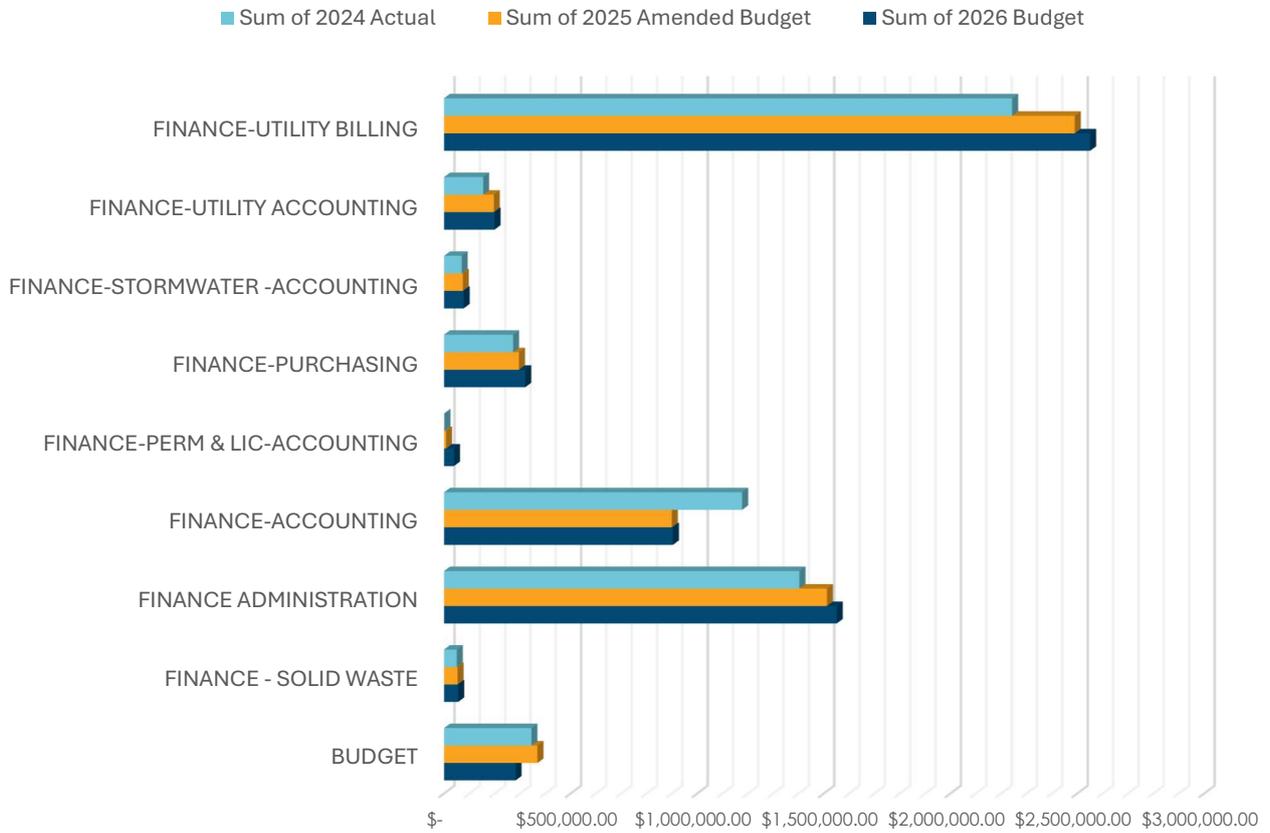
SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CAPITAL PROJECTS FUND	49,809	50,191	-
GENERAL FUND	3,199,597	3,078,013	3,063,470
PERMIT & LICENSE SPECIAL REV	1,962	8,037	39,634
SOLID WASTE MANAGEMENT FUND	50,473	53,576	56,056
STORMWATER IMPROVEMENT	70,004	74,219	78,402
WATER & SEWER IMPR CONST FUND	300,162	812,740	-
WATER AND SEWER FUND	2,405,211	2,687,377	2,641,966
<b>Finance Total</b>	<b>6,077,217</b>	<b>6,764,154</b>	<b>5,879,529</b>

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

TITLE	EXPENDITURES	REVENUES	NET CITY COST
CAPITAL PROJECTS FUND	-	-	2,983,313
GENERAL FUND	3,063,470	80,157	39,634
PERMIT & LICENSE SPECIAL REV	39,634	-	56,056
SOLID WASTE MANAGEMENT FUND	56,056	-	78,402
STORMWATER IMPROVEMENT	78,402	-	-
WATER & SEWER IMPR CONST FUND	-	-	279,194
WATER AND SEWER FUND	2,641,966	2,362,772	3,436,600
<b>TOTAL</b>	<b>5,879,529</b>	<b>2,442,929</b>	<b>2,983,313</b>

## Finance Operating Expenses by Cost Center Annual Comparison



### CAPITAL OUTLAY DETAIL

Cost Center	Capital Outlay Description	Total
001-200210 - Accounting		\$ 2,500
	Office Furniture	\$ 2,500
<b>Grand Total</b>		<b>\$ 2,500</b>

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**FINANCE EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>110600 - BUDGET</b>						
512001 - REGULAR SALARIES & WAGES		\$ 242,183	\$ 251,998	\$ 185,404	\$ (66,594)	-26.43%
521001 - FICA TAXES		\$ 17,937	\$ 19,278	\$ 14,183	\$ (5,095)	-26.43%
522005 - STATE RETIREMENT		\$ 32,604	\$ 34,348	\$ 26,012	\$ (8,336)	-24.27%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
523001 - AD & D		\$ 57	\$ 60	\$ 44	\$ (16)	-26.67%
523008 - GROUP HEALTH INSURANCE		\$ 30,954	\$ 33,437	\$ 33,437	\$ -	0.00%
523009 - GROUP LIFE INSURANCE		\$ 226	\$ 333	\$ 245	\$ (88)	-26.43%
524001 - WORKERS' COMPENSATION		\$ 1,894	\$ 1,967	\$ 1,447	\$ (520)	-26.44%
540001 - CAR ALLOWANCE		\$ 3,825	\$ 3,900	\$ -	\$ (3,900)	-100.00%
541001 - CELL PHONE STIPEND		\$ 930	\$ 948	\$ -	\$ (948)	-100.00%
549501 - SAFETY ADMINISTRATION		\$ 995	\$ 970	\$ 714	\$ (256)	-26.39%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 898	\$ 882	\$ 677	\$ (205)	-23.24%
549503 - EMPLOYMENT SERVICES		\$ 2,766	\$ 5,015	\$ 3,690	\$ (1,325)	-26.42%
549702 - FIXED COST - INFO SYS		\$ 9,865	\$ 11,995	\$ 14,001	\$ 2,006	16.72%
551001 - OFFICE SUPPLIES		\$ -	\$ 100	\$ 100	\$ -	0.00%
554001 - MEMBERSHIPS		\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
555001 - EDUCATION AND TRAINING		\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
	<b>TOTAL BUDGET</b>	<b>\$ 345,134</b>	<b>\$ 369,231</b>	<b>\$ 283,954</b>	<b>\$ (85,277)</b>	<b>-23.10%</b>
<b>200100 - FINANCE ADMINISTRATION</b>						
512001 - REGULAR SALARIES & WAGES		\$ 167,934	\$ 217,629	\$ 228,636	\$ 11,007	5.06%
512004 - PERSONAL LEAVE PAYOFF		\$ 73,279	\$ -	\$ -	\$ -	--
521001 - FICA TAXES		\$ 11,378	\$ 16,648	\$ 17,491	\$ 843	5.06%
522005 - STATE RETIREMENT		\$ 75,480	\$ 67,125	\$ 68,269	\$ 1,144	1.70%
523001 - AD & D		\$ 39	\$ 52	\$ 55	\$ 3	5.77%
523008 - GROUP HEALTH INSURANCE		\$ 17,924	\$ 21,686	\$ 21,685	\$ (1)	0.00%
523009 - GROUP LIFE INSURANCE		\$ 155	\$ 288	\$ 302	\$ 14	4.86%
524001 - WORKERS' COMPENSATION		\$ 1,945	\$ 1,699	\$ 1,785	\$ 86	5.06%
531900 - PROF SERV - OTHER		\$ 29,232	\$ 42,000	\$ 42,000	\$ -	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ -	\$ 9,980	\$ 7,000	\$ (2,980)	-29.86%
540001 - CAR ALLOWANCE		\$ 2,850	\$ 3,900	\$ 3,900	\$ -	0.00%
540002 - TRAVEL AND PER DIEM		\$ 1,431	\$ 2,050	\$ 5,050	\$ 3,000	146.34%
541001 - CELL PHONE STIPEND		\$ 401	\$ 948	\$ 948	\$ -	0.00%
545001 - INS - ALL RISK PROPERTY		\$ 576,742	\$ 631,923	\$ 679,592	\$ 47,669	7.54%
545005 - INS - BUSINESS TRAVEL		\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
545009 - INS - FIDELITY		\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
545013 - INS - GENERAL LIABILITY		\$ 345,196	\$ 396,653	\$ 430,011	\$ 33,358	8.41%
547001 - PRINTING & BINDING		\$ 1,603	\$ 1,720	\$ 1,700	\$ (20)	-1.16%
549501 - SAFETY ADMINISTRATION		\$ 386	\$ 147	\$ 155	\$ 8	5.44%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 349	\$ 134	\$ 147	\$ 13	9.70%
549503 - EMPLOYMENT SERVICES		\$ 1,073	\$ 762	\$ 801	\$ 39	5.12%
549702 - FIXED COST - INFO SYS		\$ 70,280	\$ 68,565	\$ 14,001	\$ (54,564)	-79.58%
551001 - OFFICE SUPPLIES		\$ 269	\$ 250	\$ 250	\$ -	0.00%
554001 - MEMBERSHIPS		\$ 155	\$ 501	\$ 500	\$ (1)	-0.20%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 199	\$ 400	\$ 400	\$ -	0.00%
555001 - EDUCATION AND TRAINING		\$ 640	\$ 701	\$ 1,000	\$ 299	42.65%
	<b>TOTAL FINANCE ADMINISTRATION</b>	<b>\$ 1,403,940</b>	<b>\$ 1,512,761</b>	<b>\$ 1,552,678</b>	<b>\$ 39,917</b>	<b>2.64%</b>
<b>200210 - FINANCE-ACCOUNTING</b>						
512001 - REGULAR SALARIES & WAGES		\$ 395,664	\$ 437,425	\$ 437,622	\$ 197	0.05%
513001 - OTHER PERSONAL SERVICES		\$ 7,416	\$ 25,001	\$ 25,000	\$ (1)	0.00%
514001 - OVERTIME		\$ 2,551	\$ 1,001	\$ 1,000	\$ (1)	-0.10%
521001 - FICA TAXES		\$ 30,395	\$ 35,452	\$ 33,478	\$ (1,974)	-5.57%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 1,989	\$ 1,989	--
522005 - STATE RETIREMENT		\$ 55,627	\$ 63,167	\$ 65,046	\$ 1,879	2.97%
523001 - AD & D		\$ 96	\$ 105	\$ 105	\$ -	0.00%
523008 - GROUP HEALTH INSURANCE		\$ 66,575	\$ 74,442	\$ 70,733	\$ (3,709)	-4.98%
523009 - GROUP LIFE INSURANCE		\$ 379	\$ 578	\$ 578	\$ -	0.00%
524001 - WORKERS' COMPENSATION		\$ 3,281	\$ 3,413	\$ 3,416	\$ 3	0.09%
531900 - PROF SERV - OTHER		\$ 1,825	\$ 11,000	\$ 11,000	\$ -	0.00%
532001 - ACCOUNTING & AUDITING		\$ 53,681	\$ 70,000	\$ 72,483	\$ 2,483	3.55%
534900 - OTHER CONTRACTUAL SERVICES		\$ 11,709	\$ 29,000	\$ 24,000	\$ (5,000)	-17.24%
540002 - TRAVEL AND PER DIEM		\$ 51	\$ 7,000	\$ 9,000	\$ 2,000	28.57%
542001 - POSTAGE & FREIGHT		\$ 20,272	\$ 22,000	\$ 20,300	\$ (1,700)	-7.73%
544005 - LEASE/RENT - EQUIPMENT		\$ -	\$ 8,000	\$ 8,000	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 179	\$ 1,000	\$ 1,000	\$ -	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 190	\$ 1,553	\$ 719	\$ (834)	-53.70%
546999 - NON CAPITAL FROM CAPITAL		\$ 2,860	\$ -	\$ -	\$ -	--
549501 - SAFETY ADMINISTRATION		\$ 1,614	\$ 1,685	\$ 1,685	\$ -	0.00%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,456	\$ 1,532	\$ 1,597	\$ 65	4.24%
549503 - EMPLOYMENT SERVICES		\$ 4,487	\$ 8,706	\$ 8,709	\$ 3	0.03%
549702 - FIXED COST - INFO SYS		\$ 42,286	\$ 47,098	\$ 54,602	\$ 7,504	15.93%
549801 - BAD DEBT EXPENSE		\$ 453,601	\$ 1,500	\$ 1,500	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**FINANCE EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	549803 - FEMA DEOBLIGATED WRITEOFF	\$ 2,549	\$ -	\$ -	\$ -	--
	551001 - OFFICE SUPPLIES	\$ 13,855	\$ 17,000	\$ 17,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 1,265	\$ 2,013	\$ 2,013	\$ -	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 419	\$ -	\$ -	\$ -	--
	554001 - MEMBERSHIPS	\$ 1,285	\$ 1,500	\$ 1,125	\$ (375)	-25.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 800	\$ 800	\$ -	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ -	\$ 19,000	\$ 23,300	\$ 4,300	22.63%
	555001 - EDUCATION AND TRAINING	\$ 2,211	\$ 4,000	\$ 4,000	\$ -	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 2,860	\$ 5,000	\$ 2,500	\$ (2,500)	-50.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (2,860)	\$ -	\$ -	\$ -	--
	<b>TOTAL FINANCE-ACCOUNTING</b>	<b>\$ 1,177,779</b>	<b>\$ 899,971</b>	<b>\$ 904,300</b>	<b>\$ 4,329</b>	<b>0.48%</b>
<b>200216 - FINANCE-PERM &amp; LIC-ACCOUNTING</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 2,240	\$ 5,209	\$ 27,362	\$ 22,153	425.28%
	521001 - FICA TAXES	\$ 171	\$ 399	\$ 2,093	\$ 1,694	424.56%
	522005 - STATE RETIREMENT	\$ 311	\$ 710	\$ 3,839	\$ 3,129	440.70%
	523001 - AD & D	\$ 1	\$ 1	\$ 7	\$ 6	600.00%
	523008 - GROUP HEALTH INSURANCE	\$ 409	\$ 927	\$ 4,634	\$ 3,707	399.89%
	523009 - GROUP LIFE INSURANCE	\$ 3	\$ 7	\$ 36	\$ 29	414.29%
	524001 - WORKERS' COMPENSATION	\$ 55	\$ 41	\$ 214	\$ 173	421.95%
	549501 - SAFETY ADMINISTRATION	\$ 14	\$ 20	\$ 105	\$ 85	425.00%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 12	\$ 18	\$ 100	\$ 82	455.56%
	549503 - EMPLOYMENT SERVICES	\$ 38	\$ 104	\$ 544	\$ 440	423.08%
	549702 - FIXED COST - INFO SYS	\$ 732	\$ 601	\$ 700	\$ 99	16.47%
	549801 - BAD DEBT EXPENSE	\$ (2,024)	\$ -	\$ -	\$ -	--
	<b>TOTAL FINANCE-PERM &amp; LIC-ACCOUNTING</b>	<b>\$ 1,962</b>	<b>\$ 8,037</b>	<b>\$ 39,634</b>	<b>\$ 31,597</b>	<b>393.14%</b>
<b>200220 - FINANCE-UTILITY ACCOUNTING</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 75,770	\$ 79,153	\$ 83,155	\$ 4,002	5.06%
	521001 - FICA TAXES	\$ 5,215	\$ 6,055	\$ 6,361	\$ 306	5.05%
	522005 - STATE RETIREMENT	\$ 10,284	\$ 10,789	\$ 11,667	\$ 878	8.14%
	523001 - AD & D	\$ 19	\$ 19	\$ 20	\$ 1	5.26%
	523008 - GROUP HEALTH INSURANCE	\$ 16,572	\$ 18,006	\$ 18,006	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 74	\$ 105	\$ 110	\$ 5	4.76%
	524001 - WORKERS' COMPENSATION	\$ 599	\$ 618	\$ 649	\$ 31	5.02%
	531900 - PROF SERV - OTHER	\$ 975	\$ 1,000	\$ 1,000	\$ -	0.00%
	532001 - ACCOUNTING & AUDITING	\$ 33,244	\$ 43,386	\$ 43,386	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ 25,000	\$ 25,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 308	\$ 305	\$ 320	\$ 15	4.92%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 278	\$ 277	\$ 304	\$ 27	9.75%
	549503 - EMPLOYMENT SERVICES	\$ 857	\$ 1,576	\$ 1,655	\$ 79	5.01%
	549702 - FIXED COST - INFO SYS	\$ 10,483	\$ 10,494	\$ 9,100	\$ (1,394)	-13.28%
	<b>TOTAL FINANCE-UTILITY ACCOUNTING</b>	<b>\$ 154,678</b>	<b>\$ 196,783</b>	<b>\$ 200,733</b>	<b>\$ 3,950</b>	<b>2.01%</b>
<b>200222 - FINANCE - SOLID WASTE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 35,138	\$ 36,707	\$ 38,563	\$ 1,856	5.06%
	521001 - FICA TAXES	\$ 2,461	\$ 2,808	\$ 2,950	\$ 142	5.06%
	522005 - STATE RETIREMENT	\$ 4,770	\$ 5,003	\$ 5,410	\$ 407	8.14%
	523001 - AD & D	\$ 9	\$ 9	\$ 9	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 7,121	\$ 7,715	\$ 7,715	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 34	\$ 48	\$ 51	\$ 3	6.25%
	524001 - WORKERS' COMPENSATION	\$ 284	\$ 287	\$ 301	\$ 14	4.88%
	549501 - SAFETY ADMINISTRATION	\$ 140	\$ 141	\$ 148	\$ 7	4.96%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 127	\$ 128	\$ 141	\$ 13	10.16%
	549503 - EMPLOYMENT SERVICES	\$ 391	\$ 730	\$ 767	\$ 37	5.07%
	<b>TOTAL FINANCE - SOLID WASTE</b>	<b>\$ 50,475</b>	<b>\$ 53,576</b>	<b>\$ 56,055</b>	<b>\$ 2,479</b>	<b>4.63%</b>
<b>200223 - FINANCE-STORMWATER -ACCOUNTING</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 43,632	\$ 45,583	\$ 47,888	\$ 2,305	5.06%
	521001 - FICA TAXES	\$ 3,105	\$ 3,487	\$ 3,663	\$ 176	5.05%
	522005 - STATE RETIREMENT	\$ 5,922	\$ 6,213	\$ 6,719	\$ 506	8.14%
	523001 - AD & D	\$ 10	\$ 11	\$ 11	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 7,121	\$ 7,715	\$ 7,715	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 42	\$ 60	\$ 63	\$ 3	5.00%
	524001 - WORKERS' COMPENSATION	\$ 350	\$ 356	\$ 374	\$ 18	5.06%
	532001 - ACCOUNTING & AUDITING	\$ 5,035	\$ 5,056	\$ 5,056	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 180	\$ 175	\$ 184	\$ 9	5.14%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 162	\$ 159	\$ 175	\$ 16	10.06%
	549503 - EMPLOYMENT SERVICES	\$ 499	\$ 907	\$ 953	\$ 46	5.07%
	549702 - FIXED COST - INFO SYS	\$ 3,946	\$ 4,497	\$ 5,600	\$ 1,103	24.53%
	<b>TOTAL FINANCE-STORMWATER -ACCOUNTING</b>	<b>\$ 70,004</b>	<b>\$ 74,219</b>	<b>\$ 78,401</b>	<b>\$ 4,182</b>	<b>5.63%</b>
<b>200510 - FINANCE-UTILITY BILLING</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 857,120	\$ 937,911	\$ 957,401	\$ 19,490	2.08%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,640	\$ -	\$ -	\$ -	--

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**FINANCE EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	513001 - OTHER PERSONAL SERVICES	\$ 29,619	\$ 35,001	\$ 35,000	\$ (1)	0.00%
	514001 - OVERTIME	\$ 12,310	\$ 16,001	\$ 16,000	\$ (1)	-0.01%
	521001 - FICA TAXES	\$ 66,212	\$ 75,658	\$ 73,241	\$ (2,417)	-3.19%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 3,901	\$ 3,901	--
	522005 - STATE RETIREMENT	\$ 121,289	\$ 133,289	\$ 136,042	\$ 2,753	2.07%
	523001 - AD & D	\$ 208	\$ 226	\$ 230	\$ 4	1.77%
	523008 - GROUP HEALTH INSURANCE	\$ 149,124	\$ 170,450	\$ 185,273	\$ 14,823	8.70%
	523009 - GROUP LIFE INSURANCE	\$ 819	\$ 1,241	\$ 1,264	\$ 23	1.85%
	524001 - WORKERS' COMPENSATION	\$ 6,904	\$ 7,322	\$ 7,473	\$ 151	2.06%
	534020 - RECORDING FEES	\$ 8,325	\$ 8,500	\$ 8,500	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 23,063	\$ 22,920	\$ 27,920	\$ 5,000	21.82%
	540002 - TRAVEL AND PER DIEM	\$ 97	\$ 1,500	\$ 1,500	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ 162,528	\$ 153,689	\$ 173,375	\$ 19,686	12.81%
	543001 - UTILITIES - ELECTRICITY	\$ 13,181	\$ 16,000	\$ 16,000	\$ -	0.00%
	547001 - PRINTING & BINDING	\$ 34,914	\$ 40,600	\$ 40,600	\$ -	0.00%
	549016 - CREDIT CARD/BANK FEES	\$ 519,438	\$ 521,999	\$ 522,000	\$ 1	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 3,558	\$ 3,608	\$ 3,686	\$ 78	2.16%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,210	\$ 3,280	\$ 3,495	\$ 215	6.55%
	549503 - EMPLOYMENT SERVICES	\$ 9,889	\$ 18,665	\$ 19,052	\$ 387	2.07%
	549702 - FIXED COST - INFO SYS	\$ 217,733	\$ 233,859	\$ 127,406	\$ (106,453)	-45.52%
	549801 - BAD DEBT EXPENSE	\$ (18,832)	\$ 55,000	\$ 55,000	\$ -	0.00%
	551001 - OFFICE SUPPLIES	\$ 16,719	\$ 15,000	\$ 15,000	\$ -	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100.00%
	554001 - MEMBERSHIPS	\$ 115	\$ 295	\$ 295	\$ -	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 3,445	\$ 11,000	\$ 9,000	\$ (2,000)	-18.18%
	<b>TOTAL FINANCE-UTILITY BILLING</b>	<b>\$ 2,243,708</b>	<b>\$ 2,490,594</b>	<b>\$ 2,441,234</b>	<b>\$ (49,360)</b>	<b>-1.98%</b>
<b>200640 - FINANCE-PURCHASING</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 177,405	\$ 192,437	\$ 211,052	\$ 18,615	9.67%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,717	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 13,508	\$ 14,720	\$ 16,145	\$ 1,425	9.68%
	522005 - STATE RETIREMENT	\$ 24,303	\$ 26,229	\$ 29,611	\$ 3,382	12.89%
	523001 - AD & D	\$ 44	\$ 46	\$ 51	\$ 5	10.87%
	523008 - GROUP HEALTH INSURANCE	\$ 17,398	\$ 20,353	\$ 21,269	\$ 916	4.50%
	523009 - GROUP LIFE INSURANCE	\$ 173	\$ 254	\$ 279	\$ 25	9.84%
	524001 - WORKERS' COMPENSATION	\$ 1,433	\$ 1,502	\$ 1,647	\$ 145	9.65%
	540002 - TRAVEL AND PER DIEM	\$ 598	\$ 2,729	\$ 2,728	\$ (1)	-0.04%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ -	\$ (540)	-100.00%
	547001 - PRINTING & BINDING	\$ 85	\$ 90	\$ 90	\$ -	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 5,635	\$ 3,800	\$ 3,800	\$ -	0.00%
	549085 - TRADE SHOW EXPENSES	\$ -	\$ 500	\$ 500	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 730	\$ 741	\$ 812	\$ 71	9.58%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 658	\$ 673	\$ 770	\$ 97	14.41%
	549503 - EMPLOYMENT SERVICES	\$ 2,028	\$ 3,829	\$ 4,200	\$ 371	9.69%
	549702 - FIXED COST - INFO SYS	\$ 21,805	\$ 17,992	\$ 21,001	\$ 3,009	16.72%
	551001 - OFFICE SUPPLIES	\$ 1,779	\$ 2,435	\$ 1,800	\$ (635)	-26.08%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 1,500	\$ 1,250	\$ (250)	-16.67%
	554001 - MEMBERSHIPS	\$ 903	\$ 1,260	\$ 1,115	\$ (145)	-11.51%
	555001 - EDUCATION AND TRAINING	\$ 2,009	\$ 4,420	\$ 4,420	\$ -	0.00%
	<b>TOTAL FINANCE-PURCHASING</b>	<b>\$ 272,751</b>	<b>\$ 296,050</b>	<b>\$ 322,540</b>	<b>\$ 26,490</b>	<b>8.95%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 5,720,431</b>	<b>\$ 5,901,222</b>	<b>\$ 5,879,529</b>	<b>\$ (21,693)</b>	<b>-0.37%</b>

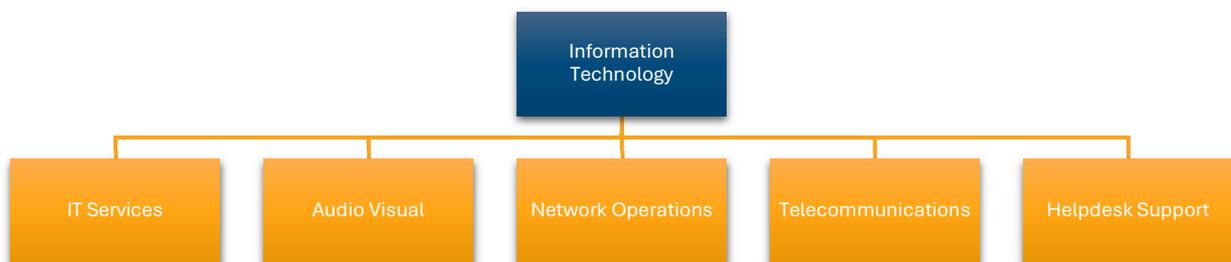
**This page is intentionally left blank**

# INFORMATION TECHNOLOGY

## ROLE OF INFORMATION TECHNOLOGY

Provide for technical innovation and major systems implementations. Maintain, administer and support the voice network for the city and provide innovative, contemporary and accessible technology for all City Staff. IT services commits to a high level of quality customer service and technical support while acting as a single point of contact to resolve all printer, network, telephone, and computer related issues.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
AV TECHNICAL SUPPORT ANALYST	2.00	0.00	2.00
CHIEF INFORMATION OFFICER	1.00	0.00	1.00
GIS ANALYST	1.00	0.00	1.00
INFO TECH SYS OFFICE COORDINATOR	1.00	0.00	1.00
IT INFRASTRUCTURE MANAGER	1.00	0.00	1.00
IT SERVICES ANALYST	1.00	0.00	1.00
IT SERVICES MANAGER	1.00	0.00	1.00
IT SERVICES SPECIALIST	1.00	0.00	1.00
IT SERVICES TECHNICIAN	3.00	0.00	3.00
IT SOLUTIONS MANAGER	1.00	0.00	1.00
MAILROOM COORDINATOR	0.25	0.00	0.25
NETWORK SYSTEMS ANALYST	1.00	-1.00	0.00
SENIOR SYSTEMS ENGINEER	3.00	2.00	5.00
SYSTEMS ENGINEER	1.00	-1.00	0.00
TELECOMMUNICATIONS MANAGER	1.00	0.00	1.00
TELECOMMUNICATIONS SPECIALIST	2.00	2.00	4.00
WEB APPLICATIONS TECHNICIAN	1.00	0.00	1.00
	<b>22.25</b>	<b>2.00</b>	<b>24.25</b>

**DEPARTMENTAL SUMMARY – INFORMATION TECHNOLOGY**

**USES OF FINANCIAL RESOURCES**

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	-	752,401	130,000
OPERATING	3,578,134	4,136,668	4,007,837
OTHER EXPENSES	5,634	-	-
PERSONNEL SERVICES	2,618,749	2,674,090	2,913,519
<b>I.T. Total</b>	<b>6,202,516</b>	<b>7,563,158</b>	<b>7,051,356</b>

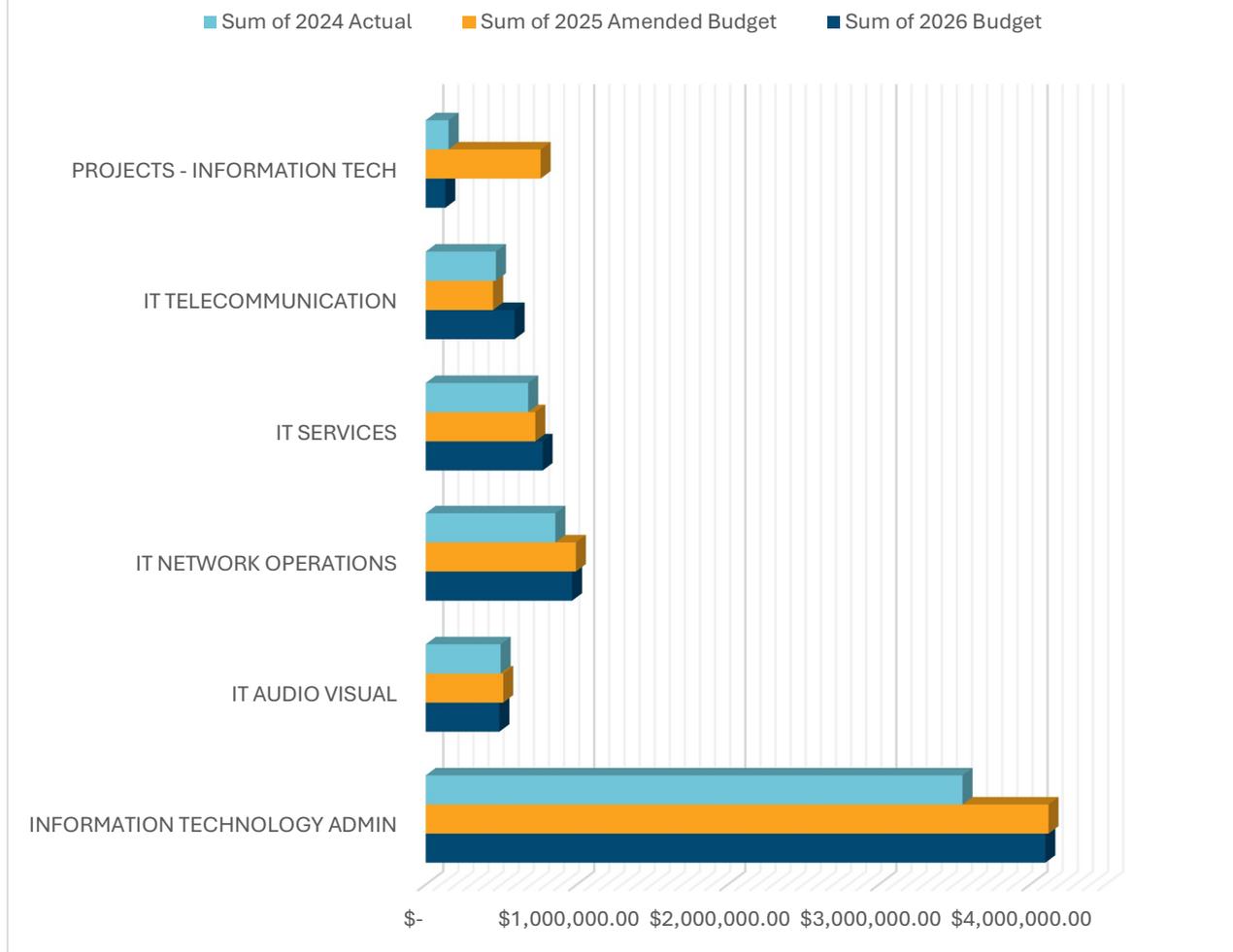
### USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
<b>INFOMRATION TECHNOLOGY FUND</b>	6,202,516	7,563,158	7,051,356
<b>I.T. Total</b>	<b>6,202,516</b>	<b>7,763,158</b>	<b>7,051,356</b>

### SUMMARY OF DEPARTMENTAL FINAICNIAL INFORMAITON

FUND	EXPENDITURES	REVENUES	NET CITY COST
<b>INFOMRATION TECHNOLOGY FUND</b>	7,051,356	7,409,060	(357,704)
<b>I.T. Total</b>	<b>7,051,356</b>	<b>7,409,060</b>	<b>(357,704)</b>

## I.T. Operating Expenses by Cost Center Annual Comparision



**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**INFORMATION TECHNOLOGY EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>110810 - INFORMATION TECHNOLOGY ADMIN</b>						
512001 - REGULAR SALARIES & WAGES		\$ 268,076	\$ 203,454	\$ 221,530	\$ 18,076	8.88%
521001 - FICA TAXES		\$ 14,709	\$ 15,564	\$ 16,947	\$ 1,383	8.89%
522005 - STATE RETIREMENT		\$ 26,414	\$ 27,731	\$ 31,081	\$ 3,350	12.08%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ -	\$ 1,000	\$ 1,000	100000%
522010 - PENSION EXPENSE		\$ 21,158	\$ -	\$ -	\$ -	0.00%
523001 - AD & D		\$ 48	\$ 49	\$ 53	\$ 4	8.16%
523008 - GROUP HEALTH INSURANCE		\$ 12,289	\$ 14,374	\$ 14,374	\$ -	0.00%
523009 - GROUP LIFE INSURANCE		\$ 192	\$ 269	\$ 293	\$ 24	8.92%
524001 - WORKERS' COMPENSATION		\$ 1,523	\$ 1,588	\$ 1,729	\$ 141	8.88%
534027 - SERVICE AWARDS		\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 80,529	\$ 220,000	\$ 116,900	\$ (103,100)	-46.86%
540001 - CAR ALLOWANCE		\$ 3,975	\$ 3,900	\$ 3,900	\$ -	0.00%
540002 - TRAVEL AND PER DIEM		\$ 4,195	\$ 4,500	\$ 4,700	\$ 200	4.44%
541001 - CELL PHONE STIPEND		\$ 1,098	\$ 1,080	\$ 1,080	\$ -	0.00%
541003 - COMMUNICATION SERVICES		\$ 943,958	\$ 1,066,469	\$ 1,031,230	\$ (35,239)	-3.30%
543001 - UTILITIES - ELECTRICITY		\$ 41,590	\$ 45,000	\$ 46,000	\$ 1,000	2.22%
544001 - LEASE/RENT - BLDGS & STRUCTURE		\$ 6,000	\$ 14,400	\$ 14,400	\$ -	0.00%
544003 - LEASE/RENT - COPIERS		\$ 11,705	\$ 87,968	\$ 87,968	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 87,702	\$ 125,485	\$ 132,945	\$ 7,460	5.94%
546010 - M&R - SOFTWARE		\$ 801,661	\$ 1,730,562	\$ 1,967,934	\$ 237,372	13.72%
547002 - COPIER CHARGES		\$ 60,302	\$ 85,970	\$ 90,662	\$ 4,692	5.46%
549501 - SAFETY ADMINISTRATION		\$ 825	\$ 783	\$ 853	\$ 70	8.94%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 744	\$ 712	\$ 808	\$ 96	13.48%
549503 - EMPLOYMENT SERVICES		\$ 2,293	\$ 4,049	\$ 4,409	\$ 360	8.89%
551001 - OFFICE SUPPLIES		\$ 11,703	\$ 5,500	\$ 5,500	\$ -	0.00%
552020 - NETWORK SOFTWARE/LICENSE		\$ 296	\$ -	\$ -	\$ -	0.00%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ 346,898	\$ 457,705	\$ 299,989	\$ (157,716)	-34.46%
554001 - MEMBERSHIPS		\$ 375	\$ 300	\$ 450	\$ 150	50.00%
555001 - EDUCATION AND TRAINING		\$ 748	\$ 3,000	\$ 2,400	\$ (600)	-20.00%
559001 - DEPRECIATION EXPENSE		\$ 161,261	\$ -	\$ -	\$ -	0.00%
559002 - AMORTIZATION EXPENSE		\$ 635,818	\$ -	\$ -	\$ -	0.00%
593005 - INTEREST EXP - LEASES		\$ 527	\$ -	\$ -	\$ -	0.00%
593006 - INTEREST EXP - SBITA		\$ 5,106	\$ -	\$ -	\$ -	0.00%
<b>TOTAL INFORMATION TECHNOLOGY ADMIN</b>		<b>\$ 3,553,718</b>	<b>\$ 4,122,412</b>	<b>\$ 4,101,135</b>	<b>\$ (21,277)</b>	<b>-0.52%</b>
<b>110820 - IT TELECOMMUNICATION</b>						
512001 - REGULAR SALARIES & WAGES		\$ 307,226	\$ 282,804	\$ 400,858	\$ 118,054	41.74%
512004 - PERSONAL LEAVE PAYOFF		\$ -	\$ -	\$ -	\$ -	0.00%
521001 - FICA TAXES		\$ 22,410	\$ 21,635	\$ 30,666	\$ 9,031	41.74%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ -	0.00%
522005 - STATE RETIREMENT		\$ 51,436	\$ 48,357	\$ 56,240	\$ 7,883	16.30%
523001 - AD & D		\$ 72	\$ 68	\$ 96	\$ 28	41.18%
523008 - GROUP HEALTH INSURANCE		\$ 36,112	\$ 27,242	\$ 33,236	\$ 5,994	22.00%
523009 - GROUP LIFE INSURANCE		\$ 286	\$ 374	\$ 529	\$ 155	41.44%
524001 - WORKERS' COMPENSATION		\$ 2,883	\$ 2,207	\$ 3,129	\$ 922	41.78%
540002 - TRAVEL AND PER DIEM		\$ 128	\$ 2,000	\$ 1,500	\$ (500)	-25.00%
541001 - CELL PHONE STIPEND		\$ 1,713	\$ 1,620	\$ 1,620	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 12,150	\$ 15,000	\$ 15,000	\$ -	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 1,327	\$ 1,840	\$ 2,066	\$ 226	12.28%
549501 - SAFETY ADMINISTRATION		\$ 1,239	\$ 1,090	\$ 1,543	\$ 453	41.56%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,118	\$ 990	\$ 1,463	\$ 473	47.78%
549503 - EMPLOYMENT SERVICES		\$ 3,446	\$ 5,628	\$ 7,977	\$ 2,349	41.74%
552014 - FUEL & OIL		\$ 3,383	\$ 4,384	\$ 4,384	\$ -	0.00%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ 5,784	\$ 5,500	\$ 5,500	\$ -	0.00%
552035 - SMALL TOOLS & MINOR EQUIPMENT		\$ 1,252	\$ 3,000	\$ 3,000	\$ -	0.00%
552037 - FUEL & OIL - GENERATOR		\$ -	\$ 600	\$ -	\$ (600)	-100.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 12,430	\$ 15,000	\$ 15,000	\$ -	0.00%
555001 - EDUCATION AND TRAINING		\$ 253	\$ 7,000	\$ 5,000	\$ (2,000)	-28.57%
<b>TOTAL IT TELECOMMUNICATION</b>		<b>\$ 464,648</b>	<b>\$ 446,339</b>	<b>\$ 588,807</b>	<b>\$ 142,468</b>	<b>31.92%</b>
<b>110830 - IT NETWORK OPERATIONS</b>						
512001 - REGULAR SALARIES & WAGES		\$ 610,435	\$ 683,000	\$ 675,044	\$ (7,956)	-1.16%
512004 - PERSONAL LEAVE PAYOFF		\$ 2,020	\$ -	\$ -	\$ -	0.00%
521001 - FICA TAXES		\$ 44,681	\$ 52,251	\$ 51,641	\$ (610)	-1.17%
522005 - STATE RETIREMENT		\$ 83,070	\$ 93,094	\$ 94,709	\$ 1,615	1.73%
523001 - AD & D		\$ 147	\$ 164	\$ 162	\$ (2)	-1.22%
523008 - GROUP HEALTH INSURANCE		\$ 73,905	\$ 89,490	\$ 89,071	\$ (419)	-0.47%
523009 - GROUP LIFE INSURANCE		\$ 586	\$ 902	\$ 891	\$ (11)	-1.22%
524001 - WORKERS' COMPENSATION		\$ 5,084	\$ 5,331	\$ 5,269	\$ (62)	-1.16%
540002 - TRAVEL AND PER DIEM		\$ 4,903	\$ 4,000	\$ 4,000	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 3,289	\$ 3,540	\$ 3,240	\$ (300)	-8.47%
546001 - MAINTENANCE AND REPAIR		\$ 2,917	\$ 4,000	\$ 4,000	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ 2,499	\$ 2,629	\$ 2,599	\$ (30)	-1.14%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**INFORMATION TECHNOLOGY EXPENDITURE DETAIL**

<b>Cost Center</b>	<b>Object</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Change</b>	<b>% Change</b>
549502 - EMPLOYEE BENEFITS ADMIN		\$ 2,255	\$ 2,390	\$ 2,464	\$ 74	3.10%
549503 - EMPLOYMENT SERVICES		\$ 6,950	\$ 13,591	\$ 13,433	\$ (158)	-1.16%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ 11,456	\$ 37,000	\$ 20,000	\$ (17,000)	-45.95%
555001 - EDUCATION AND TRAINING		\$ 4,197	\$ 3,000	\$ 3,000	\$ -	0.00%
	<b>TOTAL IT NETWORK OPERATIONS</b>	<b>\$ 858,394</b>	<b>\$ 994,382</b>	<b>\$ 969,523</b>	<b>\$ (24,859)</b>	<b>-2.50%</b>
<b>110840 - IT SERVICES</b>						
512001 - REGULAR SALARIES & WAGES		\$ 461,427	\$ 493,821	\$ 518,759	\$ 24,938	5.05%
513001 - OTHER PERSONAL SERVICES		\$ 18,447	\$ 15,000	\$ 15,000	\$ -	0.00%
521001 - FICA TAXES		\$ 35,031	\$ 38,926	\$ 39,685	\$ 759	1.95%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 1,148	\$ 1,148	1148.00%
522005 - STATE RETIREMENT		\$ 62,563	\$ 67,309	\$ 72,782	\$ 5,473	8.13%
523001 - AD & D		\$ 112	\$ 118	\$ 125	\$ 7	5.93%
523008 - GROUP HEALTH INSURANCE		\$ 72,869	\$ 70,674	\$ 85,047	\$ 14,373	20.34%
523009 - GROUP LIFE INSURANCE		\$ 446	\$ 652	\$ 685	\$ 33	5.06%
524001 - WORKERS' COMPENSATION		\$ 3,691	\$ 3,854	\$ 4,049	\$ 195	5.06%
540002 - TRAVEL AND PER DIEM		\$ 3,189	\$ 4,000	\$ 4,000	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 3,124	\$ 3,240	\$ 3,240	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 4,947	\$ 5,500	\$ 5,503	\$ 3	0.05%
549501 - SAFETY ADMINISTRATION		\$ 1,891	\$ 1,902	\$ 1,997	\$ 95	4.99%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,707	\$ 1,728	\$ 1,893	\$ 165	9.55%
549503 - EMPLOYMENT SERVICES		\$ 5,259	\$ 9,828	\$ 10,323	\$ 495	5.04%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ 2,496	\$ 7,000	\$ 7,000	\$ -	0.00%
555001 - EDUCATION AND TRAINING		\$ 758	\$ 2,000	\$ 3,000	\$ 1,000	50.00%
	<b>TOTAL IT SERVICES</b>	<b>\$ 677,957</b>	<b>\$ 725,552</b>	<b>\$ 774,236</b>	<b>\$ 48,684</b>	<b>6.71%</b>
<b>110850 - IT AUDIO VISUAL</b>						
512001 - REGULAR SALARIES & WAGES		\$ 268,316	\$ 301,166	\$ 316,394	\$ 15,228	5.06%
513001 - OTHER PERSONAL SERVICES		\$ 12,106	\$ -	\$ 13,000	\$ 13,000	13000.00%
521001 - FICA TAXES		\$ 20,590	\$ 23,040	\$ 24,204	\$ 1,164	5.05%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 995	\$ 995	995.00%
522005 - STATE RETIREMENT		\$ 36,513	\$ 41,049	\$ 44,390	\$ 3,341	8.14%
523001 - AD & D		\$ 61	\$ 72	\$ 76	\$ 4	5.56%
523008 - GROUP HEALTH INSURANCE		\$ 39,874	\$ 45,714	\$ 45,746	\$ 32	0.07%
523009 - GROUP LIFE INSURANCE		\$ 233	\$ 397	\$ 418	\$ 21	5.29%
524001 - WORKERS' COMPENSATION		\$ 1,708	\$ 2,350	\$ 2,470	\$ 120	5.11%
540002 - TRAVEL AND PER DIEM		\$ 631	\$ 3,000	\$ 3,000	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 1,951	\$ 2,160	\$ 2,160	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 468	\$ 1,000	\$ 1,000	\$ -	0.00%
546010 - M&R - SOFTWARE		\$ 17,343	\$ 9,000	\$ 10,536	\$ 1,536	17.07%
546012 - M&R - FLEET MAINT CHARGE		\$ 117	\$ -	\$ -	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ 1,089	\$ 1,159	\$ 1,218	\$ 59	5.09%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 983	\$ 1,054	\$ 1,155	\$ 101	9.58%
549503 - EMPLOYMENT SERVICES		\$ 3,028	\$ 5,993	\$ 6,296	\$ 303	5.06%
552014 - FUEL & OIL		\$ 145	\$ -	\$ -	\$ -	0.00%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ 90,336	\$ 72,000	\$ 10,000	\$ (62,000)	-86.11%
554001 - MEMBERSHIPS		\$ -	\$ -	\$ 600	\$ 600	600.00%
555001 - EDUCATION AND TRAINING		\$ 654	\$ 4,000	\$ 4,000	\$ -	0.00%
	<b>TOTAL IT AUDIO VISUAL</b>	<b>\$ 496,146</b>	<b>\$ 513,154</b>	<b>\$ 487,658</b>	<b>\$ (25,496)</b>	<b>-4.97%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 6,050,863</b>	<b>\$ 6,801,839</b>	<b>\$ 6,921,359</b>	<b>\$ 119,520</b>	<b>1.76%</b>

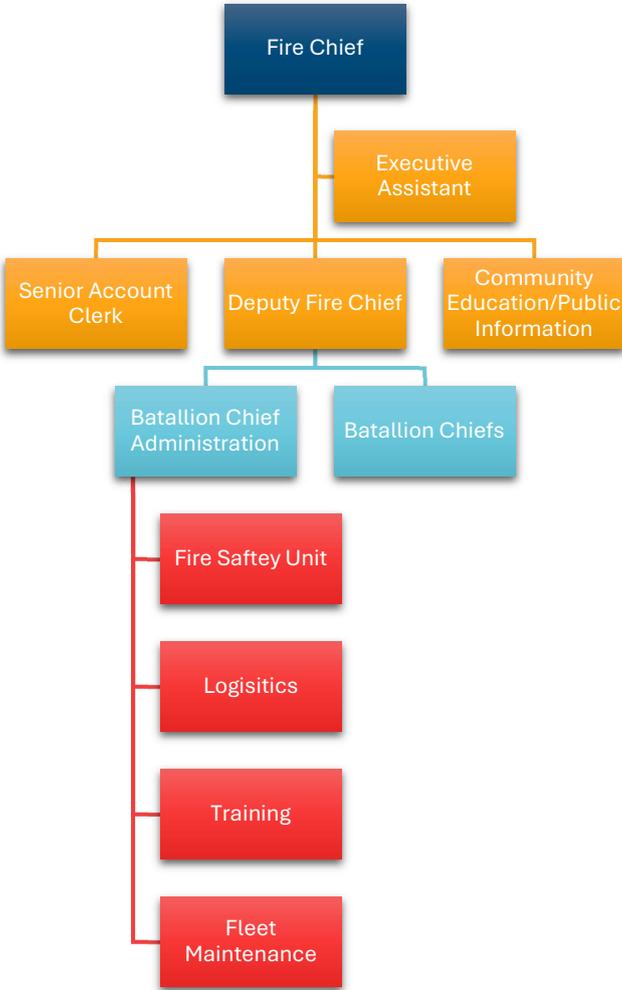


# FIRE DEPARTMENT

## ROLE OF FIRE DEPARTMENT

The Fire Department provides a high caliber of fire rescue and emergency management services dedicated to reducing loss of life and property thus enhancing the overall quality of life for the citizens and visitors of Daytona Beach. The Fire Department does this through enhancing community awareness and safety, preventing fire hazards, firefighting through rapid response and providing specialized rescue and re-hospital medical care.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

<b>Position Title</b>	<b>FY 2024/25 (Amended)</b>	<b>Changes</b>	<b>FY 2026 Budget</b>
BATTALION CHIEF	7.00	0.00	7.00
COMMUNITY PARAMEDICINE COORDINATOR	0.00	1.00	1.00
COMMUNITY PARAMEDICINE OFFICER	3.00	-1.00	2.00
DEPUTY CITY MANAGER/FIRE CHIEF	1.00	0.00	1.00
DEPUTY FIRE CHIEF	2.00	0.00	2.00
DRIVER ENGINEER	27.00	0.00	27.00
EMERGENCY MANAGER	0.50	0.00	0.50
EXECUTIVE ASSISTANT	1.00	0.00	1.00
FIRE BUDGET ANALYST	1.00	0.00	1.00
FIRE COMM RELATIONS SPECIALIST	1.00	0.00	1.00
FIRE INSPECTOR	1.00	0.75	1.75
FIRE LIEUTENANT	23.00	0.00	23.00
FIRE LIEUTENANT	1.00	0.00	1.00
FIRE MAINTENANCE SPECIALIST	1.00	0.00	1.00
FIRE MAINTENANCE SUPERVISOR	1.00	0.00	1.00
FIRE PUBLIC INFORMATION OFFICER	1.00	0.00	1.00
FIREFIGHTER	54.00	3.00	57.00
GIS/APPLICATIONS SPECIALIST	0.00	1.00	1.00
	125.50	4.75	130.25

**NEW PERSONNEL POSITION DETAIL**

<b>Division – Position Title</b>	<b>Funding Source</b>	<b>FTE Amount</b>	<b>Salary &amp; Benefits Cost</b>
<b>Admin/ Operations</b>			
Fire Inspector	001 – GENERAL Fund	0.75	\$78,676
GIS/Applications Specialist	001 – GENERAL Fund	1.00	\$77,240
<b>Operations</b>			
Firefighter	001 – GENERAL Fund	3.00	\$255,183

DEPARTMENTAL SUMMARY – FIRE DEPARTMENT

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	824,681	34,689,217	343,000
OPERATING	2,475,395	2,831,942	2,931,974
OTHER EXPENSES	10,000	34,500	125,000
PERSONNEL SERVICES	15,586,414	17,092,998	18,027,935
<b>FIRE Department Total</b>	<b>18,896,490</b>	<b>54,648,657</b>	<b>21,427,908</b>

USES OF FINANCIAL RESOURCES BY FUND

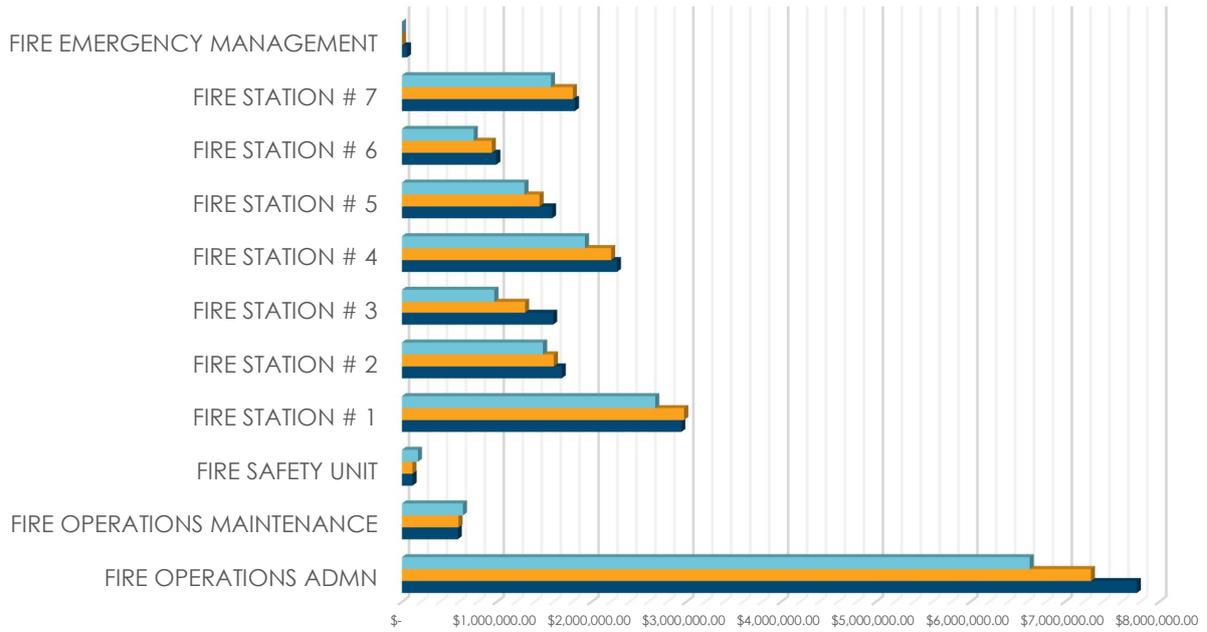
FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CAPITAL PROJECTS FUND	538,524	32,358,179	-
GENERAL FUND	18,357,966	22,290,478	21,427,908
<b>FIRE Department Total</b>	<b>18,896,490</b>	<b>54,648,657</b>	<b>21,427,908</b>

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
CAPITAL PROJECTS FUND	-	-	-
GENERAL FUND	21,427,908	926,795	20,501,113
<b>FIRE Department Total</b>	<b>21,427,908</b>	<b>926,795</b>	<b>20,501,113</b>

## Fire Department Operating Expenses by Cost Center Annual Comparison

■ Sum of 2024 Actual    
 ■ Sum of 2025 Amended Budget    
 ■ Sum of 2026 Budget



### CAPITAL OUTLAY DETAIL

Cost Center	Capital Outlay Description	Total
<b>001-800210 - Fire Operations Admin</b>		<b>\$ 343,000</b>
	Cardiac Monitors (2) IA 04/09/25	\$ 90,000
	Extrication Equipment IA 04/09/25	\$ 30,000
	FS 3 Furniture IA 04/09/25	\$ 15,000
	FS 4 Fire Training Facility IA 04/09/25	\$ 18,000
	SCBA Replacement IA 04/09/25	\$ 100,000
	Staff Vehicles (2) IA 04/09/25	\$ 90,000
<b>Grand Total</b>		<b>\$ 343,000</b>

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**FIRE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>800210 - FIRE OPERATIONS ADMN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 1,490,962	\$ 1,544,136	\$ 1,823,774	\$ 279,638	18.11%
	512002 - OUTSIDE DETAIL SALARIES	\$ 11,519	\$ 2,700	\$ 2,700	\$ -	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 360	\$ 11,000	\$ -	\$ (11,000)	-100.00%
	514001 - OVERTIME	\$ 32,241	\$ 48,243	\$ 49,158	\$ 915	1.90%
	521001 - FICA TAXES	\$ 111,531	\$ 122,578	\$ 139,685	\$ 17,107	13.96%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 3,761	\$ 3,761	--
	522002 - CONTRIB TO P&F PENSION FUND	\$ 3,936,497	\$ 4,015,286	\$ 4,014,924	\$ (362)	-0.01%
	522005 - STATE RETIREMENT	\$ 29,942	\$ 55,729	\$ 87,862	\$ 32,133	57.66%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 30,597	\$ 14,875	\$ 36,508	\$ 21,633	145.43%
	523001 - AD & D	\$ 355	\$ 370	\$ 438	\$ 68	18.38%
	523008 - GROUP HEALTH INSURANCE	\$ 155,516	\$ 150,672	\$ 198,158	\$ 47,486	31.52%
	523009 - GROUP LIFE INSURANCE	\$ 1,335	\$ 2,037	\$ 2,407	\$ 370	18.16%
	524001 - WORKERS' COMPENSATION	\$ 82,147	\$ 94,697	\$ 112,778	\$ 18,081	19.09%
	531017 - PROF SERV - MEDICAL	\$ 868	\$ 6,000	\$ 6,000	\$ -	0.00%
	534027 - SERVICE AWARDS	\$ 1,196	\$ 5,000	\$ 2,000	\$ (3,000)	-60.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 51,733	\$ 47,000	\$ 38,000	\$ (9,000)	-19.15%
	540001 - CAR ALLOWANCE	\$ -	\$ -	\$ 5,309	\$ 5,309	--
	540002 - TRAVEL AND PER DIEM	\$ 1,321	\$ 5,000	\$ 2,500	\$ (2,500)	-50.00%
	540003 - CARE AND SUBSISTENCE	\$ 10,978	\$ 10,500	\$ 19,500	\$ 9,000	85.71%
	541001 - CELL PHONE STIPEND	\$ 2,796	\$ 2,568	\$ 2,568	\$ -	0.00%
	541003 - COMMUNICATION SERVICES	\$ 16,546	\$ 17,000	\$ 17,000	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ 271	\$ 450	\$ 450	\$ -	0.00%
	545002 - INS - AUTOMOBILE LIABILITY	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
	545015 - INS - PROF LIABILITY MEDICAL	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 19,233	\$ 50,790	\$ 50,790	\$ -	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 1,343	\$ -	\$ 824	\$ 824	--
	546036 - M&R - PARAMEDIC TRAINING UNIT	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
	546037 - M&R - SCBA COMPLIANCE	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%
	546999 - NON CAPITAL FROM CAPITAL	\$ 2,850	\$ -	\$ -	\$ -	--
	547001 - PRINTING & BINDING	\$ 4,384	\$ 5,000	\$ 5,000	\$ -	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 2,878	\$ 4,000	\$ 4,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 5,633	\$ 5,056	\$ 6,087	\$ 1,031	20.39%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 5,128	\$ 4,599	\$ 5,771	\$ 1,172	25.48%
	549503 - EMPLOYMENT SERVICES	\$ 15,726	\$ 26,131	\$ 31,465	\$ 5,334	20.41%
	549702 - FIXED COST - INFO SYS	\$ 128,911	\$ 135,366	\$ 116,905	\$ (18,461)	-13.64%
	551001 - OFFICE SUPPLIES	\$ 7,050	\$ 7,000	\$ 7,000	\$ -	0.00%
	552001 - MATERIAL & SUPPLIES	\$ -	\$ 6,500	\$ 11,500	\$ 5,000	76.92%
	552009 - CLOTHING AND BEDDING	\$ 28,911	\$ 14,000	\$ 14,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 47,963	\$ 40,835	\$ 40,835	\$ -	0.00%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 110,881	\$ 130,200	\$ 130,200	\$ -	0.00%
	552025 - UNIFORMS	\$ 75,740	\$ 40,000	\$ 40,000	\$ -	0.00%
	552026 - UNIFORMS ACCESSORIES	\$ 46,985	\$ 45,000	\$ 45,000	\$ -	0.00%
	552042 - PROTECTIVE GEAR	\$ -	\$ 80,000	\$ 80,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 14,524	\$ 17,000	\$ 17,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 2,917	\$ 4,700	\$ 4,700	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 2,489	\$ 1,200	\$ 1,200	\$ -	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 18,438	\$ 31,448	\$ 31,448	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 6,836	\$ 6,000	\$ 6,000	\$ -	0.00%
	555004 - RECRUITMENT	\$ -	\$ 40,000	\$ 14,000	\$ (26,000)	-65.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 68,624	\$ 325,000	\$ 343,000	\$ 18,000	5.54%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (2,850)	\$ -	\$ -	\$ -	--
	599001 - CONTINGENCY	\$ 10,000	\$ 34,500	\$ 125,000	\$ 90,500	262.32%
	<b>TOTAL FIRE OPERATIONS ADMN</b>	<b>\$ 6,630,305</b>	<b>\$ 7,278,166</b>	<b>\$ 7,765,205</b>	<b>\$ 487,039</b>	<b>6.69%</b>
<b>800211 - FIRE EMERGENCY MANAGEMENT</b>						
	512001 - REGULAR SALARIES & WAGES	\$ -	\$ -	\$ 32,805	\$ 32,805	--
	521001 - FICA TAXES	\$ -	\$ -	\$ 2,510	\$ 2,510	--
	522005 - STATE RETIREMENT	\$ -	\$ -	\$ 4,603	\$ 4,603	--
	523001 - AD & D	\$ -	\$ -	\$ 8	\$ 8	--
	523009 - GROUP LIFE INSURANCE	\$ -	\$ -	\$ 43	\$ 43	--
	524001 - WORKERS' COMPENSATION	\$ -	\$ -	\$ 3,468	\$ 3,468	--
	540002 - TRAVEL AND PER DIEM	\$ -	\$ -	\$ 1,000	\$ 1,000	--
	540003 - CARE AND SUBSISTENCE	\$ -	\$ -	\$ 5,000	\$ 5,000	--
	549501 - SAFETY ADMINISTRATION	\$ -	\$ -	\$ 126	\$ 126	--
	549502 - EMPLOYEE BENEFITS ADMIN	\$ -	\$ -	\$ 120	\$ 120	--
	549503 - EMPLOYMENT SERVICES	\$ -	\$ -	\$ 653	\$ 653	--
	551001 - OFFICE SUPPLIES	\$ -	\$ -	\$ 1,100	\$ 1,100	--
	552009 - CLOTHING AND BEDDING	\$ -	\$ -	\$ 500	\$ 500	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ -	\$ 1,000	\$ 1,000	--
	554001 - MEMBERSHIPS	\$ -	\$ -	\$ 125	\$ 125	--
	555001 - EDUCATION AND TRAINING	\$ -	\$ -	\$ 1,000	\$ 1,000	--
	<b>TOTAL FIRE EMERGENCY MANAGEMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,061</b>	<b>\$ 54,061</b>	<b>--</b>

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**FIRE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>800215 - FIRE SAFETY UNIT</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 105,058	\$ 60,457	\$ 63,513	\$ 3,056	5.05%
	514001 - OVERTIME	\$ 1,198	\$ 1,500	\$ 1,500	\$ -	0.00%
	521001 - FICA TAXES	\$ 8,849	\$ 4,740	\$ 4,859	\$ 119	2.51%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 115	\$ 115	--
	522005 - STATE RETIREMENT	\$ 14,412	\$ 8,240	\$ 8,911	\$ 671	8.14%
	523001 - AD & D	\$ 26	\$ 14	\$ 15	\$ 1	7.14%
	523008 - GROUP HEALTH INSURANCE	\$ 14,924	\$ 9,269	\$ 9,269	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 103	\$ 80	\$ 84	\$ 4	5.00%
	524001 - WORKERS' COMPENSATION	\$ 11,070	\$ 6,390	\$ 6,714	\$ 324	5.07%
	540001 - CAR ALLOWANCE	\$ 11,381	\$ 7,079	\$ 7,079	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 182	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 452	\$ 233	\$ 245	\$ 12	5.15%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 408	\$ 212	\$ 232	\$ 20	9.43%
	549503 - EMPLOYMENT SERVICES	\$ 1,344	\$ 1,203	\$ 1,264	\$ 61	5.07%
	549702 - FIXED COST - INFO SYS	\$ -	\$ 10,551	\$ 7,000	\$ (3,551)	-33.66%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 1,600	\$ 1,600	\$ -	0.00%
	<b>TOTAL FIRE SAFETY UNIT</b>	<b>\$ 169,407</b>	<b>\$ 111,568</b>	<b>\$ 112,400</b>	<b>\$ 832</b>	<b>0.75%</b>
<b>800221 - FIRE STATION # 1</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 1,735,216	\$ 1,797,059	\$ 1,783,686	\$ (13,373)	-0.74%
	512002 - OUTSIDE DETAIL SALARIES	\$ 14,187	\$ 21,600	\$ 21,600	\$ -	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,815	\$ 54,945	\$ 11,368	\$ (43,577)	-79.31%
	514001 - OVERTIME	\$ 73,265	\$ 125,888	\$ 125,655	\$ (233)	-0.19%
	521001 - FICA TAXES	\$ 135,788	\$ 152,962	\$ 140,100	\$ (12,862)	-8.41%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 8,487	\$ 8,487	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ 11,361	\$ 34,162	\$ 37,606	\$ 3,444	10.08%
	523001 - AD & D	\$ 383	\$ 431	\$ 428	\$ (3)	-0.70%
	523008 - GROUP HEALTH INSURANCE	\$ 231,760	\$ 259,412	\$ 272,048	\$ 12,636	4.87%
	523009 - GROUP LIFE INSURANCE	\$ 1,524	\$ 2,370	\$ 2,354	\$ (16)	-0.68%
	524001 - WORKERS' COMPENSATION	\$ 167,731	\$ 170,700	\$ 169,428	\$ (1,272)	-0.75%
	543001 - UTILITIES - ELECTRICITY	\$ 12,404	\$ 15,000	\$ 15,000	\$ -	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 1,143	\$ 1,100	\$ 1,100	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 37,220	\$ 47,550	\$ 47,550	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 25,390	\$ 25,515	\$ 25,515	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 7,502	\$ 6,915	\$ 6,867	\$ (48)	-0.69%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 6,770	\$ 6,287	\$ 6,510	\$ 223	3.55%
	549503 - EMPLOYMENT SERVICES	\$ 20,858	\$ 35,764	\$ 35,495	\$ (269)	-0.75%
	549701 - FIXED COST - PROPERTY MAINT	\$ 5,719	\$ 8,942	\$ 9,654	\$ 712	7.96%
	549702 - FIXED COST - INFO SYS	\$ 128,433	\$ 145,191	\$ 163,107	\$ 17,916	12.34%
	551001 - OFFICE SUPPLIES	\$ 1,446	\$ 1,001	\$ 1,000	\$ (1)	-0.10%
	552014 - FUEL & OIL	\$ 16,944	\$ 27,089	\$ 27,089	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 6,290	\$ 5,775	\$ 5,775	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 14,084	\$ 16,000	\$ 14,000	\$ (2,000)	-12.50%
	555001 - EDUCATION AND TRAINING	\$ 16,164	\$ 17,000	\$ 17,000	\$ -	0.00%
	<b>TOTAL FIRE STATION # 1</b>	<b>\$ 2,673,397</b>	<b>\$ 2,978,658</b>	<b>\$ 2,948,422</b>	<b>\$ (30,236)</b>	<b>-1.02%</b>
<b>800222 - FIRE STATION # 2</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 953,074	\$ 969,792	\$ 1,024,131	\$ 54,339	5.60%
	512002 - OUTSIDE DETAIL SALARIES	\$ 19,019	\$ 10,800	\$ 10,800	\$ -	0.00%
	514001 - OVERTIME	\$ 25,663	\$ 66,692	\$ 68,147	\$ 1,455	2.18%
	521001 - FICA TAXES	\$ 74,155	\$ 80,117	\$ 80,445	\$ 328	0.41%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 3,941	\$ 3,941	--
	523001 - AD & D	\$ 206	\$ 232	\$ 246	\$ 14	6.03%
	523008 - GROUP HEALTH INSURANCE	\$ 147,714	\$ 160,920	\$ 156,039	\$ (4,881)	-3.03%
	523009 - GROUP LIFE INSURANCE	\$ 817	\$ 1,279	\$ 1,352	\$ 73	5.71%
	524001 - WORKERS' COMPENSATION	\$ 89,559	\$ 92,116	\$ 97,280	\$ 5,164	5.61%
	543001 - UTILITIES - ELECTRICITY	\$ 4,825	\$ 6,000	\$ 6,000	\$ -	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 801	\$ 1,090	\$ 1,090	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 30,346	\$ 31,566	\$ 39,000	\$ 7,434	23.55%
	546001 - MAINTENANCE AND REPAIR	\$ 8,382	\$ 30,275	\$ 28,275	\$ (2,000)	-6.61%
	549501 - SAFETY ADMINISTRATION	\$ 4,108	\$ 3,732	\$ 3,943	\$ 211	5.65%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,707	\$ 3,392	\$ 3,738	\$ 346	10.20%
	549503 - EMPLOYMENT SERVICES	\$ 11,423	\$ 19,299	\$ 20,380	\$ 1,081	5.60%
	549701 - FIXED COST - PROPERTY MAINT	\$ 1,851	\$ 2,913	\$ 3,122	\$ 209	7.17%
	549702 - FIXED COST - INFO SYS	\$ 77,348	\$ 83,972	\$ 99,404	\$ 15,432	18.38%
	551001 - OFFICE SUPPLIES	\$ 818	\$ 1,000	\$ 1,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 10,972	\$ 15,026	\$ 15,026	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 6,000	\$ 6,300	\$ 6,300	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 8,928	\$ 7,000	\$ 7,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 9,537	\$ 10,000	\$ 10,000	\$ -	0.00%
	<b>TOTAL FIRE STATION # 2</b>	<b>\$ 1,489,253</b>	<b>\$ 1,603,513</b>	<b>\$ 1,686,659</b>	<b>\$ 83,146</b>	<b>5.19%</b>
<b>800223 - FIRE STATION # 3</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 580,608	\$ 771,178	\$ 956,238	\$ 185,060	24.00%
	512002 - OUTSIDE DETAIL SALARIES	\$ 9,464	\$ 6,300	\$ 6,300	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**FIRE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	514001 - OVERTIME	\$ 22,868	\$ 61,379	\$ 66,336	\$ 4,957	8.08%
	521001 - FICA TAXES	\$ 45,603	\$ 64,173	\$ 75,112	\$ 10,939	17.05%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 3,597	\$ 3,597	--
	523001 - AD & D	\$ 125	\$ 183	\$ 229	\$ 46	25.14%
	523008 - GROUP HEALTH INSURANCE	\$ 97,686	\$ 134,338	\$ 173,454	\$ 39,116	29.12%
	523009 - GROUP LIFE INSURANCE	\$ 497	\$ 1,018	\$ 1,262	\$ 244	23.97%
	524001 - WORKERS' COMPENSATION	\$ 54,482	\$ 73,250	\$ 90,831	\$ 17,581	24.00%
	543001 - UTILITIES - ELECTRICITY	\$ 10,001	\$ 10,000	\$ 10,000	\$ -	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 491	\$ 600	\$ 600	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 26,381	\$ 32,209	\$ 32,209	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 24,559	\$ 26,250	\$ 26,250	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 2,545	\$ 2,968	\$ 3,682	\$ 714	24.06%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,296	\$ 2,699	\$ 3,490	\$ 791	29.31%
	549503 - EMPLOYMENT SERVICES	\$ 7,076	\$ 15,345	\$ 19,029	\$ 3,684	24.01%
	549701 - FIXED COST - PROPERTY MAINT	\$ 3,255	\$ 5,122	\$ 5,491	\$ 369	7.20%
	549702 - FIXED COST - INFO SYS	\$ 46,905	\$ 47,978	\$ 77,703	\$ 29,725	61.96%
	551001 - OFFICE SUPPLIES	\$ 307	\$ 1,000	\$ 1,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 15,780	\$ 16,819	\$ 16,819	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 5,914	\$ 6,300	\$ 6,300	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 9,592	\$ 10,000	\$ 10,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 9,573	\$ 10,000	\$ 10,000	\$ -	0.00%
	<b>TOTAL FIRE STATION # 3</b>	<b>\$ 976,008</b>	<b>\$ 1,299,109</b>	<b>\$ 1,595,932</b>	<b>\$ 296,823</b>	<b>22.85%</b>
<b>800224 - FIRE STATION # 4</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 1,233,012	\$ 1,355,680	\$ 1,393,374	\$ 37,694	2.78%
	512002 - OUTSIDE DETAIL SALARIES	\$ 17,383	\$ 17,100	\$ 17,100	\$ -	0.00%
	514001 - OVERTIME	\$ 34,167	\$ 90,975	\$ 91,988	\$ 1,013	1.11%
	521001 - FICA TAXES	\$ 94,765	\$ 111,974	\$ 109,448	\$ (2,526)	-2.26%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 5,490	\$ 5,490	--
	523001 - AD & D	\$ 268	\$ 326	\$ 334	\$ 8	2.45%
	523008 - GROUP HEALTH INSURANCE	\$ 204,322	\$ 239,934	\$ 231,129	\$ (8,805)	-3.67%
	523009 - GROUP LIFE INSURANCE	\$ 1,062	\$ 1,786	\$ 1,839	\$ 53	2.97%
	524001 - WORKERS' COMPENSATION	\$ 125,753	\$ 128,772	\$ 132,353	\$ 3,581	2.78%
	543001 - UTILITIES - ELECTRICITY	\$ 12,142	\$ 15,000	\$ 15,000	\$ -	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 649	\$ 600	\$ 600	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 28,804	\$ 35,743	\$ 36,000	\$ 257	0.72%
	546001 - MAINTENANCE AND REPAIR	\$ 13,196	\$ 14,700	\$ 14,700	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 5,289	\$ 5,220	\$ 5,364	\$ 144	2.76%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4,773	\$ 4,745	\$ 5,086	\$ 341	7.19%
	549503 - EMPLOYMENT SERVICES	\$ 14,708	\$ 26,977	\$ 27,728	\$ 751	2.78%
	549701 - FIXED COST - PROPERTY MAINT	\$ 7,124	\$ 11,210	\$ 12,018	\$ 808	7.21%
	549702 - FIXED COST - INFO SYS	\$ 107,790	\$ 119,943	\$ 141,406	\$ 21,463	17.89%
	551001 - OFFICE SUPPLIES	\$ 668	\$ 1,000	\$ 1,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 1,309	\$ 2,633	\$ 2,633	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 6,000	\$ 6,300	\$ 6,300	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 7,987	\$ 8,000	\$ 8,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 10,289	\$ 10,000	\$ 10,000	\$ -	0.00%
	<b>TOTAL FIRE STATION # 4</b>	<b>\$ 1,931,460</b>	<b>\$ 2,208,618</b>	<b>\$ 2,268,890</b>	<b>\$ 60,272</b>	<b>2.73%</b>
<b>800225 - FIRE STATION # 5</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 838,589	\$ 884,438	\$ 974,815	\$ 90,377	10.22%
	512002 - OUTSIDE DETAIL SALARIES	\$ 9,400	\$ 10,800	\$ 10,800	\$ -	0.00%
	514001 - OVERTIME	\$ 21,978	\$ 88,046	\$ 90,456	\$ 2,410	2.74%
	521001 - FICA TAXES	\$ 64,918	\$ 75,850	\$ 76,555	\$ 705	0.93%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 5,764	\$ 5,764	--
	523001 - AD & D	\$ 188	\$ 212	\$ 234	\$ 22	10.38%
	523008 - GROUP HEALTH INSURANCE	\$ 109,130	\$ 120,774	\$ 127,930	\$ 7,156	5.93%
	523009 - GROUP LIFE INSURANCE	\$ 745	\$ 1,166	\$ 1,287	\$ 121	10.38%
	524001 - WORKERS' COMPENSATION	\$ 81,615	\$ 84,010	\$ 92,595	\$ 8,585	10.22%
	543001 - UTILITIES - ELECTRICITY	\$ 7,960	\$ 9,000	\$ 9,000	\$ -	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 663	\$ 600	\$ 600	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 16,396	\$ 19,819	\$ 20,000	\$ 181	0.91%
	546001 - MAINTENANCE AND REPAIR	\$ 13,382	\$ 14,700	\$ 14,700	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 3,566	\$ 3,403	\$ 3,753	\$ 350	10.29%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,217	\$ 3,095	\$ 3,558	\$ 463	14.96%
	549503 - EMPLOYMENT SERVICES	\$ 9,914	\$ 17,599	\$ 19,399	\$ 1,800	10.23%
	549701 - FIXED COST - PROPERTY MAINT	\$ 1,290	\$ 2,030	\$ 2,176	\$ 146	7.19%
	549702 - FIXED COST - INFO SYS	\$ 72,274	\$ 77,957	\$ 91,704	\$ 13,747	17.63%
	551001 - OFFICE SUPPLIES	\$ 941	\$ 1,000	\$ 1,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 10,491	\$ 13,568	\$ 13,568	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 9,427	\$ 8,925	\$ 8,925	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 8,274	\$ 6,000	\$ 6,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 9,091	\$ 10,000	\$ 10,000	\$ -	0.00%
	<b>TOTAL FIRE STATION # 5</b>	<b>\$ 1,293,449</b>	<b>\$ 1,452,992</b>	<b>\$ 1,584,819</b>	<b>\$ 131,827</b>	<b>9.07%</b>
<b>800226 - FIRE STATION # 6</b>						

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**FIRE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	512001 - REGULAR SALARIES & WAGES	\$ 468,312	\$ 572,183	\$ 594,446	\$ 22,263	3.89%
	512002 - OUTSIDE DETAIL SALARIES	\$ 890	\$ 6,300	\$ 6,300	\$ -	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,796	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 6,595	\$ 50,132	\$ 50,729	\$ 597	1.19%
	521001 - FICA TAXES	\$ 36,452	\$ 48,089	\$ 46,693	\$ (1,396)	-2.90%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 3,145	\$ 3,145	--
	523001 - AD & D	\$ 107	\$ 136	\$ 143	\$ 7	5.15%
	523008 - GROUP HEALTH INSURANCE	\$ 56,961	\$ 67,899	\$ 77,133	\$ 9,234	13.60%
	523009 - GROUP LIFE INSURANCE	\$ 424	\$ 755	\$ 785	\$ 30	3.97%
	524001 - WORKERS' COMPENSATION	\$ 54,175	\$ 54,351	\$ 56,465	\$ 2,114	3.89%
	543001 - UTILITIES - ELECTRICITY	\$ 6,559	\$ 8,400	\$ 8,400	\$ -	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ -	\$ 400	\$ 400	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 20,831	\$ 26,098	\$ 27,000	\$ 902	3.46%
	546001 - MAINTENANCE AND REPAIR	\$ 19,582	\$ 15,225	\$ 15,225	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,958	\$ 2,202	\$ 2,289	\$ 87	3.95%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,767	\$ 2,002	\$ 2,170	\$ 168	8.39%
	549503 - EMPLOYMENT SERVICES	\$ 5,445	\$ 11,386	\$ 11,829	\$ 443	3.89%
	549701 - FIXED COST - PROPERTY MAINT	\$ 2,357	\$ 3,708	\$ 3,976	\$ 268	7.23%
	549702 - FIXED COST - INFO SYS	\$ 46,905	\$ 48,001	\$ 56,703	\$ 8,702	18.13%
	551001 - OFFICE SUPPLIES	\$ 792	\$ 1,001	\$ 1,000	\$ (1)	-0.10%
	552014 - FUEL & OIL	\$ 3,381	\$ 7,867	\$ 7,867	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 7,071	\$ 6,300	\$ 6,300	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 7,116	\$ 7,000	\$ 7,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 8,756	\$ 10,000	\$ 10,000	\$ -	0.00%
	<b>TOTAL FIRE STATION # 6</b>	<b>\$ 758,232</b>	<b>\$ 949,435</b>	<b>\$ 995,998</b>	<b>\$ 46,563</b>	<b>4.90%</b>
<b>800227 - FIRE STATION # 7</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 1,016,262	\$ 1,092,937	\$ 1,100,860	\$ 7,923	0.72%
	512002 - OUTSIDE DETAIL SALARIES	\$ 15,436	\$ 14,400	\$ 14,400	\$ -	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,477	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 27,845	\$ 90,926	\$ 91,227	\$ 301	0.33%
	521001 - FICA TAXES	\$ 79,244	\$ 91,670	\$ 86,465	\$ (5,205)	-5.68%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 5,832	\$ 5,832	--
	523001 - AD & D	\$ 222	\$ 261	\$ 264	\$ 3	1.15%
	523008 - GROUP HEALTH INSURANCE	\$ 151,951	\$ 182,417	\$ 180,096	\$ (2,321)	-1.27%
	523009 - GROUP LIFE INSURANCE	\$ 880	\$ 1,442	\$ 1,453	\$ 11	0.76%
	524001 - WORKERS' COMPENSATION	\$ 99,386	\$ 103,814	\$ 104,568	\$ 754	0.73%
	543001 - UTILITIES - ELECTRICITY	\$ 10,921	\$ 11,400	\$ 11,400	\$ -	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 1,490	\$ 2,000	\$ 2,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 11,037	\$ 13,060	\$ 14,000	\$ 940	7.20%
	546001 - MAINTENANCE AND REPAIR	\$ 10,510	\$ 26,145	\$ 14,175	\$ (11,970)	-45.78%
	549501 - SAFETY ADMINISTRATION	\$ 4,321	\$ 4,206	\$ 4,238	\$ 32	0.76%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,899	\$ 3,824	\$ 4,018	\$ 194	5.07%
	549503 - EMPLOYMENT SERVICES	\$ 12,014	\$ 21,751	\$ 21,907	\$ 156	0.72%
	549701 - FIXED COST - PROPERTY MAINT	\$ 2,524	\$ 3,913	\$ 4,265	\$ 352	9.00%
	549702 - FIXED COST - INFO SYS	\$ 87,777	\$ 96,674	\$ 120,405	\$ 23,731	24.55%
	551001 - OFFICE SUPPLIES	\$ 807	\$ 1,000	\$ 1,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 8,325	\$ 12,445	\$ 12,445	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 6,119	\$ 6,300	\$ 6,300	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 9,996	\$ 14,000	\$ 14,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 9,754	\$ 10,000	\$ 10,000	\$ -	0.00%
	<b>TOTAL FIRE STATION # 7</b>	<b>\$ 1,572,197</b>	<b>\$ 1,804,585</b>	<b>\$ 1,825,318</b>	<b>\$ 20,733</b>	<b>1.15%</b>
<b>800240 - FIRE OPERATIONS MAINTENANCE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 135,165	\$ 148,714	\$ 155,370	\$ 6,656	4.48%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,205	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 1,440	\$ 15,001	\$ 15,000	\$ (1)	-0.01%
	521001 - FICA TAXES	\$ 10,024	\$ 14,551	\$ 11,886	\$ (2,665)	-18.31%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 1,148	\$ 1,148	--
	522005 - STATE RETIREMENT	\$ 18,704	\$ 20,270	\$ 21,798	\$ 1,528	7.54%
	523001 - AD & D	\$ 29	\$ 36	\$ 37	\$ 1	2.78%
	523008 - GROUP HEALTH INSURANCE	\$ 19,000	\$ 24,834	\$ 24,834	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 103	\$ 196	\$ 205	\$ 9	4.59%
	524001 - WORKERS' COMPENSATION	\$ 11,824	\$ 12,532	\$ 13,093	\$ 561	4.48%
	541001 - CELL PHONE STIPEND	\$ 1,017	\$ 1,080	\$ 1,080	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 356,127	\$ 260,400	\$ 245,400	\$ (15,000)	-5.76%
	546012 - M&R - FLEET MAINT CHARGE	\$ 183	\$ 60	\$ 174	\$ 114	190.00%
	549501 - SAFETY ADMINISTRATION	\$ 571	\$ 573	\$ 598	\$ 25	4.36%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 515	\$ 520	\$ 567	\$ 47	9.04%
	549503 - EMPLOYMENT SERVICES	\$ 1,588	\$ 2,960	\$ 3,092	\$ 132	4.46%
	549702 - FIXED COST - INFO SYS	\$ 16,123	\$ 14,148	\$ 14,001	\$ (147)	-1.04%
	552002 - TOOLS ALLOWANCE	\$ 1,470	\$ 1,560	\$ 1,560	\$ -	0.00%
	552014 - FUEL & OIL	\$ 21,133	\$ 28,870	\$ 28,870	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 13,744	\$ 14,490	\$ 14,490	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 32,941	\$ 35,000	\$ 35,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 966	\$ 2,001	\$ 2,000	\$ (1)	-0.05%

**The City of Daytona Beach, Florida**  
 Operating Expense Budget by Department and Cost Center  
 Fiscal Year 2025 - 2026

**FIRE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	TOTAL FIRE OPERATIONS MAINTENANCE	\$ 643,872	\$ 597,796	\$ 590,203	\$ (7,593)	-1.27%
<b>TOTAL EXPENSES</b>		<b>\$ 18,137,580</b>	<b>\$ 20,284,440</b>	<b>\$ 21,427,907</b>	<b>\$ 1,143,467</b>	<b>5.64%</b>

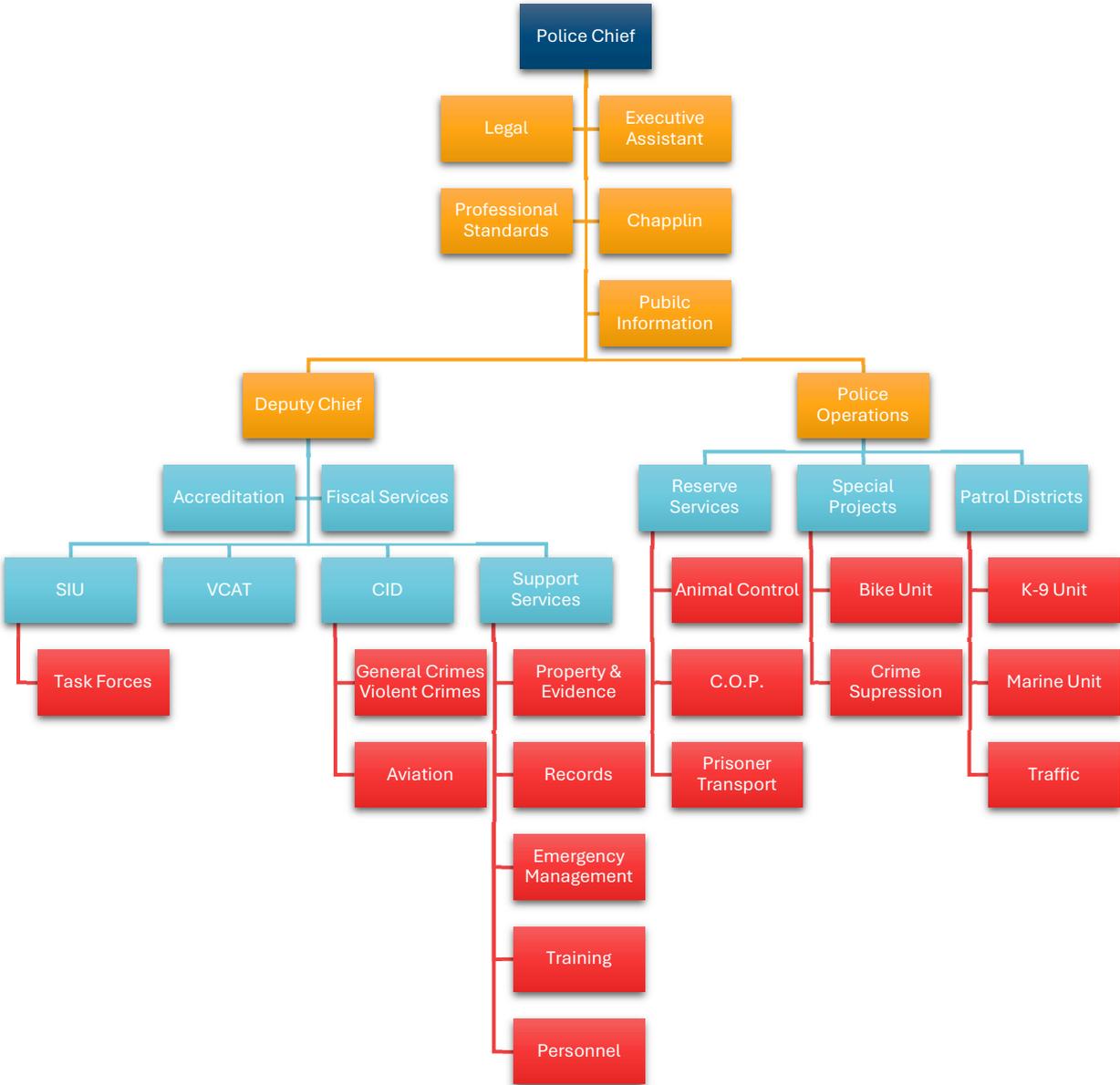


# POLICE

## ROLE OF POLICE DEPARTMENT

The Police department is responsible for a wide range of duties to ensure public safety and order. These responsibilities include Crime prevention and investigation, community policing, traffic control and enforcement, emergency response, animal control and enforcement of local ordinance and regulations.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

<b>Position Title</b>	<b>FY 2024/25 (Amended)</b>	<b>Changes</b>	<b>FY 2026 Budget</b>
ANIMAL CONTROL OFFICER	2.00	0.00	2.00
ASST SUPERVISOR/PROPERTY & EVIDENCE	1.00	0.00	1.00
ASS'T SUPERVISOR/RECORDS	1.00	1.00	2.00
BACKGROUND INVESTIGATOR	0.00	2.00	2.00
CODE COMPLIANCE DIVISION MANAGER	1.00	0.00	1.00
CODE COMPLIANCE FIELD INSP SUPERVSR	1.00	0.00	1.00
CODE COMPLIANCE INSPECTOR	15.00	0.00	15.00
CODE COMPLIANCE OFFICE COORDINATOR	1.00	0.00	1.00
CODE COMPLIANCE RENTAL INSPECTOR	1.00	0.00	1.00
CRIME ANALYST	2.00	0.00	2.00
CRIME SCENE TECHNICIAN	1.00	0.00	1.00
CRIMINAL JUSTICE INFO SYS SPECIALIST	1.00	0.00	1.00
DEPUTY CITY MANAGER/POLICE CHIEF	1.00	0.00	1.00
DEPUTY POLICE CHIEF	2.00	-1.00	1.00
DIRECTOR OF POLICE OPERATIONS	0.00	1.00	1.00
EVIDENCE CLERK	3.00	0.00	3.00
EXECUTIVE ASSISTANT	1.00	0.00	1.00
LATENT PRINT EXAMINER	0.00	1.00	1.00
MAINTENANCE WORKER II	1.00	0.00	1.00
OFFICE SPECIALIST II	2.00	0.00	2.00
OFFICE SPECIALIST III	4.00	0.00	4.00
POLICE ACCREDITATION SPECIALIST	1.00	0.00	1.00
POLICE AUXILIARY UNIT COORDINATOR	1.00	0.00	1.00
POLICE CAPTAIN	3.00	0.00	3.00
POLICE COMMUNICATIONS ASSISTANT	1.00	-1.00	0.00
POLICE FINANCIAL MANAGER	1.00	0.00	1.00
POLICE FISCAL SPECIALIST	1.00	0.00	1.00
POLICE FLEET OPERATIONS SPECIALIST	1.00	0.00	1.00
POLICE FRONT DESK COMMUNICATIONS OFF	1.00	0.00	1.00
POLICE GRANTS & PROJECTS SPECIALIST	1.00	0.00	1.00
POLICE LIEUTENANT	12.00	2.00	14.00

POLICE OFFICER	206.00	0.00	206.00
POLICE PAYROLL SPECIALIST	1.00	0.00	1.00
POLICE QUARTERMASTER	1.00	0.00	1.00
POLICE RECORDS SUPERVISOR	1.00	0.00	1.00
POLICE SERGEANT	31.00	-1.00	30.00
POLICE TRAINING SPECIALIST	1.00	-1.00	0.00
PRISONER TRANSPORT OFFICER	12.00	0.00	12.00
PROPERTY & EVIDENCE SUPERVISOR	1.00	0.00	1.00
REAL TIME CRIME CENTER ANALYST	2.00	-1.00	1.00
RECORDS CLERK	12.00	-2.00	10.00
RENTAL PROGRAM TECHNICIAN	1.00	0.00	1.00
VICTIMS ADVOCATE-GRANT	2.00	0.00	2.00
	<b>335.00</b>	<b>0.00</b>	<b>335.00</b>

## DEPARTMENTAL SUMMARY – POLICE DEPARTMENT

### USES OF FINANCIAL RESOURCES

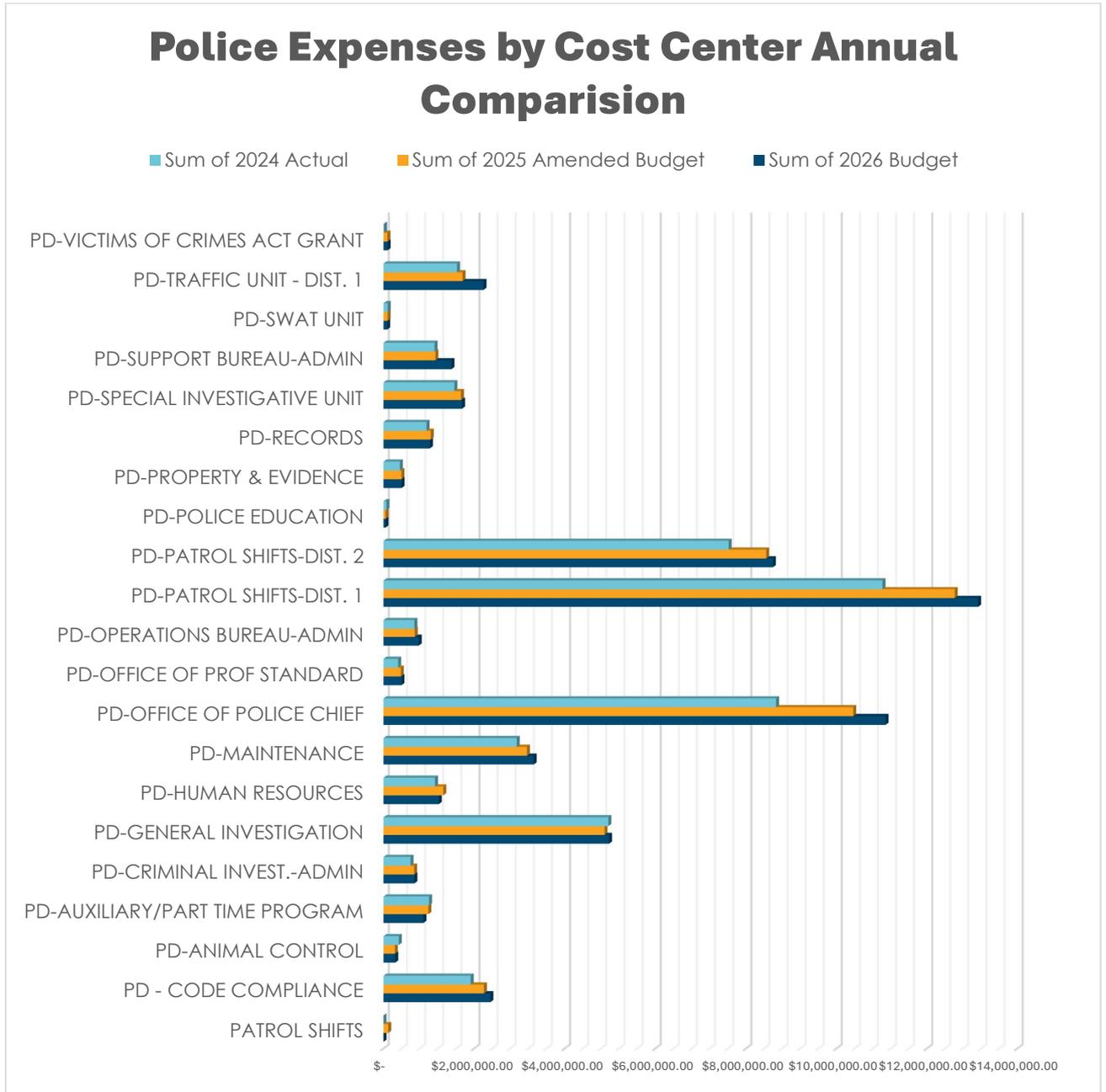
TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
<b>CAPITAL</b>	<b>1,333,857</b>	<b>2,343,243</b>	<b>186,150</b>
<b>GRANTS &amp; AID</b>	1,988	3,000	3,000
<b>OPERATING</b>	7,305,122	9,562,204	9,569,626
<b>OTHER EXPENSES</b>	-	1	247,607
<b>PERSONNEL SERVICES</b>	39,821,163	42,650,735	44,762,903
<b>Police Department Total</b>	<b>48,462,130</b>	<b>54,559,183</b>	<b>54,769,286</b>

### USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
<b>CAPITAL PROJECTS FUND</b>	-	<b>342,418</b>	<b>186,150</b>
<b>GENERAL FUND</b>	48,462,130	54,216,765	54,583,136
<b>Police Department Total</b>	<b>48,462,130</b>	<b>54,559,183</b>	<b>54,769,286</b>

## SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
CAPITAL PROJECTS FUND	186,150	-	186,150
GENERAL FUND	54,583,136	3,706,201	50,876,935
<b>Police Department Total</b>	<b>54,769,286</b>	<b>3,706,201</b>	<b>51,063,085</b>



**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**POLICE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>300110 - PD-OFFICE OF POLICE CHIEF</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 610,313	\$ 627,134	\$ 773,490	\$ 146,356	23.34%
	512004 - PERSONAL LEAVE PAYOFF	\$ 15,730	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 4,301	\$ 4,000	\$ 12,109	\$ 8,109	202.73%
	521001 - FICA TAXES	\$ 43,111	\$ 48,283	\$ 59,300	\$ 11,017	22.82%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 291	\$ 291	--
	522002 - CONTRIB TO P&F PENSION FUND	\$ 7,060,969	\$ 7,459,616	\$ 7,848,973	\$ 389,357	5.22%
	522005 - STATE RETIREMENT	\$ 55,317	\$ 58,299	\$ 62,715	\$ 4,416	7.57%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 44,247	\$ 32,531	\$ 51,506	\$ 18,975	58.33%
	523001 - AD & D	\$ 144	\$ 150	\$ 186	\$ 36	24.00%
	523008 - GROUP HEALTH INSURANCE	\$ 67,504	\$ 73,909	\$ 97,813	\$ 23,904	32.34%
	523009 - GROUP LIFE INSURANCE	\$ 574	\$ 828	\$ 1,021	\$ 193	23.31%
	524001 - WORKERS' COMPENSATION	\$ 18,523	\$ 20,524	\$ 30,078	\$ 9,554	46.55%
	534027 - SERVICE AWARDS	\$ 9,531	\$ 9,000	\$ 8,550	\$ (450)	-5.00%
	534050 - UNIFORM CLEANING	\$ 1,144	\$ 1,144	\$ 1,144	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 2,346	\$ 5,000	\$ 4,750	\$ (250)	-5.00%
	540002 - TRAVEL AND PER DIEM	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100.00%
	541001 - CELL PHONE STIPEND	\$ 1,080	\$ 1,080	\$ 540	\$ (540)	-50.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ -	\$ 113,125	\$ 113,125	\$ -	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 195,722	\$ 214,449	\$ 227,751	\$ 13,302	6.20%
	545002 - INS - AUTOMOBILE LIABILITY	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ -	\$ -	\$ 3,000	\$ 3,000	--
	548009 - PROMO - EVENTS	\$ 2,500	\$ 2,501	\$ 2,500	\$ (1)	-0.04%
	549014 - COMMUNITY SUPPORT ACTIVITIES	\$ 22,021	\$ 15,000	\$ 14,250	\$ (750)	-5.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,955	\$ 1,495	\$ 2,032	\$ 537	35.92%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,764	\$ 1,360	\$ 1,926	\$ 566	41.62%
	549503 - EMPLOYMENT SERVICES	\$ 5,433	\$ 7,731	\$ 10,501	\$ 2,770	35.83%
	549702 - FIXED COST - INFO SYS	\$ 215,108	\$ 311,475	\$ 63,703	\$ (247,772)	-79.55%
	551001 - OFFICE SUPPLIES	\$ 4,831	\$ 7,300	\$ 6,935	\$ (365)	-5.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 152,983	\$ (7,889)	\$ -	\$ 7,889	-100.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 19,254	\$ 17,001	\$ 16,169	\$ (832)	-4.89%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 32,969	\$ 1,258,507	\$ 1,378,947	\$ 120,440	9.57%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ 62,258	\$ -	\$ (62,258)	-100.00%
	568002 - CAP OUT - SBITA	\$ 58,681	\$ -	\$ -	\$ -	--
	582001 - HOMELESS EMERGENCY ASSISTANCE	\$ 1,988	\$ 3,000	\$ 3,000	\$ -	0.00%
	599001 - CONTINGENCY	\$ -	\$ 1	\$ 247,607	\$ 247,606	24760600.00%
	<b>TOTAL PD-OFFICE OF POLICE CHIEF</b>	<b>\$ 8,663,043</b>	<b>\$ 10,367,812</b>	<b>\$ 11,057,912</b>	<b>\$ 690,100</b>	<b>6.66%</b>
<b>300120 - PD-OFFICE OF PROF STANDARD</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 196,834	\$ 234,088	\$ 244,515	\$ 10,427	4.45%
	512002 - OUTSIDE DETAIL SALARIES	\$ 22,362	\$ 16,000	\$ 16,000	\$ -	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,236	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 18,945	\$ 26,713	\$ 25,296	\$ (1,417)	-5.30%
	521001 - FICA TAXES	\$ 18,125	\$ 21,175	\$ 19,187	\$ (1,988)	-9.39%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 2,678	\$ 2,678	--
	522005 - STATE RETIREMENT	\$ 3,659	\$ 7,598	\$ -	\$ (7,598)	-100.00%
	523001 - AD & D	\$ 44	\$ 56	\$ 59	\$ 3	5.36%
	523008 - GROUP HEALTH INSURANCE	\$ 23,565	\$ 34,070	\$ 33,652	\$ (418)	-1.23%
	523009 - GROUP LIFE INSURANCE	\$ 164	\$ 309	\$ 323	\$ 14	4.53%
	524001 - WORKERS' COMPENSATION	\$ 13,021	\$ 13,505	\$ 17,921	\$ 4,416	32.70%
	534050 - UNIFORM CLEANING	\$ 1,300	\$ 1,300	\$ 2,860	\$ 1,560	120.00%
	541001 - CELL PHONE STIPEND	\$ 488	\$ 540	\$ 540	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,175	\$ 902	\$ 941	\$ 39	4.32%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,064	\$ 819	\$ 892	\$ 73	8.91%
	549503 - EMPLOYMENT SERVICES	\$ 3,277	\$ 4,658	\$ 4,866	\$ 208	4.47%
	549702 - FIXED COST - INFO SYS	\$ 15,739	\$ 18,522	\$ 21,001	\$ 2,479	13.38%
	551001 - OFFICE SUPPLIES	\$ 972	\$ 1,500	\$ 1,425	\$ (75)	-5.00%
	<b>TOTAL PD-OFFICE OF PROF STANDARD</b>	<b>\$ 321,970</b>	<b>\$ 381,755</b>	<b>\$ 392,156</b>	<b>\$ 10,401</b>	<b>2.72%</b>
<b>300150 - PD-POLICE EDUCATION</b>						
	540002 - TRAVEL AND PER DIEM	\$ 24,221	\$ 20,001	\$ 19,000	\$ (1,001)	-5.00%
	555001 - EDUCATION AND TRAINING	\$ 39,424	\$ 25,000	\$ 23,750	\$ (1,250)	-5.00%
	<b>TOTAL PD-POLICE EDUCATION</b>	<b>\$ 63,645</b>	<b>\$ 45,001</b>	<b>\$ 42,750</b>	<b>\$ (2,251)</b>	<b>-5.00%</b>
<b>300201 - PD-OPERATIONS BUREAU-ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 456,213	\$ 468,035	\$ 502,083	\$ 34,048	7.27%
	512002 - OUTSIDE DETAIL SALARIES	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 8,341	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 13,874	\$ 15,000	\$ 14,250	\$ (750)	-5.00%
	521001 - FICA TAXES	\$ 35,221	\$ 37,106	\$ 38,409	\$ 1,303	3.51%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 1,243	\$ 1,243	--
	522005 - STATE RETIREMENT	\$ 17,792	\$ 19,235	\$ 20,680	\$ 1,445	7.51%
	522011 - RETIREMENT 401A POLICE FIRE	\$ -	\$ -	\$ 38,558	\$ 38,558	--
	523001 - AD & D	\$ 108	\$ 111	\$ 120	\$ 9	8.11%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**POLICE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	523008 - GROUP HEALTH INSURANCE	\$ 61,920	\$ 63,817	\$ 61,241	\$ (2,576)	-4.04%
	523009 - GROUP LIFE INSURANCE	\$ 429	\$ 618	\$ 663	\$ 45	7.28%
	524001 - WORKERS' COMPENSATION	\$ 26,183	\$ 25,551	\$ 27,613	\$ 2,062	8.07%
	541001 - CELL PHONE STIPEND	\$ 737	\$ 540	\$ -	\$ (540)	-100.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,957	\$ 1,803	\$ 1,933	\$ 130	7.21%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,766	\$ 1,638	\$ 1,833	\$ 195	11.90%
	549503 - EMPLOYMENT SERVICES	\$ 5,440	\$ 9,314	\$ 9,991	\$ 677	7.27%
	549702 - FIXED COST - INFO SYS	\$ 48,003	\$ 40,317	\$ 42,702	\$ 2,385	5.92%
	551001 - OFFICE SUPPLIES	\$ 3,792	\$ 3,000	\$ 2,850	\$ (150)	-5.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
	TOTAL PD-OPERATIONS BUREAU-ADMIN	<b>\$ 681,776</b>	<b>\$ 689,085</b>	<b>\$ 767,169</b>	<b>\$ 78,084</b>	<b>11.33%</b>
<b>300202 - PD-SWAT UNIT</b>						
	514001 - OVERTIME	\$ 77,782	\$ 70,000	\$ 66,500	\$ (3,500)	-5.00%
	521001 - FICA TAXES	\$ -	\$ 5,355	\$ -	\$ (5,355)	-100.00%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ -	--
	552025 - UNIFORMS	\$ -	\$ 7,001	\$ 6,650	\$ (351)	-5.01%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 13,276	\$ 8,000	\$ 7,600	\$ (400)	-5.00%
	TOTAL PD-SWAT UNIT	<b>\$ 91,058</b>	<b>\$ 90,356</b>	<b>\$ 80,750</b>	<b>\$ (9,606)</b>	<b>-10.63%</b>
<b>300215 - PD-ANIMAL CONTROL</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 76,859	\$ 81,700	\$ 85,830	\$ 4,130	5.06%
	512002 - OUTSIDE DETAIL SALARIES	\$ 600	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 995	\$ 1,000	\$ 950	\$ (50)	-5.00%
	521001 - FICA TAXES	\$ 6,952	\$ 6,327	\$ 6,566	\$ 239	3.78%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 73	\$ 73	--
	522005 - STATE RETIREMENT	\$ 12,509	\$ 11,274	\$ 12,175	\$ 901	7.99%
	523001 - AD & D	\$ 19	\$ 20	\$ 21	\$ 1	5.00%
	523008 - GROUP HEALTH INSURANCE	\$ 16,039	\$ 10,090	\$ 15,431	\$ 5,341	52.93%
	523009 - GROUP LIFE INSURANCE	\$ 74	\$ 108	\$ 113	\$ 5	4.63%
	524001 - WORKERS' COMPENSATION	\$ 3,490	\$ 3,642	\$ 3,827	\$ 185	5.08%
	531900 - PROF SERV - OTHER	\$ -	\$ 15,000	\$ 14,250	\$ (750)	-5.00%
	534002 - ANIMAL CONTROL	\$ 197,812	\$ 100,001	\$ 95,000	\$ (5,001)	-5.00%
	549501 - SAFETY ADMINISTRATION	\$ 377	\$ 314	\$ 330	\$ 16	5.10%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 340	\$ 286	\$ 313	\$ 27	9.44%
	549503 - EMPLOYMENT SERVICES	\$ 1,048	\$ 1,626	\$ 1,708	\$ 82	5.04%
	549702 - FIXED COST - INFO SYS	\$ 11,613	\$ 13,493	\$ 14,001	\$ 508	3.76%
	551001 - OFFICE SUPPLIES	\$ 1,039	\$ 1,000	\$ 950	\$ (50)	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 6,884	\$ 3,000	\$ 2,850	\$ (150)	-5.00%
	TOTAL PD-ANIMAL CONTROL	<b>\$ 336,650</b>	<b>\$ 248,881</b>	<b>\$ 254,388</b>	<b>\$ 5,507</b>	<b>2.21%</b>
<b>300220 - PATROL SHIFTS</b>						
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 103,762	\$ -	\$ (103,762)	-100.00%
	TOTAL PATROL SHIFTS	<b>\$ -</b>	<b>\$ 103,762</b>	<b>\$ -</b>	<b>\$ (103,762)</b>	<b>-100.00%</b>
<b>300221 - PD-PATROL SHIFTS-DIST. 1</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 6,379,972	\$ 7,312,233	\$ 7,494,609	\$ 182,376	2.49%
	512002 - OUTSIDE DETAIL SALARIES	\$ 270,158	\$ 531,000	\$ 531,000	\$ -	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 21,258	\$ -	\$ 42,630	\$ 42,630	--
	514001 - OVERTIME	\$ 1,346,656	\$ 1,201,479	\$ 1,146,443	\$ (55,036)	-4.58%
	521001 - FICA TAXES	\$ 597,428	\$ 692,968	\$ 604,430	\$ (88,538)	-12.78%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 102,023	\$ 102,023	--
	522005 - STATE RETIREMENT	\$ 126,232	\$ 23,876	\$ 195,686	\$ 171,810	719.59%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 14,968	\$ 15,605	\$ 45,304	\$ 29,699	190.32%
	523001 - AD & D	\$ 1,530	\$ 1,753	\$ 1,799	\$ 46	2.62%
	523008 - GROUP HEALTH INSURANCE	\$ 1,005,801	\$ 1,216,140	\$ 1,302,257	\$ 86,117	7.08%
	523009 - GROUP LIFE INSURANCE	\$ 5,891	\$ 9,665	\$ 9,893	\$ 228	2.36%
	524001 - WORKERS' COMPENSATION	\$ 505,353	\$ 536,928	\$ 549,290	\$ 12,362	2.30%
	531900 - PROF SERV - OTHER	\$ -	\$ 15,000	\$ 14,250	\$ (750)	-5.00%
	534050 - UNIFORM CLEANING	\$ 180	\$ -	\$ 3,120	\$ 3,120	--
	541001 - CELL PHONE STIPEND	\$ 21,528	\$ 24,438	\$ 11,610	\$ (12,828)	-52.49%
	549501 - SAFETY ADMINISTRATION	\$ 33,185	\$ 28,208	\$ 28,854	\$ 646	2.29%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 29,949	\$ 25,636	\$ 27,355	\$ 1,719	6.71%
	549503 - EMPLOYMENT SERVICES	\$ 92,276	\$ 145,786	\$ 149,143	\$ 3,357	2.30%
	549702 - FIXED COST - INFO SYS	\$ 542,960	\$ 788,433	\$ 821,137	\$ 32,704	4.15%
	551001 - OFFICE SUPPLIES	\$ 4,388	\$ 4,000	\$ 3,800	\$ (200)	-5.00%
	552012 - CRIME SUPPRESSION TEAM SUPPLY	\$ 3,234	\$ 3,001	\$ 2,850	\$ (151)	-5.03%
	552013 - DUI UNIT SUPPLIES	\$ 3,817	\$ 6,134	\$ 5,827	\$ (307)	-5.00%
	552017 - K-9 CORPS MATERIAL & SUPPLIES	\$ -	\$ 17,001	\$ 16,150	\$ (851)	-5.01%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 9,803	\$ 13,001	\$ 12,350	\$ (651)	-5.01%
	555001 - EDUCATION AND TRAINING	\$ 390	\$ 1,000	\$ 1,000	\$ -	0.00%
	TOTAL PD-PATROL SHIFTS-DIST. 1	<b>\$ 11,016,957</b>	<b>\$ 12,613,285</b>	<b>\$ 13,122,810</b>	<b>\$ 509,525</b>	<b>4.04%</b>
<b>300222 - PD-PATROL SHIFTS-DIST. 2</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 4,234,014	\$ 4,772,591	\$ 4,879,539	\$ 106,948	2.24%
	512002 - OUTSIDE DETAIL SALARIES	\$ 210,024	\$ 414,000	\$ 414,000	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**POLICE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	512004 - PERSONAL LEAVE PAYOFF	\$ 18,660	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 1,077,371	\$ 929,053	\$ 902,457	\$ (26,596)	-2.86%
	521001 - FICA TAXES	\$ 396,477	\$ 468,892	\$ 398,100	\$ (70,792)	-15.10%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 75,894	\$ 75,894	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ 45,904	\$ 58,298	\$ 45,726	\$ (12,572)	-21.57%
	523001 - AD & D	\$ 977	\$ 1,146	\$ 1,171	\$ 25	2.18%
	523008 - GROUP HEALTH INSURANCE	\$ 599,637	\$ 697,313	\$ 746,745	\$ 49,432	7.09%
	523009 - GROUP LIFE INSURANCE	\$ 3,714	\$ 6,308	\$ 6,441	\$ 133	2.11%
	524001 - WORKERS' COMPENSATION	\$ 333,229	\$ 350,791	\$ 357,628	\$ 6,837	1.95%
	534050 - UNIFORM CLEANING	\$ (60)	\$ -	\$ 4,940	\$ 4,940	--
	541001 - CELL PHONE STIPEND	\$ 15,072	\$ 15,798	\$ 8,910	\$ (6,888)	-43.60%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 56,946	\$ 60,000	\$ 54,000	\$ (6,000)	-10.00%
	549501 - SAFETY ADMINISTRATION	\$ 21,916	\$ 18,430	\$ 18,786	\$ 356	1.93%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 19,778	\$ 16,753	\$ 17,810	\$ 1,057	6.31%
	549503 - EMPLOYMENT SERVICES	\$ 60,939	\$ 95,244	\$ 97,103	\$ 1,859	1.95%
	549702 - FIXED COST - INFO SYS	\$ 452,038	\$ 508,285	\$ 495,622	\$ (12,663)	-2.49%
	551001 - OFFICE SUPPLIES	\$ 6,465	\$ 4,501	\$ 4,275	\$ (226)	-5.02%
	552004 - BIKE UNIT SUPPLIES	\$ 2,301	\$ 6,250	\$ 5,940	\$ (310)	-4.96%
	552017 - K-9 CORPS MATERIAL & SUPPLIES	\$ 41,291	\$ -	\$ -	\$ -	--
	552018 - MARINE UNIT SUPPLIES	\$ 3,419	\$ 5,000	\$ 4,750	\$ (250)	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 15,585	\$ 15,000	\$ 14,250	\$ (750)	-5.00%
	555001 - EDUCATION AND TRAINING	\$ 2,068	\$ 2,000	\$ 2,000	\$ -	0.00%
	TOTAL PD-PATROL SHIFTS-DIST. 2	<b>\$ 7,617,765</b>	<b>\$ 8,445,653</b>	<b>\$ 8,556,087</b>	<b>\$ 110,434</b>	<b>1.31%</b>
<b>300231 - PD-TRAFFIC UNIT - DIST. 1</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 876,388	\$ 906,758	\$ 1,224,390	\$ 317,632	35.03%
	512002 - OUTSIDE DETAIL SALARIES	\$ 106,003	\$ 52,300	\$ 52,300	\$ -	0.00%
	514001 - OVERTIME	\$ 234,589	\$ 200,001	\$ 198,673	\$ (1,328)	-0.66%
	521001 - FICA TAXES	\$ 96,579	\$ 88,668	\$ 94,329	\$ 5,661	6.38%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 18,918	\$ 18,918	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ -	\$ -	\$ 17,890	\$ 17,890	--
	523001 - AD & D	\$ 205	\$ 216	\$ 294	\$ 78	36.11%
	523008 - GROUP HEALTH INSURANCE	\$ 141,289	\$ 153,985	\$ 182,720	\$ 28,735	18.66%
	523009 - GROUP LIFE INSURANCE	\$ 803	\$ 1,196	\$ 1,616	\$ 420	35.12%
	524001 - WORKERS' COMPENSATION	\$ 56,188	\$ 66,457	\$ 89,737	\$ 23,280	35.03%
	541001 - CELL PHONE STIPEND	\$ 1,993	\$ 2,160	\$ 1,620	\$ (540)	-25.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ (4,010)	\$ 152,280	\$ 152,280	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 19,642	\$ 15,000	\$ 14,250	\$ (750)	-5.00%
	549501 - SAFETY ADMINISTRATION	\$ 5,313	\$ 3,492	\$ 4,714	\$ 1,222	34.99%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4,794	\$ 3,172	\$ 4,469	\$ 1,297	40.89%
	549503 - EMPLOYMENT SERVICES	\$ 14,772	\$ 18,044	\$ 24,365	\$ 6,321	35.03%
	549702 - FIXED COST - INFO SYS	\$ 60,460	\$ 72,689	\$ 84,704	\$ 12,015	16.53%
	551001 - OFFICE SUPPLIES	\$ 568	\$ 801	\$ 760	\$ (41)	-5.12%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 4,680	\$ 5,001	\$ 4,750	\$ (251)	-5.02%
	TOTAL PD-TRAFFIC UNIT - DIST. 1	<b>\$ 1,620,256</b>	<b>\$ 1,742,220</b>	<b>\$ 2,172,779</b>	<b>\$ 430,559</b>	<b>24.71%</b>
<b>300240 - PD-AUXILIARY/PART TIME PROGRAM</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 73,189	\$ 76,241	\$ 80,060	\$ 3,819	5.01%
	512002 - OUTSIDE DETAIL SALARIES	\$ 173,386	\$ 60,000	\$ 60,000	\$ -	0.00%
	513001 - OTHER PERSONAL SERVICES	\$ 610,184	\$ 650,000	\$ 617,500	\$ (32,500)	-5.00%
	514001 - OVERTIME	\$ 40,714	\$ 30,000	\$ 28,500	\$ (1,500)	-5.00%
	521001 - FICA TAXES	\$ 62,564	\$ 60,148	\$ 6,125	\$ (54,023)	-89.82%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 54,009	\$ 54,009	--
	522005 - STATE RETIREMENT	\$ 33,197	\$ 10,392	\$ 11,232	\$ 840	8.08%
	523001 - AD & D	\$ 18	\$ 18	\$ 19	\$ 1	5.56%
	523009 - GROUP LIFE INSURANCE	\$ 71	\$ 101	\$ 106	\$ 5	4.95%
	524001 - WORKERS' COMPENSATION	\$ 578	\$ 595	\$ 625	\$ 30	5.04%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 458	\$ 293	\$ 308	\$ 15	5.12%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 413	\$ 267	\$ 292	\$ 25	9.36%
	549503 - EMPLOYMENT SERVICES	\$ 1,296	\$ 1,517	\$ 1,593	\$ 76	5.01%
	549702 - FIXED COST - INFO SYS	\$ -	\$ 13,959	\$ 7,000	\$ (6,959)	-49.85%
	551001 - OFFICE SUPPLIES	\$ 1,377	\$ 1,500	\$ 1,425	\$ (75)	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 6,100	\$ 8,100	\$ 7,695	\$ (405)	-5.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ 74,704	\$ -	\$ (74,704)	-100.00%
	TOTAL PD-AUXILIARY/PART TIME PROGRAM	<b>\$ 1,004,085</b>	<b>\$ 988,375</b>	<b>\$ 877,029</b>	<b>\$ (111,346)</b>	<b>-11.27%</b>
<b>300280 - PD - CODE COMPLIANCE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 1,101,625	\$ 1,273,440	\$ 1,360,172	\$ 86,732	6.81%
	512002 - OUTSIDE DETAIL SALARIES	\$ 120	\$ -	\$ -	\$ -	--
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,301	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 18,651	\$ 25,001	\$ 23,750	\$ (1,251)	-5.00%
	521001 - FICA TAXES	\$ 82,809	\$ 99,328	\$ 104,053	\$ 4,725	4.76%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 1,817	\$ 1,817	--
	522005 - STATE RETIREMENT	\$ 152,489	\$ 176,978	\$ 194,164	\$ 17,186	9.71%
	523001 - AD & D	\$ 267	\$ 305	\$ 326	\$ 21	6.89%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**POLICE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	523008 - GROUP HEALTH INSURANCE	\$ 177,317	\$ 220,909	\$ 223,591	\$ 2,682	1.21%
	523009 - GROUP LIFE INSURANCE	\$ 1,056	\$ 1,678	\$ 1,795	\$ 117	6.97%
	524001 - WORKERS' COMPENSATION	\$ 109,916	\$ 118,943	\$ 127,890	\$ 8,947	7.52%
	534005 - CODE ENFORCEMENT BOARD	\$ 7,838	\$ 20,000	\$ 9,500	\$ (10,500)	-52.50%
	534020 - RECORDING FEES	\$ 3,840	\$ 3,675	\$ 4,275	\$ 600	16.33%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 1,534	\$ 1,500	\$ 1,425	\$ (75)	-5.00%
	540002 - TRAVEL AND PER DIEM	\$ 34	\$ -	\$ -	\$ -	--
	541003 - COMMUNICATION SERVICES	\$ -	\$ 825	\$ -	\$ (825)	-100.00%
	542001 - POSTAGE & FREIGHT	\$ 27,200	\$ 20,000	\$ 28,500	\$ 8,500	42.50%
	544005 - LEASE/RENT - EQUIPMENT	\$ 4,970	\$ 5,001	\$ 4,750	\$ (251)	-5.02%
	546012 - M&R - FLEET MAINT CHARGE	\$ 11,737	\$ 9,021	\$ 14,864	\$ 5,843	64.77%
	547001 - PRINTING & BINDING	\$ 1,298	\$ 2,000	\$ 1,900	\$ (100)	-5.00%
	549501 - SAFETY ADMINISTRATION	\$ 4,570	\$ 4,905	\$ 5,237	\$ 332	6.77%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4,124	\$ 4,454	\$ 4,965	\$ 511	11.47%
	549503 - EMPLOYMENT SERVICES	\$ 12,705	\$ 25,340	\$ 27,067	\$ 1,727	6.82%
	549702 - FIXED COST - INFO SYS	\$ 151,585	\$ 151,028	\$ 148,407	\$ (2,621)	-1.74%
	551001 - OFFICE SUPPLIES	\$ 5,219	\$ 3,000	\$ 2,850	\$ (150)	-5.00%
	552014 - FUEL & OIL	\$ 30,642	\$ 38,535	\$ 38,535	\$ -	0.00%
	552025 - UNIFORMS	\$ 2,023	\$ 3,000	\$ 2,850	\$ (150)	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 4,732	\$ 4,000	\$ 3,800	\$ (200)	-5.00%
	554001 - MEMBERSHIPS	\$ 2,584	\$ 1,000	\$ 950	\$ (50)	-5.00%
	555001 - EDUCATION AND TRAINING	\$ 2,129	\$ 2,000	\$ 2,000	\$ -	0.00%
	TOTAL PD - CODE COMPLIANCE	<b>\$ 1,924,315</b>	<b>\$ 2,215,866</b>	<b>\$ 2,339,433</b>	<b>\$ 123,567</b>	<b>5.58%</b>
<b>300301 - PD-SUPPORT BUREAU-ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 747,907	\$ 754,349	\$ 1,009,030	\$ 254,681	33.76%
	512002 - OUTSIDE DETAIL SALARIES	\$ 3,920	\$ -	\$ -	\$ -	--
	512004 - PERSONAL LEAVE PAYOFF	\$ 883	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 33,942	\$ 15,000	\$ 14,250	\$ (750)	-5.00%
	521001 - FICA TAXES	\$ 58,791	\$ 58,856	\$ 77,191	\$ 18,335	31.15%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 1,090	\$ 1,090	--
	522005 - STATE RETIREMENT	\$ 52,960	\$ 47,698	\$ 82,353	\$ 34,655	72.66%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 7,815	\$ 24,337	\$ 47,196	\$ 22,859	93.93%
	523001 - AD & D	\$ 176	\$ 179	\$ 242	\$ 63	35.20%
	523008 - GROUP HEALTH INSURANCE	\$ 103,812	\$ 106,472	\$ 113,967	\$ 7,495	7.04%
	523009 - GROUP LIFE INSURANCE	\$ 684	\$ 996	\$ 1,332	\$ 336	33.73%
	524001 - WORKERS' COMPENSATION	\$ 38,459	\$ 40,390	\$ 47,782	\$ 7,392	18.30%
	541001 - CELL PHONE STIPEND	\$ 747	\$ 540	\$ 540	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 3,273	\$ 2,904	\$ 3,885	\$ 981	33.78%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,953	\$ 2,639	\$ 3,683	\$ 1,044	39.56%
	549503 - EMPLOYMENT SERVICES	\$ 9,098	\$ 15,010	\$ 20,080	\$ 5,070	33.78%
	549702 - FIXED COST - INFO SYS	\$ 58,369	\$ 70,536	\$ 70,703	\$ 167	0.24%
	551001 - OFFICE SUPPLIES	\$ 1,480	\$ 1,500	\$ 1,425	\$ (75)	-5.00%
	552015 - HONOR GUARD SUPPLIES	\$ 1,012	\$ 1,001	\$ 950	\$ (51)	-5.09%
	TOTAL PD-SUPPORT BUREAU-ADMIN	<b>\$ 1,126,281</b>	<b>\$ 1,142,407</b>	<b>\$ 1,495,699</b>	<b>\$ 353,292</b>	<b>30.93%</b>
<b>300320 - PD-RECORDS</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 561,720	\$ 632,863	\$ 618,204	\$ (14,659)	-2.32%
	512004 - PERSONAL LEAVE PAYOFF	\$ 20,965	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ -	\$ 2,000	\$ 1,900	\$ (100)	-5.00%
	521001 - FICA TAXES	\$ 44,672	\$ 48,569	\$ 47,293	\$ (1,276)	-2.63%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 145	\$ 145	--
	522005 - STATE RETIREMENT	\$ 87,248	\$ 90,767	\$ 91,780	\$ 1,013	1.12%
	523001 - AD & D	\$ 137	\$ 152	\$ 148	\$ (4)	-2.63%
	523008 - GROUP HEALTH INSURANCE	\$ 92,428	\$ 106,670	\$ 95,583	\$ (11,087)	-10.39%
	523009 - GROUP LIFE INSURANCE	\$ 539	\$ 835	\$ 816	\$ (19)	-2.28%
	524001 - WORKERS' COMPENSATION	\$ 4,642	\$ 4,939	\$ 4,825	\$ (114)	-2.31%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ 17,528	\$ 20,000	\$ 19,000	\$ (1,000)	-5.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 1,705	\$ 3,501	\$ 3,325	\$ (176)	-5.03%
	547001 - PRINTING & BINDING	\$ 638	\$ 5,000	\$ 4,750	\$ (250)	-5.00%
	549035 - OTHER GOVT AGENCIES	\$ 20,185	\$ 16,000	\$ 9,500	\$ (6,500)	-40.63%
	549501 - SAFETY ADMINISTRATION	\$ 2,432	\$ 2,436	\$ 2,380	\$ (56)	-2.30%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,195	\$ 2,215	\$ 2,256	\$ 41	1.85%
	549503 - EMPLOYMENT SERVICES	\$ 6,762	\$ 12,593	\$ 12,302	\$ (291)	-2.31%
	549702 - FIXED COST - INFO SYS	\$ 76,053	\$ 86,298	\$ 91,704	\$ 5,406	6.26%
	551001 - OFFICE SUPPLIES	\$ 8,150	\$ 6,001	\$ 5,700	\$ (301)	-5.02%
	TOTAL PD-RECORDS	<b>\$ 948,539</b>	<b>\$ 1,041,379</b>	<b>\$ 1,012,151</b>	<b>\$ (29,228)</b>	<b>-2.81%</b>
<b>300340 - PD-PROPERTY &amp; EVIDENCE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 206,441	\$ 233,373	\$ 239,361	\$ 5,988	2.57%
	512004 - PERSONAL LEAVE PAYOFF	\$ 607	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 2,464	\$ 2,000	\$ 1,900	\$ (100)	-5.00%
	521001 - FICA TAXES	\$ 15,831	\$ 18,008	\$ 18,311	\$ 303	1.68%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 145	\$ 145	--
	522005 - STATE RETIREMENT	\$ 29,215	\$ 31,810	\$ 33,848	\$ 2,038	6.41%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**POLICE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	523001 - AD & D	\$ 51	\$ 56	\$ 57	\$ 1	1.79%
	523008 - GROUP HEALTH INSURANCE	\$ 38,331	\$ 42,039	\$ 30,954	\$ (11,085)	-26.37%
	523009 - GROUP LIFE INSURANCE	\$ 203	\$ 309	\$ 316	\$ 7	2.27%
	524001 - WORKERS' COMPENSATION	\$ 1,720	\$ 1,821	\$ 1,868	\$ 47	2.58%
	549501 - SAFETY ADMINISTRATION	\$ 872	\$ 899	\$ 922	\$ 23	2.56%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 787	\$ 817	\$ 874	\$ 57	6.98%
	549503 - EMPLOYMENT SERVICES	\$ 2,424	\$ 4,644	\$ 4,763	\$ 119	2.56%
	549702 - FIXED COST - INFO SYS	\$ 29,401	\$ 33,692	\$ 35,702	\$ 2,010	5.97%
	551001 - OFFICE SUPPLIES	\$ 4,212	\$ 4,001	\$ 3,800	\$ (201)	-5.02%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 28,855	\$ 22,900	\$ 21,755	\$ (1,145)	-5.00%
	TOTAL PD-PROPERTY & EVIDENCE	<b>\$ 361,414</b>	<b>\$ 396,369</b>	<b>\$ 394,576</b>	<b>\$ (1,793)</b>	<b>-0.45%</b>
<b>300350 - PD-MAINTENANCE</b>						
	534900 - OTHER CONTRACTUAL SERVICES	\$ 7,575	\$ 3,000	\$ 2,850	\$ (150)	-5.00%
	540003 - CARE AND SUBSISTENCE	\$ 16,938	\$ 21,000	\$ 14,250	\$ (6,750)	-32.14%
	541003 - COMMUNICATION SERVICES	\$ 78,919	\$ 65,700	\$ 60,040	\$ (5,660)	-8.61%
	543001 - UTILITIES - ELECTRICITY	\$ 260,658	\$ 264,240	\$ 251,589	\$ (12,651)	-4.79%
	543003 - UTILITIES - WATER & SEWER	\$ 72,685	\$ 98,819	\$ 98,819	\$ -	0.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 960	\$ 960	\$ 912	\$ (48)	-5.00%
	546001 - MAINTENANCE AND REPAIR	\$ 438,125	\$ 297,600	\$ 283,623	\$ (13,977)	-4.70%
	546007 - M&R - BUILDINGS & FACILITIES	\$ -	\$ 80,401	\$ 73,175	\$ (7,226)	-8.99%
	546012 - M&R - FLEET MAINT CHARGE	\$ 710,947	\$ 681,475	\$ 846,557	\$ 165,082	24.22%
	549701 - FIXED COST - PROPERTY MAINT	\$ 310,840	\$ 486,799	\$ 513,648	\$ 26,849	5.52%
	552014 - FUEL & OIL	\$ 1,026,683	\$ 1,151,183	\$ 1,151,183	\$ -	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 17,061	\$ 12,650	\$ 17,717	\$ 5,067	40.06%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 1	\$ -	\$ (1)	-100.00%
	TOTAL PD-MAINTENANCE	<b>\$ 2,941,391</b>	<b>\$ 3,163,828</b>	<b>\$ 3,314,363</b>	<b>\$ 150,535</b>	<b>4.76%</b>
<b>300370 - PD-HUMAN RESOURCES</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 408,694	\$ 497,510	\$ 454,511	\$ (42,999)	-8.64%
	512002 - OUTSIDE DETAIL SALARIES	\$ 6,520	\$ 20,000	\$ 20,000	\$ -	0.00%
	514001 - OVERTIME	\$ 143,172	\$ 127,844	\$ 113,623	\$ (14,221)	-11.12%
	521001 - FICA TAXES	\$ 40,906	\$ 49,368	\$ 34,770	\$ (14,598)	-29.57%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 10,225	\$ 10,225	--
	522005 - STATE RETIREMENT	\$ 7,117	\$ 7,355	\$ 12,484	\$ 5,129	69.73%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 14,840	\$ 16,402	\$ 15,182	\$ (1,220)	-7.44%
	523001 - AD & D	\$ 95	\$ 119	\$ 109	\$ (10)	-8.40%
	523008 - GROUP HEALTH INSURANCE	\$ 49,223	\$ 65,529	\$ 52,700	\$ (12,829)	-19.58%
	523009 - GROUP LIFE INSURANCE	\$ 376	\$ 656	\$ 600	\$ (56)	-8.54%
	524001 - WORKERS' COMPENSATION	\$ 35,509	\$ 32,928	\$ 29,599	\$ (3,329)	-10.11%
	531017 - PROF SERV - MEDICAL	\$ 26,050	\$ 37,501	\$ 28,500	\$ (9,001)	-24.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 7,234	\$ 16,000	\$ 16,000	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 467	\$ 540	\$ 540	\$ -	0.00%
	547001 - PRINTING & BINDING	\$ -	\$ 1,000	\$ 500	\$ (500)	-50.00%
	549501 - SAFETY ADMINISTRATION	\$ 2,344	\$ 1,915	\$ 1,750	\$ (165)	-8.62%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,115	\$ 1,742	\$ 1,659	\$ (83)	-4.76%
	549503 - EMPLOYMENT SERVICES	\$ 6,516	\$ 9,900	\$ 9,045	\$ (855)	-8.64%
	549702 - FIXED COST - INFO SYS	\$ 39,549	\$ 45,256	\$ 49,702	\$ 4,446	9.82%
	551001 - OFFICE SUPPLIES	\$ 6,409	\$ 6,000	\$ 5,700	\$ (300)	-5.00%
	552003 - AMMUNITION/MACE	\$ 113,580	\$ 110,000	\$ 116,600	\$ 6,600	6.00%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 245	\$ 501	\$ 475	\$ (26)	-5.19%
	552025 - UNIFORMS	\$ 90,767	\$ 137,526	\$ 109,275	\$ (28,251)	-20.54%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 54,771	\$ 45,000	\$ 42,750	\$ (2,250)	-5.00%
	554001 - MEMBERSHIPS	\$ 4,827	\$ 1,500	\$ 1,425	\$ (75)	-5.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 250	\$ 240	\$ (10)	-4.00%
	555001 - EDUCATION AND TRAINING	\$ 73,244	\$ 85,524	\$ 88,373	\$ 2,849	3.33%
	TOTAL PD-HUMAN RESOURCES	<b>\$ 1,134,570</b>	<b>\$ 1,317,866</b>	<b>\$ 1,216,337</b>	<b>\$ (101,529)</b>	<b>-7.70%</b>
<b>300380 - PD-CRIMINAL INVEST.-ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 393,280	\$ 428,417	\$ 418,477	\$ (9,940)	-2.32%
	514001 - OVERTIME	\$ 5,644	\$ 12,000	\$ 11,400	\$ (600)	-5.00%
	521001 - FICA TAXES	\$ 30,941	\$ 33,690	\$ 32,014	\$ (1,676)	-4.97%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 872	\$ 872	--
	522005 - STATE RETIREMENT	\$ 44,684	\$ 51,866	\$ 53,734	\$ 1,868	3.60%
	523001 - AD & D	\$ 102	\$ 104	\$ 100	\$ (4)	-3.85%
	523008 - GROUP HEALTH INSURANCE	\$ 53,464	\$ 57,159	\$ 64,052	\$ 6,893	12.06%
	523009 - GROUP LIFE INSURANCE	\$ 403	\$ 566	\$ 552	\$ (14)	-2.47%
	524001 - WORKERS' COMPENSATION	\$ 12,456	\$ 12,833	\$ 11,792	\$ (1,041)	-8.11%
	534050 - UNIFORM CLEANING	\$ 1,555	\$ 1,560	\$ 1,560	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,619	\$ 1,620	\$ 540	\$ (1,080)	-66.67%
	549066 - DNA TESTING	\$ 2,290	\$ 14,000	\$ 19,000	\$ 5,000	35.71%
	549501 - SAFETY ADMINISTRATION	\$ 1,701	\$ 1,650	\$ 1,611	\$ (39)	-2.36%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,535	\$ 1,500	\$ 1,527	\$ 27	1.80%
	549503 - EMPLOYMENT SERVICES	\$ 4,730	\$ 8,526	\$ 8,328	\$ (198)	-2.32%
	549702 - FIXED COST - INFO SYS	\$ 39,865	\$ 45,069	\$ 49,702	\$ 4,633	10.28%
	551001 - OFFICE SUPPLIES	\$ 569	\$ 1,000	\$ 950	\$ (50)	-5.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**POLICE DEPARTMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 3,600	\$ 3,420	\$ (180)	-5.00%
	TOTAL PD-CRIMINAL INVEST.-ADMIN	\$ 594,838	\$ 675,160	\$ 679,631	\$ 4,471	0.66%
<b>300385 - PD-GENERAL INVESTIGATION</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 2,759,358	\$ 2,884,503	\$ 2,961,967	\$ 77,464	2.69%
	512002 - OUTSIDE DETAIL SALARIES	\$ 193,983	\$ 72,000	\$ 72,000	\$ -	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 115,836	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 644,352	\$ 607,472	\$ 584,301	\$ (23,171)	-3.81%
	521001 - FICA TAXES	\$ 286,460	\$ 272,641	\$ 227,684	\$ (44,957)	-16.49%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 49,113	\$ 49,113	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ 31,919	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 648	\$ 691	\$ 711	\$ 20	2.89%
	523008 - GROUP HEALTH INSURANCE	\$ 404,263	\$ 443,302	\$ 421,986	\$ (21,316)	-4.81%
	523009 - GROUP LIFE INSURANCE	\$ 2,548	\$ 3,804	\$ 3,910	\$ 106	2.79%
	524001 - WORKERS' COMPENSATION	\$ 172,519	\$ 211,408	\$ 217,087	\$ 5,679	2.69%
	534050 - UNIFORM CLEANING	\$ 56,835	\$ 53,300	\$ 55,900	\$ 2,600	4.88%
	541001 - CELL PHONE STIPEND	\$ 11,657	\$ 10,800	\$ 3,780	\$ (7,027)	-65.00%
	549501 - SAFETY ADMINISTRATION	\$ 15,637	\$ 11,107	\$ 11,404	\$ 297	2.67%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 14,118	\$ 10,094	\$ 10,811	\$ 717	7.10%
	549503 - EMPLOYMENT SERVICES	\$ 43,498	\$ 57,400	\$ 58,943	\$ 1,543	2.69%
	549702 - FIXED COST - INFO SYS	\$ 183,344	\$ 215,999	\$ 290,513	\$ 74,514	34.50%
	551001 - OFFICE SUPPLIES	\$ 6,982	\$ 7,900	\$ 7,505	\$ (395)	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 16,793	\$ 10,000	\$ 9,500	\$ (500)	-5.00%
	555001 - EDUCATION AND TRAINING	\$ 1,791	\$ 3,600	\$ 3,600	\$ -	0.00%
	TOTAL PD-GENERAL INVESTIGATION	\$ 4,962,541	\$ 4,876,021	\$ 4,990,715	\$ 114,694	2.35%
<b>300390 - PD-SPECIAL INVESTIGATIVE UNIT</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 793,895	\$ 890,627	\$ 911,750	\$ 21,123	2.37%
	512002 - OUTSIDE DETAIL SALARIES	\$ 3,604	\$ 25,000	\$ 25,000	\$ -	0.00%
	514001 - OVERTIME	\$ 325,730	\$ 165,000	\$ 156,750	\$ (8,250)	-5.00%
	521001 - FICA TAXES	\$ 87,499	\$ 82,667	\$ 69,749	\$ (12,918)	-15.63%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 13,904	\$ 13,904	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ 11,650	\$ 12,322	\$ -	\$ (12,322)	-100.00%
	523001 - AD & D	\$ 185	\$ 213	\$ 219	\$ 6	2.82%
	523008 - GROUP HEALTH INSURANCE	\$ 125,296	\$ 135,449	\$ 146,308	\$ 10,859	8.02%
	523009 - GROUP LIFE INSURANCE	\$ 725	\$ 1,174	\$ 1,204	\$ 30	2.56%
	524001 - WORKERS' COMPENSATION	\$ 67,286	\$ 65,275	\$ 66,823	\$ 1,548	2.37%
	534050 - UNIFORM CLEANING	\$ 15,035	\$ 14,040	\$ 14,040	\$ -	0.00%
	535001 - UNDERCOVER OPERATIONS	\$ 25,000	\$ 20,000	\$ 19,000	\$ (1,000)	-5.00%
	541001 - CELL PHONE STIPEND	\$ 5,221	\$ 4,860	\$ 3,240	\$ (1,620)	-33.33%
	544005 - LEASE/RENT - EQUIPMENT	\$ 4,322	\$ 183,760	\$ 183,760	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 4,923	\$ 3,430	\$ 3,510	\$ 80	2.33%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4,444	\$ 3,118	\$ 3,328	\$ 210	6.74%
	549503 - EMPLOYMENT SERVICES	\$ 13,693	\$ 17,723	\$ 18,144	\$ 421	2.38%
	549702 - FIXED COST - INFO SYS	\$ 65,003	\$ 79,146	\$ 84,704	\$ 5,558	7.02%
	551001 - OFFICE SUPPLIES	\$ 2,142	\$ 1,001	\$ 950	\$ (51)	-5.09%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 6,563	\$ 5,000	\$ 4,750	\$ (250)	-5.00%
	TOTAL PD-SPECIAL INVESTIGATIVE UNIT	\$ 1,562,216	\$ 1,709,805	\$ 1,727,133	\$ 17,328	1.01%
<b>300695 - PD-VICTIMS OF CRIMES ACT GRANT</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 5,609	\$ 56,870	\$ 59,745	\$ 2,875	5.06%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,029	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 322	\$ 4,351	\$ 4,570	\$ 219	5.03%
	522005 - STATE RETIREMENT	\$ 406	\$ 7,751	\$ 8,382	\$ 631	8.14%
	523001 - AD & D	\$ (1)	\$ 14	\$ 14	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 442	\$ 14,374	\$ 14,374	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 1	\$ 75	\$ 79	\$ 4	5.33%
	524001 - WORKERS' COMPENSATION	\$ 780	\$ 444	\$ 466	\$ 22	4.95%
	541001 - CELL PHONE STIPEND	\$ 820	\$ 540	\$ -	\$ (540)	-100.00%
	549501 - SAFETY ADMINISTRATION	\$ 85	\$ 219	\$ 230	\$ 11	5.02%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 77	\$ 199	\$ 218	\$ 19	9.55%
	549503 - EMPLOYMENT SERVICES	\$ 237	\$ 1,132	\$ 1,189	\$ 57	5.04%
	TOTAL PD-VICTIMS OF CRIMES ACT GRANT	\$ 9,807	\$ 85,969	\$ 89,267	\$ 3,298	3.84%
<b>TOTAL EXPENSES</b>		<b>\$ 46,983,117</b>	<b>\$ 52,340,855</b>	<b>\$ 54,583,135</b>	<b>\$ 2,242,280</b>	<b>4.28%</b>

# PARKS & RECREATION

## ROLE OF PARKS & RECREATION

The Leisure Services Department provides the operation of recreational programs that offer the youth of the Daytona Beach Community an opportunity to compete in sporting events, gymnastics, and aquatic activities. The leisure services oversee the publicly owned stadium, the Jackie Robinson Ballpark, community centers through the City and city owned and operated parks.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
AQUATICS SUPERVISOR	1.00	0.00	1.00
EDUCATIONAL ENRICHMENT COORDINATOR	1.00	0.00	1.00
FOOD & BEVERAGE ASSISTANT	1.00	0.00	1.00
HEAD LIFEGUARD	2.00	0.00	2.00
LEISURE SERVICES DIRECTOR	1.00	0.00	1.00
LIFEGUARD	2.00	0.00	2.00
MAINTENANCE WORKER I	6.00	0.00	6.00
MAINTENANCE WORKER II	2.00	0.00	2.00
MAINTENANCE WORKER III	2.00	0.00	2.00
OFFICE SPECIALIST II - NB	2.00	0.00	2.00
OFFICE SPECIALIST III	1.00	0.00	1.00
PARKS & REC FINANCIAL BUS ANALYST	1.00	0.00	1.00
PARKS & RECREATION COORDINATOR	1.00	0.00	1.00
PARKS & RECREATION EVENTS SPECIALIST	1.00	0.00	1.00
PARKS & RECREATION MANAGER	1.00	0.00	1.00
RECREATION COORDINATOR	1.00	0.00	1.00
RECREATION LEADER	12.00	0.00	12.00
RECREATION SPECIALIST	6.00	0.00	6.00
RECREATION WORKER	8.00	0.00	8.00
SENIOR ACCOUNT CLERK	1.00	0.00	1.00
	<b>53.00</b>	<b>0.00</b>	<b>53.00</b>

**DEPARTMENTAL SUMMARY –PARKS & RECREATION**

**USES OF FINANCIAL RESOURCES**

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
<b>CAPITAL</b>	<b>60,218</b>	<b>418,783</b>	<b>202,000</b>
<b>OPERATING</b>	2,129,222	2,185,872	2,156,276
<b>PERSONNEL SERVICES</b>	4,198,413	4,151,786	4,204,959
<b>PARKS &amp; RECREATION Total</b>	<b>6,387,854</b>	<b>6,756,442</b>	<b>6,563,235</b>

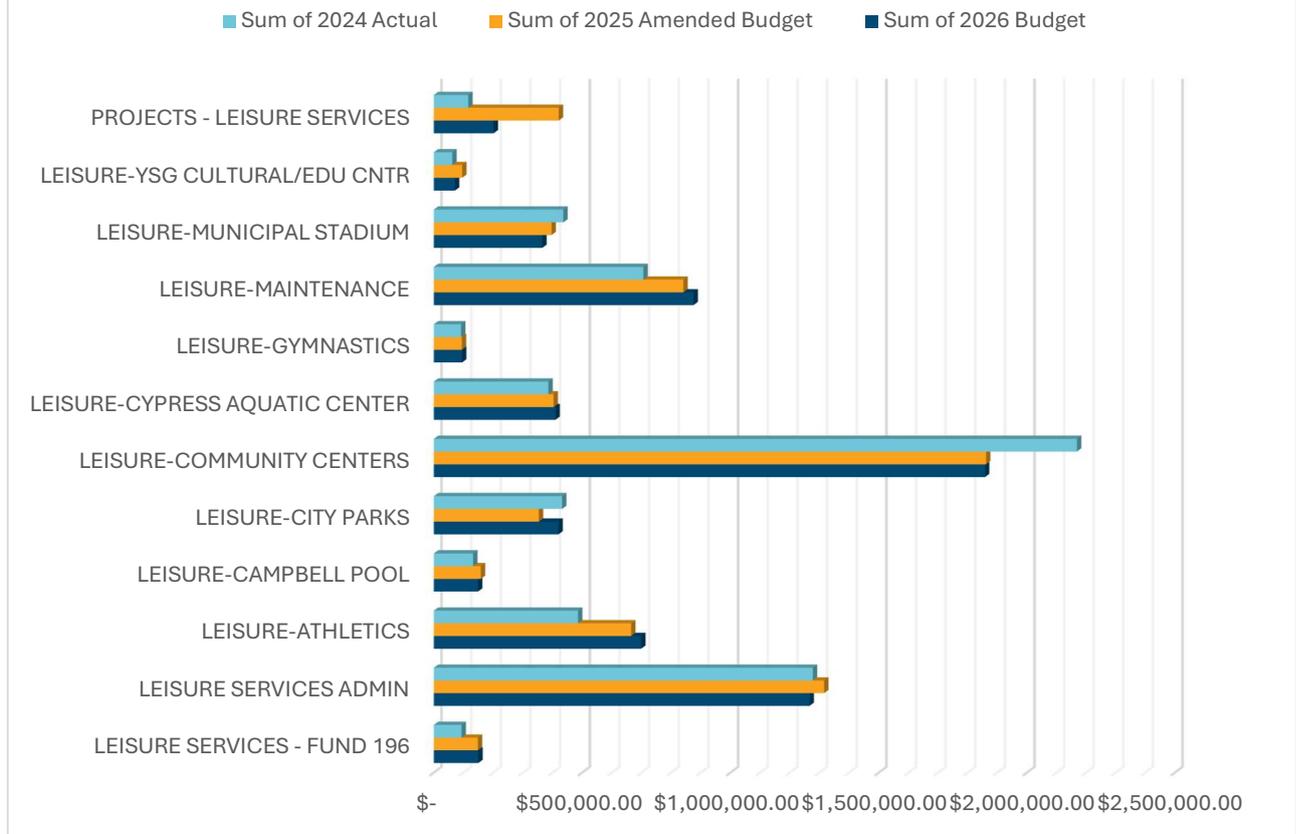
### USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CAPITAL PROJECTS FUND	87,665	141,327	202,000
GENERAL FUND	6,300,189	6,615,114	6,361,235
<b>PARKS &amp; RECREATION Total</b>	<b>6,387,854</b>	<b>6,756,442</b>	<b>6,563,235</b>

### SUMMARY OF DEPARTMENTAL FINAICNIAL INFORMAITON

FUND	EXPENDITURES	REVENUES	NET CITY COST
CAPITAL PROJECTS FUND	202,000	-	202,000
GENERAL FUND	6,361,235	870,615	5,490,620
<b>PARKS &amp; RECREATION Total</b>	<b>6,563,235</b>	<b>870,615</b>	<b>5,692,620</b>

## Parks & Recreation Operating Expenses by Cost Center Annual Comparision



**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PARKS & RECREATION EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>720000 - PROJECTS - LEISURE SERVICES</b>						
	546999 - NON CAPITAL FROM CAPITAL	\$ 66,335	\$ -	\$ -	\$ -	0.00%
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 21,330	\$ 2,512	\$ -	\$ (2,512)	-100.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ 275,825	\$ -	\$ (275,825)	-100.00%
	565000 - CONSTRUCTION IN PROGRESS	\$ 94,703	\$ 142,959	\$ -	\$ (142,959)	-100.00%
	565001 - CONSTRUCTION IN PROGRESS	\$ -	\$ -	\$ 202,000	\$ 202,000	202000.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (66,335)	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL PROJECTS - LEISURE SERVICES</b>	<b>\$ 116,033</b>	<b>\$ 421,296</b>	<b>\$ 202,000</b>	<b>\$ (219,296)</b>	<b>-52.05%</b>
<b>720001 - LEISURE SERVICES - FUND 196</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 48,562	\$ 50,750	\$ 53,316	\$ 2,566	5.06%
	513001 - OTHER PERSONAL SERVICES	\$ 6,780	\$ 50,000	\$ 50,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 4,408	\$ 7,707	\$ 4,079	\$ (3,628)	-47.07%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 3,825	\$ 3,825	3825.00%
	522005 - STATE RETIREMENT	\$ 6,592	\$ 13,732	\$ 14,480	\$ 748	5.45%
	523001 - AD & D	\$ 12	\$ 12	\$ 13	\$ 1	8.33%
	523008 - GROUP HEALTH INSURANCE	\$ 11,650	\$ 12,363	\$ 12,362	\$ (1)	-0.01%
	523009 - GROUP LIFE INSURANCE	\$ 46	\$ 67	\$ 70	\$ 3	4.48%
	524001 - WORKERS' COMPENSATION	\$ 4,625	\$ 4,847	\$ 5,093	\$ 246	5.08%
	540001 - CAR ALLOWANCE	\$ 4,680	\$ 7,079	\$ 4,647	\$ (2,432)	-34.36%
	541001 - CELL PHONE STIPEND	\$ 780	\$ 780	\$ 780	\$ -	0.00%
	549403 - CLFRF EXPENSES	\$ 4,657	\$ -	\$ -	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 207	\$ 195	\$ 205	\$ 10	5.13%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 187	\$ 178	\$ 195	\$ 17	9.55%
	549503 - EMPLOYMENT SERVICES	\$ 612	\$ 1,010	\$ 1,061	\$ 51	5.05%
	<b>TOTAL LEISURE SERVICES - FUND 196</b>	<b>\$ 93,798</b>	<b>\$ 148,720</b>	<b>\$ 150,126</b>	<b>\$ 1,406</b>	<b>0.95%</b>
<b>720100 - LEISURE SERVICES ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 651,191	\$ 711,615	\$ 684,015	\$ (27,600)	-3.88%
	512004 - PERSONAL LEAVE PAYOFF	\$ 46,036	\$ -	\$ -	\$ -	0.00%
	513001 - OTHER PERSONAL SERVICES	\$ 158	\$ -	\$ -	\$ -	0.00%
	514001 - OVERTIME	\$ 12,544	\$ 15,001	\$ 15,000	\$ (1)	-0.01%
	521001 - FICA TAXES	\$ 53,142	\$ 60,107	\$ 52,327	\$ (7,780)	-12.94%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 1,148	\$ 1,148	1148.00%
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 18,248	\$ 3,269	\$ -	\$ (3,269)	-100.00%
	522005 - STATE RETIREMENT	\$ 119,876	\$ 143,982	\$ 141,139	\$ (2,843)	-1.97%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
	523001 - AD & D	\$ 158	\$ 171	\$ 164	\$ (7)	-4.09%
	523008 - GROUP HEALTH INSURANCE	\$ 97,637	\$ 105,386	\$ 104,526	\$ (860)	-0.82%
	523009 - GROUP LIFE INSURANCE	\$ 629	\$ 939	\$ 903	\$ (36)	-3.83%
	524001 - WORKERS' COMPENSATION	\$ 13,056	\$ 11,630	\$ 11,605	\$ (25)	-0.21%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 8,838	\$ 3,130	\$ 3,130	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 12,980	\$ 7,150	\$ 7,150	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 4,820	\$ 10,924	\$ 10,924	\$ -	0.00%
	540003 - CARE AND SUBSISTENCE	\$ 101	\$ -	\$ -	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 2,031	\$ 1,398	\$ 1,998	\$ 600	42.92%
	541003 - COMMUNICATION SERVICES	\$ 1,676	\$ 5,500	\$ 1,800	\$ (3,700)	-67.27%
	542001 - POSTAGE & FREIGHT	\$ 30	\$ 100	\$ 100	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 2,310	\$ 5,745	\$ 5,745	\$ -	0.00%
	545002 - INS - AUTOMOBILE LIABILITY	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 64	\$ -	\$ -	\$ -	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 4,940	\$ 1,793	\$ 4,955	\$ 3,162	176.35%
	547001 - PRINTING & BINDING	\$ 2,003	\$ 4,512	\$ 4,512	\$ -	0.00%
	548001 - PROMO - ACTIVITIES	\$ 19,422	\$ 20,600	\$ 28,100	\$ 7,500	36.41%
	549016 - CREDIT CARD/BANK FEES	\$ 7,267	\$ 7,000	\$ 7,000	\$ -	0.00%
	549028 - LEISURE SVCS COMMUNITY EVENTS	\$ 16,129	\$ 6,500	\$ 4,500	\$ (2,000)	-30.77%
	549035 - OTHER GOVT AGENCIES	\$ 1,175	\$ 1,550	\$ 1,550	\$ -	0.00%
	549079 - MAYORS HEALTH & FITNESS CHLNG	\$ 12,958	\$ 17,055	\$ 9,691	\$ (7,364)	-43.18%
	549501 - SAFETY ADMINISTRATION	\$ 2,264	\$ 2,052	\$ 1,912	\$ (140)	-6.82%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,043	\$ 1,866	\$ 1,812	\$ (54)	-2.89%
	549503 - EMPLOYMENT SERVICES	\$ 6,305	\$ 10,610	\$ 9,881	\$ (729)	-6.87%
	549701 - FIXED COST - PROPERTY MAINT	\$ 366	\$ 576	\$ 617	\$ 41	7.12%
	549702 - FIXED COST - INFO SYS	\$ 105,874	\$ 99,032	\$ 79,104	\$ (19,928)	-20.12%
	551001 - OFFICE SUPPLIES	\$ 10,180	\$ 10,000	\$ 10,000	\$ -	0.00%
	552009 - CLOTHING AND BEDDING	\$ 9,353	\$ 10,000	\$ 10,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 11,594	\$ 14,450	\$ 14,450	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 5,711	\$ 5,400	\$ 3,000	\$ (2,400)	-44.44%
	554001 - MEMBERSHIPS	\$ 3,286	\$ 3,280	\$ 3,280	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 6,150	\$ 7,272	\$ 7,272	\$ -	0.00%
	<b>TOTAL LEISURE SERVICES ADMIN</b>	<b>\$ 1,277,545</b>	<b>\$ 1,315,595</b>	<b>\$ 1,249,310</b>	<b>\$ (66,285)</b>	<b>-5.04%</b>
<b>720110 - LEISURE-ATHLETICS</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 176,822	\$ 211,305	\$ 210,851	\$ (454)	-0.21%
	513001 - OTHER PERSONAL SERVICES	\$ 98,984	\$ 182,525	\$ 182,525	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PARKS & RECREATION EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
514001 - OVERTIME		\$ 5,767	\$ -	\$ -	\$ -	0.00%
521001 - FICA TAXES		\$ 21,222	\$ 30,128	\$ 16,130	\$ (13,998)	-46.46%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 13,963	\$ 13,963	13963.00%
522005 - STATE RETIREMENT		\$ 31,713	\$ 46,264	\$ 44,628	\$ (1,636)	-3.54%
523001 - AD & D		\$ 62	\$ 51	\$ 51	\$ -	0.00%
523008 - GROUP HEALTH INSURANCE		\$ 24,807	\$ 34,567	\$ 58,594	\$ 24,027	69.51%
523009 - GROUP LIFE INSURANCE		\$ 245	\$ 278	\$ 278	\$ -	0.00%
524001 - WORKERS' COMPENSATION		\$ 17,798	\$ 20,182	\$ 20,140	\$ (42)	-0.21%
544005 - LEASE/RENT - EQUIPMENT		\$ -	\$ 200	\$ -	\$ (200)	-100.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 8,156	\$ 5,773	\$ 9,804	\$ 4,031	69.83%
549003 - ATHLETIC PROGRAM		\$ 2,154	\$ 65,501	\$ 65,500	\$ (1)	0.00%
549006 - BASEBALL - YOUTH		\$ 938	\$ -	\$ -	\$ -	0.00%
549007 - BASKETBALL PROGRAM		\$ 20,681	\$ -	\$ -	\$ -	0.00%
549020 - EASTER BEACH RUN		\$ 23,340	\$ 15,535	\$ 15,535	\$ -	0.00%
549023 - FLAG FOOTBALL-YOUTH/ADULT PROG		\$ 8,578	\$ -	\$ -	\$ -	0.00%
549045 - SOCCER PROGRAM		\$ 223	\$ -	\$ -	\$ -	0.00%
549047 - T-BALL PROGRAM		\$ 951	\$ -	\$ -	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ 727	\$ 814	\$ 812	\$ (2)	-0.25%
549502 - EMPLOYEE BENFITS ADMIN		\$ 656	\$ 739	\$ 770	\$ 31	4.19%
549503 - EMPLOYMENT SERVICES		\$ 2,034	\$ 4,205	\$ 4,196	\$ (9)	-0.21%
549702 - FIXED COST - INFO SYS		\$ 29,830	\$ 35,616	\$ 45,502	\$ 9,886	27.76%
552014 - FUEL & OIL		\$ 8,046	\$ 9,383	\$ 9,383	\$ -	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 2,210	\$ 2,000	\$ 2,500	\$ 500	25.00%
<b>TOTAL LEISURE-ATHLETICS</b>		<b>\$ 485,944</b>	<b>\$ 665,066</b>	<b>\$ 701,162</b>	<b>\$ 36,096</b>	<b>5.43%</b>
<b>720112 - LEISURE-GYMNASTICS</b>						
512001 - REGULAR SALARIES & WAGES		\$ 40,742	\$ 40,863	\$ 42,088	\$ 1,225	3.00%
513001 - OTHER PERSONAL SERVICES		\$ 16,004	\$ 17,550	\$ 17,550	\$ -	0.00%
514001 - OVERTIME		\$ 1,764	\$ 1,000	\$ 1,000	\$ -	0.00%
521001 - FICA TAXES		\$ 4,347	\$ 4,546	\$ 3,220	\$ (1,326)	-29.17%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 1,420	\$ 1,420	1420.00%
522005 - STATE RETIREMENT		\$ 10,858	\$ 10,134	\$ 11,868	\$ 1,734	17.11%
523001 - AD & D		\$ 10	\$ 10	\$ 10	\$ -	0.00%
523008 - GROUP HEALTH INSURANCE		\$ 6,314	\$ 7,417	\$ 5,541	\$ (1,876)	-25.29%
523009 - GROUP LIFE INSURANCE		\$ 39	\$ 54	\$ 56	\$ 2	3.70%
524001 - WORKERS' COMPENSATION		\$ 3,837	\$ 3,903	\$ 4,020	\$ 117	3.00%
544005 - LEASE/RENT - EQUIPMENT		\$ -	\$ 200	\$ 400	\$ 200	100.00%
546001 - MAINTENANCE AND REPAIR		\$ 2,500	\$ -	\$ -	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ 172	\$ 157	\$ 162	\$ 5	3.18%
549502 - EMPLOYEE BENFITS ADMIN		\$ 155	\$ 143	\$ 154	\$ 11	7.69%
549503 - EMPLOYMENT SERVICES		\$ 477	\$ 813	\$ 838	\$ 25	3.08%
549701 - FIXED COST - PROPERTY MAINT		\$ 336	\$ 529	\$ 567	\$ 38	7.18%
549702 - FIXED COST - INFO SYS		\$ 3,499	\$ 4,062	\$ 4,200	\$ 138	3.40%
551001 - OFFICE SUPPLIES		\$ 47	\$ 1	\$ -	\$ (1)	-100.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 748	\$ 3,220	\$ 2,000	\$ (1,220)	-37.89%
<b>TOTAL LEISURE-GYMNASTICS</b>		<b>\$ 91,849</b>	<b>\$ 94,602</b>	<b>\$ 95,094</b>	<b>\$ 492</b>	<b>0.52%</b>
<b>720140 - LEISURE-COMMUNITY CENTERS</b>						
512001 - REGULAR SALARIES & WAGES		\$ 744,765	\$ 778,897	\$ 769,231	\$ (9,666)	-1.24%
512004 - PERSONAL LEAVE PAYOFF		\$ 51,804	\$ -	\$ -	\$ -	0.00%
513001 - OTHER PERSONAL SERVICES		\$ 408,509	\$ 134,840	\$ 148,594	\$ 13,754	10.20%
514001 - OVERTIME		\$ 12,745	\$ -	\$ -	\$ -	0.00%
521001 - FICA TAXES		\$ 93,026	\$ 69,903	\$ 58,846	\$ (11,057)	-15.82%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 11,368	\$ 11,368	11368.00%
522005 - STATE RETIREMENT		\$ 150,703	\$ 110,265	\$ 131,404	\$ 21,139	21139.00%
523001 - AD & D		\$ 235	\$ 187	\$ 185	\$ (2)	-1.07%
523008 - GROUP HEALTH INSURANCE		\$ 82,727	\$ 110,702	\$ 124,534	\$ 13,832	12.49%
523009 - GROUP LIFE INSURANCE		\$ 918	\$ 1,024	\$ 1,015	\$ (9)	-0.88%
524001 - WORKERS' COMPENSATION		\$ 65,449	\$ 65,534	\$ 64,165	\$ (1,369)	-2.09%
534900 - OTHER CONTRACTUAL SERVICES		\$ 9,274	\$ 4,700	\$ 8,200	\$ 3,500	74.47%
540001 - CAR ALLOWANCE		\$ 4,600	\$ 4,550	\$ 7,800	\$ 3,250	71.43%
540003 - CARE AND SUBSISTENCE		\$ 188	\$ 1	\$ -	\$ (1)	-100.00%
541001 - CELL PHONE STIPEND		\$ 1,841	\$ 1,830	\$ 3,660	\$ 1,830	100.00%
543001 - UTILITIES - ELECTRICITY		\$ 106,078	\$ 121,024	\$ 129,224	\$ 8,200	6.78%
543002 - UTILITIES - FUEL FOR HEATING		\$ 2,124	\$ 3,080	\$ 1,880	\$ (1,200)	-38.96%
543003 - UTILITIES - WATER & SEWER		\$ 80,575	\$ 85,449	\$ 85,449	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 59,818	\$ 51,000	\$ 58,000	\$ 7,000	13.73%
546012 - M&R - FLEET MAINT CHARGE		\$ 3,295	\$ 1,300	\$ 2,780	\$ 1,480	113.85%
548003 - PROMO - ADVERTISING		\$ -	\$ 1	\$ -	\$ (1)	-100.00%
549028 - LEISURE SVCS COMMUNITY EVENTS		\$ 1,074	\$ 1,350	\$ 1,350	\$ -	0.00%
549033 - ORTONA AFTERSCHOOL		\$ 2,049	\$ 3,500	\$ 3,500	\$ -	0.00%
549034 - ORTONA SUMMER		\$ 4,452	\$ 3,000	\$ 3,000	\$ -	0.00%
549035 - OTHER GOVT AGENCIES		\$ 2,045	\$ 6,700	\$ 6,700	\$ -	0.00%
549062 - SUNNYLAND SUMMER PROGRAM		\$ 23,884	\$ 17,575	\$ 21,575	\$ 4,000	22.76%
549083 - SUMMER PROGRAM - MIDTOWN		\$ 2,295	\$ 3,075	\$ 3,075	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PARKS & RECREATION EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	549084 - AFTERSCHOOL PROGRAM-SUNNYLAND	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100.00%
	549101 - SENIOR OASIS - SUNNYLAND	\$ 1,920	\$ 2,000	\$ 2,000	\$ -	0.00%
	549102 - SENIOR OASIS - SCHNEBLY	\$ 2,087	\$ 2,000	\$ 2,000	\$ -	0.00%
	549103 - SENIOR OASIS - MIDTOWN	\$ 14,241	\$ 5,000	\$ 3,000	\$ (2,000)	-40.00%
	549104 - SENIOR OASIS - YSG	\$ 59	\$ -	\$ 3,000	\$ 3,000	3000.00%
	549105 - SENIOR OASIS - DICKERSON	\$ 5,933	\$ 2,500	\$ 2,500	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 3,282	\$ 2,998	\$ 2,962	\$ (36)	-1.20%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,961	\$ 2,726	\$ 2,808	\$ 82	3.01%
	549503 - EMPLOYMENT SERVICES	\$ 9,151	\$ 15,501	\$ 15,308	\$ (193)	-1.25%
	549701 - FIXED COST - PROPERTY MAINT	\$ 50,805	\$ 79,925	\$ -	\$ (79,925)	-100.00%
	549702 - FIXED COST - INFO SYS	\$ 111,077	\$ 126,250	\$ 140,706	\$ 14,456	11.45%
	551001 - OFFICE SUPPLIES	\$ 472	\$ 1	\$ -	\$ (1)	-100.00%
	552010 - CONCESSION PURCHASES	\$ 1,358	\$ 2,000	\$ 2,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 4,002	\$ 4,227	\$ 4,227	\$ -	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 9,047	\$ -	\$ -	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 38,206	\$ 33,200	\$ 40,200	\$ 7,000	21.08%
	<b>TOTAL LEISURE-COMMUNITY CENTERS</b>	<b>\$ 2,169,074</b>	<b>\$ 1,861,815</b>	<b>\$ 1,866,246</b>	<b>\$ 4,431</b>	<b>0.24%</b>
<b>720144 - LEISURE-MIDTOWN CULTURAL CENTE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ (1,646)	\$ -	\$ -	\$ -	0.00%
	521001 - FICA TAXES	\$ (104)	\$ -	\$ -	\$ -	0.00%
	522005 - STATE RETIREMENT	\$ (347)	\$ -	\$ -	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ (276)	\$ -	\$ -	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ (246)	\$ -	\$ -	\$ -	0.00%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL LEISURE-MIDTOWN CULTURAL CENTE</b>	<b>\$ (2,619)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>720145 - LEISURE-YSG CULTURAL/EDU CNTR</b>						
	513001 - OTHER PERSONAL SERVICES	\$ -	\$ 13,754	\$ 13,754	\$ -	0.00%
	521001 - FICA TAXES	\$ -	\$ 1,052	\$ -	\$ (1,052)	-100.00%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 1,052	\$ 1,052	105200.00%
	522005 - STATE RETIREMENT	\$ -	\$ 800	\$ 800	\$ -	0.00%
	523001 - AD & D	\$ 1	\$ -	\$ -	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 4	\$ -	\$ -	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100.00%
	540003 - CARE AND SUBSISTENCE	\$ -	\$ 400	\$ -	\$ (400)	-100.00%
	543001 - UTILITIES - ELECTRICITY	\$ 26,413	\$ 35,000	\$ 35,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 17,940	\$ 20,864	\$ 20,864	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 6,692	\$ 7,000	\$ -	\$ (7,000)	-100.00%
	549035 - OTHER GOVT AGENCIES	\$ -	\$ 100	\$ -	\$ (100)	-100.00%
	549081 - SUMMER PROGRAM - YSG	\$ 1,474	\$ 3,000	\$ -	\$ (3,000)	-100.00%
	549104 - SENIOR OASIS - YSG	\$ 2,973	\$ 3,000	\$ -	\$ (3,000)	-100.00%
	549501 - SAFETY ADMINISTRATION	\$ 5	\$ -	\$ -	\$ -	0.00%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4	\$ -	\$ -	\$ -	0.00%
	549503 - EMPLOYMENT SERVICES	\$ 14	\$ -	\$ -	\$ -	0.00%
	549702 - FIXED COST - INFO SYS	\$ 704	\$ -	\$ -	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 5,982	\$ 7,000	\$ -	\$ (7,000)	-100.00%
	<b>TOTAL LEISURE-YSG CULTURAL/EDU CNTR</b>	<b>\$ 62,206</b>	<b>\$ 95,470</b>	<b>\$ 71,470</b>	<b>\$ (24,000)</b>	<b>-25.14%</b>
<b>720167 - LEISURE-CYPRESS AQUATIC CENTER</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 107,984	\$ 128,148	\$ 130,518	\$ 2,370	1.85%
	513001 - OTHER PERSONAL SERVICES	\$ 106,632	\$ 69,825	\$ 72,825	\$ 3,000	4.30%
	514001 - OVERTIME	\$ 2,006	\$ -	\$ -	\$ -	0.00%
	521001 - FICA TAXES	\$ 16,294	\$ 15,143	\$ 9,985	\$ (5,158)	-34.06%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 5,572	\$ 5,572	5572.00%
	522005 - STATE RETIREMENT	\$ 25,098	\$ 25,466	\$ 26,312	\$ 846	3.32%
	523001 - AD & D	\$ 32	\$ 31	\$ 31	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 16,983	\$ 24,545	\$ 25,737	\$ 1,192	4.86%
	523009 - GROUP LIFE INSURANCE	\$ 124	\$ 169	\$ 172	\$ 3	1.78%
	524001 - WORKERS' COMPENSATION	\$ 16,410	\$ 13,444	\$ 13,693	\$ 249	1.85%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 926	\$ 322	\$ 18,322	\$ 18,000	5590.06%
	543001 - UTILITIES - ELECTRICITY	\$ 36,225	\$ 40,000	\$ 40,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 13,000	\$ 13,000	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 9,369	\$ 13,128	\$ 13,128	\$ -	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ -	\$ 1,312	\$ 1,550	\$ 238	18.14%
	549035 - OTHER GOVT AGENCIES	\$ 360	\$ 501	\$ 500	\$ (1)	-0.20%
	549501 - SAFETY ADMINISTRATION	\$ 446	\$ 493	\$ 502	\$ 9	1.83%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 402	\$ 449	\$ 476	\$ 27	6.01%
	549503 - EMPLOYMENT SERVICES	\$ 1,239	\$ 2,551	\$ 2,597	\$ 46	1.80%
	549702 - FIXED COST - INFO SYS	\$ 20,316	\$ 24,896	\$ 23,801	\$ (1,095)	-4.40%
	552001 - MATERIAL & SUPPLIES	\$ -	\$ 700	\$ 700	\$ -	0.00%
	552008 - CHEMICALS AND FERTILIZER	\$ 15,732	\$ 18,001	\$ -	\$ (18,001)	-100.00%
	552010 - CONCESSION PURCHASES	\$ 209	\$ -	\$ -	\$ -	0.00%
	552014 - FUEL & OIL	\$ 907	\$ 1,578	\$ 1,578	\$ -	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 18	\$ -	\$ -	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PARKS & RECREATION EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
552999 - OTHER MATERIAL & SUPPLIES		\$ 8,373	\$ 10,001	\$ 10,000	\$ (1)	-0.01%
	<b>TOTAL LEISURE-CYPRESS AQUATIC CENTER</b>	<b>\$ 386,085</b>	<b>\$ 403,703</b>	<b>\$ 410,999</b>	<b>\$ 7,296</b>	<b>1.81%</b>
<b>720168 - LEISURE-CAMPBELL POOL</b>						
512001 - REGULAR SALARIES & WAGES		\$ 54,285	\$ 56,530	\$ 52,295	\$ (4,235)	-7.49%
513001 - OTHER PERSONAL SERVICES		\$ -	\$ 3,000	\$ -	\$ (3,000)	-100.00%
514001 - OVERTIME		\$ 30	\$ -	\$ -	\$ -	0.00%
521001 - FICA TAXES		\$ 3,982	\$ 4,553	\$ 4,001	\$ (552)	-12.12%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ -	0.00%
522005 - STATE RETIREMENT		\$ 6,061	\$ 5,173	\$ 4,311	\$ (862)	-16.66%
523001 - AD & D		\$ 18	\$ 13	\$ 13	\$ -	0.00%
523008 - GROUP HEALTH INSURANCE		\$ 10,325	\$ 12,063	\$ 14,069	\$ 2,006	16.63%
523009 - GROUP LIFE INSURANCE		\$ 70	\$ 75	\$ 69	\$ (6)	-8.00%
524001 - WORKERS' COMPENSATION		\$ 7,953	\$ 5,930	\$ 5,486	\$ (444)	-7.49%
534900 - OTHER CONTRACTUAL SERVICES		\$ -	\$ -	\$ 13,000	\$ 13,000	100.00%
543001 - UTILITIES - ELECTRICITY		\$ 21,564	\$ 19,000	\$ 19,000	\$ -	0.00%
543003 - UTILITIES - WATER & SEWER		\$ -	\$ 7,000	\$ 7,000	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 4,922	\$ 9,363	\$ 9,363	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ 220	\$ 218	\$ 201	\$ (17)	-7.80%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 199	\$ 198	\$ 191	\$ (7)	-3.54%
549503 - EMPLOYMENT SERVICES		\$ 612	\$ 1,125	\$ 1,041	\$ (84)	-7.47%
549701 - FIXED COST - PROPERTY MAINT		\$ 1,957	\$ 3,079	\$ 3,301	\$ 222	7.21%
549702 - FIXED COST - INFO SYS		\$ 11,446	\$ 14,122	\$ 11,901	\$ (2,221)	-15.73%
552008 - CHEMICALS AND FERTILIZER		\$ 6,664	\$ 13,000	\$ -	\$ (13,000)	-100.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 2,194	\$ 4,000	\$ 4,000	\$ -	0.00%
	<b>TOTAL LEISURE-CAMPBELL POOL</b>	<b>\$ 132,502</b>	<b>\$ 158,442</b>	<b>\$ 149,242</b>	<b>\$ (9,200)</b>	<b>-5.81%</b>
<b>720171 - LEISURE-CITY PARKS</b>						
534900 - OTHER CONTRACTUAL SERVICES		\$ 8,946	\$ 9,000	\$ -	\$ (9,000)	-100.00%
543001 - UTILITIES - ELECTRICITY		\$ 119,232	\$ 99,000	\$ 100,800	\$ 1,800	1.82%
543003 - UTILITIES - WATER & SEWER		\$ 75,047	\$ 91,566	\$ 91,566	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 118,800	\$ 125,000	\$ 125,000	\$ -	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 31	\$ 976	\$ 1,214	\$ 238	24.39%
549701 - FIXED COST - PROPERTY MAINT		\$ 11,641	\$ 18,316	\$ 94,839	\$ 76,523	417.79%
552014 - FUEL & OIL		\$ 897	\$ 1,155	\$ 1,155	\$ -	0.00%
552016 - JANITORIAL SUPPLIES		\$ 58,584	\$ -	\$ -	\$ -	0.00%
552901 - COST OF GOODS SOLD		\$ -	\$ 4,001	\$ 4,618	\$ 617	15.42%
552999 - OTHER MATERIAL & SUPPLIES		\$ 7,489	\$ 5,001	\$ 1,000	\$ (4,001)	-80.00%
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ 31,850	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL LEISURE-CITY PARKS</b>	<b>\$ 432,517</b>	<b>\$ 354,015</b>	<b>\$ 420,192</b>	<b>\$ 66,177</b>	<b>18.69%</b>
<b>720172 - LEISURE-MAINTENANCE</b>						
512001 - REGULAR SALARIES & WAGES		\$ 394,967	\$ 423,295	\$ 427,481	\$ 4,186	0.99%
512004 - PERSONAL LEAVE PAYOFF		\$ 1,334	\$ -	\$ -	\$ -	0.00%
514001 - OVERTIME		\$ 22,530	\$ 20,000	\$ 20,000	\$ -	0.00%
521001 - FICA TAXES		\$ 30,595	\$ 33,910	\$ 32,702	\$ (1,208)	-3.56%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 1,530	\$ 1,530	100.00%
522005 - STATE RETIREMENT		\$ 56,853	\$ 60,421	\$ 62,778	\$ 2,357	3.90%
523001 - AD & D		\$ 93	\$ 102	\$ 103	\$ 1	0.98%
523008 - GROUP HEALTH INSURANCE		\$ 80,562	\$ 90,833	\$ 112,100	\$ 21,267	23.41%
523009 - GROUP LIFE INSURANCE		\$ 328	\$ 559	\$ 564	\$ 5	0.89%
524001 - WORKERS' COMPENSATION		\$ 45,074	\$ 43,485	\$ 43,909	\$ 424	0.98%
534900 - OTHER CONTRACTUAL SERVICES		\$ 909	\$ 1,000	\$ 1,000	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ -	\$ -	\$ 600	\$ 600	100.00%
543003 - UTILITIES - WATER & SEWER		\$ -	\$ 6,000	\$ 6,000	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 5,360	\$ 6,000	\$ 6,000	\$ -	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ -	\$ 124	\$ -	\$ (124)	-100.00%
549501 - SAFETY ADMINISTRATION		\$ 1,712	\$ 1,630	\$ 1,646	\$ 16	0.98%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,545	\$ 1,482	\$ 1,560	\$ 78	5.26%
549503 - EMPLOYMENT SERVICES		\$ 4,760	\$ 8,425	\$ 8,507	\$ 82	0.97%
549701 - FIXED COST - PROPERTY MAINT		\$ 5,007	\$ 7,878	\$ 8,446	\$ 568	7.21%
549702 - FIXED COST - INFO SYS		\$ 50,738	\$ 59,972	\$ 70,703	\$ 10,731	17.89%
552016 - JANITORIAL SUPPLIES		\$ 1,101	\$ 73,401	\$ 73,400	\$ (1)	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 2,802	\$ 2,500	\$ 2,500	\$ -	0.00%
	<b>TOTAL LEISURE-MAINTENANCE</b>	<b>\$ 706,270</b>	<b>\$ 841,017</b>	<b>\$ 881,529</b>	<b>\$ 40,512</b>	<b>4.82%</b>
<b>720201 - LEISURE-MUNICIPAL STADIUM</b>						
512005 - SALARIES - CONCESSIONS		\$ 6,576	\$ 23,000	\$ -	\$ (23,000)	-100.00%
513001 - OTHER PERSONAL SERVICES		\$ 20,021	\$ -	\$ 23,000	\$ 23,000	100.00%
521001 - FICA TAXES		\$ -	\$ 1,760	\$ -	\$ (1,760)	-100.00%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 1,760	\$ 1,760	100.00%
534046 - BCU CONCESSION EXPENSE		\$ 957	\$ 1,500	\$ 1,500	\$ -	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 70,653	\$ 3,000	\$ 3,000	\$ -	0.00%
541003 - COMMUNICATION SERVICES		\$ 2,933	\$ 6,800	\$ 6,800	\$ -	0.00%
543001 - UTILITIES - ELECTRICITY		\$ 82,238	\$ 125,000	\$ 100,000	\$ (25,000)	-20.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PARKS & RECREATION EXPENDITURE DETAIL**

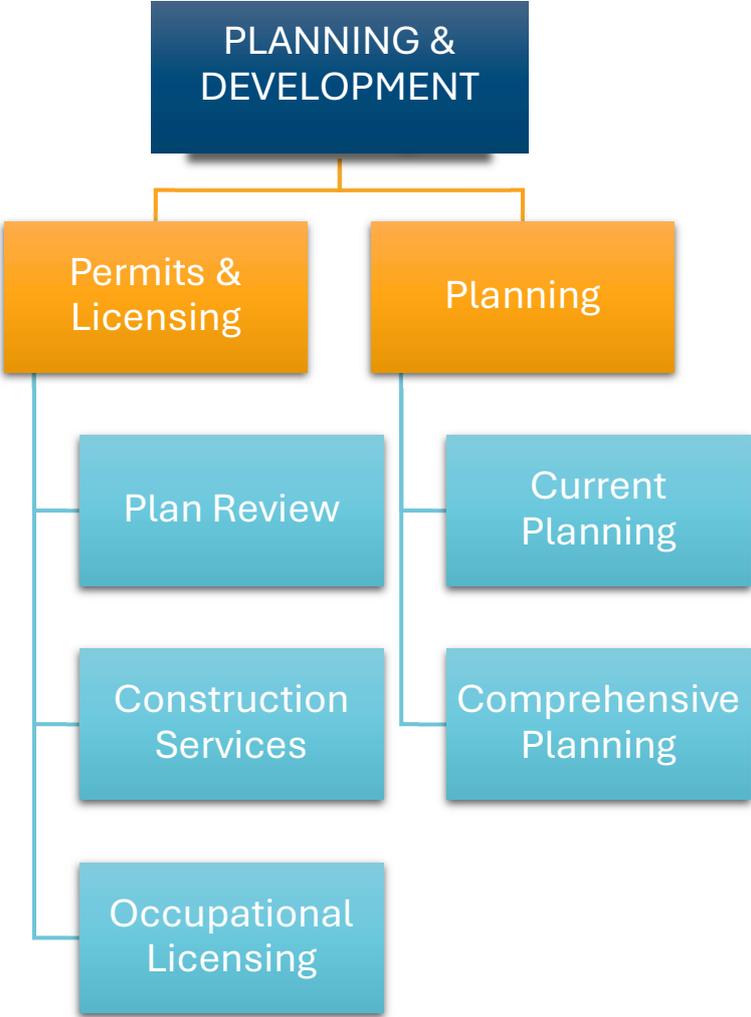
<b>Cost Center</b>	<b>Object</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Change</b>	<b>% Change</b>
	543003 - UTILITIES - WATER & SEWER	\$ 68,315	\$ 33,441	\$ 33,441	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 53,539	\$ 76,000	\$ 65,000	\$ (11,000)	-14.47%
	546012 - M&R - FLEET MAINT CHARGE	\$ 142	\$ -	\$ 168	\$ 168	100.00%
	552010 - CONCESSION PURCHASES	\$ 23,912	\$ 42,000	\$ 47,000	\$ 5,000	11.90%
	552014 - FUEL & OIL	\$ 83	\$ -	\$ -	\$ -	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 4,506	\$ -	\$ -	\$ -	0.00%
	552062 - INVENTORY ADJUSTMENTS	\$ 4,549	\$ -	\$ -	\$ -	0.00%
	552901 - COST OF GOODS SOLD	\$ 91,154	\$ 74,700	\$ 74,700	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 7,083	\$ 9,500	\$ 9,500	\$ -	0.00%
	<b>TOTAL LEISURE-MUNICIPAL STADIUM</b>	<b>\$ 436,661</b>	<b>\$ 396,701</b>	<b>\$ 365,869</b>	<b>\$ (30,832)</b>	<b>-7.77%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 6,387,865</b>	<b>\$ 6,756,442</b>	<b>\$ 6,563,239</b>	<b>\$ (193,203)</b>	<b>-2.86%</b>

# PLANNING & DEVELOPMENT

## ROLE OF PLANNING & DEVELOPMENT

The Growth Management and Planning Department's mission is to ensure the orderly growth and sustainability of the city and its neighborhoods. The Department is responsible for the implementation of the City's Comprehensive Plan and Land Development code. Administer the Florida Building Code and development regulations to ensure public health, safety and welfare.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

<b>Position Title</b>	<b>FY 2024/25 (Amended)</b>	<b>Changes</b>	<b>FY 2026 Budget</b>
ASS'T CITY ATTORNEY/CHIEF LITIGATOR	0.10	0.00	0.10
BUSINESS TAX/OCCUPATIONAL INSPECTOR	2.00	-1.00	1.00
CHIEF BUILDING OFFICIAL	1.00	0.00	1.00
CITY ATTORNEY	0.05	0.00	0.05
CODE COMPLIANCE BLDG REHAB INSPECTOR	1.00	0.00	1.00
COMBINATION INSPECTOR	8.00	0.00	8.00
DEPUTY CITY ATTORNEY	0.25	0.00	0.25
DEPUTY CITY MANAGER/ADMIN SVCS	0.40	0.00	0.40
DEPUTY CODE OFFICIAL	1.00	0.00	1.00
DEVELOPMENT REVIEW MANAGER	1.00	0.00	1.00
DEVELOPMENT REVIEW TECHNICIAN	1.00	0.00	1.00
DEVELOPMENT SERVICES ADMIN COORD	0.20	0.00	0.20
EMERGENCY MANAGER	0.25	0.00	0.25
FIRE INSPECTOR	1.00	-0.75	0.25
FIRE PLANS EXAMINER	0.00	1.00	1.00
FLOODPLAIN TECHNICIAN	0.00	2.00	2.00
LAND ACQUISITION/REAL ESTATE MGR	1.00	0.00	1.00
LICENSE OFFICER	3.00	0.00	3.00
MANAGER-PLANNING	1.00	0.00	1.00
OFFICE SPECIALIST III	1.00	0.00	1.00
PERMIT & LICENSING OFFICE COORD	1.00	-1.00	0.00
PERMIT & LICENSING OFFICE SUPERVISOR	0.00	1.00	1.00
PERMIT TECHNICIAN	3.00	0.00	3.00
PLANNER	2.00	0.00	2.00
PLANNING DIRECTOR	1.00	0.00	1.00
PLANNING TECHNICIAN	1.00	0.00	1.00
PLANS EXAMINER/PERMITS COORDINATOR	3.00	-1.00	2.00
PLUMBING INSPECTOR	1.00	0.00	1.00
RENTAL PROGRAM COORDINATOR	1.00	0.00	1.00
SENIOR DEVELOPMENT REVIEW TECHNICIAN	1.00	0.00	1.00
SENIOR PLANNER	2.00	0.00	2.00
<b>Total PLANNING &amp; DEVELOPMENT</b>	<b>39.25</b>	<b>0.25</b>	<b>39.50</b>

PLANNING & DEVELOPMENT

**USES OF FINANCIAL RESOURCES**

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
GRANTS & AID	773,442	-	-
OPERATING	1,370,845	3,307,443	2,589,538
PERSONNEL SERVICES	4,146,201	5,076,334	4,899,058
<b>PLANNING &amp; DEVELOPMENT Total</b>	<b>6,290,487</b>	<b>8,383,777</b>	<b>7,488,597</b>

**USES OF FINANCIAL RESOURCES BY FUND**

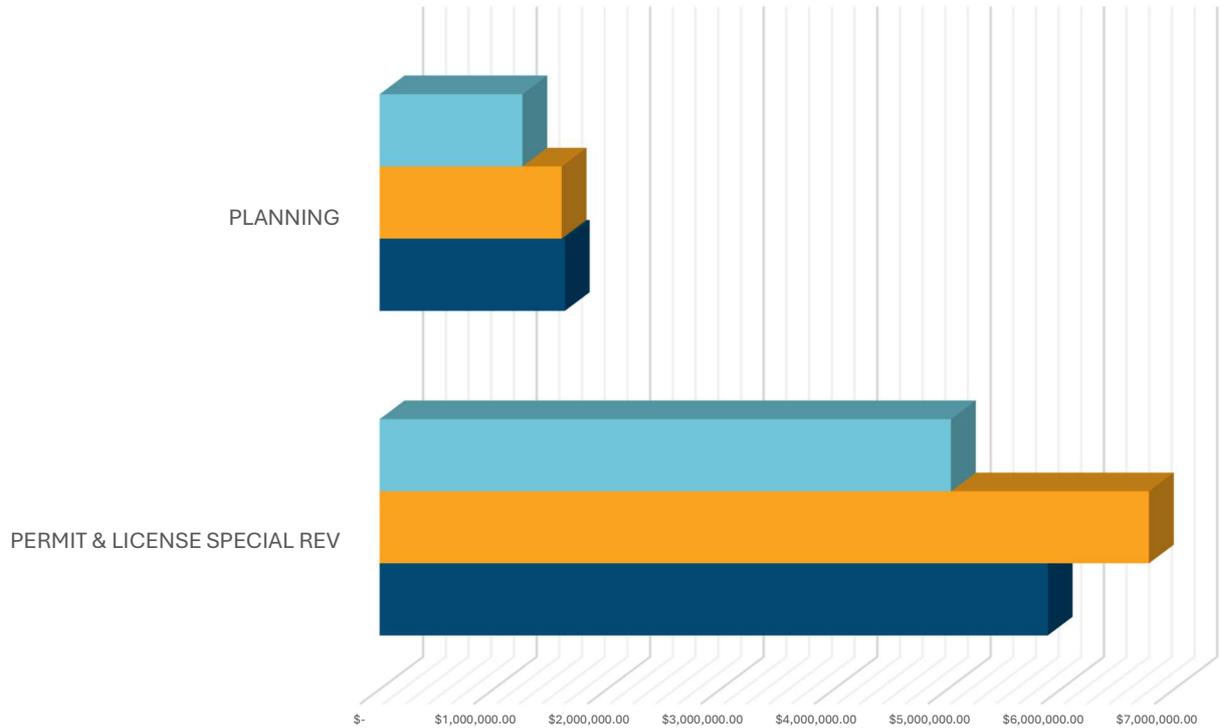
FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	1,257,575	1,603,273	1,624,883
PERMIT & LICENSE SPECIAL REV	5,032,912	6,780,504	5,863,713
<b>PLANNING &amp; DEVELOPMENT Total</b>	<b>6,290,487</b>	<b>8,383,777</b>	<b>7,488,597</b>

**SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION**

FUND	EXPENDITURES	REVENUES	NET CITY COST
GENERAL FUND	1,624,883	624,995	999,888
PERMIT & LICENSE SPECIAL REV	5,863,713	5,670,300	193,413
<b>PLANNING &amp; DEVELOPMENT Total</b>	<b>7,488,597</b>	<b>6,295,295</b>	<b>1,193,302</b>

# Planning & Development Operating Expenses by Cost Center Annual Comparison

■ Sum of 2024 Actual    ■ Sum of 2025 Amended Budget    ■ Sum of 2026 Budget



**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PLANNING EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>150100 - PLANNING</b>						
512001 - REGULAR SALARIES & WAGES		\$ 649,606	\$ 658,542	\$ 704,974	\$ 46,432	7.05%
512004 - PERSONAL LEAVE PAYOFF		\$ 2,306	\$ -	\$ -	\$ -	0.00%
513001 - OTHER PERSONAL SERVICES		\$ 36,403	\$ 30,000	\$ 30,000	\$ -	0.00%
521001 - FICA TAXES		\$ 53,328	\$ 52,671	\$ 53,931	\$ 1,260	2.39%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 2,295	\$ 2,295	100.00%
522005 - STATE RETIREMENT		\$ 126,038	\$ 130,017	\$ 137,973	\$ 7,956	6.12%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
523001 - AD & D		\$ 156	\$ 157	\$ 169	\$ 12	7.64%
523008 - GROUP HEALTH INSURANCE		\$ 70,867	\$ 86,198	\$ 86,197	\$ (1)	0.00%
523009 - GROUP LIFE INSURANCE		\$ 616	\$ 871	\$ 931	\$ 60	6.89%
524001 - WORKERS' COMPENSATION		\$ 4,197	\$ 5,139	\$ 5,503	\$ 364	7.08%
531021 - PROF SERV - TRAFFIC IMPACT		\$ 70,447	\$ 280,000	\$ 280,000	\$ -	0.00%
531900 - PROF SERV - OTHER		\$ 93,450	\$ 110,000	\$ 80,000	\$ (30,000)	-27.27%
534010 - HISTORIC PRESERVATION BOARD		\$ -	\$ 600	\$ 600	\$ -	0.00%
534017 - PLANNING BOARD		\$ -	\$ 300	\$ 300	\$ -	0.00%
540001 - CAR ALLOWANCE		\$ 26,019	\$ 28,355	\$ 28,355	\$ -	0.00%
540002 - TRAVEL AND PER DIEM		\$ 2,960	\$ 18,000	\$ 18,000	\$ -	0.00%
540003 - CARE AND SUBSISTENCE		\$ 1,179	\$ 1,501	\$ 1,500	\$ (1)	-0.07%
541001 - CELL PHONE STIPEND		\$ 3,348	\$ 4,608	\$ 4,608	\$ -	0.00%
542001 - POSTAGE & FREIGHT		\$ 117	\$ 100	\$ 100	\$ -	0.00%
547001 - PRINTING & BINDING		\$ 3,067	\$ 7,000	\$ 7,000	\$ -	0.00%
548001 - PROMO - ACTIVITIES		\$ 756	\$ 501	\$ 500	\$ (1)	-0.20%
549002 - ADVERTISING LEGAL/RECRUITING		\$ 5,877	\$ 35,000	\$ 35,000	\$ -	0.00%
549014 - COMMUNITY SUPPORT ACTIVITIES		\$ -	\$ -	\$ 1,000	\$ 1,000	100.00%
549501 - SAFETY ADMINISTRATION		\$ 2,272	\$ 1,844	\$ 1,987	\$ 143	7.75%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 2,050	\$ 1,674	\$ 1,884	\$ 210	12.54%
549503 - EMPLOYMENT SERVICES		\$ 6,311	\$ 9,530	\$ 10,273	\$ 743	7.80%
549702 - FIXED COST - INFO SYS		\$ 74,370	\$ 102,065	\$ 88,204	\$ (13,861)	-13.58%
551001 - OFFICE SUPPLIES		\$ 8,334	\$ 9,100	\$ 9,100	\$ -	0.00%
552025 - UNIFORMS		\$ -	\$ -	\$ 5,000	\$ 5,000	100.00%
554001 - MEMBERSHIPS		\$ 11,741	\$ 16,000	\$ 16,000	\$ -	0.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 578	\$ 1,500	\$ 1,500	\$ -	0.00%
555001 - EDUCATION AND TRAINING		\$ 1,181	\$ 11,000	\$ 11,000	\$ -	0.00%
<b>TOTAL PLANNING</b>		<b>\$ 1,257,574</b>	<b>\$ 1,603,273</b>	<b>\$ 1,624,884</b>	<b>\$ 21,611</b>	<b>1.35%</b>
<b>150402 - PERMIT &amp; LICENSE SPECIAL REV</b>						
512001 - REGULAR SALARIES & WAGES		\$ 2,123,353	\$ 2,843,292	\$ 2,554,124	\$ (289,168)	-10.17%
512004 - PERSONAL LEAVE PAYOFF		\$ 5,301	\$ -	\$ -	\$ -	0.00%
513001 - OTHER PERSONAL SERVICES		\$ 67,828	\$ 93,599	\$ 93,600	\$ 1	0.00%
514001 - OVERTIME		\$ 45,770	\$ 50,000	\$ 50,000	\$ -	0.00%
521001 - FICA TAXES		\$ 166,070	\$ 197,681	\$ 195,252	\$ (2,429)	-1.23%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 10,986	\$ 10,986	100.00%
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 11	\$ 1,991	\$ 2,050	\$ 59	2.96%
522005 - STATE RETIREMENT		\$ 356,307	\$ 412,669	\$ 436,682	\$ 24,013	5.82%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 650	\$ 650	\$ -	0.00%
523001 - AD & D		\$ 507	\$ 587	\$ 613	\$ 26	4.43%
523007 - EXECUTIVE INSURANCE		\$ -	\$ 247	\$ 247	\$ -	0.00%
523008 - GROUP HEALTH INSURANCE		\$ 313,269	\$ 370,993	\$ 385,451	\$ 14,458	3.90%
523009 - GROUP LIFE INSURANCE		\$ 2,009	\$ 3,225	\$ 3,371	\$ 146	4.53%
524001 - WORKERS' COMPENSATION		\$ 122,258	\$ 136,805	\$ 143,060	\$ 6,255	4.57%
534003 - BOARD OF ADJUSTMENT		\$ 847	\$ 5,000	\$ 5,000	\$ -	0.00%
534006 - DEMOLITIONS AND CONDEMNATIONS		\$ 95,886	\$ 849,999	\$ 600,000	\$ (249,999)	-29.41%
534020 - RECORDING FEES		\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 21,632	\$ 115,999	\$ 116,000	\$ 1	0.00%
540001 - CAR ALLOWANCE		\$ 19,341	\$ 26,184	\$ 27,952	\$ 1,768	6.75%
540002 - TRAVEL AND PER DIEM		\$ 2,102	\$ 10,000	\$ 10,000	\$ -	0.00%
540003 - CARE AND SUBSISTENCE		\$ 2,953	\$ 4,000	\$ 4,000	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 453	\$ 979	\$ 1,171	\$ 192	19.61%
541003 - COMMUNICATION SERVICES		\$ 3,396	\$ 17,000	\$ 17,000	\$ -	0.00%
542001 - POSTAGE & FREIGHT		\$ 3,436	\$ 10,000	\$ 10,000	\$ -	0.00%
543001 - UTILITIES - ELECTRICITY		\$ 8,817	\$ 14,651	\$ 14,651	\$ -	0.00%
544001 - LEASE/RENT - BLDGS & STRUCTURE		\$ 119,975	\$ 119,999	\$ 120,000	\$ 1	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 9,113	\$ 4,517	\$ 9,433	\$ 4,916	108.83%
547001 - PRINTING & BINDING		\$ 5,943	\$ 7,500	\$ 5,000	\$ (2,500)	-33.33%
547003 - DOCUMENT IMAGING & TECHNOLOGY		\$ 51,595	\$ 615,548	\$ 200,000	\$ (415,548)	-67.51%
549014 - COMMUNITY SUPPORT ACTIVITIES		\$ 3,180	\$ 5,000	\$ 5,000	\$ -	0.00%
549016 - CREDIT CARD/BANK FEES		\$ 138,135	\$ 199,999	\$ 200,000	\$ 1	0.00%
549501 - SAFETY ADMINISTRATION		\$ 8,197	\$ 8,379	\$ 8,776	\$ 397	4.74%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 7,398	\$ 7,617	\$ 8,320	\$ 703	9.23%
549503 - EMPLOYMENT SERVICES		\$ 22,871	\$ 43,309	\$ 45,362	\$ 2,053	4.74%
549702 - FIXED COST - INFO SYS		\$ 219,740	\$ 238,308	\$ 224,710	\$ (13,598)	-5.71%
549703 - INDIRECT COST ALLOCATION		\$ 182,821	\$ 192,347	\$ 182,821	\$ (9,526)	-4.95%
551001 - OFFICE SUPPLIES		\$ 8,118	\$ 20,000	\$ 20,000	\$ -	0.00%
552014 - FUEL & OIL		\$ 35,695	\$ 33,930	\$ 33,930	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PLANNING EXPENDITURE DETAIL**

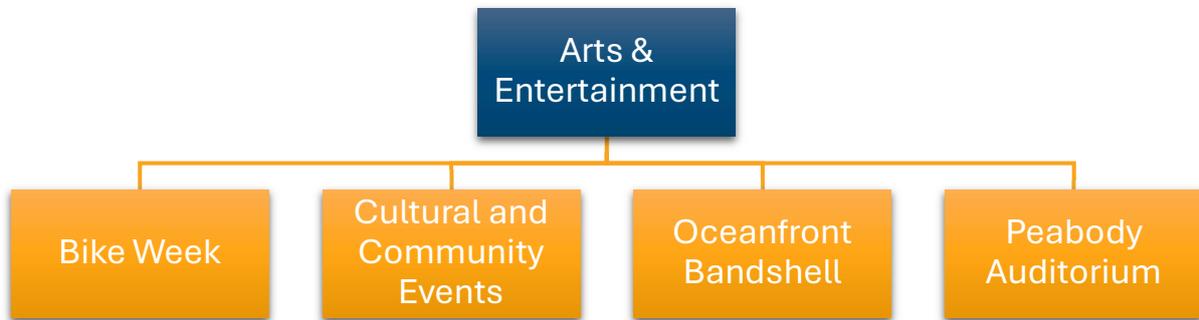
<b>Cost Center</b>	<b>Object</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Change</b>	<b>% Change</b>
	552025 - UNIFORMS	\$ 17,166	\$ 20,000	\$ 20,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 34,564	\$ 50,000	\$ 50,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 4,687	\$ 10,000	\$ 10,000	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 13,216	\$ 12,500	\$ 12,500	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 15,511	\$ 25,000	\$ 25,000	\$ -	0.00%
	583009 - TRANS - FIRE IMPACT FEES	\$ 773,442	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL PERMIT &amp; LICENSE SPECIAL REV</b>	<b>\$ 5,032,913</b>	<b>\$ 6,780,504</b>	<b>\$ 5,863,712</b>	<b>\$ (916,792)</b>	<b>-13.52%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 6,290,487.00</b>	<b>\$ 8,383,777.00</b>	<b>\$ 7,488,596.00</b>	<b>\$ (895,181.00)</b>	<b>-10.68%</b>

# ARTS AND ENTERTAINMENT

## ROLE OF BUSINESS ARTS & ENTERTAINMENT

Oversee operations and plan events around the Peabody auditorium and the oceanfront bandshell. Arts and Entertainment maintains the facilities, schedules show and events and brings high quality events to Daytona Beach for residents and visitors alike.

## ORGANIZATIONAL CHART



## PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
ARTS & ENTERTAINMENT FIN BUS ANALYST	1.00	0.00	1.00
ARTS & ENTERTAINMENT OFC SUPERVISOR	1.00	0.00	1.00
BOX OFFICE ASSISTANT	1.00	0.00	1.00
BOX OFFICE SUPERVISOR	1.00	0.00	1.00
COMMUNICATIONS ASSISTANT	1.00	0.00	1.00
DEVELOPMENT SERVICES ADMIN COORD	0.13	0.00	0.13
FOOD & BEVERAGE ASSISTANT	1.00	0.00	1.00
MAINTENANCE WORKER II	1.00	0.00	1.00
OFFICE SPECIALIST III	1.00	0.00	1.00
PEABODY & BANDSHELL MANAGER	1.00	0.00	1.00
PEABODY & BANDSHELL OPS MANAGER	1.00	0.00	1.00
	<b>10.13</b>	<b>0.00</b>	<b>10.13</b>

DEPARTMENTAL SUMMARY – ARTS & ENTERTAINMENT

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	-	283,667	22,000
OPERATING	5,131,315	5,982,203	5,910,995
PERSONNEL SERVICES	1,090,582	997,785	1,108,550
<b>Arts &amp; Entertainment Department Total</b>	<b>6,221,897</b>	<b>7,263,655</b>	<b>7,041,546</b>

USES OF FINANCIAL RESOURCES BY FUND

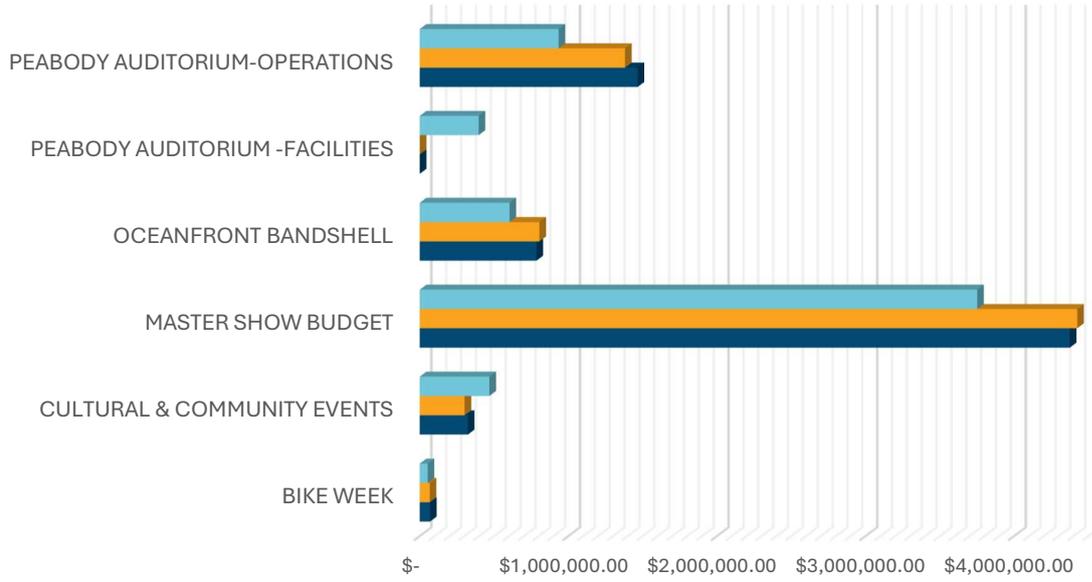
FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CAPITAL PROJECTS FUND	13,947	283,667	-
GENERAL FUND	6,207,950	6,979,988	7,041,546
<b>Arts &amp; Entertainment Department Total</b>	<b>6,221,897</b>	<b>7,263,655</b>	<b>7,041,546</b>

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
CAPITAL PROJECTS FUND	-	-	-
GENERAL FUND	7,041,546	6,539,092	502,454
<b>Arts &amp; Entertainment Department Total</b>	<b>7,041,546</b>	<b>6,539,092</b>	<b>502,454</b>

## Arts & Entertainment Operating Expenses by Cost Center Annual Comparison

■ Sum of 2024 Actual    
 ■ Sum of 2025 Amended Budget    
 ■ Sum of 2026 Budget



**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**ARTS & ENTERTAINMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>160100 - PEABODY AUDITORIUM-OPERATIONS</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 389,497	\$ 410,111	\$ 427,772	\$ 17,661	4.31%
	512004 - PERSONAL LEAVE PAYOFF	\$ -	\$ -	\$ 49,648	\$ 49,648	49648.00%
	513001 - OTHER PERSONAL SERVICES	\$ 32,688	\$ 75,000	\$ 75,000	\$ -	0.00%
	514001 - OVERTIME	\$ 11,967	\$ 15,000	\$ 15,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 49,224	\$ 38,258	\$ 32,725	\$ (5,533)	-14.46%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 10,683	\$ 10,683	10683.00%
	522005 - STATE RETIREMENT	\$ 64,433	\$ 77,083	\$ 88,991	\$ 11,908	15.45%
	523001 - AD & D	\$ 94	\$ 99	\$ 103	\$ 4	4.04%
	523008 - GROUP HEALTH INSURANCE	\$ 64,785	\$ 68,513	\$ 70,125	\$ 1,612	2.35%
	523009 - GROUP LIFE INSURANCE	\$ 374	\$ 540	\$ 565	\$ 25	4.63%
	524001 - WORKERS' COMPENSATION	\$ 10,114	\$ 10,672	\$ 11,133	\$ 461	4.32%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 89,788	\$ 13,400	\$ 7,500	\$ (5,900)	-44.03%
	540001 - CAR ALLOWANCE	\$ 3,903	\$ 3,900	\$ 3,900	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 1,261	\$ 9,501	\$ 9,500	\$ (1)	-0.01%
	541001 - CELL PHONE STIPEND	\$ 541	\$ 540	\$ 540	\$ -	0.00%
	541003 - COMMUNICATION SERVICES	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100.00%
	542001 - POSTAGE & FREIGHT	\$ 2,022	\$ 5,001	\$ 5,000	\$ (1)	-0.02%
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ 87,500	\$ 87,500	\$ -	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ -	\$ 37,500	\$ 37,500	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 42,000	\$ 42,000	\$ -	0.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ -	\$ 2,501	\$ 2,500	\$ (1)	-0.04%
	545001 - INS - ALL RISK PROPERTY	\$ -	\$ 126,978	\$ 134,737	\$ 7,759	6.11%
	545018 - INS - SPECIAL EVENTS COVERAGE	\$ 25,000	\$ 30,000	\$ 30,000	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 307	\$ 110,001	\$ 110,000	\$ (1)	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 105	\$ 909	\$ 1,063	\$ 154	16.94%
	548001 - PROMO - ACTIVITIES	\$ 65	\$ -	\$ -	\$ -	0.00%
	548003 - PROMO - ADVERTISING	\$ 10,087	\$ -	\$ -	\$ -	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 109	\$ 1,500	\$ 1,500	\$ -	0.00%
	549016 - CREDIT CARD/BANK FEES	\$ 48,366	\$ 40,000	\$ 40,000	\$ -	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 360	\$ 501	\$ 500	\$ (1)	-0.20%
	549501 - SAFETY ADMINISTRATION	\$ 1,655	\$ 1,578	\$ 1,647	\$ 69	4.37%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,494	\$ 1,434	\$ 1,561	\$ 127	8.86%
	549503 - EMPLOYMENT SERVICES	\$ 4,601	\$ 8,160	\$ 8,513	\$ 353	4.33%
	549701 - FIXED COST - PROPERTY MAINT	\$ -	\$ 46,387	\$ 49,727	\$ 3,340	7.20%
	549702 - FIXED COST - INFO SYS	\$ 54,385	\$ 55,299	\$ 50,402	\$ (4,897)	-8.86%
	551001 - OFFICE SUPPLIES	\$ 9,751	\$ 7,500	\$ 7,500	\$ -	0.00%
	552009 - CLOTHING AND BEDDING	\$ 1,014	\$ 3,001	\$ 3,000	\$ (1)	-0.03%
	552011 - FOOD & BEV. SUPPLIES	\$ 1,849	\$ -	\$ -	\$ -	0.00%
	552014 - FUEL & OIL	\$ -	\$ 1,776	\$ 1,776	\$ -	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 1,201	\$ 1,200	\$ (1)	-0.08%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 5,201	\$ 6,001	\$ 6,000	\$ (1)	-0.02%
	552901 - COST OF GOODS SOLD	\$ 26,575	\$ -	\$ -	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 3,337	\$ 11,000	\$ 11,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 7,886	\$ 12,500	\$ 12,500	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 8,599	\$ 12,000	\$ 12,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 3,026	\$ 4,001	\$ 4,000	\$ (1)	-0.02%
	<b>TOTAL PEABODY AUDITORIUM-OPERATIONS</b>	<b>\$ 934,463</b>	<b>\$ 1,381,346</b>	<b>\$ 1,466,311</b>	<b>\$ 84,965</b>	<b>6.15%</b>
<b>160110 - PEABODY AUDITORIUM - FACILITIES</b>						
	534900 - OTHER CONTRACTUAL SERVICES	\$ 3,213	\$ -	\$ -	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 88,925	\$ -	\$ -	\$ -	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 40,697	\$ -	\$ -	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 40,610	\$ -	\$ -	\$ -	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 115,888	\$ -	\$ -	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 74,563	\$ -	\$ -	\$ -	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 485	\$ -	\$ -	\$ -	0.00%
	549701 - FIXED COST - PROPERTY MAINT	\$ 29,480	\$ -	\$ -	\$ -	0.00%
	552014 - FUEL & OIL	\$ 1,251	\$ -	\$ -	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,037	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL PEABODY AUDITORIUM - FACILITIES</b>	<b>\$ 396,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>160200 - OCEANFRONT BANDSHELL</b>						
	534900 - OTHER CONTRACTUAL SERVICES	\$ 181,367	\$ 150,001	\$ 130,000	\$ (20,001)	-13.33%
	541003 - COMMUNICATION SERVICES	\$ -	\$ 1	\$ -	\$ (1)	-100.00%
	543001 - UTILITIES - ELECTRICITY	\$ 17,084	\$ 25,000	\$ 25,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 1	\$ -	\$ (1)	-100.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 21,741	\$ 27,500	\$ 27,500	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 58,032	\$ 30,000	\$ 25,000	\$ (5,000)	-16.67%
	548001 - PROMO - ACTIVITIES	\$ 241,759	\$ 375,000	\$ 375,000	\$ -	0.00%
	548003 - PROMO - ADVERTISING	\$ 15,068	\$ 17,500	\$ 17,500	\$ -	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 510	\$ 501	\$ 500	\$ (1)	-0.20%
	549701 - FIXED COST - PROPERTY MAINT	\$ 5,077	\$ 7,990	\$ 8,565	\$ 575	7.20%
	552011 - FOOD & BEV. SUPPLIES	\$ 3,674	\$ 45,000	\$ 45,000	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 598	\$ 1,501	\$ 1,500	\$ (1)	-0.07%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**ARTS & ENTERTAINMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	552062 - INVENTORY ADJUSTMENTS	\$ 908	\$ -	\$ -	\$ -	0.00%
	552901 - COST OF GOODS SOLD	\$ 52,761	\$ 120,000	\$ 120,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 4,875	\$ 5,000	\$ 5,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 539	\$ -	\$ 5,000	\$ 5,000	5000.00%
	<b>TOTAL OCEANFRONT BANDSHELL</b>	<b>\$ 603,993</b>	<b>\$ 804,995</b>	<b>\$ 785,565</b>	<b>\$ (19,430)</b>	<b>-2.41%</b>
<b>160300 - BIKE WEEK</b>						
	513001 - OTHER PERSONAL SERVICES	\$ 27,977	\$ 30,000	\$ 30,000	\$ -	0.00%
	521001 - FICA TAXES	\$ -	\$ -	\$ -	\$ -	0.00%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 2,295	\$ 2,295	2295.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 10,292	\$ 17,500	\$ 17,500	\$ -	0.00%
	544007 - LEASE/RENT - OTHER	\$ 12,553	\$ 15,001	\$ 15,000	\$ (1)	-0.01%
	547001 - PRINTING & BINDING	\$ -	\$ 1,001	\$ 1,000	\$ (1)	-0.10%
	552011 - FOOD & BEV. SUPPLIES	\$ -	\$ 1,501	\$ 1,500	\$ (1)	-0.07%
	552014 - FUEL & OIL	\$ 867	\$ -	\$ -	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,453	\$ 2,001	\$ 2,000	\$ (1)	-0.05%
	<b>TOTAL BIKE WEEK</b>	<b>\$ 53,142</b>	<b>\$ 67,004</b>	<b>\$ 69,295</b>	<b>\$ 2,291</b>	<b>3.42%</b>
<b>160310 - CULTURAL &amp; COMMUNITY EVENTS</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 366,611	\$ 192,305	\$ 210,695	\$ 18,390	9.56%
	514001 - OVERTIME	\$ 9,279	\$ 3,000	\$ 3,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 13,413	\$ 14,941	\$ 16,118	\$ 1,177	7.88%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 230	\$ 230	230.00%
	522005 - STATE RETIREMENT	\$ 23,968	\$ 26,621	\$ 29,980	\$ 3,359	12.62%
	523001 - AD & D	\$ 39	\$ 46	\$ 51	\$ 5	10.87%
	523008 - GROUP HEALTH INSURANCE	\$ 22,029	\$ 31,437	\$ 29,621	\$ (1,816)	-5.78%
	523009 - GROUP LIFE INSURANCE	\$ 156	\$ 255	\$ 278	\$ 23	9.02%
	524001 - WORKERS' COMPENSATION	\$ 3,935	\$ 3,904	\$ 4,537	\$ 633	16.21%
	540001 - CAR ALLOWANCE	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 250	\$ 250	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 731	\$ 740	\$ 811	\$ 71	9.59%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 659	\$ 673	\$ 769	\$ 96	14.26%
	549503 - EMPLOYMENT SERVICES	\$ 2,032	\$ 3,827	\$ 4,193	\$ 366	9.56%
	549702 - FIXED COST - INFO SYS	\$ 23,911	\$ 21,805	\$ 21,001	\$ (804)	-3.69%
	<b>TOTAL CULTURAL &amp; COMMUNITY EVENTS</b>	<b>\$ 468,603</b>	<b>\$ 301,644</b>	<b>\$ 323,374</b>	<b>\$ 21,730</b>	<b>7.20%</b>
<b>160500 - MASTER SHOW BUDGET</b>						
	534900 - OTHER CONTRACTUAL SERVICES	\$ 141,792	\$ 310,000	\$ 270,000	\$ (40,000)	-12.90%
	544005 - LEASE/RENT - EQUIPMENT	\$ 1,163	\$ 10,000	\$ 10,000	\$ -	0.00%
	548001 - PROMO - ACTIVITIES	\$ 3,489,281	\$ 3,799,999	\$ 3,800,000	\$ 1	0.00%
	548003 - PROMO - ADVERTISING	\$ 24,429	\$ 55,000	\$ 45,000	\$ (10,000)	-18.18%
	552011 - FOOD & BEV. SUPPLIES	\$ 17,237	\$ 80,000	\$ 80,000	\$ -	0.00%
	552062 - INVENTORY ADJUSTMENTS	\$ 1,154	\$ -	\$ -	\$ -	0.00%
	552901 - COST OF GOODS SOLD	\$ 76,535	\$ 170,000	\$ 170,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 10	\$ -	\$ -	\$ -	0.00%
	<b>TOTAL MASTER SHOW BUDGET</b>	<b>\$ 3,751,601</b>	<b>\$ 4,424,999</b>	<b>\$ 4,375,000</b>	<b>\$ (49,999)</b>	<b>-1.13%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 6,207,951</b>	<b>\$ 6,979,988</b>	<b>\$ 7,019,545</b>	<b>\$ 39,557</b>	<b>0.57%</b>

**This page is intentionally left blank**

# BUSINESS ENTERPRISE MANAGEMENT

## ROLE OF BUSINESS ENTERPRISE MANAGEMENT

Oversee the operations and upkeep of business services and enterprise funds of the city. This includes Jackie Robinson Ballpark, Halifax Harbor, Golf Course and E-Zone.

## ORGANIZATIONAL CHART



## PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
ASSISTANT GOLF PROFESSIONAL	1.00	0.00	1.00
BUSINESS ENTERPRISE MGMT ADMIN COORD	1.00	0.00	1.00
BUSINESS/ENTERPRISE MGT DIRECTOR	1.00	0.00	1.00
BUSINESS/ENTERPRISE OPERATIONS MANAGER	1.00	0.00	1.00
FLEET MAINTENANCE SERVICE SPECIALIST	1.00	0.00	1.00
FLEET SERVICES COORDINATOR	1.00	0.00	1.00
GOLF PROFESSIONAL	1.00	0.00	1.00
MAINTENANCE WORKER I	0.00	1.00	1.00
MAINTENANCE WORKER II	2.00	0.00	2.00
MANAGER-GOLF COURSE	1.00	0.00	1.00
MANAGER-TENNIS CENTER	1.00	0.00	1.00
TENNIS PRO SHOP ATTENDANT	2.00	-1.00	1.00
VEHICLE MECHANIC	3.00	0.00	3.00
	<b>16.00</b>	<b>0.00</b>	<b>16.00</b>

DEPARTMENTAL SUMMARY – BUSINESS ENTERPRISE MANAGEMENT

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	1,471,005	703,374	8,000
OPERATING	6,614,884	6,897,427	6,676,625
OTHER EXPENSES	790	-	-
PERSONNEL SERVICES	1,230,213	1,289,753	1,308,455
<b>BEM Department Total</b>	<b>9,316,892</b>	<b>8,890,554</b>	<b>7,993,081</b>

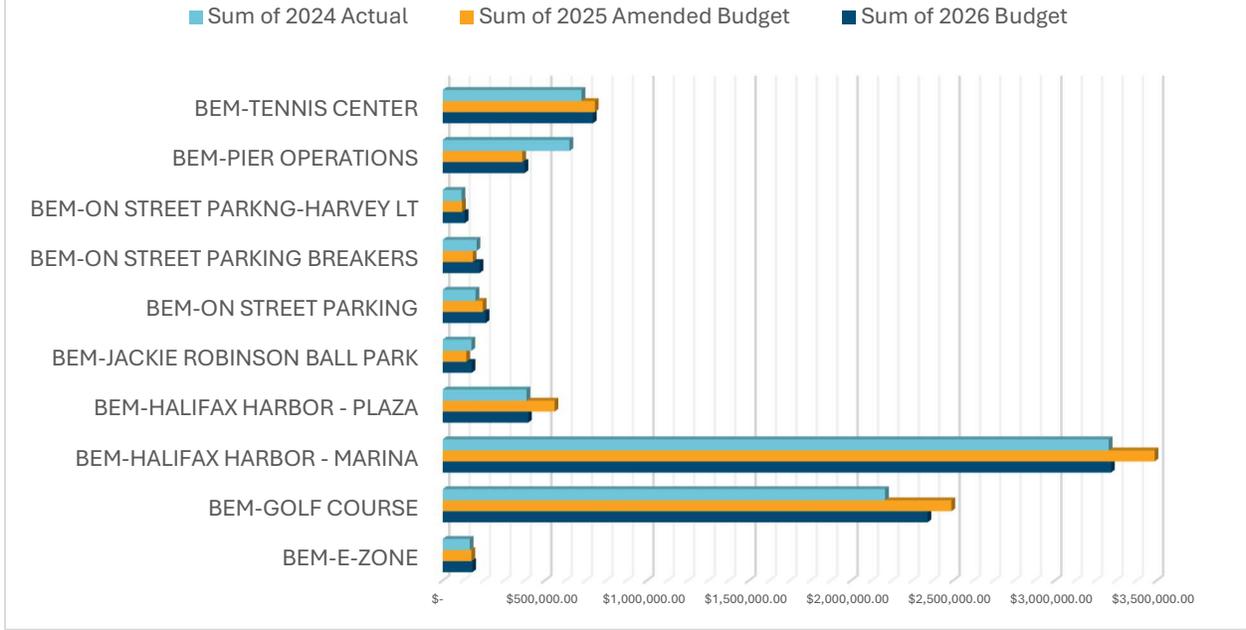
USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CAPITAL PROJECTS FUND	1,471,005	148,889	-
GENERAL FUND	3,149,671	3,550,458	3,463,224
HALIFAX HARBOR FUND	3,683,351	4,328,702	3,694,899
PIER FUND	1,012,865	773,693	834,958
PIER RENEW AND REPLACEMENT FUND	-	88,812	-
<b>BEM Department Total</b>	<b>9,316,892</b>	<b>8,890,554</b>	<b>7,993,081</b>

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
CAPITAL PROJECTS FUND	-	-	-
GENERAL FUND	3,463,224	3,582,500	(119,276)
HALIFAX HARBOR FUND	3,694,899	4,628,401	(933,502)
PIER FUND	834,958	1,070,150	(235,192)
PIER RENEW AND REPLACEMENT FUND	-	-	-
<b>FIRE Department Total</b>	<b>7,993,081</b>	<b>9,281,051</b>	<b>(1,287,970)</b>

# Business Enterprise Management Operating Expenses by Cost Center Annual Comparison



## CAPITAL OUTLAY DETAIL

Cost Center	Capital Outlay Description	Total
001-180400 - Tennis Center		\$ 8,000
	KB 04-02-25 Purchase of Golf Carts	\$ 8,000
<b>Grand Total</b>		<b>\$ 8,000</b>

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**BUSINESS ENTERPRISE MANAGEMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>180400 - BEM-TENNIS CENTER</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 175,740	\$ 183,733	\$ 185,485	\$ 1,752	0.95%
	513001 - OTHER PERSONAL SERVICES	\$ 56,221	\$ 50,000	\$ 50,000	\$ -	0.00%
	514001 - OVERTIME	\$ -	\$ 3,500	\$ 3,000	\$ (500)	-14.29%
	521001 - FICA TAXES	\$ 17,160	\$ 18,147	\$ 14,189	\$ (3,958)	-21.81%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 4,055	\$ 4,055	--
	522005 - STATE RETIREMENT	\$ 32,582	\$ 36,530	\$ 37,514	\$ 984	2.69%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 130	\$ 130	\$ -	0.00%
	523001 - AD & D	\$ 43	\$ 45	\$ 45	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 35,801	\$ 39,092	\$ 22,836	\$ (16,256)	-41.58%
	523009 - GROUP LIFE INSURANCE	\$ 170	\$ 243	\$ 245	\$ 2	0.82%
	524001 - WORKERS' COMPENSATION	\$ 5,084	\$ 5,330	\$ 5,362	\$ 32	0.60%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 12,119	\$ 22,365	\$ 23,000	\$ 635	2.84%
	540001 - CAR ALLOWANCE	\$ 520	\$ 520	\$ 520	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 795	\$ 1,000	\$ 1,000	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 70	\$ 70	\$ 70	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 33,010	\$ 40,000	\$ 35,000	\$ (5,000)	-12.50%
	543003 - UTILITIES - WATER & SEWER	\$ 9,343	\$ 10,145	\$ 11,000	\$ 855	8.43%
	545001 - INS - ALL RISK PROPERTY	\$ 9,285	\$ 10,173	\$ 10,772	\$ 599	5.89%
	546001 - MAINTENANCE AND REPAIR	\$ 64,240	\$ 55,236	\$ 50,000	\$ (5,236)	-9.48%
	546012 - M&R - FLEET MAINT CHARGE	\$ -	\$ 587	\$ 6	\$ (581)	-98.98%
	546999 - NON CAPITAL FROM CAPITAL	\$ 2,250	\$ -	\$ -	\$ -	--
	547001 - PRINTING & BINDING	\$ -	\$ 75	\$ 75	\$ -	0.00%
	548001 - PROMO - ACTIVITIES	\$ 623	\$ -	\$ -	\$ -	--
	549002 - ADVERTISING LEGAL/RECRUITING	\$ -	\$ 151	\$ -	\$ (151)	-100.00%
	549016 - CREDIT CARD/BANK FEES	\$ 13,935	\$ 12,000	\$ 14,000	\$ 2,000	16.67%
	549035 - OTHER GOVT AGENCIES	\$ 516	\$ 501	\$ 550	\$ 49	9.78%
	549078 - TOURNAMENT-WOMENS PRO	\$ -	\$ 35,000	\$ 25,000	\$ (10,000)	-28.57%
	549501 - SAFETY ADMINISTRATION	\$ 662	\$ 630	\$ 633	\$ 3	0.48%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 598	\$ 573	\$ 600	\$ 27	4.71%
	549503 - EMPLOYMENT SERVICES	\$ 1,841	\$ 3,257	\$ 3,271	\$ 14	0.43%
	549701 - FIXED COST - PROPERTY MAINT	\$ 8,666	\$ 13,636	\$ 14,618	\$ 982	7.20%
	549702 - FIXED COST - INFO SYS	\$ 31,569	\$ 36,223	\$ 36,402	\$ 179	0.49%
	551001 - OFFICE SUPPLIES	\$ 1,117	\$ 1,000	\$ 1,000	\$ -	0.00%
	552009 - CLOTHING AND BEDDING	\$ -	\$ 800	\$ 700	\$ (100)	-12.50%
	552014 - FUEL & OIL	\$ 27	\$ 124	\$ 124	\$ -	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 1,746	\$ 2,000	\$ 2,000	\$ -	0.00%
	552902 - COGS - TENNIS - PROSHOP	\$ 62,401	\$ 60,000	\$ 60,000	\$ -	0.00%
	552903 - COGS - FOOD & BEVERAGE	\$ 6,271	\$ 12,500	\$ 10,000	\$ (2,500)	-20.00%
	552904 - COGS - TENNIS - INSTRUCTION	\$ 75,851	\$ 50,000	\$ 75,000	\$ 25,000	50.00%
	552905 - COGS - TENNIS - REPAIR	\$ 17,548	\$ 20,000	\$ 19,000	\$ (1,000)	-5.00%
	552906 - COGS - TENNIS - TOURNAMENTS	\$ 351	\$ 600	\$ 600	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,729	\$ 8,000	\$ 4,000	\$ (4,000)	-50.00%
	554001 - MEMBERSHIPS	\$ 370	\$ 500	\$ 500	\$ -	0.00%
	554004 - SUBSCRIPTION-IT & CLOUD SERVICE	\$ -	\$ 2,000	\$ 5,000	\$ 3,000	150.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 800	\$ 800	\$ -	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 2,250	\$ 8,500	\$ 8,000	\$ (500)	-5.88%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (2,250)	\$ -	\$ -	\$ -	--
	<b>TOTAL BEM-TENNIS CENTER</b>	<b>\$ 680,254</b>	<b>\$ 745,716</b>	<b>\$ 736,102</b>	<b>\$ (9,614)</b>	<b>-1.29%</b>
<b>180500 - BEM-GOLF COURSE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 189,255	\$ 197,797	\$ 207,796	\$ 9,999	5.06%
	513001 - OTHER PERSONAL SERVICES	\$ 185,651	\$ 200,000	\$ 200,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 27,851	\$ 30,432	\$ 15,896	\$ (14,536)	-47.77%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 15,300	\$ 15,300	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 11,491	\$ 11,810	\$ 12,772	\$ 962	8.15%
	522005 - STATE RETIREMENT	\$ 35,111	\$ 42,409	\$ 44,382	\$ 1,973	4.65%
	523001 - AD & D	\$ 45	\$ 48	\$ 50	\$ 2	4.17%
	523008 - GROUP HEALTH INSURANCE	\$ 37,326	\$ 40,131	\$ 40,130	\$ (1)	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 178	\$ 261	\$ 274	\$ 13	4.98%
	524001 - WORKERS' COMPENSATION	\$ 5,964	\$ 6,254	\$ 6,570	\$ 316	5.05%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 1,167,042	\$ 1,330,271	\$ 1,267,908	\$ (62,363)	-4.69%
	540001 - CAR ALLOWANCE	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 52,194	\$ 55,000	\$ 55,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 31,891	\$ 36,000	\$ 35,000	\$ (1,000)	-2.78%
	545001 - INS - ALL RISK PROPERTY	\$ 26,822	\$ 29,389	\$ 31,118	\$ 1,729	5.88%
	545013 - INS - GENERAL LIABILITY	\$ 7,929	\$ 9,111	\$ 9,877	\$ 766	8.41%
	545016 - INS - RAILROAD PROTECT	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 48,002	\$ 124,910	\$ 70,000	\$ (54,910)	-43.96%
	547001 - PRINTING & BINDING	\$ -	\$ 4,001	\$ 4,000	\$ (1)	-0.02%
	548005 - PROMO - MARKETING	\$ 1,800	\$ 1,220	\$ 1,000	\$ (220)	-18.03%
	549016 - CREDIT CARD/BANK FEES	\$ 60,344	\$ 60,000	\$ 62,000	\$ 2,000	3.33%
	549096 - MAYORS GOLF TOURNAMENT EXPENSE	\$ 13,301	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 778	\$ 762	\$ 800	\$ 38	4.99%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**BUSINESS ENTERPRISE MANAGEMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 702	\$ 692	\$ 758	\$ 66	9.54%
	549503 - EMPLOYMENT SERVICES	\$ 2,193	\$ 3,936	\$ 4,135	\$ 199	5.06%
	549701 - FIXED COST - PROPERTY MAINT	\$ 17,810	\$ 23,786	\$ 27,634	\$ 3,848	16.18%
	549702 - FIXED COST - INFO SYS	\$ 24,742	\$ 27,766	\$ 21,001	\$ (6,765)	-24.36%
	551001 - OFFICE SUPPLIES	\$ 685	\$ 1,280	\$ 1,100	\$ (180)	-14.06%
	552016 - JANITORIAL SUPPLIES	\$ 1,694	\$ 1,300	\$ 1,700	\$ 400	30.77%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 4	\$ 4,500	\$ 4,500	\$ -	0.00%
	552901 - COST OF GOODS SOLD	\$ 208,284	\$ 225,000	\$ 225,000	\$ -	0.00%
	552903 - COGS - FOOD & BEVERAGE	\$ 52	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 2,064	\$ 3,000	\$ 4,000	\$ 1,000	33.33%
	554001 - MEMBERSHIPS	\$ 2,540	\$ 3,001	\$ 2,000	\$ (1,001)	-33.36%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100.00%
	<b>TOTAL BEM-GOLF COURSE</b>	<b>\$ 2,167,085</b>	<b>\$ 2,492,407</b>	<b>\$ 2,375,041</b>	<b>\$ (117,366)</b>	<b>-4.71%</b>
<b>180610 - BEM-JACKIE ROBINSON BALL PARK</b>						
	534041 - JRBP PARKING EXPENSE	\$ 18,675	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
	534042 - JRBP PARKING PROFIT REIMBRSMNT	\$ 78,498	\$ 20,000	\$ 35,000	\$ 15,000	75.00%
	543003 - UTILITIES - WATER & SEWER	\$ 7,605	\$ 9,000	\$ 10,000	\$ 1,000	11.11%
	546001 - MAINTENANCE AND REPAIR	\$ 22,373	\$ 40,000	\$ 43,800	\$ 3,800	9.50%
	549701 - FIXED COST - PROPERTY MAINT	\$ 14,108	\$ 22,200	\$ 23,798	\$ 1,598	7.20%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 5,000	\$ 4,000	\$ (1,000)	-20.00%
	<b>TOTAL BEM-JACKIE ROBINSON BALL PARK</b>	<b>\$ 141,259</b>	<b>\$ 116,200</b>	<b>\$ 141,598</b>	<b>\$ 25,398</b>	<b>21.86%</b>
<b>180700 - BEM-HALIFAX HARBOR - MARINA</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 138,515	\$ 138,493	\$ 145,487	\$ 6,994	5.05%
	521001 - FICA TAXES	\$ 10,266	\$ 10,594	\$ 11,130	\$ 536	5.06%
	522005 - STATE RETIREMENT	\$ 41,196	\$ 43,090	\$ 43,804	\$ 714	1.66%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 750	\$ 750	\$ -	0.00%
	522010 - PENSION EXPENSE	\$ 3,452	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 31	\$ 33	\$ 35	\$ 2	6.06%
	523008 - GROUP HEALTH INSURANCE	\$ 10,778	\$ 11,581	\$ 11,581	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 124	\$ 183	\$ 192	\$ 9	4.92%
	524001 - WORKERS' COMPENSATION	\$ 1,040	\$ 1,081	\$ 1,136	\$ 55	5.09%
	531900 - PROF SERV - OTHER	\$ 2,340	\$ -	\$ -	\$ -	--
	534016 - PAYROLL REIMBURSEMENT	\$ 738,704	\$ 900,000	\$ 900,000	\$ -	0.00%
	534020 - RECORDING FEES	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100.00%
	534026 - SECURITY	\$ 3,292	\$ -	\$ -	\$ -	--
	534028 - TV CABLE SERVICE	\$ 9,747	\$ 15,000	\$ 26,000	\$ 11,000	73.33%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 252,022	\$ 421,900	\$ 335,640	\$ (86,260)	-20.45%
	540001 - CAR ALLOWANCE	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 567	\$ 567	\$ 567	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ 514	\$ 750	\$ 600	\$ (150)	-20.00%
	543001 - UTILITIES - ELECTRICITY	\$ 209,542	\$ 220,000	\$ 220,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 142,060	\$ 131,761	\$ 143,000	\$ 11,239	8.53%
	544004 - LEASE/RENT - LAND	\$ 28,104	\$ 30,000	\$ 24,000	\$ (6,000)	-20.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 12,307	\$ 3,000	\$ 3,000	\$ -	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 99,864	\$ 109,420	\$ 118,396	\$ 8,976	8.20%
	545013 - INS - GENERAL LIABILITY	\$ 58,739	\$ 88,590	\$ 63,517	\$ (25,073)	-28.30%
	546001 - MAINTENANCE AND REPAIR	\$ 251,283	\$ 262,901	\$ 133,430	\$ (129,471)	-49.25%
	546999 - NON CAPITAL FROM CAPITAL	\$ 4,634	\$ -	\$ -	\$ -	--
	547001 - PRINTING & BINDING	\$ -	\$ 1,100	\$ 1,100	\$ -	0.00%
	548001 - PROMO - ACTIVITIES	\$ 23,570	\$ 25,000	\$ 25,000	\$ -	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ -	\$ 150	\$ -	\$ (150)	-100.00%
	549016 - CREDIT CARD/BANK FEES	\$ 164,979	\$ 115,000	\$ 165,000	\$ 50,000	43.48%
	549035 - OTHER GOVT AGENCIES	\$ 1,150	\$ 1,200	\$ 1,200	\$ -	0.00%
	549091 - RESERVATION PROCESSING FEE	\$ 5,293	\$ 3,800	\$ 5,500	\$ 1,700	44.74%
	549501 - SAFETY ADMINISTRATION	\$ 237	\$ 87	\$ 91	\$ 4	4.60%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 214	\$ 79	\$ 87	\$ 8	10.13%
	549503 - EMPLOYMENT SERVICES	\$ 659	\$ 449	\$ 472	\$ 23	5.12%
	549701 - FIXED COST - PROPERTY MAINT	\$ 8,083	\$ 12,725	\$ 13,666	\$ 941	7.39%
	549702 - FIXED COST - INFO SYS	\$ 15,869	\$ 14,433	\$ 8,400	\$ (6,033)	-41.80%
	551001 - OFFICE SUPPLIES	\$ 15,160	\$ 15,500	\$ 15,500	\$ -	0.00%
	552014 - FUEL & OIL	\$ -	\$ 916	\$ 916	\$ -	0.00%
	552023 - SOIL, SEED, SOD AND PLANTS	\$ 23,688	\$ 35,000	\$ 35,000	\$ -	0.00%
	552025 - UNIFORMS	\$ 2,012	\$ 4,000	\$ 3,000	\$ (1,000)	-25.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 3,859	\$ 1,500	\$ 1,500	\$ -	0.00%
	552901 - COST OF GOODS SOLD	\$ 24,161	\$ 23,000	\$ 31,000	\$ 8,000	34.78%
	552908 - COGS - DIESEL	\$ 288,727	\$ 380,000	\$ 320,000	\$ (60,000)	-15.79%
	552909 - COGS - FUEL	\$ 408,202	\$ 400,001	\$ 410,000	\$ 9,999	2.50%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 31,606	\$ 15,000	\$ 32,000	\$ 17,000	113.33%
	554001 - MEMBERSHIPS	\$ 645	\$ 250	\$ 645	\$ 395	158.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 72	\$ -	\$ -	\$ -	--
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ -	\$ 10,000	\$ 15,000	\$ 5,000	50.00%
	555001 - EDUCATION AND TRAINING	\$ 4,754	\$ 5,000	\$ 6,000	\$ 1,000	20.00%
	559001 - DEPRECIATION EXPENSE	\$ 220,084	\$ -	\$ -	\$ -	--
	562001 - CAP OUT - BUILDINGS	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**BUSINESS ENTERPRISE MANAGEMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 4,634	\$ 20,000	\$ -	\$ (20,000)	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (4,634)	\$ -	\$ -	\$ -	--
	<b>TOTAL BEM-HALIFAX HARBOR - MARINA</b>	<b>\$ 3,265,145</b>	<b>\$ 3,490,384</b>	<b>\$ 3,276,342</b>	<b>\$ (214,042)</b>	<b>-6.13%</b>
<b>180720 - BEM-HALIFAX HARBOR - PLAZA</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 7,205	\$ 7,528	\$ 7,905	\$ 377	5.01%
	521001 - FICA TAXES	\$ 513	\$ 576	\$ 605	\$ 29	5.03%
	522005 - STATE RETIREMENT	\$ 978	\$ 1,026	\$ 1,109	\$ 83	8.09%
	523001 - AD & D	\$ 2	\$ 2	\$ 2	\$ -	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 1,424	\$ 1,543	\$ 1,543	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 7	\$ 10	\$ 10	\$ -	0.00%
	524001 - WORKERS' COMPENSATION	\$ 67	\$ 59	\$ 62	\$ 3	5.08%
	534013 - LEASING COMMISSIONS	\$ 14,167	\$ 14,000	\$ 15,000	\$ 1,000	7.14%
	534016 - PAYROLL REIMBURSEMENT	\$ 15,672	\$ 19,520	\$ 20,600	\$ 1,080	5.53%
	534020 - RECORDING FEES	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 17,325	\$ 19,800	\$ 20,400	\$ 600	3.03%
	540002 - TRAVEL AND PER DIEM	\$ 112	\$ 1,200	\$ 1,200	\$ -	0.00%
	540003 - CARE AND SUBSISTENCE	\$ 122	\$ 250	\$ 250	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 54	\$ 54	\$ 54	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 22,291	\$ 17,000	\$ 17,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 57,317	\$ 64,921	\$ 65,000	\$ 79	0.12%
	545001 - INS - ALL RISK PROPERTY	\$ 46,635	\$ 51,098	\$ 56,170	\$ 5,072	9.93%
	546001 - MAINTENANCE AND REPAIR	\$ 116,663	\$ 92,628	\$ 78,664	\$ (13,964)	-15.08%
	548001 - PROMO - ACTIVITIES	\$ 1,435	\$ 1,200	\$ 2,500	\$ 1,300	108.33%
	549037 - PROPERTY TAXES	\$ 97,589	\$ 108,800	\$ 108,000	\$ (800)	-0.74%
	549501 - SAFETY ADMINISTRATION	\$ 29	\$ 29	\$ 30	\$ 1	3.45%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 27	\$ 26	\$ 29	\$ 3	11.54%
	549503 - EMPLOYMENT SERVICES	\$ 82	\$ 150	\$ 157	\$ 7	4.67%
	549701 - FIXED COST - PROPERTY MAINT	\$ 9,199	\$ 14,475	\$ 15,517	\$ 1,042	7.20%
	551001 - OFFICE SUPPLIES	\$ 619	\$ 1,500	\$ 1,500	\$ -	0.00%
	552009 - CLOTHING AND BEDDING	\$ 221	\$ 1,000	\$ 1,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,071	\$ 1,500	\$ 1,500	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 750	\$ 750	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 108	\$ 500	\$ 2,000	\$ 1,500	300.00%
	562001 - CAP OUT - BUILDINGS	\$ -	\$ 121,960	\$ -	\$ (121,960)	-100.00%
	<b>TOTAL BEM-HALIFAX HARBOR - PLAZA</b>	<b>\$ 410,934</b>	<b>\$ 548,105</b>	<b>\$ 418,557</b>	<b>\$ (129,548)</b>	<b>-23.64%</b>
<b>180820 - BEM-E-ZONE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 82,114	\$ 86,576	\$ 90,954	\$ 4,378	5.06%
	521001 - FICA TAXES	\$ 6,574	\$ 6,622	\$ 6,958	\$ 336	5.07%
	522005 - STATE RETIREMENT	\$ 11,250	\$ 11,800	\$ 12,761	\$ 961	8.14%
	523001 - AD & D	\$ 20	\$ 21	\$ 22	\$ 1	4.76%
	523008 - GROUP HEALTH INSURANCE	\$ 8,674	\$ 9,269	\$ 9,269	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 81	\$ 114	\$ 120	\$ 6	5.26%
	524001 - WORKERS' COMPENSATION	\$ 654	\$ 676	\$ 710	\$ 34	5.03%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 8,576	\$ 10,000	\$ 10,000	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 356	\$ 333	\$ 350	\$ 17	5.11%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 322	\$ 303	\$ 332	\$ 29	9.57%
	549503 - EMPLOYMENT SERVICES	\$ 990	\$ 1,723	\$ 1,810	\$ 87	5.05%
	549702 - FIXED COST - INFO SYS	\$ 8,442	\$ 8,852	\$ 7,000	\$ (1,852)	-20.92%
	551001 - OFFICE SUPPLIES	\$ 191	\$ 500	\$ 500	\$ -	0.00%
	<b>TOTAL BEM-E-ZONE</b>	<b>\$ 132,684</b>	<b>\$ 141,229</b>	<b>\$ 145,226</b>	<b>\$ 3,997</b>	<b>2.83%</b>
<b>180830 - BEM-PIER OPERATIONS</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 61,100	\$ 63,714	\$ 66,913	\$ 3,199	5.02%
	521001 - FICA TAXES	\$ 4,472	\$ 4,875	\$ 5,119	\$ 244	5.01%
	522005 - STATE RETIREMENT	\$ 11,988	\$ 12,558	\$ 13,131	\$ 573	4.56%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 120	\$ 120	\$ -	0.00%
	522010 - PENSION EXPENSE	\$ 1,874	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 15	\$ 15	\$ 16	\$ 1	6.67%
	523008 - GROUP HEALTH INSURANCE	\$ 9,586	\$ 10,370	\$ 10,371	\$ 1	0.01%
	523009 - GROUP LIFE INSURANCE	\$ 57	\$ 84	\$ 88	\$ 4	4.76%
	524001 - WORKERS' COMPENSATION	\$ 485	\$ 498	\$ 522	\$ 24	4.82%
	534016 - PAYROLL REIMBURSEMENT	\$ 22,074	\$ 25,000	\$ 25,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 16,450	\$ 20,250	\$ 20,250	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 480	\$ 480	\$ 480	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 388	\$ 389	\$ 389	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 4,893	\$ 6,000	\$ 4,000	\$ (2,000)	-33.33%
	543003 - UTILITIES - WATER & SEWER	\$ 23,366	\$ 25,064	\$ 25,064	\$ -	0.00%
	544004 - LEASE/RENT - LAND	\$ 20,000	\$ 25,000	\$ 25,000	\$ -	0.00%
	544006 - LEASE/RENT - PUBLIC PARKING	\$ 1,819	\$ 45,000	\$ 46,000	\$ 1,000	2.22%
	545001 - INS - ALL RISK PROPERTY	\$ 10,000	\$ 11,000	\$ 11,000	\$ -	0.00%
	545013 - INS - GENERAL LIABILITY	\$ 5,505	\$ 3,740	\$ 4,054	\$ 314	8.40%
	545099 - INS - OTHER	\$ 75,281	\$ 93,500	\$ 99,818	\$ 6,318	6.76%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**BUSINESS ENTERPRISE MANAGEMENT EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	546001 - MAINTENANCE AND REPAIR	\$ 43,762	\$ 30,000	\$ 30,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 201	\$ 174	\$ 183	\$ 9	5.17%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 181	\$ 158	\$ 173	\$ 15	9.49%
	549503 - EMPLOYMENT SERVICES	\$ 559	\$ 899	\$ 944	\$ 45	5.01%
	549701 - FIXED COST - PROPERTY MAINT	\$ 4,199	\$ 6,684	\$ 7,442	\$ 758	11.34%
	549702 - FIXED COST - INFO SYS	\$ 3,653	\$ 4,318	\$ 4,900	\$ 582	13.48%
	559001 - DEPRECIATION EXPENSE	\$ 257,088	\$ -	\$ -	\$ -	--
	559002 - AMORTIZATION EXPENSE	\$ 40,918	\$ -	\$ -	\$ -	--
	593005 - INTEREST EXP - LEASES	\$ 790	\$ -	\$ -	\$ -	--
	<b>TOTAL BEM-PIER OPERATIONS</b>	<b>\$ 621,184</b>	<b>\$ 389,890</b>	<b>\$ 400,977</b>	<b>\$ 11,087</b>	<b>2.84%</b>
<b>180840 - BEM-ON STREET PARKING BREAKERS</b>						
	534015 - PARKING TICKET REFUNDS	\$ -	\$ 100	\$ 100	\$ -	0.00%
	534016 - PAYROLL REIMBURSEMENT	\$ 96,202	\$ 86,663	\$ 90,000	\$ 3,337	3.85%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 10,698	\$ 9,546	\$ 12,000	\$ 2,454	25.71%
	541003 - COMMUNICATION SERVICES	\$ 3,209	\$ 2,076	\$ 11,000	\$ 8,924	429.87%
	542001 - POSTAGE & FREIGHT	\$ 74	\$ 208	\$ 200	\$ (8)	-3.85%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 9,263	\$ 7,210	\$ 10,000	\$ 2,790	38.70%
	544005 - LEASE/RENT - EQUIPMENT	\$ 3,932	\$ 1,000	\$ 4,000	\$ 3,000	300.00%
	545099 - INS - OTHER	\$ 8,808	\$ 2,180	\$ 9,000	\$ 6,820	312.84%
	546001 - MAINTENANCE AND REPAIR	\$ 293	\$ 14,134	\$ 10,000	\$ (4,134)	-29.25%
	549016 - CREDIT CARD/BANK FEES	\$ 16,941	\$ 12,000	\$ 17,000	\$ 5,000	41.67%
	551001 - OFFICE SUPPLIES	\$ 16,905	\$ 12,155	\$ 17,000	\$ 4,845	39.86%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 330	\$ 330	\$ -	0.00%
	<b>TOTAL BEM-ON STREET PARKING BREAKERS</b>	<b>\$ 166,325</b>	<b>\$ 147,602</b>	<b>\$ 180,630</b>	<b>\$ 33,028</b>	<b>22.38%</b>
<b>180870 - BEM-ON STREET PARKING-HARVEY LT</b>						
	534016 - PAYROLL REIMBURSEMENT	\$ 50,633	\$ 54,164	\$ 60,000	\$ 5,836	10.77%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 11,093	\$ 12,600	\$ 14,000	\$ 1,400	11.11%
	541003 - COMMUNICATION SERVICES	\$ 1,689	\$ 2,000	\$ 2,000	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ 39	\$ 75	\$ 75	\$ -	0.00%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 4,875	\$ 4,326	\$ 5,000	\$ 674	15.58%
	544005 - LEASE/RENT - EQUIPMENT	\$ 2,069	\$ 2,400	\$ 2,400	\$ -	0.00%
	545099 - INS - OTHER	\$ 4,636	\$ 3,114	\$ 5,000	\$ 1,886	60.57%
	546001 - MAINTENANCE AND REPAIR	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
	549016 - CREDIT CARD/BANK FEES	\$ 8,651	\$ 8,000	\$ 9,000	\$ 1,000	12.50%
	551001 - OFFICE SUPPLIES	\$ 8,986	\$ 6,643	\$ 9,000	\$ 2,357	35.48%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 150	\$ 150	\$ -	0.00%
	<b>TOTAL BEM-ON STREET PARKING-HARVEY LT</b>	<b>\$ 92,671</b>	<b>\$ 94,972</b>	<b>\$ 108,125</b>	<b>\$ 13,153</b>	<b>13.85%</b>
<b>180875 - BEM-ON STREET PARKING</b>						
	534015 - PARKING TICKET REFUNDS	\$ -	\$ 150	\$ 150	\$ -	0.00%
	534016 - PAYROLL REIMBURSEMENT	\$ 101,266	\$ 134,329	\$ 134,329	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 11,261	\$ 12,001	\$ 15,500	\$ 3,499	29.16%
	541003 - COMMUNICATION SERVICES	\$ 3,378	\$ 4,360	\$ 4,500	\$ 140	3.21%
	542001 - POSTAGE & FREIGHT	\$ 78	\$ 415	\$ 200	\$ (215)	-51.81%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 9,751	\$ 10,001	\$ 11,000	\$ 999	9.99%
	544005 - LEASE/RENT - EQUIPMENT	\$ 4,139	\$ 3,001	\$ 5,000	\$ 1,999	66.61%
	545099 - INS - OTHER	\$ 9,271	\$ 13,001	\$ 13,000	\$ (1)	-0.01%
	546001 - MAINTENANCE AND REPAIR	\$ 18	\$ 2,076	\$ 2,500	\$ 424	20.42%
	546012 - M&R - FLEET MAINT CHARGE	\$ 1,657	\$ 2,294	\$ 3,053	\$ 759	33.09%
	551001 - OFFICE SUPPLIES	\$ 17,794	\$ 11,257	\$ 18,000	\$ 6,743	59.90%
	552014 - FUEL & OIL	\$ 2,458	\$ 3,250	\$ 3,250	\$ -	0.00%
	<b>TOTAL BEM-ON STREET PARKING</b>	<b>\$ 161,071</b>	<b>\$ 196,135</b>	<b>\$ 210,482</b>	<b>\$ 14,347</b>	<b>7.31%</b>
<b>TOTAL EXPENSE</b>		<b>\$ 7,838,612</b>	<b>\$ 8,362,640</b>	<b>\$ 7,993,080</b>	<b>\$ (369,560)</b>	<b>-4.42%</b>

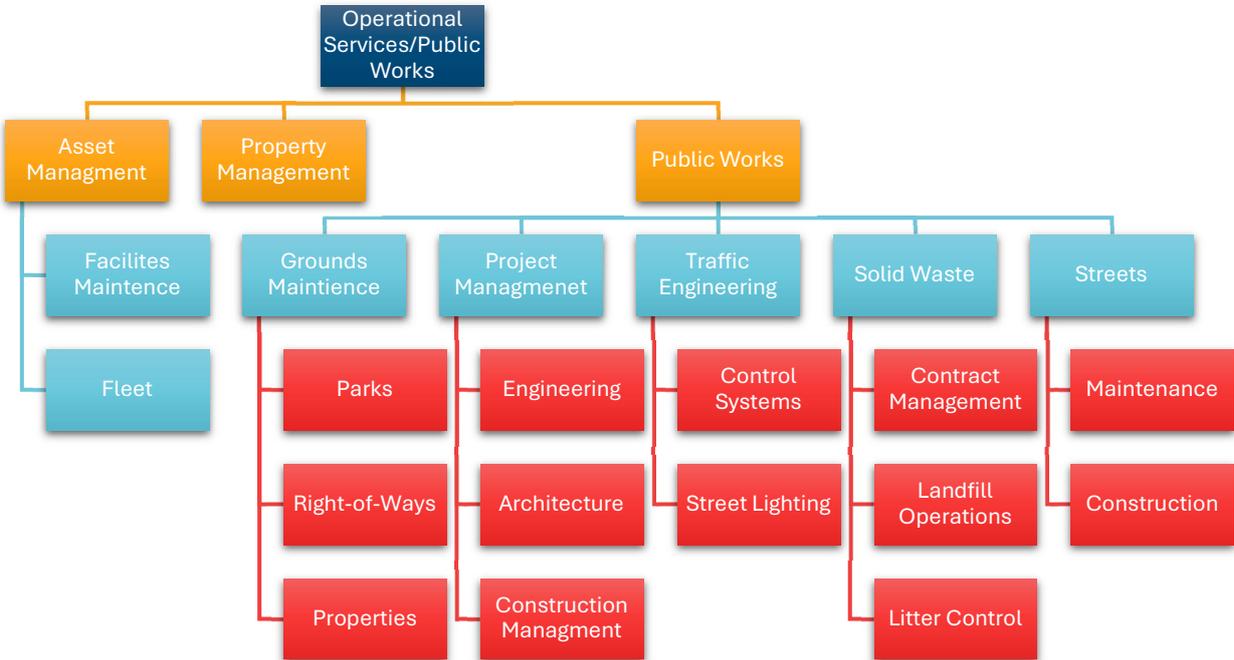
**This page is intentionally left blank**

# PUBLIC WORKS

## ROLE OF PUBLIC WORKS

The Public Works Department's mission is to provide a safe and aesthetically pleasing infrastructure for residents, business owners and visitors to the City of Daytona Beach. The Public Works Department is responsible for the maintenance of the public right-of-way, the City Maintained Roads, all the city's facilities and fleet, beautification projects and the management of Capital Improvement Projects (CIP). Furthermore, the department oversees traffic and transportation operations, fleet maintenance, and sustainability efforts. The Department is also responsible for performing and monitoring many other duties to achieve the main goal of providing exceptional public service.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

<b>Position Title</b>	<b>FY 2024/25 (Amended)</b>	<b>Changes</b>	<b>FY 2026 Budget</b>
AIR CONDITION SPECIALIST	2.00	0.00	2.00
ASS'T CTY MGR PUB INFRAS& CAPTL PROJ	1.00	0.00	1.00
ATHLETIC FIELDS-TURF MGR COORDINATOR	1.00	0.00	1.00
AUTO CADD DRAFTING SPECIALIST III	2.00	0.00	2.00
CARPENTER	3.00	0.00	3.00
CHEMICAL PROGRAM APPLICATOR	3.00	0.00	3.00
CITY ENGINEER	1.00	0.00	1.00
CITY SURVEYOR	1.00	0.00	1.00
CONTRACT COMPLIANCE INSP & PROJ MGR	1.00	-1.00	0.00
CONTRACT COMPLIANCE INSPECTOR	3.00	0.00	3.00
CONTRACTS & RENOVATIONS SUPERVISOR	1.00	0.00	1.00
DEVELOPMENT DESIGN PROJECT MANAGER	1.00	0.00	1.00
ELECTRICIAN	2.00	0.00	2.00
ENGINEER II	1.00	0.00	1.00
ENGINEER II - L.A.P. CONSTRUCTION	1.00	0.00	1.00
EQUIPMENT OPERATOR I	2.00	0.00	2.00
EQUIPMENT OPERATOR II	4.00	4.00	8.00
EQUIPMENT OPERATOR III	9.00	1.00	10.00
EXECUTIVE ASSISTANT	1.00	0.00	1.00
FACILITIES MANAGER	1.00	0.00	1.00
FLEET SERVICES WELDER/PROJECT COORD	1.00	0.00	1.00
HEAVY EQUIPMENT OPERATOR	2.00	1.00	3.00
IRRIGATION TECHNICIAN	2.00	2.00	4.00
LEAD ELECTRICIAN	1.00	0.00	1.00
MAINTENANCE SUPERVISOR I	5.00	0.00	5.00
MAINTENANCE SUPERVISOR II	3.00	-1.00	2.00
MAINTENANCE SUPERVISOR III	5.00	1.00	6.00
MAINTENANCE WORKER I	7.00	0.00	7.00
MAINTENANCE WORKER II	9.00	0.00	9.00
MAINTENANCE WORKER III	8.00	0.00	8.00
MANAGER-GROUNDS	1.00	0.00	1.00

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
MANAGER-STREETS MAINTENANCE & CONSTR	1.00	0.00	1.00
OFFICE ASSISTANT	1.00	0.00	1.00
OFFICE SPECIALIST III	3.00	0.00	3.00
PLUMBER	2.00	0.00	2.00
PROPERTY MAINTENANCE SPECIALIST	1.00	0.00	1.00
PUBLIC WORKS ASSET & RIGHT OF WAY MANAGER	0.00	1.00	1.00
PUBLIC WORKS DIRECTOR	1.00	0.00	1.00
PW SPECIAL PROJECTS COORDINATOR	1.00	0.00	1.00
RENOVATIONS & REPAIR SUPERINTENDENT	1.00	0.00	1.00
SENIOR ACCOUNT CLERK	1.00	0.00	1.00
SENIOR TRAFFIC SIGNAL TECHNICIAN	1.00	0.00	1.00
SOLID WASTE SUPERVISOR	1.00	0.00	1.00
STOREKEEPER	1.00	-1.00	0.00
STREETS COORDINATOR	1.00	0.00	1.00
TECHNICAL SERVICES INSPECTOR	1.00	0.00	1.00
TECHNICAL SERVICES PROJECT DIRECTOR	1.00	0.00	1.00
TECHNICAL SERVICES PROJECT MANAGER	4.00	0.00	4.00
TECHNICAL SERVICES SENIOR INSPECTOR	1.00	0.00	1.00
TRAFFIC COMPUTER SIGN FABRICATOR	1.00	0.00	1.00
TRAFFIC DIVISION ADMINISTRATOR	1.00	0.00	1.00
TRAFFIC ENGINEERING TECHNICIAN	4.00	0.00	4.00
TRAFFIC MAINTENANCE SUPERVISOR	1.00	0.00	1.00
TRAFFIC MAINTENANCE WORKER I	3.00	0.00	3.00
TRAFFIC MAINTENANCE WORKER II	2.00	0.00	2.00
<b>Public Works Total</b>	<b>120.00</b>	<b>7.00</b>	<b>127.00</b>

NEW PERSONNEL POSITION DETAIL

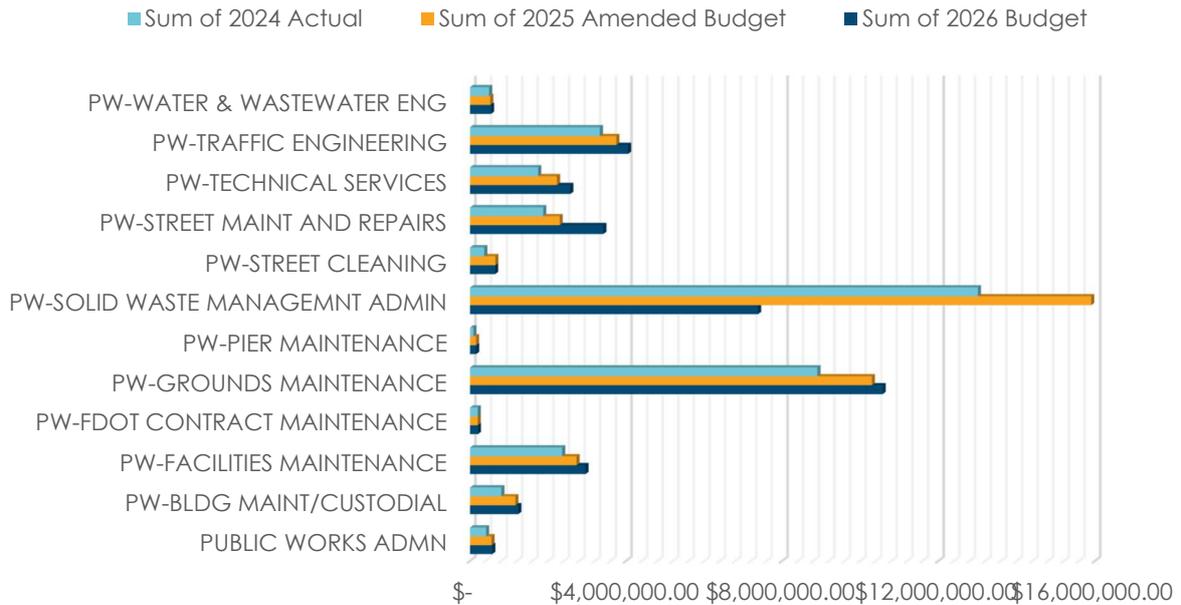
Division – Position Title	Funding Source	FTE Amount	Salary & Benefits Cost
<b><u>Streets Maint &amp; Repair</u></b>			
Equipment Operator II	001 – GENERAL Fund	1	\$64,069
Heavy Equipment Operator	001 – GENERAL Fund	1	\$68,228
Equipment Operator II	001 – GENERAL Fund	1	\$64,069
Equipment Operator II	001 – GENERAL Fund	1	\$64,069
Equipment Operator II	001 – GENERAL Fund	1	\$64,069



**SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION**

TITLE	EXPENDITURES	REVENUES	NET CITY COST
<b>CAPITAL PROJECTS FUND</b>	3,296,487	-	3,296,487
<b>FACILITIES PROPERTY MAINT FUND</b>	2,957,842	2,962,167	(4,325)
<b>FLEET MAINTENANCE FUND</b>	3,738,270	3,739,346	(1,076)
<b>GENERAL FUND</b>	23,194,466	2,541,879	20,652,587
<b>INFORMATION TECHNOLOGY</b>	-	-	-
<b>PIER FUND</b>	155,058	-	155,058
<b>PIER RENEW &amp; REPLACEMENT FUND</b>	-	-	-
<b>REDEVELOPMENT - BALLOUGH ROAD</b>	-	-	-
<b>REDEVELOPMENT - DOWNTOWN</b>	-	-	-
<b>REDEVELOPMENT-SOUTH ATL</b>	-	-	-
<b>SOLID WASTE MANAGEMENT FUND</b>	7,381,303	24,433,817	(17,052,514)
<b>STORMWATER IMPROVEMENT</b>	643,694	-	643,694
<b>TRANSPORTATION 5CENT GAS TAX</b>	853,513	-	853,513
<b>WATER AND SEWER FUND</b>	539,881	-	539,881
<b>Public Works Total</b>	<b>42,760,514</b>	<b>33,677,209</b>	<b>9,083,305</b>

**Public Works Operating Expenses by Cost Center Annual Comparison**



CAPITAL OUTLAY DETAIL

<b>Cost Center</b>	<b>Capital Outlay Description</b>	<b>Total</b>
<b>001-600412 - Street Maintenance And Repairs</b>		<b>\$ 532,100</b>
	Ford F-250 Super Crew Cab Pickup 4WD 160" WB XL 6.5" Bed	\$ 55,100
	GMC Sierra 2500HD Regular Cab Pickup 2WD Work Truck	\$ 50,000
	Peterbilt 567 with 16' Body (4 to 5 Cy Dump)	\$ 209,000
	Tri-axle Dump Truck 18 Cubic Yard ( To replace 2782 1997 Ford LNT8000)	\$ 218,000
<b>001-600625 - Grounds Maintenance</b>		<b>\$ 510,000</b>
	2-New F-350 Irrigation Trucks with Box Body and Rack.	\$ 150,000
	Clam Truck to replace Fleet #5852 (11591 Hours)	\$ 210,000
	New Core Aerator to facilitate the maintenance of the turf on athletic fields	\$ 10,000
	Replace Bush Hog Mowers Fleet #4617 and attachment Fleet #6061 with a Toro 4100 Wide Mower for ROW maintenance	\$ 95,000
	Replace Chemical Sprayer Fleet #6106 for a larger unit.	\$ 20,000
	Replace two John Deere Scag mowers. Fleet #'s 5693, and 5608. Both mowers have reached their life cycle for feasibility to repair and maintain. Our mowers are used on a daily basis and are on a replacement schedule of every 5 years.	\$ 25,000
<b>430-600500 - Solid Waste Management Administration</b>		<b>\$ 75,000</b>
	Haz Mat Storage Facility	\$ 75,000
<b>460-600415 - Street Cleaning</b>		<b>\$ 306,000</b>
	Replacement of Street Sweeper Fleet # 6310 with 3274 hours	\$ 306,000
<b>540-600820 - Facilities Maintenance</b>		<b>\$ 198,340</b>
	Replace Bucket Truck Fleet #5878 2018 with 32,386 miles due the age and on-going mechanical problems.	\$ 198,340
<b>Grand Total</b>		<b>\$ 1,621,440</b>

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PUBLIC WORKS EXPENDITURE DETAIL**

<b>Cost Center</b>	<b>Object</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Change</b>	<b>% Change</b>
<b>180900 - FLEET MAINTENANCE</b>						
512001 - REGULAR SALARIES & WAGES		\$ 317,653	\$ 320,827	\$ 334,569	\$ 13,742	4.28%
514001 - OVERTIME		\$ 521	\$ 1,100	\$ 1,100	\$ -	0.00%
521001 - FICA TAXES		\$ 23,515	\$ 24,627	\$ 25,595	\$ 968	3.93%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 84	\$ 84	--
522005 - STATE RETIREMENT		\$ 43,110	\$ 43,878	\$ 55,066	\$ 11,188	25.50%
522010 - PENSION EXPENSE		\$ 3,502	\$ -	\$ -	\$ -	--
523001 - AD & D		\$ 74	\$ 77	\$ 80	\$ 3	3.90%
523008 - GROUP HEALTH INSURANCE		\$ 51,392	\$ 56,413	\$ 55,200	\$ (1,213)	-2.15%
523009 - GROUP LIFE INSURANCE		\$ 292	\$ 423	\$ 442	\$ 19	4.49%
524001 - WORKERS' COMPENSATION		\$ 20,777	\$ 22,215	\$ 23,228	\$ 1,013	4.56%
534900 - OTHER CONTRACTUAL SERVICES		\$ 1,264	\$ 4,116	\$ 4,116	\$ -	0.00%
540002 - TRAVEL AND PER DIEM		\$ -	\$ 500	\$ 500	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 779	\$ 780	\$ 779	\$ (1)	-0.13%
541003 - COMMUNICATION SERVICES		\$ -	\$ 320	\$ 320	\$ -	0.00%
543001 - UTILITIES - ELECTRICITY		\$ -	\$ -	\$ -	\$ -	--
543002 - UTILITIES - FUEL FOR HEATING		\$ 1,060	\$ 1,575	\$ 1,325	\$ (250)	-15.87%
543003 - UTILITIES - WATER & SEWER		\$ 21,048	\$ 16,841	\$ 16,841	\$ -	0.00%
545001 - INS - ALL RISK PROPERTY		\$ 23,010	\$ 29,838	\$ 43,582	\$ 13,744	46.06%
546001 - MAINTENANCE AND REPAIR		\$ 923,827	\$ 751,000	\$ 1,000,000	\$ 249,000	33.16%
546010 - M&R - SOFTWARE		\$ -	\$ 100,000	\$ 25,000	\$ (75,000)	-75.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 900	\$ 2,113	\$ 1,448	\$ (665)	-31.47%
549035 - OTHER GOVT AGENCIES		\$ -	\$ 100	\$ 100	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ 1,309	\$ 1,235	\$ 1,288	\$ 53	4.29%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,181	\$ 1,123	\$ 1,221	\$ 98	8.73%
549503 - EMPLOYMENT SERVICES		\$ 3,638	\$ 6,384	\$ 6,658	\$ 274	4.29%
549701 - FIXED COST - PROPERTY MAINT		\$ 36,312	\$ 42,232	\$ 52,780	\$ 10,548	24.98%
549702 - FIXED COST - INFO SYS		\$ 37,893	\$ 40,002	\$ 35,702	\$ (4,300)	-10.75%
551001 - OFFICE SUPPLIES		\$ 2,202	\$ 2,000	\$ 2,000	\$ -	0.00%
552002 - TOOLS ALLOWANCE		\$ 2,955	\$ 3,000	\$ 3,000	\$ -	0.00%
552014 - FUEL & OIL		\$ 1,574	\$ 2,659	\$ 2,909	\$ 250	9.40%
552016 - JANITORIAL SUPPLIES		\$ 412	\$ 1,587	\$ 1,587	\$ -	0.00%
552035 - SMALL TOOLS & MINOR EQUIPMENT		\$ 3,247	\$ 23,750	\$ 13,000	\$ (10,750)	-45.26%
552909 - COGS - FUEL		\$ 1,648,799	\$ 1,993,150	\$ 2,000,000	\$ 6,850	0.34%
552999 - OTHER MATERIAL & SUPPLIES		\$ 2,203	\$ 2,500	\$ 2,500	\$ -	0.00%
554001 - MEMBERSHIPS		\$ -	\$ 150	\$ 150	\$ -	0.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ -	\$ 100	\$ 100	\$ -	0.00%
554038 - FUEL & OIL - DAYTONA HOUSING		\$ 12,015	\$ 24,000	\$ 24,000	\$ -	0.00%
555001 - EDUCATION AND TRAINING		\$ 506	\$ 2,000	\$ 2,000	\$ -	0.00%
<b>TOTAL BEM-FLEET MAINTENANCE</b>		<b>\$ 3,186,970</b>	<b>\$ 3,522,615</b>	<b>\$ 3,738,270</b>	<b>\$ 215,655</b>	<b>6.12%</b>
<b>600100 - PUBLIC WORKS ADMN</b>						
512001 - REGULAR SALARIES & WAGES		\$ 83,587	\$ 86,061	\$ 90,413	\$ 4,352	5.06%
513001 - OTHER PERSONAL SERVICES		\$ -	\$ 66,192	\$ 15,000	\$ (51,192)	-77.34%
521001 - FICA TAXES		\$ 6,128	\$ 11,647	\$ 6,917	\$ (4,730)	-40.61%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 1,148	\$ 1,148	--
522005 - STATE RETIREMENT		\$ 24,010	\$ 51,045	\$ 27,596	\$ (23,449)	-45.94%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
523001 - AD & D		\$ 20	\$ 20	\$ 22	\$ 2	10.00%
523008 - GROUP HEALTH INSURANCE		\$ 7,533	\$ 8,016	\$ 8,016	\$ -	0.00%
523009 - GROUP LIFE INSURANCE		\$ 81	\$ 114	\$ 119	\$ 5	4.39%
524001 - WORKERS' COMPENSATION		\$ 185	\$ 671	\$ 706	\$ 35	5.22%
531900 - PROF SERV - OTHER		\$ 63,870	\$ 74,226	\$ 73,430	\$ (796)	-1.07%
534900 - OTHER CONTRACTUAL SERVICES		\$ 56,451	\$ 22,968	\$ 19,100	\$ (3,868)	-16.84%
540001 - CAR ALLOWANCE		\$ 1,360	\$ 1,326	\$ 1,326	\$ -	0.00%
540002 - TRAVEL AND PER DIEM		\$ 2,046	\$ 6,000	\$ 6,000	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 271	\$ 265	\$ 265	\$ -	0.00%
541003 - COMMUNICATION SERVICES		\$ 1,200	\$ 1,000	\$ 1,000	\$ -	0.00%
543001 - UTILITIES - ELECTRICITY		\$ 48,035	\$ 64,000	\$ 74,880	\$ 10,880	17.00%
543003 - UTILITIES - WATER & SEWER		\$ 6,681	\$ 7,087	\$ 7,087	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 16,962	\$ 20,000	\$ 20,000	\$ -	0.00%
547001 - PRINTING & BINDING		\$ -	\$ 150	\$ 150	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ 176	\$ 87	\$ 91	\$ 4	4.60%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 159	\$ 79	\$ 87	\$ 8	10.13%
549503 - EMPLOYMENT SERVICES		\$ 488	\$ 449	\$ 472	\$ 23	5.12%
549701 - FIXED COST - PROPERTY MAINT		\$ 5,392	\$ 8,485	\$ 9,096	\$ 611	7.20%
549702 - FIXED COST - INFO SYS		\$ 14,940	\$ 7,915	\$ 4,900	\$ (3,015)	-38.09%
551001 - OFFICE SUPPLIES		\$ 1,958	\$ 3,250	\$ 3,250	\$ -	0.00%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
554001 - MEMBERSHIPS		\$ 3,290	\$ 5,171	\$ 5,171	\$ -	0.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 420	\$ -	\$ -	\$ -	--
554004 - SUBSCRIPTION- IT&CLOUD SERVICE		\$ 54,779	\$ 60,000	\$ 149,000	\$ 89,000	148.33%
555001 - EDUCATION AND TRAINING		\$ 10,657	\$ 38,504	\$ 38,504	\$ -	0.00%
<b>TOTAL PUBLIC WORKS ADMN</b>		<b>\$ 410,679</b>	<b>\$ 549,728</b>	<b>\$ 568,746</b>	<b>\$ 19,018</b>	<b>3.46%</b>
<b>600210 - PW-TECHNICAL SERVICES</b>						
512001 - REGULAR SALARIES & WAGES		\$ 846,336	\$ 1,096,398	\$ 1,255,405	\$ 159,007	14.50%
514001 - OVERTIME		\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
521001 - FICA TAXES		\$ 64,117	\$ 84,030	\$ 96,038	\$ 12,008	14.29%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 153	\$ 153	--
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 5,311	\$ 5,413	\$ 5,739	\$ 326	6.02%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PUBLIC WORKS EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	522005 - STATE RETIREMENT	\$ 109,474	\$ 144,299	\$ 155,858	\$ 11,559	8.01%
	523001 - AD & D	\$ 203	\$ 262	\$ 301	\$ 39	14.89%
	523008 - GROUP HEALTH INSURANCE	\$ 72,626	\$ 116,322	\$ 126,301	\$ 9,979	8.58%
	523009 - GROUP LIFE INSURANCE	\$ 801	\$ 1,446	\$ 1,657	\$ 211	14.59%
	524001 - WORKERS' COMPENSATION	\$ 27,762	\$ 35,229	\$ 35,621	\$ 392	1.11%
	531900 - PROF SERV - OTHER	\$ 385,954	\$ 490,546	\$ 640,855	\$ 150,309	30.64%
	534020 - RECORDING FEES	\$ 883	\$ 2,000	\$ 2,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 388	\$ 9,500	\$ 12,000	\$ 2,500	26.32%
	540001 - CAR ALLOWANCE	\$ 19,075	\$ 27,300	\$ 26,000	\$ (1,300)	-4.76%
	541001 - CELL PHONE STIPEND	\$ 2,744	\$ 3,472	\$ 3,118	\$ (354)	-10.20%
	541003 - COMMUNICATION SERVICES	\$ -	\$ 8,000	\$ 8,000	\$ -	0.00%
	542001 - POSTAGE & FREIGHT	\$ 323	\$ 700	\$ 600	\$ (100)	-14.29%
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ 2,600	\$ 3,250	\$ 650	25.00%
	543003 - UTILITIES - WATER & SEWER	\$ 13,189	\$ 9,940	\$ 9,940	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 775	\$ 21,490	\$ 21,490	\$ -	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 1,285	\$ 2,568	\$ 1,899	\$ (669)	-26.05%
	546999 - NON CAPITAL FROM CAPITAL	\$ 639	\$ -	\$ -	\$ -	--
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 104	\$ 3,000	\$ 3,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 3,526	\$ 4,221	\$ 4,833	\$ 612	14.50%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,183	\$ 3,837	\$ 4,582	\$ 745	19.42%
	549503 - EMPLOYMENT SERVICES	\$ 9,805	\$ 21,819	\$ 24,983	\$ 3,164	14.50%
	549702 - FIXED COST - INFO SYS	\$ 73,107	\$ 87,599	\$ 81,204	\$ (6,395)	-7.30%
	551001 - OFFICE SUPPLIES	\$ 6,745	\$ 6,000	\$ 6,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 5,660	\$ 6,783	\$ 6,783	\$ -	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 5,185	\$ 11,860	\$ 8,800	\$ (3,060)	-25.80%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 8,883	\$ 6,000	\$ 8,000	\$ 2,000	33.33%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 5,595	\$ 13,720	\$ 14,200	\$ 480	3.50%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 72,039	\$ -	\$ -	\$ -	--
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (639)	\$ -	\$ -	\$ -	--
	<b>TOTAL PW-TECHNICAL SERVICES</b>	<b>\$ 1,745,078</b>	<b>\$ 2,228,354</b>	<b>\$ 2,570,610</b>	<b>\$ 342,256</b>	<b>15.36%</b>
<b>600240 - PW-WATER &amp; WASTEWATER ENG</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 343,392	\$ 361,139	\$ 377,954	\$ 16,815	4.66%
	521001 - FICA TAXES	\$ 26,464	\$ 27,628	\$ 28,913	\$ 1,285	4.65%
	522005 - STATE RETIREMENT	\$ 52,453	\$ 54,529	\$ 58,847	\$ 4,318	7.92%
	523001 - AD & D	\$ 83	\$ 86	\$ 91	\$ 5	5.81%
	523008 - GROUP HEALTH INSURANCE	\$ 30,469	\$ 32,770	\$ 32,769	\$ (1)	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 332	\$ 477	\$ 499	\$ 22	4.61%
	524001 - WORKERS' COMPENSATION	\$ 2,669	\$ 2,819	\$ 2,950	\$ 131	4.65%
	540001 - CAR ALLOWANCE	\$ 5,902	\$ 5,902	\$ 5,902	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 599	\$ 600	\$ 599	\$ (1)	-0.17%
	549501 - SAFETY ADMINISTRATION	\$ 1,442	\$ 1,390	\$ 1,455	\$ 65	4.68%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,302	\$ 1,265	\$ 1,380	\$ 115	9.09%
	549503 - EMPLOYMENT SERVICES	\$ 4,010	\$ 7,187	\$ 7,521	\$ 334	4.65%
	549702 - FIXED COST - INFO SYS	\$ 20,974	\$ 22,406	\$ 21,001	\$ (1,405)	-6.27%
	<b>TOTAL PW-WATER &amp; WASTEWATER ENG</b>	<b>\$ 490,091</b>	<b>\$ 518,198</b>	<b>\$ 539,881</b>	<b>\$ 21,683</b>	<b>4.18%</b>
<b>600300 - PW-TRAFFIC ENGINEERING</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 708,598	\$ 742,437	\$ 757,736	\$ 15,299	2.06%
	512004 - PERSONAL LEAVE PAYOFF	\$ 823	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 138,712	\$ 140,000	\$ 140,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 62,352	\$ 67,507	\$ 57,967	\$ (9,540)	-14.13%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 10,710	\$ 10,710	--
	522005 - STATE RETIREMENT	\$ 115,091	\$ 120,274	\$ 135,738	\$ 15,464	12.86%
	523001 - AD & D	\$ 174	\$ 181	\$ 182	\$ 1	0.55%
	523008 - GROUP HEALTH INSURANCE	\$ 129,945	\$ 142,526	\$ 129,064	\$ (13,462)	-9.45%
	523009 - GROUP LIFE INSURANCE	\$ 674	\$ 980	\$ 1,000	\$ 20	2.04%
	524001 - WORKERS' COMPENSATION	\$ 107,377	\$ 113,525	\$ 115,672	\$ 2,147	1.89%
	531900 - PROF SERV - OTHER	\$ 81,501	\$ 136,465	\$ 150,000	\$ 13,535	9.92%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 1,947	\$ 15,750	\$ 25,750	\$ 10,000	63.49%
	541001 - CELL PHONE STIPEND	\$ 1,438	\$ 1,438	\$ 1,318	\$ (120)	-8.34%
	541003 - COMMUNICATION SERVICES	\$ 40	\$ 2,600	\$ 2,600	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 1,486,773	\$ 1,510,499	\$ 1,767,284	\$ 256,785	17.00%
	543003 - UTILITIES - WATER & SEWER	\$ 17,312	\$ 14,830	\$ 14,830	\$ -	0.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 7,540	\$ 1	\$ 30,000	\$ 29,999	2999900.00%
	546001 - MAINTENANCE AND REPAIR	\$ 189,049	\$ 316,165	\$ 325,160	\$ 8,995	2.85%
	546012 - M&R - FLEET MAINT CHARGE	\$ 12,531	\$ 27,111	\$ 29,815	\$ 2,704	9.97%
	549501 - SAFETY ADMINISTRATION	\$ 3,455	\$ 2,857	\$ 2,917	\$ 60	2.10%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,118	\$ 2,597	\$ 2,766	\$ 169	6.51%
	549503 - EMPLOYMENT SERVICES	\$ 9,607	\$ 14,774	\$ 15,079	\$ 305	2.06%
	549701 - FIXED COST - PROPERTY MAINT	\$ 5,505	\$ 8,665	\$ 9,301	\$ 636	7.34%
	549702 - FIXED COST - INFO SYS	\$ 83,416	\$ 120,163	\$ 91,704	\$ (28,459)	-23.68%
	551001 - OFFICE SUPPLIES	\$ 705	\$ 1,000	\$ 1,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 39,588	\$ 46,773	\$ 46,773	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 3,232	\$ 5,000	\$ 5,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 9,997	\$ 20,000	\$ 20,000	\$ -	0.00%
	553002 - PAVING MARKINGS	\$ 52,072	\$ 75,000	\$ 75,000	\$ -	0.00%
	553003 - STOP/STREET SIGNS	\$ 32,459	\$ 60,000	\$ 60,000	\$ -	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 15,799	\$ 25,855	\$ 25,855	\$ -	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 5,700	\$ 14,995	\$ -	\$ (14,995)	-100.00%
	<b>TOTAL PW-TRAFFIC ENGINEERING</b>	<b>\$ 3,326,530</b>	<b>\$ 3,749,968</b>	<b>\$ 4,050,221</b>	<b>\$ 300,253</b>	<b>8.01%</b>
<b>600412 - PW-STREET MAINT AND REPAIRS</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 797,445	\$ 911,734	\$ 1,030,111	\$ 118,377	12.98%
	512004 - PERSONAL LEAVE PAYOFF	\$ 42,530	\$ -	\$ 7,254	\$ 7,254	--
	514001 - OVERTIME	\$ 32,973	\$ 54,000	\$ 54,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 64,377	\$ 73,879	\$ 78,804	\$ 4,925	6.67%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PUBLIC WORKS EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 4,686	\$ 4,686	--
	522005 - STATE RETIREMENT	\$ 132,186	\$ 147,047	\$ 170,741	\$ 23,694	16.11%
	523001 - AD & D	\$ 198	\$ 217	\$ 247	\$ 30	13.82%
	523008 - GROUP HEALTH INSURANCE	\$ 126,579	\$ 162,177	\$ 213,279	\$ 51,102	31.51%
	523009 - GROUP LIFE INSURANCE	\$ 775	\$ 1,203	\$ 1,360	\$ 157	13.05%
	524001 - WORKERS' COMPENSATION	\$ 141,299	\$ 139,415	\$ 176,974	\$ 37,559	26.94%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 2,510	\$ 13,700	\$ 206,900	\$ 193,200	1410.22%
	540001 - CAR ALLOWANCE	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,502	\$ 1,437	\$ 1,439	\$ 2	0.14%
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ 750	\$ -	\$ (750)	-100.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 750	\$ -	\$ (750)	-100.00%
	544004 - LEASE/RENT - LAND	\$ 22,140	\$ 200	\$ 200	\$ -	0.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 21,213	\$ 20,000	\$ 20,000	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 187,064	\$ 317,839	\$ 506,000	\$ 188,161	59.20%
	546012 - M&R - FLEET MAINT CHARGE	\$ 65,210	\$ 69,288	\$ 75,264	\$ 5,976	8.62%
	549501 - SAFETY ADMINISTRATION	\$ 3,583	\$ 3,512	\$ 3,966	\$ 454	12.93%
	549502 - EMPLOYEE BENFITS ADMIN	\$ 3,233	\$ 3,191	\$ 3,760	\$ 569	17.83%
	549503 - EMPLOYMENT SERVICES	\$ 9,962	\$ 18,143	\$ 20,499	\$ 2,356	12.99%
	549701 - FIXED COST - PROPERTY MAINT	\$ 3,730	\$ 5,870	\$ 6,292	\$ 422	7.19%
	549702 - FIXED COST - INFO SYS	\$ 94,477	\$ 103,514	\$ 113,405	\$ 9,891	9.56%
	551001 - OFFICE SUPPLIES	\$ 1,938	\$ 2,000	\$ 2,000	\$ -	0.00%
	552001 - MATERIAL & SUPPLIES	\$ 23,365	\$ 80,000	\$ 87,000	\$ 7,000	8.75%
	552014 - FUEL & OIL	\$ 58,003	\$ 66,338	\$ 66,338	\$ -	0.00%
	552016 - JANITORIAL SUPPLIES	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
	552023 - SOIL, SEED, SOD AND PLANTS	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 8,059	\$ 12,500	\$ 12,500	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 6,093	\$ 9,500	\$ 9,500	\$ -	0.00%
	554004 - SUBSCRIPTION-IT&CLOUD SERVICE	\$ -	\$ 500	\$ 500	\$ -	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 22,020	\$ 69,951	\$ 532,100	\$ 462,149	660.68%
	<b>TOTAL PW-STREET MAINT AND REPAIRS</b>	<b>\$ 1,876,364</b>	<b>\$ 2,298,555</b>	<b>\$ 3,415,019</b>	<b>\$ 1,116,464</b>	<b>48.57%</b>
<b>600413 - PW-FDOT CONTRACT MAINTENANCE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 66,913	\$ 73,536	\$ 74,093	\$ 557	0.76%
	514001 - OVERTIME	\$ 31,953	\$ 9,000	\$ 9,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 7,451	\$ 6,315	\$ 5,668	\$ (647)	-10.25%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 689	\$ 689	--
	522005 - STATE RETIREMENT	\$ 13,482	\$ 11,249	\$ 11,656	\$ 407	3.62%
	523001 - AD & D	\$ 17	\$ 17	\$ 18	\$ 1	5.88%
	523008 - GROUP HEALTH INSURANCE	\$ 16,406	\$ 18,538	\$ 18,504	\$ (34)	-0.18%
	523009 - GROUP LIFE INSURANCE	\$ 66	\$ 97	\$ 98	\$ 1	1.03%
	524001 - WORKERS' COMPENSATION	\$ 6,697	\$ 7,023	\$ 7,077	\$ 54	0.77%
	534044 - WEED & PEST CONTROL	\$ 2,703	\$ 5,000	\$ 5,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 7,913	\$ 8,186	\$ 8,186	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 950	\$ 10,000	\$ 10,000	\$ -	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 8,302	\$ 2,525	\$ 6,456	\$ 3,931	155.68%
	549501 - SAFETY ADMINISTRATION	\$ 406	\$ 283	\$ 285	\$ 2	0.71%
	549502 - EMPLOYEE BENFITS ADMIN	\$ 366	\$ 257	\$ 270	\$ 13	5.06%
	549503 - EMPLOYMENT SERVICES	\$ 1,129	\$ 1,464	\$ 1,474	\$ 10	0.68%
	549702 - FIXED COST - INFO SYS	\$ 10,842	\$ 12,748	\$ 14,001	\$ 1,253	9.83%
	552014 - FUEL & OIL	\$ 13,026	\$ 13,918	\$ 13,918	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 7,465	\$ 6,500	\$ 6,500	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 523	\$ 9,000	\$ 9,000	\$ -	0.00%
	<b>TOTAL PW-FDOT CONTRACT MAINTENANCE</b>	<b>\$ 196,610</b>	<b>\$ 195,656</b>	<b>\$ 201,893</b>	<b>\$ 6,237</b>	<b>3.19%</b>
<b>600415 - PW-STREET CLEANING</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 184,198	\$ 187,287	\$ 194,627	\$ 7,340	3.92%
	521001 - FICA TAXES	\$ 12,598	\$ 14,329	\$ 14,889	\$ 560	3.91%
	522005 - STATE RETIREMENT	\$ 58,615	\$ 80,510	\$ 60,271	\$ (20,239)	-25.14%
	523001 - AD & D	\$ 44	\$ 45	\$ 47	\$ 2	4.44%
	523008 - GROUP HEALTH INSURANCE	\$ 13,970	\$ 14,935	\$ 14,935	\$ -	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 177	\$ 247	\$ 257	\$ 10	4.05%
	524001 - WORKERS' COMPENSATION	\$ 974	\$ 1,462	\$ 1,519	\$ 57	3.90%
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
	540001 - CAR ALLOWANCE	\$ 3,870	\$ 3,887	\$ 3,887	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 728	\$ 731	\$ 731	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 83,554	\$ 35,000	\$ 35,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 171	\$ 84	\$ 89	\$ 5	5.95%
	549502 - EMPLOYEE BENFITS ADMIN	\$ 154	\$ 77	\$ 84	\$ 7	9.09%
	549503 - EMPLOYMENT SERVICES	\$ 475	\$ 436	\$ 458	\$ 22	5.05%
	549702 - FIXED COST - INFO SYS	\$ 5,838	\$ 6,956	\$ 8,400	\$ 1,444	20.76%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ 299,212	\$ 306,000	\$ 6,788	2.27%
	<b>TOTAL PW-STREET CLEANING</b>	<b>\$ 365,366</b>	<b>\$ 647,698</b>	<b>\$ 643,694</b>	<b>\$ (4,004)</b>	<b>-0.62%</b>
<b>600500 - PW-SOLID WASTE MANAGEMNT ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 348,674	\$ 323,440	\$ 336,843	\$ 13,403	4.14%
	514001 - OVERTIME	\$ 8,211	\$ 10,000	\$ 10,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 23,181	\$ 25,511	\$ 25,768	\$ 257	1.01%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 765	\$ 765	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 5,311	\$ 5,413	\$ 5,739	\$ 326	6.02%
	522005 - STATE RETIREMENT	\$ 72,555	\$ 95,017	\$ 75,885	\$ (19,132)	-20.14%
	522010 - PENSION EXPENSE	\$ 6,313	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 77	\$ 79	\$ 81	\$ 2	2.53%
	523008 - GROUP HEALTH INSURANCE	\$ 28,356	\$ 30,412	\$ 39,680	\$ 9,268	30.47%
	523009 - GROUP LIFE INSURANCE	\$ 306	\$ 426	\$ 445	\$ 19	4.46%
	524001 - WORKERS' COMPENSATION	\$ 7,920	\$ 8,489	\$ 8,896	\$ 407	4.79%
	531003 - PROF SERV - CONTAM SITE MITIG	\$ (28,687)	\$ -	\$ -	\$ -	--
	532001 - ACCOUNTING & AUDITING	\$ 10,031	\$ 9,640	\$ 9,640	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PUBLIC WORKS EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
534020 - RECORDING FEES		\$ 581	\$ 1,000	\$ 1,000	\$ -	0.00%
534022 - REFUSE CONTRACT		\$ 8,636,322	\$ 10,500,000	\$ 1,702,500	\$ (8,797,500)	-83.79%
534023 - REFUSE CONTRACT ADMINISTRATION		\$ 115,759	\$ 123,000	\$ 130,305	\$ 7,305	5.94%
534029 - VOLUSIA CTY DISPOSAL		\$ 2,857,913	\$ 3,630,000	\$ 3,804,240	\$ 174,240	4.80%
534030 - WASTE PRO Z900 CHARGES		\$ 449,521	\$ 450,000	\$ 450,000	\$ -	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 12,868	\$ 40,000	\$ 40,000	\$ -	0.00%
540001 - CAR ALLOWANCE		\$ 3,870	\$ 3,887	\$ 3,887	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 1,148	\$ 1,151	\$ 1,151	\$ -	0.00%
543001 - UTILITIES - ELECTRICITY		\$ 284	\$ 1,900	\$ 2,225	\$ 325	17.11%
543003 - UTILITIES - WATER & SEWER		\$ 4,946	\$ 3,727	\$ 3,727	\$ -	0.00%
543004 - LANDFILL CHARGES		\$ (98,083)	\$ -	\$ -	\$ -	--
545001 - INS - ALL RISK PROPERTY		\$ 814	\$ 892	\$ 944	\$ 52	5.83%
545013 - INS - GENERAL LIABILITY		\$ 143,891	\$ 165,340	\$ 179,245	\$ 13,905	8.41%
546001 - MAINTENANCE AND REPAIR		\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 356	\$ 430	\$ 704	\$ 274	63.72%
549049 - USED OIL PROGRAM		\$ 6,025	\$ 8,500	\$ 8,500	\$ -	0.00%
549501 - SAFETY ADMINISTRATION		\$ 750	\$ 609	\$ 636	\$ 27	4.43%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 677	\$ 553	\$ 603	\$ 50	9.04%
549503 - EMPLOYMENT SERVICES		\$ 2,085	\$ 3,145	\$ 3,288	\$ 143	4.55%
549701 - FIXED COST - PROPERTY MAINT		\$ 29,811	\$ 46,909	\$ 50,286	\$ 3,377	7.20%
549702 - FIXED COST - INFO SYS		\$ 19,324	\$ 22,735	\$ 25,901	\$ 3,166	13.93%
549703 - INDIRECT COST ALLOCATION		\$ 299,232	\$ 307,785	\$ 299,232	\$ (8,553)	-2.78%
549801 - BAD DEBT EXPENSE		\$ (17,015)	\$ -	\$ -	\$ -	--
551001 - OFFICE SUPPLIES		\$ 1,245	\$ 1,000	\$ 1,000	\$ -	0.00%
552014 - FUEL & OIL		\$ 74	\$ 186	\$ 186	\$ -	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 50,297	\$ 81,000	\$ 81,000	\$ -	0.00%
559001 - DEPRECIATION EXPENSE		\$ 5,039	\$ -	\$ -	\$ -	--
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ -	\$ -	\$ 75,000	\$ 75,000	--
<b>TOTAL PW-SOLID WASTE MANAGEMNT ADMIN</b>		<b>\$ 13,009,782</b>	<b>\$ 15,904,176</b>	<b>\$ 7,381,302</b>	<b>\$ (8,522,874)</b>	<b>-53.59%</b>
<b>600625 - PW-GROUNDS MAINTENANCE</b>						
512001 - REGULAR SALARIES & WAGES		\$ 2,296,204	\$ 2,574,836	\$ 2,705,152	\$ 130,316	5.06%
512004 - PERSONAL LEAVE PAYOFF		\$ 27,255	\$ -	\$ -	\$ -	--
513001 - OTHER PERSONAL SERVICES		\$ 9,353	\$ -	\$ 8,000	\$ 8,000	--
514001 - OVERTIME		\$ 522,103	\$ 482,210	\$ 482,210	\$ -	0.00%
521001 - FICA TAXES		\$ 211,395	\$ 233,862	\$ 206,944	\$ (26,918)	-11.51%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 37,501	\$ 37,501	--
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 23,806	\$ 23,437	\$ 27,155	\$ 3,718	15.86%
522005 - STATE RETIREMENT		\$ 387,384	\$ 405,622	\$ 439,319	\$ 33,697	8.31%
523001 - AD & D		\$ 560	\$ 617	\$ 649	\$ 32	5.19%
523008 - GROUP HEALTH INSURANCE		\$ 453,490	\$ 554,424	\$ 564,974	\$ 10,550	1.90%
523009 - GROUP LIFE INSURANCE		\$ 2,189	\$ 3,399	\$ 3,571	\$ 172	5.06%
524001 - WORKERS' COMPENSATION		\$ 213,399	\$ 230,709	\$ 246,726	\$ 16,017	6.94%
534900 - OTHER CONTRACTUAL SERVICES		\$ 2,562,027	\$ 3,397,724	\$ 3,308,952	\$ (88,772)	-2.61%
540001 - CAR ALLOWANCE		\$ 7,800	\$ 7,800	\$ 7,800	\$ -	0.00%
541001 - CELL PHONE STIPEND		\$ 3,295	\$ 3,412	\$ 3,117	\$ (295)	-8.65%
541003 - COMMUNICATION SERVICES		\$ 2,873	\$ 4,000	\$ 4,000	\$ -	0.00%
543001 - UTILITIES - ELECTRICITY		\$ 38,149	\$ 38,850	\$ 45,455	\$ 6,605	17.00%
543003 - UTILITIES - WATER & SEWER		\$ 408,129	\$ 377,051	\$ 500,000	\$ 122,949	32.61%
544005 - LEASE/RENT - EQUIPMENT		\$ 19,787	\$ 20,000	\$ 20,000	\$ -	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 410,269	\$ 399,201	\$ 430,200	\$ 30,999	7.77%
546012 - M&R - FLEET MAINT CHARGE		\$ 127,643	\$ 86,986	\$ 137,680	\$ 50,694	58.28%
546999 - NON CAPITAL FROM CAPITAL		\$ 9,820	\$ -	\$ -	\$ -	--
549501 - SAFETY ADMINISTRATION		\$ 11,637	\$ 9,911	\$ 10,415	\$ 504	5.09%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 10,502	\$ 9,011	\$ 9,874	\$ 863	9.58%
549503 - EMPLOYMENT SERVICES		\$ 32,358	\$ 51,233	\$ 53,833	\$ 2,600	5.07%
549701 - FIXED COST - PROPERTY MAINT		\$ 2,576	\$ 4,028	\$ 4,233	\$ 205	5.09%
549702 - FIXED COST - INFO SYS		\$ 282,422	\$ 354,718	\$ 368,216	\$ 13,498	3.81%
551001 - OFFICE SUPPLIES		\$ 4,286	\$ 4,500	\$ 4,500	\$ -	0.00%
552008 - CHEMICALS AND FERTILIZER		\$ 77,995	\$ 150,000	\$ 150,000	\$ -	0.00%
552014 - FUEL & OIL		\$ 159,378	\$ 154,518	\$ 154,518	\$ -	0.00%
552016 - JANITORIAL SUPPLIES		\$ 2,249	\$ 20,000	\$ 20,000	\$ -	0.00%
552023 - SOIL, SEED, SOD AND PLANTS		\$ 130,998	\$ 70,000	\$ 70,000	\$ -	0.00%
552035 - SMALL TOOLS & MINOR EQUIPMENT		\$ 6,747	\$ 10,000	\$ 10,000	\$ -	0.00%
552037 - FUEL & OIL - GENERATOR		\$ 403	\$ 600	\$ 600	\$ -	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 28,936	\$ 30,000	\$ 30,000	\$ -	0.00%
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ 426,997	\$ 586,844	\$ 510,000	\$ (76,844)	-13.09%
565999 - CAPITAL OUTLAY RECLASSIFY		\$ (9,820)	\$ -	\$ -	\$ -	--
<b>TOTAL PW-GROUNDS MAINTENANCE</b>		<b>\$ 8,904,594</b>	<b>\$ 10,299,503</b>	<b>\$ 10,575,594</b>	<b>\$ 276,091</b>	<b>2.68%</b>
<b>600820 - PW-FACILITIES MAINTENANCE</b>						
512001 - REGULAR SALARIES & WAGES		\$ 1,010,559	\$ 1,012,563	\$ 1,056,773	\$ 44,210	4.37%
514001 - OVERTIME		\$ 63,339	\$ 60,000	\$ 60,000	\$ -	0.00%
521001 - FICA TAXES		\$ 76,789	\$ 82,052	\$ 80,843	\$ (1,209)	-1.47%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ 4,590	\$ 4,590	--
522005 - STATE RETIREMENT		\$ 153,914	\$ 158,377	\$ 170,053	\$ 11,676	7.37%
522010 - PENSION EXPENSE		\$ 12,527	\$ -	\$ -	\$ -	--
523001 - AD & D		\$ 238	\$ 241	\$ 254	\$ 13	5.39%
523008 - GROUP HEALTH INSURANCE		\$ 175,909	\$ 195,242	\$ 192,112	\$ (3,130)	-1.60%
523009 - GROUP LIFE INSURANCE		\$ 933	\$ 1,338	\$ 1,395	\$ 57	4.26%
524001 - WORKERS' COMPENSATION		\$ 82,370	\$ 83,749	\$ 87,393	\$ 3,644	4.35%
534900 - OTHER CONTRACTUAL SERVICES		\$ 240,816	\$ 395,878	\$ 442,894	\$ 47,016	11.88%
541001 - CELL PHONE STIPEND		\$ 1,139	\$ 1,140	\$ 1,139	\$ (1)	-0.09%
541003 - COMMUNICATION SERVICES		\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
543001 - UTILITIES - ELECTRICITY		\$ 7,791	\$ -	\$ 7,120	\$ 7,120	--
543003 - UTILITIES - WATER & SEWER		\$ 3,298	\$ -	\$ -	\$ -	--
545001 - INS - ALL RISK PROPERTY		\$ 1,963	\$ 2,151	\$ 2,278	\$ 127	5.90%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**PUBLIC WORKS EXPENDITURE DETAIL**

<b>Cost Center</b>	<b>Object</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Change</b>	<b>% Change</b>
	546001 - MAINTENANCE AND REPAIR	\$ 275,345	\$ 405,880	\$ 382,600	\$ (23,280)	-5.74%
	546012 - M&R - FLEET MAINT CHARGE	\$ 16,445	\$ 15,240	\$ 19,320	\$ 4,080	26.77%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ -	\$ 500	\$ 500	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 4,259	\$ 3,897	\$ 4,069	\$ 172	4.41%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,843	\$ 3,542	\$ 3,857	\$ 315	8.89%
	549503 - EMPLOYMENT SERVICES	\$ 11,840	\$ 20,149	\$ 21,030	\$ 881	4.37%
	549702 - FIXED COST - INFO SYS	\$ 111,002	\$ 125,564	\$ 116,905	\$ (8,659)	-6.90%
	551001 - OFFICE SUPPLIES	\$ 2,561	\$ 4,500	\$ 4,500	\$ -	0.00%
	552002 - TOOLS ALLOWANCE	\$ 2,053	\$ 2,000	\$ 2,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 27,830	\$ 27,153	\$ 27,153	\$ -	0.00%
	552016 - JANITORIAL SUPPLIES	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 650	\$ 650	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 38,798	\$ 35,150	\$ 35,000	\$ (150)	-0.43%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 8,029	\$ 10,000	\$ 10,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ -	\$ 2,000	\$ 75	\$ (1,925)	-96.25%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
	559001 - DEPRECIATION EXPENSE	\$ 27,257	\$ -	\$ -	\$ -	--
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 62,831	\$ 55,000	\$ 198,340	\$ 143,340	260.62%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (62,831)	\$ -	\$ -	\$ -	--
	<b>TOTAL PW-FACILITIES MAINTENANCE</b>	<b>\$ 2,360,847</b>	<b>\$ 2,728,956</b>	<b>\$ 2,957,843</b>	<b>\$ 228,887</b>	<b>8.39%</b>
<b>600845 - PW-BLDG MAINT/CUSTODIAL</b>						
	543001 - UTILITIES - ELECTRICITY	\$ 35,091	\$ 37,000	\$ 43,290	\$ 6,290	17.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 20,137	\$ 25,000	\$ 25,000	\$ -	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 50,429	\$ 57,727	\$ 57,727	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 93,355	\$ 100,500	\$ 100,500	\$ -	0.00%
	549701 - FIXED COST - PROPERTY MAINT	\$ 589,093	\$ 927,158	\$ 994,601	\$ 67,443	7.27%
	552016 - JANITORIAL SUPPLIES	\$ 14,315	\$ 15,000	\$ 15,000	\$ -	0.00%
	<b>TOTAL PW-BLDG MAINT/CUSTODIAL</b>	<b>\$ 802,420</b>	<b>\$ 1,162,385</b>	<b>\$ 1,236,118</b>	<b>\$ 73,733</b>	<b>6.34%</b>
<b>600875 - PW-PIER MAINTENANCE</b>						
	531900 - PROF SERV - OTHER	\$ 14,284	\$ 25,000	\$ 25,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 31,311	\$ 40,000	\$ 40,000	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ 8,200	\$ 9,595	\$ 1,395	17.01%
	543003 - UTILITIES - WATER & SEWER	\$ 110	\$ 125	\$ 125	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 37,330	\$ 68,000	\$ 68,000	\$ -	0.00%
	549035 - OTHER GOVT AGENCIES	\$ -	\$ 200	\$ 200	\$ -	0.00%
	549701 - FIXED COST - PROPERTY MAINT	\$ 3,204	\$ 5,038	\$ 5,388	\$ 350	6.95%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 6,750	\$ 6,750	\$ -	0.00%
	<b>TOTAL PW-PIER MAINTENANCE</b>	<b>\$ 86,239</b>	<b>\$ 153,313</b>	<b>\$ 155,058</b>	<b>\$ 1,745</b>	<b>1.14%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 36,761,770</b>	<b>\$ 43,959,105</b>	<b>\$ 38,034,249</b>	<b>\$ (5,924,856)</b>	<b>-13.48%</b>

**This page is intentionally left blank**

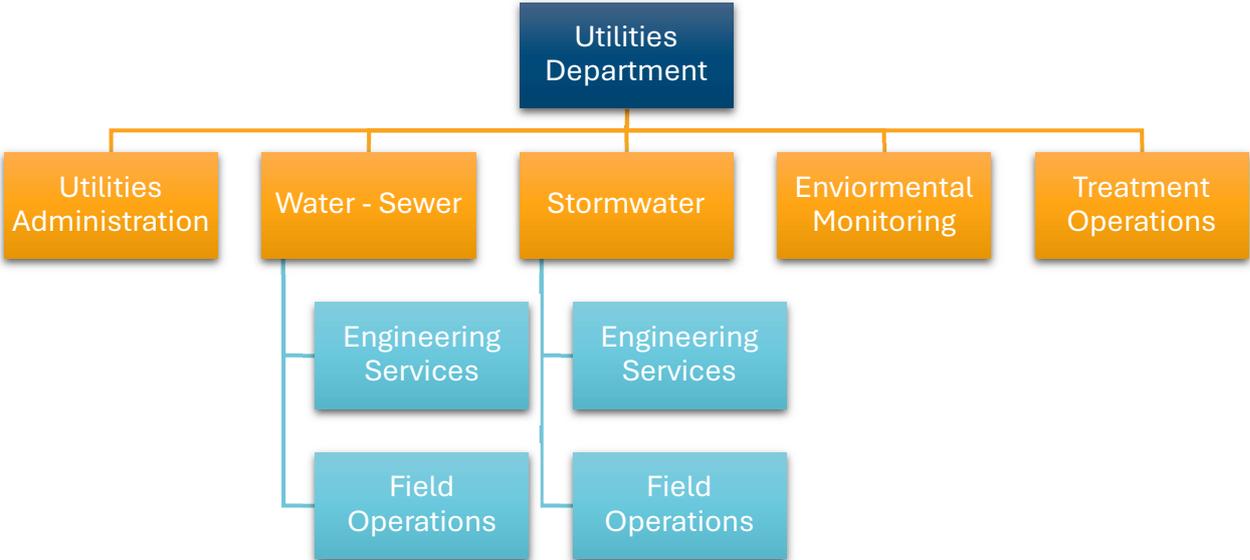
# UTILITIES

## ROLE OF UTILITIES

The Utilities Department provides safe potable water, fire suppression water, wastewater treatment, stormwater management and reuse water provision to the City's residents and businesses. These responsibilities include maintaining systems that provide adequate water pressure and capacity. The provision of potable water and wastewater treatment are also provided to several areas in neighboring jurisdictions. The department is obligated to provide these services in conformity with stringent federal, state and local health and environmental requirements.

In addition to providing water, wastewater, reuse and stormwater utilities for the service area's daily needs the Utilities Department maintains the schedule for the implementation of the Utilities Department capital Improvement Program and administers the preparation of master plans for the City's water and wastewater systems, These responsibilities are carried out by in conjunction with satisfying Consumption Use Permit requirements as laid out by the St Johns Water Management District, the local authority over area water, and he Florida Department of Environmental Protection which permits wastewater utility systems.

## ORGANIZATIONAL CHART



**PERSONNEL SERVICES DETAIL**

<b>Position Title</b>	<b>FY 2024/25 (Amended)</b>	<b>Changes</b>	<b>FY 2026 Budget</b>
<b>Stormwater</b>			
ASSET MANAGEMENT SPECIALIST	0.30	0.00	0.30
CCTV OPERATOR SUPERVISOR II	1.00	0.00	1.00
CHEMIST	0.60	0.00	0.60
COLLECTION LINE TECHNICIAN	3.00	0.00	3.00
COMMUNICATIONS OFFICER	1.20	0.00	1.20
COMMUNICATIONS SUPERVISOR	0.30	0.00	0.30
DEPUTY FIELD OPERATIONS MANAGER	0.50	0.00	0.50
DEPUTY UTILITIES DIRECTOR	0.30	0.00	0.30
EMERGENCY MANAGER	0.25	0.00	0.25
ENGINEER II	1.70	0.00	1.70
ENVIRONMENTAL ANALYST	1.80	0.00	1.80
EXECUTIVE ASSISTANT	0.30	0.00	0.30
FOG REGULATORY COMPLIANCE SUPERVISOR	0.30	0.00	0.30
GIS TECHNICIAN	1.00	0.00	1.00
HEAVY EQUIPMENT OPERATOR	3.00	0.00	3.00
MAINTENANCE SUPERVISOR III	2.00	0.00	2.00
MAINTENANCE WORKER I	2.00	0.00	2.00
MANAGER-FIELD OPERATIONS	0.50	0.00	0.50
REGULATORY COMPLIANCE MANAGER	0.30	0.00	0.30
SENIOR ACCOUNT CLERK	0.30	0.00	0.30
SENIOR UTILITY SERVICE WORKER	1.00	0.00	1.00
STORMWATER MGMT PROG DATABASE COORD	1.00	0.00	1.00
UTILITIES ASSET & INCIDENT MANAGER	0.30	0.00	0.30
UTILITIES DIRECTOR	0.30	0.00	0.30
UTILITIES MAINTENANCE WORKER II	1.00	0.00	1.00
UTILITIES PLAN & PERMIT REVIEW TECH	0.00	0.30	0.30
UTILITIES PLAN AND PERMIT REVIEW TECHNICIAN	0.30	-0.30	0.00
UTILITIES SCADA PROGRAMMER	0.30	0.00	0.30
UTILITY ENGINEERING MANAGER	0.30	0.00	0.30
UTILITY FIELD COORDINATOR	1.00	0.00	1.00
UTILITY LEAD ELECTRICIAN	0.30	0.00	0.30

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
UTILITY SERVICE WORKER	6.00	0.00	6.00
W&WW INSTRUMENTATION TECHN/ELECTRCN	0.60	0.00	0.60
WATER & WASTEWATER INSPECTOR	0.90	0.00	0.90
<b>Stormwater Sub-Total</b>	<b>33.95</b>	<b>0.00</b>	<b>33.95</b>
<b>Water &amp; Sewer</b>			
ASSET MANAGEMENT SPECIALIST	0.70	0.00	0.70
AUTO CADD DRAFTING SPECIALIST III	1.00	-1.00	0.00
CCTV OPERATOR SUPERVISOR II	1.00	0.00	1.00
CENTRAL MAINTENANCE COORDINATOR	1.00	0.00	1.00
CHEMIST	1.40	0.00	1.40
COLLECTION LINE TECHNICIAN	5.00	0.00	5.00
COMMUNICATIONS OFFICER	2.80	0.00	2.80
COMMUNICATIONS SUPERVISOR	0.70	0.00	0.70
DEPUTY FIELD OPERATIONS MANAGER	0.50	0.00	0.50
DEPUTY UTILITIES DIRECTOR	0.70	0.00	0.70
ENGINEER II	3.30	0.00	3.30
ENGINEERING DESIGN/UT PROJECT MGR	1.00	0.00	1.00
ENVIRONMENTAL ANALYST	4.20	0.00	4.20
EQUIPMENT OPERATOR II	2.00	-1.00	1.00
EQUIPMENT OPERATOR III	0.00	1.00	1.00
EXECUTIVE ASSISTANT	0.70	0.00	0.70
FOG REGULATORY COMPLIANCE SUPERVISOR	0.70	0.00	0.70
HEAVY EQUIPMENT OPERATOR	5.00	0.00	5.00
LEAD LICENSED WATER PLANT OPERATOR	1.00	0.00	1.00
LEAD LICENSED WW PLANT OPERATOR	2.00	0.00	2.00
LICENSED WATER PLANT OPERATOR	9.00	0.00	9.00
LICENSED WW PLANT OPERATOR	16.00	0.00	16.00
LIFT STATION MECHANIC	7.00	0.00	7.00
MAINTENANCE MECHANIC	7.00	0.00	7.00
MAINTENANCE SUPERVISOR III	11.00	0.00	11.00
MANAGER-FIELD OPERATIONS	0.50	0.00	0.50
METER SERVICE TECHNICIAN	8.00	0.00	8.00
METER SERVICES DATA SPECIALIST	1.00	0.00	1.00
METER SERVICES FIELD SUPERVISOR III	2.00	0.00	2.00

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
OFFICE SPECIALIST II - NB	2.00	0.00	2.00
OFFICE SPECIALIST III	1.00	0.00	1.00
REGULATORY COMPLIANCE MANAGER	0.70	0.00	0.70
SENIOR ACCOUNT CLERK	0.70	0.00	0.70
SENIOR METER SERVICE TECHNICIAN	2.00	0.00	2.00
SENIOR UTILITY SERVICE WORKER	6.00	0.00	6.00
STOREKEEPER	1.00	0.00	1.00
TREATMENT PLANT MAINT SPECIALIST	1.00	0.00	1.00
TREATMENT PLANT OPERATOR-TRAINEE	2.00	0.00	2.00
UTILITIES ASSET & INCIDENT MANAGER	0.70	0.00	0.70
UTILITIES DIRECTOR	0.70	0.00	0.70
UTILITIES FISCAL SPECIALIST	0.00	1.00	1.00
UTILITIES MAINTENANCE SPECIALIST	1.00	0.00	1.00
UTILITIES MAINTENANCE WORKER II	2.00	0.00	2.00
UTILITIES MAINTENANCE WORKER III	6.00	0.00	6.00
UTILITIES MAPPING & DESIGN TECHNICIAN	0.00	1.00	1.00
UTILITIES PLAN & PERMIT REVIEW TECH	0.00	0.70	0.70
UTILITIES PLAN AND PERMIT REVIEW TECHNICIAN	0.70	-0.70	0.00
UTILITIES SCADA PROGRAMMER	0.70	0.00	0.70
UTILITY ENGINEERING MANAGER	0.70	0.00	0.70
UTILITY FIELD COORDINATOR	2.00	0.00	2.00
UTILITY FIELD COORDINATOR - REUSE	1.00	0.00	1.00
UTILITY FIELD COORDINATOR-MET SVCS	1.00	0.00	1.00
UTILITY INSPECTOR	2.00	0.00	2.00
UTILITY LEAD ELECTRICIAN	0.70	0.00	0.70
UTILITY LOCATOR	3.00	0.00	3.00
UTILITY SERVICE WORKER	11.00	0.00	11.00
W&WW INSTRUMENTATION TECHN/ELECTRCN	1.40	0.00	1.40
WASTEWATER PLANT SUPERINTENDENT	2.00	0.00	2.00
WATER & WASTEWATER INSPECTOR	2.10	0.00	2.10
WATER PLANT SUPERINTENDENT	1.00	0.00	1.00
WELLFIELD PUMP STATION MECHANIC	1.00	0.00	1.00
<b>Water &amp; Sewer Sub-Total</b>	<b>153.30</b>	<b>1.00</b>	<b>154.30</b>
<b>Utilities Total</b>	<b>187.25</b>	<b>1.00</b>	<b>188.25</b>

PERSONNEL POSITION CHANGE - DETAIL

Division – Position Title	Funding Source	FTE Amount	Salary & Benefits Cost
<b>Water Distribution</b>			
Equipment Operator III	411 - WATER AND SEWER FUND	1.00	\$67,159

DEPARTMENTAL SUMMARY – UTILITIES

USES OF FINANCIAL RESOURCES

TITLE	2023-2024 Actual	2024-2025 Amended	2025-2026 Budget
<b>Stormwater</b>			
<b>CAPITAL</b>	-	4,320,398	588,500
<b>OPERATING</b>	2,562,866	3,062,713	3,770,044
<b>PERSONNEL SERVICES</b>	3,065,551	3,284,506	3,356,843
<b>Stormwater Total</b>	<b>5,628,417</b>	<b>10,667,617</b>	<b>7,715,387</b>
<b>Water &amp; Sewer</b>			
<b>CAPITAL</b>	(195,397)	30,332,722	1,984,100
<b>OPERATING</b>	33,522,721	37,042,568	29,900,689
<b>OTHER EXPENSES</b>	30,234	-	-
<b>PERSONNEL SERVICES</b>	13,297,895	14,272,578	14,940,106
<b>Water &amp; Sewer Total</b>	<b>46,655,453</b>	<b>81,647,868</b>	<b>46,824,895</b>
<b>UTILITIES TOTAL</b>	<b>52,283,870</b>	<b>92,315,485</b>	<b>54,540,281</b>

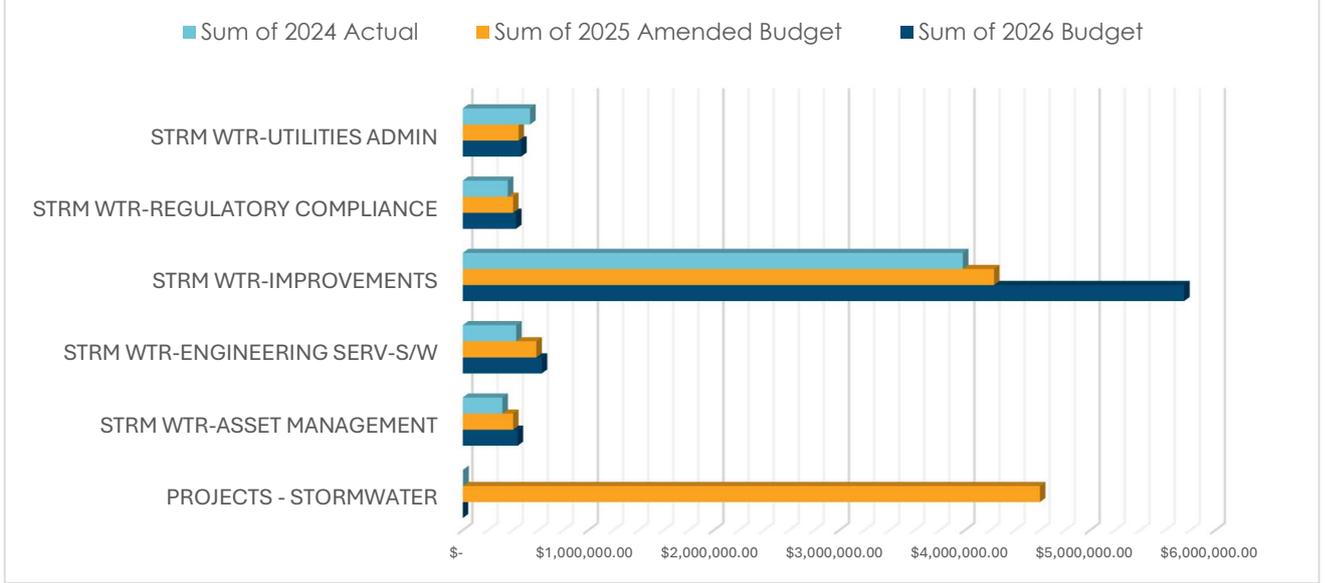
**USES OF FINANCIAL RESOURCES BY FUND**

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
<b>Stormwater</b>			
STORMWATER IMPROVEMENT	5,623,966	6,066,995	7,715,387
STORMWATER R&R 8%	4,450	4,600,622	-
<b>Stormwater Total</b>	<b>5,628,417</b>	<b>10,667,617</b>	<b>7,715,387</b>
<b>Water &amp; Sewer</b>			
RENEWAL & REPLACEMENT - 5%	488,341	11,014,522	-
RENEWAL & REPLACEMENT - 8%	529,930	18,531,014	-
WATER & SEWER IMPR CONST FUND	635,562	5,002,182	1,478,300
WATER AND SEWER FUND	45,001,620	47,100,150	45,346,595
<b>Water &amp; Sewer Total</b>	<b>46,655,453</b>	<b>81,647,868</b>	<b>46,824,895</b>
<b>UTILITIES TOTAL</b>	<b>52,283,870</b>	<b>92,315,485</b>	<b>54,540,281</b>

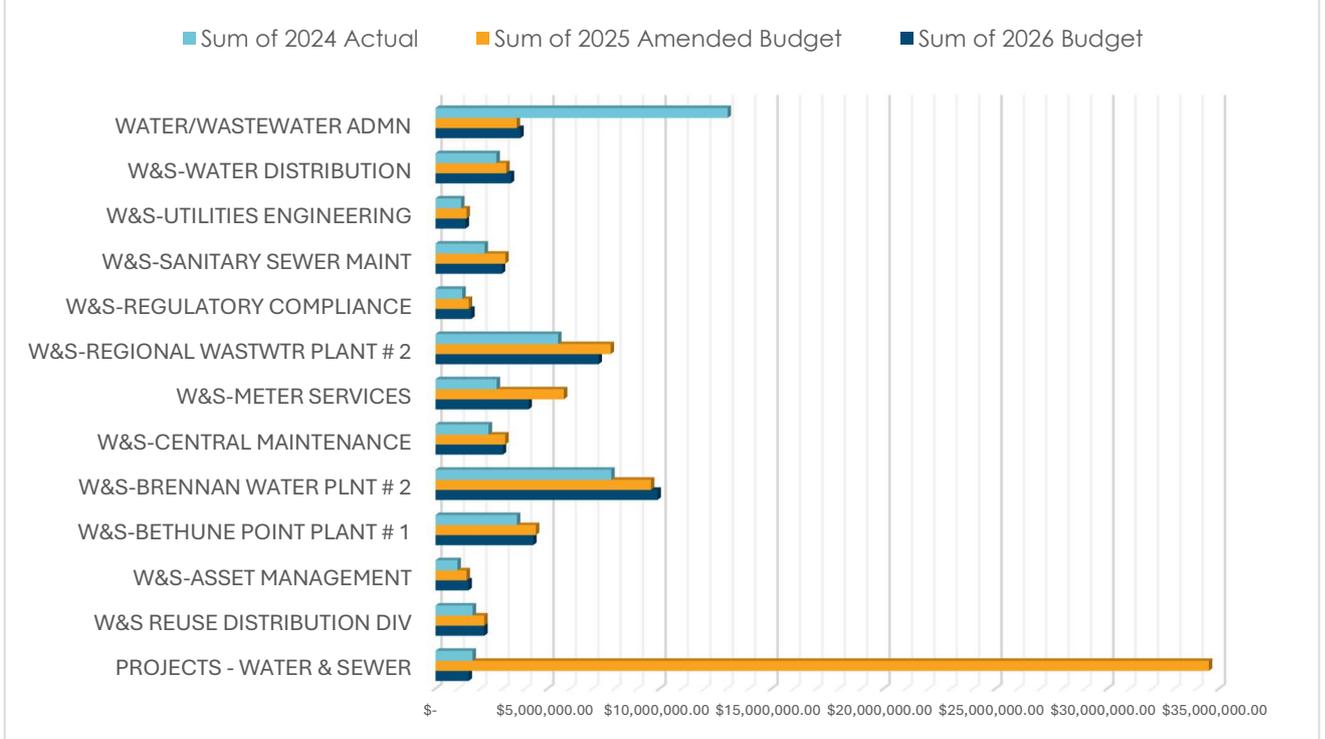
**SUMMARY OF DEPARTMENTAL FINAICNIAL INFORMAITON**

FUND	EXPENDITURES	REVENUES	Net City Cost
<b>Stormwater</b>			
STORMWATER IMPROVEMENT	7,715,387	20,345,806	(12,630,419)
STORMWATER R&R 8%	-	-	-
<b>Stormwater Total</b>	<b>7,715,387</b>	<b>20,345,806</b>	<b>(12,630,419)</b>
<b>Water &amp; Sewer</b>			
RENEWAL & REPLACEMENT - 5%	-	-	-
RENEWAL & REPLACEMENT - 8%	-	-	-
WATER & SEWER IMPR CONST FUND	1,478,300	-	1,478,300
WATER AND SEWER FUND	45,346,595	75,507,271	(30,160,646)
<b>Water &amp; Sewer Total</b>	<b>46,824,895</b>	<b>75,507,271</b>	<b>(28,682,376)</b>
<b>UTILITIES TOTAL</b>	<b>54,600,590</b>	<b>95,853,077</b>	<b>(41,312,796)</b>

## Stormwater Operating Expenses by Cost Center Annual Comparison



## Water & Sewer Operating Expenses by Cost Center Annual Comparison



CAPITAL OUTLAY

**STORMWATER**

<b>Cost Center</b>	<b>Capital Outlay Description</b>	<b>Total</b>
<b>460-650417 - Stormwater Field Operations</b>		<b>\$ 588,500</b>
	NEW - 4" Thompson Pump for Mainland HS Australia	\$ 30,000
	New Cat 430D Backhoe for yard loader	\$ 160,000
	Replace 4673 - 12 Yard Dump truck/freightliner	\$ 142,000
	Replace 4922 - Interstate Trailer 20DTA	\$ 25,000
	Replace 5217 - 1 ton utility bed truck	\$ 71,500
	Replace Spider - Cat 430D Back hoe	\$ 160,000
<b>Stormwater Total</b>		<b>\$ 588,500</b>

**Water & Sewer**

<b>Cost Center</b>	<b>Capital Outlay Description</b>	<b>Total</b>
<b>411-610150 - Regulatory Compliance</b>		<b>\$ 81,000</b>
	Ion Chromatographer for Anion Analysis required by operating permits	\$ 81,000
<b>411-610240 - Ralph Brennan Water Plant # 2</b>		<b>\$ 10,000</b>
	large pumps and VFDs	\$ 10,000
<b>411-610250 - Water Distribution</b>		<b>\$ 84,800</b>
	6" centrifugal pump	\$ 84,800
<b>411-610320 - Bethune Point Plant # 1</b>		<b>\$ 150,000</b>
	Hofferma Blower	\$ 150,000
<b>411-610330 - Westside Regional Wastewater Plant # 2</b>		<b>\$ 70,000</b>
	Gear box and motor	\$ 70,000
<b>411-610340 - Central Maintenance/Lift Stations</b>		<b>\$ 110,000</b>
	150kW Mobile Generator	\$ 110,000
<b>Water &amp; Sewer Total</b>		<b>\$ 505,800</b>

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**STORMWATER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>650145 - STRM WTR-ASSET MANAGEMENT</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 195,242	\$ 211,464	\$ 222,695	\$ 11,231	5.31%
	512004 - PERSONAL LEAVE PAYOFF	2,665	-	-	-	--
	514001 - OVERTIME	9,205	19,300	12,500	(6,800)	-35.23%
	521001 - FICA TAXES	14,913	17,653	17,036	(617)	-3.50%
	521002 - FICA TAXES (MANUAL CALC)	-	-	957	957	--
	522005 - STATE RETIREMENT	30,481	34,359	36,224	1,865	5.43%
	523001 - AD & D	46	50	53	3	6.00%
	523008 - GROUP HEALTH INSURANCE	38,445	43,656	43,656	-	0.00%
	523009 - GROUP LIFE INSURANCE	184	280	294	14	5.00%
	524001 - WORKERS' COMPENSATION	5,812	6,112	6,425	313	5.12%
	541003 - COMMUNICATION SERVICES	-	-	2,000	2,000	--
	549501 - SAFETY ADMINISTRATION	828	812	857	45	5.54%
	549502 - EMPLOYEE BENEFITS ADMIN	747	740	813	73	9.86%
	549503 - EMPLOYMENT SERVICES	2,302	4,207	4,432	225	5.35%
	549702 - FIXED COST - INFO SYS	-	19,791	23,101	3,310	16.72%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	15,618	42,800	67,800	25,000	58.41%
	<b>TOTAL STRM WTR-ASSET MANAGEMENT</b>	<b>\$ 316,488</b>	<b>\$ 401,224</b>	<b>\$ 438,843</b>	<b>\$ 37,619</b>	<b>9.38%</b>
<b>650155 - STRM WTR-REGULATORY COMPLIANCE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 222,107	\$ 238,037	\$ 248,044	\$ 10,007	4.20%
	512004 - PERSONAL LEAVE PAYOFF	891	-	-	-	--
	514001 - OVERTIME	3,344	6,600	6,600	-	0.00%
	521001 - FICA TAXES	16,745	18,715	18,975	260	1.39%
	521002 - FICA TAXES (MANUAL CALC)	-	-	505	505	--
	522005 - STATE RETIREMENT	30,705	33,343	37,350	4,007	12.02%
	523001 - AD & D	55	58	60	2	3.45%
	523008 - GROUP HEALTH INSURANCE	33,933	37,275	42,524	5,249	14.08%
	523009 - GROUP LIFE INSURANCE	217	314	327	13	4.14%
	524001 - WORKERS' COMPENSATION	23,045	23,548	24,544	996	4.23%
	541001 - CELL PHONE STIPEND	306	306	306	-	0.00%
	546001 - MAINTENANCE AND REPAIR	5,440	15,000	15,000	-	0.00%
	549501 - SAFETY ADMINISTRATION	923	918	955	37	4.03%
	549502 - EMPLOYEE BENEFITS ADMIN	832	834	905	71	8.51%
	549503 - EMPLOYMENT SERVICES	2,565	4,737	4,936	199	4.20%
	549702 - FIXED COST - INFO SYS	18,265	21,590	25,201	3,611	16.73%
	<b>TOTAL STRM WTR-REGULATORY COMPLIANCE</b>	<b>\$ 359,373</b>	<b>\$ 401,275</b>	<b>\$ 426,232</b>	<b>\$ 24,957</b>	<b>6.22%</b>
<b>650252 - STRM WTR-ENGINEERING SERV-S/W</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 273,920	\$ 351,875	\$ 390,708	\$ 38,833	11.04%
	513001 - OTHER PERSONAL SERVICES	3,900	-	-	-	--
	514001 - OVERTIME	285	1,000	500	(500)	-50.00%
	521001 - FICA TAXES	20,786	26,995	29,889	2,894	10.72%
	521002 - FICA TAXES (MANUAL CALC)	-	-	39	39	--
	522005 - STATE RETIREMENT	37,179	48,098	54,886	6,788	14.11%
	523001 - AD & D	66	85	94	9	10.59%
	523008 - GROUP HEALTH INSURANCE	35,028	48,527	40,468	(8,059)	-16.61%
	523009 - GROUP LIFE INSURANCE	263	464	516	52	11.21%
	524001 - WORKERS' COMPENSATION	9,011	11,875	10,674	(1,201)	-10.11%
	531009 - PROF SERV - ENGINEERING	11,378	25,399	30,000	4,601	18.11%
	540001 - CAR ALLOWANCE	3,900	3,900	-	(3,900)	-100.00%
	540002 - TRAVEL AND PER DIEM	1,081	2,000	2,000	-	0.00%
	541001 - CELL PHONE STIPEND	420	420	1,256	836	199.05%
	542001 - POSTAGE & FREIGHT	-	9,600	1,000	(8,600)	-89.58%
	548001 - PROMO - ACTIVITIES	953	4,000	4,000	-	0.00%
	549035 - OTHER GOVT AGENCIES	-	1,000	1,000	-	0.00%
	549501 - SAFETY ADMINISTRATION	1,135	1,355	1,504	149	11.00%
	549502 - EMPLOYEE BENEFITS ADMIN	1,023	1,231	1,426	195	15.84%
	549503 - EMPLOYMENT SERVICES	3,154	7,002	7,775	773	11.04%
	549702 - FIXED COST - INFO SYS	21,231	23,892	30,101	6,209	25.99%
	551001 - OFFICE SUPPLIES	-	500	500	-	0.00%
	552025 - UNIFORMS	-	300	300	-	0.00%
	554001 - MEMBERSHIPS	1,390	1,225	1,350	125	10.20%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	-	13,000	14,200	1,200	9.23%
	555001 - EDUCATION AND TRAINING	338	2,775	2,500	(275)	-9.91%
	<b>TOTAL STRM WTR-ENGINEERING SERV-S/W</b>	<b>\$ 426,441</b>	<b>\$ 586,518</b>	<b>\$ 626,686</b>	<b>\$ 40,168</b>	<b>6.85%</b>
<b>650255 - STRM WTR-UTILITIES ADMIN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 387,674	\$ 305,096	\$ 319,337	\$ 14,241	4.67%
	521001 - FICA TAXES	22,220	23,342	24,429	1,087	4.66%
	522004 - GENERAL EMPLOYEE RETIREMENT	8,342	7,894	8,369	475	6.02%
	522005 - STATE RETIREMENT	33,287	33,692	36,434	2,742	8.14%
	523001 - AD & D	73	74	77	3	4.05%
	523008 - GROUP HEALTH INSURANCE	33,610	35,700	34,720	(980)	-2.75%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**STORMWATER EXPENDITURE DETAIL**

523009 - GROUP LIFE INSURANCE	290	403	422	19	4.71%
524001 - WORKERS' COMPENSATION	8,847	9,082	9,533	451	4.97%
540001 - CAR ALLOWANCE	6,657	6,657	6,657	-	0.00%
541001 - CELL PHONE STIPEND	1,240	1,240	1,240	-	0.00%
549501 - SAFETY ADMINISTRATION	1,119	953	1,000	47	4.93%
549502 - EMPLOYEE BENEFITS ADMIN	1,010	864	948	84	9.72%
549503 - EMPLOYMENT SERVICES	3,112	4,919	5,168	249	5.06%
549702 - FIXED COST - INFO SYS	29,230	14,991	17,501	2,510	16.74%
<b>TOTAL STRM WTR-UTILITIES ADMIN</b>	<b>\$ 536,711</b>	<b>\$ 444,907</b>	<b>\$ 465,835</b>	<b>\$ 20,928</b>	<b>4.70%</b>

**650417 - STRM WTR-IMPROVEMENTS**

512001 - REGULAR SALARIES & WAGES	\$ 912,393	\$ 1,016,525	\$ 994,796	\$ (21,729)	-2.14%
512004 - PERSONAL LEAVE PAYOFF	2,076	-	-	-	--
514001 - OVERTIME	138,082	119,999	140,000	20,001	16.67%
521001 - FICA TAXES	75,729	86,945	76,102	(10,843)	-12.47%
521002 - FICA TAXES (MANUAL CALC)	-	-	10,710	10,710	--
522005 - STATE RETIREMENT	149,039	157,528	161,680	4,152	2.64%
522010 - PENSION EXPENSE	28,112	-	-	-	--
523001 - AD & D	227	244	239	(5)	-2.05%
523008 - GROUP HEALTH INSURANCE	190,298	236,396	223,095	(13,301)	-5.63%
523009 - GROUP LIFE INSURANCE	882	1,343	1,313	(30)	-2.23%
524001 - WORKERS' COMPENSATION	65,898	70,560	69,044	(1,516)	-2.15%
534900 - OTHER CONTRACTUAL SERVICES	10,656	463,118	1,415,500	952,382	205.65%
540002 - TRAVEL AND PER DIEM	3,341	5,000	5,000	-	0.00%
540003 - CARE AND SUBSISTENCE	-	-	200	200	--
541001 - CELL PHONE STIPEND	1,679	1,680	1,679	(1)	-0.06%
541003 - COMMUNICATION SERVICES	326	2,500	-	(2,500)	-100.00%
543001 - UTILITIES - ELECTRICITY	17,726	20,198	19,000	(1,198)	-5.93%
543003 - UTILITIES - WATER & SEWER	25,553	38,846	33,100	(5,746)	-14.79%
543004 - LANDFILL CHARGES	36,003	30,000	50,000	20,000	66.67%
544005 - LEASE/RENT - EQUIPMENT	38,303	129,999	70,000	(59,999)	-46.15%
545001 - INS - ALL RISK PROPERTY	9,742	10,674	11,302	628	5.88%
545013 - INS - GENERAL LIABILITY	252,378	289,999	314,388	24,389	8.41%
546001 - MAINTENANCE AND REPAIR	153,336	264,999	765,000	500,001	188.68%
546012 - M&R - FLEET MAINT CHARGE	54,865	82,573	90,834	8,261	10.00%
546999 - NON CAPITAL FROM CAPITAL	4,486	-	-	-	--
549501 - SAFETY ADMINISTRATION	4,326	3,913	3,830	(83)	-2.12%
549502 - EMPLOYEE BENEFITS ADMIN	3,904	3,557	3,631	74	2.08%
549503 - EMPLOYMENT SERVICES	12,027	20,230	19,796	(434)	-2.15%
549701 - FIXED COST - PROPERTY MAINT	119,558	188,128	201,672	13,544	7.20%
549702 - FIXED COST - INFO SYS	111,207	129,389	143,506	14,117	10.91%
549703 - INDIRECT COST ALLOCATION	86,448	83,910	86,448	2,538	3.02%
549801 - BAD DEBT EXPENSE	(5,634)	-	-	-	--
551001 - OFFICE SUPPLIES	2,849	3,000	3,000	-	0.00%
552007 - WATER STORES ISSUES	60,384	44,999	45,000	1	0.00%
552008 - CHEMICALS AND FERTILIZER	3,205	5,000	5,000	-	0.00%
552014 - FUEL & OIL	76,842	95,325	95,326	1	0.00%
552999 - OTHER MATERIAL & SUPPLIES	95,075	99,999	100,000	1	0.00%
554001 - MEMBERSHIPS	30	100	100	-	0.00%
555001 - EDUCATION AND TRAINING	5,273	8,275	9,000	725	8.76%
559001 - DEPRECIATION EXPENSE	1,238,333	-	-	-	--
564001 - CAP OUT - MACHINE & EQUIPMENT	894,443	518,120	588,500	70,380	13.58%
565999 - CAPITAL OUTLAY RECLASSIFY	(894,443)	-	-	-	--
<b>TOTAL STRM WTR-IMPROVEMENTS</b>	<b>\$ 3,984,957</b>	<b>\$ 4,233,071</b>	<b>\$ 5,757,791</b>	<b>\$ 1,524,720</b>	<b>36.02%</b>

<b>TOTAL EXPENSES</b>	<b>\$ 5,623,970</b>	<b>\$ 6,066,995</b>	<b>\$ 7,715,387</b>	<b>\$ 1,648,392</b>	<b>27.17%</b>
-----------------------	---------------------	---------------------	---------------------	---------------------	---------------

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**WATER & SEWER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>610100 - WATER/WASTEWATER ADMN</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 920,112	\$ 685,960	\$ 717,853	\$ 31,893	4.65%
	514001 - OVERTIME	\$ 269	\$ 100	\$ -	\$ (100)	-100.00%
	521001 - FICA TAXES	\$ 49,961	\$ 52,485	\$ 54,916	\$ 2,431	4.63%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ -	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 19,463	\$ 18,419	\$ 19,528	\$ 1,109	6.02%
	522005 - STATE RETIREMENT	\$ 73,787	\$ 75,078	\$ 81,187	\$ 6,109	8.14%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
	523001 - AD & D	\$ 164	\$ 165	\$ 172	\$ 7	4.24%
	523008 - GROUP HEALTH INSURANCE	\$ 82,564	\$ 87,612	\$ 86,632	\$ (980)	-1.12%
	523009 - GROUP LIFE INSURANCE	\$ 653	\$ 905	\$ 948	\$ 43	4.75%
	524001 - WORKERS' COMPENSATION	\$ 16,041	\$ 16,383	\$ 17,189	\$ 806	4.92%
	531013 - PROF SERV - LEGAL	\$ -	\$ 219,999	\$ 250,000	\$ 30,001	13.64%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 122,980	\$ 226,000	\$ 221,000	\$ (5,000)	-2.21%
	540001 - CAR ALLOWANCE	\$ 13,244	\$ 13,244	\$ 13,244	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 3,733	\$ 5,000	\$ 5,000	\$ -	0.00%
	540003 - CARE AND SUBSISTENCE	\$ 736	\$ 4,000	\$ 4,000	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 2,335	\$ 2,336	\$ 2,628	\$ 292	12.50%
	542001 - POSTAGE & FREIGHT	\$ 4,514	\$ 5,000	\$ 5,000	\$ -	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 7,261	\$ 7,400	\$ 7,650	\$ 250	3.38%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 139,996	\$ 141,999	\$ 145,000	\$ 3,001	2.11%
	544004 - LEASE/RENT - LAND	\$ (492)	\$ 7,500	\$ 6,500	\$ (1,000)	-13.33%
	545003 - INS - BOILER & MACHINE	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
	545013 - INS - GENERAL LIABILITY	\$ 972,663	\$ 1,117,567	\$ 1,211,553	\$ 93,986	8.41%
	546001 - MAINTENANCE AND REPAIR	\$ 763	\$ 4,000	\$ 1,500	\$ (2,500)	-62.50%
	546012 - M&R - FLEET MAINT CHARGE	\$ 208	\$ 51	\$ 123	\$ 72	141.18%
	547001 - PRINTING & BINDING	\$ -	\$ 500	\$ 500	\$ -	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 8,800	\$ 5,000	\$ 5,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 2,481	\$ 2,122	\$ 2,228	\$ 106	5.00%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,239	\$ 1,927	\$ 2,112	\$ 185	9.60%
	549503 - EMPLOYMENT SERVICES	\$ 6,900	\$ 10,962	\$ 11,515	\$ 553	5.04%
	549702 - FIXED COST - INFO SYS	\$ 119,016	\$ 69,905	\$ 51,102	\$ (18,803)	-26.90%
	549703 - INDIRECT COST ALLOCATION	\$ 805,326	\$ 799,090	\$ 805,326	\$ 6,236	0.78%
	551001 - OFFICE SUPPLIES	\$ 6,519	\$ 10,000	\$ 10,000	\$ -	0.00%
	552007 - WATER STORES ISSUES	\$ (899)	\$ -	\$ -	\$ -	--
	552014 - FUEL & OIL	\$ 548	\$ 793	\$ 793	\$ -	0.00%
	552025 - UNIFORMS	\$ 966	\$ 1,350	\$ 1,350	\$ -	0.00%
	552062 - INVENTORY ADJUSTMENTS	\$ 47,858	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 223	\$ 3,000	\$ 3,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 642	\$ 8,500	\$ 6,500	\$ (2,000)	-23.53%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 955	\$ 1,000	\$ 1,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 3,381	\$ 7,500	\$ 7,000	\$ (500)	-6.67%
	559001 - DEPRECIATION EXPENSE	\$ 9,587,077	\$ -	\$ -	\$ -	--
	559002 - AMORTIZATION EXPENSE	\$ 4,884	\$ -	\$ -	\$ -	--
	593005 - INTEREST EXP - LEASES	\$ 1,753	\$ -	\$ -	\$ -	--
	<b>TOTAL WATER/WASTEWATER ADMN</b>	<b>\$ 13,041,624</b>	<b>\$ 3,625,852</b>	<b>\$ 3,772,049</b>	<b>\$ 146,197</b>	<b>4.03%</b>
<b>610140 - W&amp;S-ASSET MANAGEMENT</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 455,569	\$ 493,402	\$ 519,621	\$ 26,219	5.31%
	512004 - PERSONAL LEAVE PAYOFF	\$ 6,218	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 21,479	\$ 45,000	\$ 35,000	\$ (10,000)	-22.22%
	521001 - FICA TAXES	\$ 34,796	\$ 41,188	\$ 39,751	\$ (1,437)	-3.49%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 2,678	\$ 2,678	--
	522005 - STATE RETIREMENT	\$ 71,122	\$ 80,168	\$ 85,342	\$ 5,174	6.45%
	523001 - AD & D	\$ 109	\$ 121	\$ 125	\$ 4	3.31%
	523008 - GROUP HEALTH INSURANCE	\$ 89,705	\$ 101,861	\$ 101,863	\$ 2	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 431	\$ 651	\$ 686	\$ 35	5.38%
	524001 - WORKERS' COMPENSATION	\$ 13,548	\$ 14,261	\$ 14,992	\$ 731	5.13%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 45,729	\$ 166,793	\$ 220,500	\$ 53,707	32.20%
	540002 - TRAVEL AND PER DIEM	\$ 4,742	\$ 6,320	\$ 6,320	\$ -	0.00%
	541003 - COMMUNICATION SERVICES	\$ 7,504	\$ 10,000	\$ 10,000	\$ -	0.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 1,510	\$ 5,000	\$ 3,000	\$ (2,000)	-40.00%
	546001 - MAINTENANCE AND REPAIR	\$ 14,342	\$ 42,707	\$ 50,000	\$ 7,293	17.08%
	546999 - NON CAPITAL FROM CAPITAL	\$ 1,524	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 1,932	\$ 1,901	\$ 2,001	\$ 100	5.26%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,743	\$ 1,728	\$ 1,897	\$ 169	9.78%
	549503 - EMPLOYMENT SERVICES	\$ 5,370	\$ 9,821	\$ 10,340	\$ 519	5.28%
	549702 - FIXED COST - INFO SYS	\$ -	\$ 46,660	\$ 54,602	\$ 7,942	17.02%
	551001 - OFFICE SUPPLIES	\$ 4,443	\$ 7,500	\$ 5,000	\$ (2,500)	-33.33%
	552014 - FUEL & OIL	\$ 39	\$ -	\$ -	\$ -	--
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 20,400	\$ -	\$ (20,400)	-100.00%
	552025 - UNIFORMS	\$ 880	\$ 1,750	\$ 1,750	\$ -	0.00%
	552041 - SOFTWARE PURCHASE	\$ -	\$ 56,000	\$ 28,500	\$ (27,500)	-49.11%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 60,588	\$ 65,000	\$ 60,000	\$ (5,000)	-7.69%
	554001 - MEMBERSHIPS	\$ 1,617	\$ 2,035	\$ 2,095	\$ 60	2.95%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**WATER & SEWER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 175	\$ 320	\$ 150	\$ (170)	-53.13%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 131,083	\$ 159,745	\$ 210,245	\$ 50,500	31.61%
	555001 - EDUCATION AND TRAINING	\$ 2,995	\$ 5,725	\$ 6,150	\$ 425	7.42%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 13,501	\$ -	\$ -	\$ -	--
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (13,501)	\$ -	\$ -	\$ -	--
	<b>TOTAL W&amp;S-ASSET MANAGEMENT</b>	<b>\$ 979,193</b>	<b>\$ 1,386,057</b>	<b>\$ 1,472,608</b>	<b>\$ 86,551</b>	<b>6.24%</b>
<b>610150 - W&amp;S-REGULATORY COMPLIANCE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 549,619	\$ 594,391	\$ 619,729	\$ 25,338	4.26%
	512004 - PERSONAL LEAVE PAYOFF	\$ 2,912	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 7,803	\$ 13,600	\$ 13,600	\$ -	0.00%
	521001 - FICA TAXES	\$ 41,510	\$ 46,512	\$ 47,409	\$ 897	1.93%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 1,040	\$ 1,040	--
	522005 - STATE RETIREMENT	\$ 76,050	\$ 82,868	\$ 92,642	\$ 9,774	11.79%
	523001 - AD & D	\$ 135	\$ 143	\$ 149	\$ 6	4.20%
	523008 - GROUP HEALTH INSURANCE	\$ 84,401	\$ 95,379	\$ 109,312	\$ 13,933	14.61%
	523009 - GROUP LIFE INSURANCE	\$ 539	\$ 784	\$ 818	\$ 34	4.34%
	524001 - WORKERS' COMPENSATION	\$ 53,757	\$ 55,246	\$ 57,588	\$ 2,342	4.24%
	531900 - PROF SERV - OTHER	\$ 92,979	\$ 164,999	\$ 150,000	\$ (14,999)	-9.09%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 888	\$ 1,000	\$ 1,000	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 2,738	\$ 2,400	\$ 2,500	\$ 100	4.17%
	541001 - CELL PHONE STIPEND	\$ 713	\$ 714	\$ 713	\$ (1)	-0.14%
	541003 - COMMUNICATION SERVICES	\$ 14,300	\$ 16,000	\$ 16,000	\$ -	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 36,380	\$ 35,500	\$ 37,000	\$ 1,500	4.23%
	546012 - M&R - FLEET MAINT CHARGE	\$ 8,122	\$ 3,491	\$ 6,296	\$ 2,805	80.35%
	547001 - PRINTING & BINDING	\$ 704	\$ 1,500	\$ 1,500	\$ -	0.00%
	548001 - PROMO - ACTIVITIES	\$ 2,499	\$ 2,250	\$ 2,250	\$ -	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 2,509	\$ 102,999	\$ 103,000	\$ 1	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 2,275	\$ 2,288	\$ 2,386	\$ 98	4.28%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,053	\$ 2,080	\$ 2,262	\$ 182	8.75%
	549503 - EMPLOYMENT SERVICES	\$ 6,326	\$ 11,828	\$ 12,333	\$ 505	4.27%
	549702 - FIXED COST - INFO SYS	\$ 46,694	\$ 57,256	\$ 70,703	\$ 13,447	23.49%
	551001 - OFFICE SUPPLIES	\$ 2,394	\$ 2,500	\$ 2,500	\$ -	0.00%
	552014 - FUEL & OIL	\$ 7,962	\$ 10,136	\$ 10,136	\$ -	0.00%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 121,875	\$ 114,999	\$ 115,000	\$ 1	0.00%
	552025 - UNIFORMS	\$ -	\$ 500	\$ 500	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 14,302	\$ 16,000	\$ 16,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 316	\$ 500	\$ 500	\$ -	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 17,040	\$ 18,000	\$ 18,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 1,475	\$ 7,500	\$ 6,500	\$ (1,000)	-13.33%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 29,791	\$ 20,000	\$ 81,000	\$ 61,000	305.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (29,791)	\$ -	\$ -	\$ -	--
	<b>TOTAL W&amp;S-REGULATORY COMPLIANCE</b>	<b>\$ 1,231,061</b>	<b>\$ 1,483,363</b>	<b>\$ 1,600,366</b>	<b>\$ 117,003</b>	<b>7.89%</b>
<b>610160 - W&amp;S-METER SERVICES</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 582,429	\$ 577,117	\$ 602,258	\$ 25,141	4.36%
	512004 - PERSONAL LEAVE PAYOFF	\$ 6,083	\$ -	\$ -	\$ -	--
	513001 - OTHER PERSONAL SERVICES	\$ 16,675	\$ 25,000	\$ 25,000	\$ -	0.00%
	514001 - OVERTIME	\$ 61,877	\$ 84,999	\$ 85,000	\$ 1	0.00%
	521001 - FICA TAXES	\$ 49,718	\$ 52,564	\$ 46,073	\$ (6,491)	-12.35%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 8,415	\$ 8,415	--
	522005 - STATE RETIREMENT	\$ 89,390	\$ 93,656	\$ 99,930	\$ 6,274	6.70%
	523001 - AD & D	\$ 139	\$ 138	\$ 145	\$ 7	5.07%
	523008 - GROUP HEALTH INSURANCE	\$ 120,353	\$ 134,037	\$ 126,056	\$ (7,981)	-5.95%
	523009 - GROUP LIFE INSURANCE	\$ 537	\$ 764	\$ 795	\$ 31	4.06%
	524001 - WORKERS' COMPENSATION	\$ 51,537	\$ 43,838	\$ 45,672	\$ 1,834	4.18%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 78,938	\$ 364,088	\$ 211,000	\$ (153,088)	-42.05%
	540002 - TRAVEL AND PER DIEM	\$ 1,579	\$ 1,880	\$ 3,000	\$ 1,120	59.57%
	541001 - CELL PHONE STIPEND	\$ 347	\$ -	\$ -	\$ -	--
	541003 - COMMUNICATION SERVICES	\$ 392	\$ 4,000	\$ -	\$ (4,000)	-100.00%
	542001 - POSTAGE & FREIGHT	\$ 417	\$ 3,000	\$ 500	\$ (2,500)	-83.33%
	546001 - MAINTENANCE AND REPAIR	\$ 12,699	\$ 71,000	\$ 148,000	\$ 77,000	108.45%
	546012 - M&R - FLEET MAINT CHARGE	\$ 41,270	\$ 35,833	\$ 43,454	\$ 7,621	21.27%
	549501 - SAFETY ADMINISTRATION	\$ 2,685	\$ 2,223	\$ 2,319	\$ 96	4.32%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,423	\$ 2,020	\$ 2,198	\$ 178	8.81%
	549503 - EMPLOYMENT SERVICES	\$ 7,467	\$ 11,486	\$ 11,985	\$ 499	4.34%
	549702 - FIXED COST - INFO SYS	\$ 106,085	\$ 127,874	\$ 84,704	\$ (43,170)	-33.76%
	551001 - OFFICE SUPPLIES	\$ 7,473	\$ 6,000	\$ 3,500	\$ (2,500)	-41.67%
	552007 - WATER STORES ISSUES	\$ 1,314,631	\$ 3,766,070	\$ 2,465,000	\$ (1,301,070)	-34.55%
	552014 - FUEL & OIL	\$ 60,658	\$ 78,090	\$ 78,090	\$ -	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 217	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 21,143	\$ 30,000	\$ 30,000	\$ -	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 250	\$ 250	\$ -	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 11,742	\$ -	\$ -	\$ -	--
	555001 - EDUCATION AND TRAINING	\$ 5,132	\$ 4,400	\$ 9,660	\$ 5,260	119.55%
	559002 - AMORTIZATION EXPENSE	\$ 50,652	\$ -	\$ -	\$ -	--

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**WATER & SEWER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 57,948	\$ 209,773	\$ -	\$ (209,773)	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (57,948)	\$ -	\$ -	\$ -	--
	593006 - INTEREST EXP - SBITA	\$ 28,481	\$ -	\$ -	\$ -	--
	<b>TOTAL W&amp;S-METER SERVICES</b>	<b>\$ 2,733,169</b>	<b>\$ 5,730,100</b>	<b>\$ 4,133,004</b>	<b>\$ (1,597,096)</b>	<b>-27.87%</b>
<b>610200 - W&amp;S-UTILITIES ENGINEERING</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 653,410	\$ 730,816	\$ 740,977	\$ 10,161	1.39%
	512004 - PERSONAL LEAVE PAYOFF	\$ 2,334	\$ -	\$ -	\$ -	--
	513001 - OTHER PERSONAL SERVICES	\$ 29,794	\$ 32,000	\$ 32,000	\$ -	0.00%
	514001 - OVERTIME	\$ -	\$ 2,500	\$ 3,500	\$ 1,000	40.00%
	521001 - FICA TAXES	\$ 50,174	\$ 58,549	\$ 56,685	\$ (1,864)	-3.18%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 2,716	\$ 2,716	--
	522005 - STATE RETIREMENT	\$ 99,741	\$ 113,233	\$ 118,719	\$ 5,486	4.84%
	523001 - AD & D	\$ 159	\$ 176	\$ 178	\$ 2	1.14%
	523008 - GROUP HEALTH INSURANCE	\$ 90,072	\$ 106,874	\$ 91,209	\$ (15,665)	-14.66%
	523009 - GROUP LIFE INSURANCE	\$ 634	\$ 965	\$ 978	\$ 13	1.35%
	524001 - WORKERS' COMPENSATION	\$ 18,207	\$ 21,893	\$ 16,066	\$ (5,827)	-26.62%
	531009 - PROF SERV - ENGINEERING	\$ 11,639	\$ 70,000	\$ 70,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 47,679	\$ 96,000	\$ 76,000	\$ (20,000)	-20.83%
	540001 - CAR ALLOWANCE	\$ 12,205	\$ 6,760	\$ 2,860	\$ (3,900)	-57.69%
	540002 - TRAVEL AND PER DIEM	\$ 3,619	\$ 4,300	\$ 4,300	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,408	\$ 840	\$ 2,642	\$ 1,802	214.52%
	541003 - COMMUNICATION SERVICES	\$ -	\$ 18,370	\$ -	\$ (18,370)	-100.00%
	546001 - MAINTENANCE AND REPAIR	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 970	\$ 536	\$ 781	\$ 245	45.71%
	547001 - PRINTING & BINDING	\$ 1,200	\$ 1,500	\$ 1,500	\$ -	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 491	\$ 6,000	\$ 2,500	\$ (3,500)	-58.33%
	549501 - SAFETY ADMINISTRATION	\$ 2,747	\$ 2,814	\$ 2,853	\$ 39	1.39%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,487	\$ 2,557	\$ 2,705	\$ 148	5.79%
	549503 - EMPLOYMENT SERVICES	\$ 7,662	\$ 14,543	\$ 14,745	\$ 202	1.39%
	549702 - FIXED COST - INFO SYS	\$ 78,180	\$ 55,884	\$ 56,703	\$ 819	1.47%
	551001 - OFFICE SUPPLIES	\$ 5,042	\$ 5,000	\$ 5,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 1,345	\$ 2,315	\$ 2,315	\$ -	0.00%
	552025 - UNIFORMS	\$ 1,937	\$ 1,350	\$ 1,350	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 1,006	\$ 600	\$ 800	\$ 200	33.33%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 298	\$ 900	\$ 900	\$ -	0.00%
	554004 - SUBSCRIPTION-IT&CLOUD SERVICE	\$ 18,803	\$ 25,000	\$ 23,000	\$ (2,000)	-8.00%
	555001 - EDUCATION AND TRAINING	\$ 2,030	\$ 1,700	\$ 1,700	\$ -	0.00%
	<b>TOTAL W&amp;S-UTILITIES ENGINEERING</b>	<b>\$ 1,145,273</b>	<b>\$ 1,384,975</b>	<b>\$ 1,335,682</b>	<b>\$ (49,293)</b>	<b>-3.56%</b>
<b>610230 - W&amp;S REUSE DISTRIBUTION DIV</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 489,300	\$ 595,251	\$ 615,158	\$ 19,907	3.34%
	512004 - PERSONAL LEAVE PAYOFF	\$ 3,410	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 146,812	\$ 147,290	\$ 145,000	\$ (2,290)	-1.55%
	521001 - FICA TAXES	\$ 48,309	\$ 55,863	\$ 47,060	\$ (8,803)	-15.76%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 11,093	\$ 11,093	--
	522005 - STATE RETIREMENT	\$ 86,790	\$ 99,535	\$ 106,651	\$ 7,116	7.15%
	523001 - AD & D	\$ 119	\$ 143	\$ 148	\$ 5	3.50%
	523008 - GROUP HEALTH INSURANCE	\$ 61,747	\$ 82,745	\$ 74,949	\$ (7,796)	-9.42%
	523009 - GROUP LIFE INSURANCE	\$ 463	\$ 786	\$ 812	\$ 26	3.31%
	524001 - WORKERS' COMPENSATION	\$ 34,623	\$ 48,631	\$ 50,362	\$ 1,731	3.56%
	531900 - PROF SERV - OTHER	\$ 6,040	\$ -	\$ -	\$ -	--
	534900 - OTHER CONTRACTUAL SERVICES	\$ 1,135	\$ 3,900	\$ 134,000	\$ 130,100	3335.90%
	540002 - TRAVEL AND PER DIEM	\$ 37	\$ 1,200	\$ 1,200	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,644	\$ 1,260	\$ 839	\$ (421)	-33.41%
	543001 - UTILITIES - ELECTRICITY	\$ 118,799	\$ 122,219	\$ 125,000	\$ 2,781	2.28%
	543003 - UTILITIES - WATER & SEWER	\$ 1,323	\$ 1,613	\$ 1,900	\$ 287	17.79%
	544005 - LEASE/RENT - EQUIPMENT	\$ 2,772	\$ 10,000	\$ 10,000	\$ -	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 32,846	\$ 35,989	\$ 38,107	\$ 2,118	5.89%
	546001 - MAINTENANCE AND REPAIR	\$ 101,836	\$ 270,999	\$ 145,000	\$ (125,999)	-46.49%
	546012 - M&R - FLEET MAINT CHARGE	\$ 23,054	\$ 13,825	\$ 22,725	\$ 8,900	64.38%
	549501 - SAFETY ADMINISTRATION	\$ 2,592	\$ 2,292	\$ 2,368	\$ 76	3.32%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,339	\$ 2,082	\$ 2,245	\$ 163	7.83%
	549503 - EMPLOYMENT SERVICES	\$ 7,207	\$ 11,846	\$ 12,242	\$ 396	3.34%
	549702 - FIXED COST - INFO SYS	\$ 51,910	\$ 56,986	\$ 77,703	\$ 20,717	36.35%
	551001 - OFFICE SUPPLIES	\$ 2,485	\$ 2,000	\$ 2,500	\$ 500	25.00%
	552007 - WATER STORES ISSUES	\$ 353,931	\$ 469,997	\$ 470,000	\$ 3	0.00%
	552014 - FUEL & OIL	\$ 23,210	\$ 32,531	\$ 32,531	\$ -	0.00%
	552037 - FUEL & OIL - GENERATOR	\$ -	\$ 1,250	\$ 850	\$ (400)	-32.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 54,105	\$ 46,000	\$ 46,000	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ -	\$ 180	\$ 180	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 2,660	\$ 3,180	\$ 3,180	\$ -	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 69,048	\$ 60,000	\$ -	\$ (60,000)	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (69,048)	\$ -	\$ -	\$ -	--
	<b>TOTAL W&amp;S REUSE DISTRIBUTION DIV</b>	<b>\$ 1,661,498</b>	<b>\$ 2,179,593</b>	<b>\$ 2,179,803</b>	<b>\$ 210</b>	<b>0.01%</b>

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**WATER & SEWER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>610240 - W&amp;S-BRENNAN WATER PLNT # 2</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 1,081,081	\$ 1,163,403	\$ 1,199,281	\$ 35,878	3.08%
	512004 - PERSONAL LEAVE PAYOFF	\$ 14,579	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 47,087	\$ 70,000	\$ 70,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 84,623	\$ 94,355	\$ 91,745	\$ (2,610)	-2.77%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 5,355	\$ 5,355	--
	522005 - STATE RETIREMENT	\$ 171,528	\$ 184,640	\$ 200,018	\$ 15,378	8.33%
	523001 - AD & D	\$ 263	\$ 282	\$ 288	\$ 6	2.13%
	523008 - GROUP HEALTH INSURANCE	\$ 188,318	\$ 222,844	\$ 223,963	\$ 1,119	0.50%
	523009 - GROUP LIFE INSURANCE	\$ 1,031	\$ 1,538	\$ 1,583	\$ 45	2.93%
	524001 - WORKERS' COMPENSATION	\$ 100,548	\$ 102,884	\$ 106,377	\$ 3,493	3.40%
	531900 - PROF SERV - OTHER	\$ 8,395	\$ 5,000	\$ 5,000	\$ -	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 3,586	\$ 4,000	\$ 4,000	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 1,767	\$ 1,500	\$ 1,500	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,198	\$ 1,200	\$ 899	\$ (301)	-25.08%
	543001 - UTILITIES - ELECTRICITY	\$ 883,045	\$ 1,082,459	\$ 955,800	\$ (126,659)	-11.70%
	543003 - UTILITIES - WATER & SEWER	\$ 39,384	\$ 45,360	\$ 47,250	\$ 1,890	4.17%
	543004 - LANDFILL CHARGES	\$ 564,858	\$ 865,084	\$ 960,000	\$ 94,916	10.97%
	544005 - LEASE/RENT - EQUIPMENT	\$ 27,676	\$ 50,000	\$ 30,000	\$ (20,000)	-40.00%
	545001 - INS - ALL RISK PROPERTY	\$ 286,701	\$ 314,623	\$ 365,782	\$ 51,159	16.26%
	546001 - MAINTENANCE AND REPAIR	\$ 439,744	\$ 688,910	\$ 675,000	\$ (13,910)	-2.02%
	546012 - M&R - FLEET MAINT CHARGE	\$ 15,415	\$ 8,708	\$ 13,036	\$ 4,328	49.70%
	549035 - OTHER GOVT AGENCIES	\$ 21,000	\$ 29,000	\$ 25,000	\$ (4,000)	-13.79%
	549501 - SAFETY ADMINISTRATION	\$ 4,692	\$ 4,480	\$ 4,617	\$ 137	3.06%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4,234	\$ 4,072	\$ 4,377	\$ 305	7.49%
	549503 - EMPLOYMENT SERVICES	\$ 13,046	\$ 23,150	\$ 23,866	\$ 716	3.09%
	549701 - FIXED COST - PROPERTY MAINT	\$ 393,239	\$ 666,799	\$ 723,646	\$ 56,847	8.53%
	549702 - FIXED COST - INFO SYS	\$ 108,461	\$ 128,196	\$ 141,406	\$ 13,210	10.30%
	551001 - OFFICE SUPPLIES	\$ 4,923	\$ 7,000	\$ 5,000	\$ (2,000)	-28.57%
	552008 - CHEMICALS AND FERTILIZER	\$ 3,225,243	\$ 3,656,000	\$ 3,875,000	\$ 219,000	5.99%
	552014 - FUEL & OIL	\$ 21,776	\$ 14,216	\$ 14,216	\$ -	0.00%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 15,915	\$ 19,500	\$ 19,500	\$ -	0.00%
	552025 - UNIFORMS	\$ 394	\$ 800	\$ 800	\$ -	0.00%
	552037 - FUEL & OIL - GENERATOR	\$ 22,094	\$ 58,000	\$ 58,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 44,561	\$ 42,500	\$ 42,500	\$ -	0.00%
	554001 - MEMBERSHIPS	\$ 2,180	\$ 2,500	\$ 2,250	\$ (250)	-10.00%
	555001 - EDUCATION AND TRAINING	\$ 1,945	\$ 3,000	\$ 3,000	\$ -	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 40,569	\$ 50,000	\$ 10,000	\$ (40,000)	-80.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (40,569)	\$ -	\$ -	\$ -	--
	<b>TOTAL W&amp;S-BRENNAN WATER PLNT # 2</b>	<b>\$ 7,844,530</b>	<b>\$ 9,616,003</b>	<b>\$ 9,910,055</b>	<b>\$ 294,052</b>	<b>3.06%</b>
<b>610250 - W&amp;S-WATER DISTRIBUTION</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 608,726	\$ 693,615	\$ 754,304	\$ 60,689	8.75%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,294	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 231,092	\$ 179,999	\$ 210,000	\$ 30,001	16.67%
	521001 - FICA TAXES	\$ 62,327	\$ 66,834	\$ 57,704	\$ (9,130)	-13.66%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 16,065	\$ 16,065	--
	522005 - STATE RETIREMENT	\$ 114,247	\$ 119,074	\$ 135,292	\$ 16,218	13.62%
	523001 - AD & D	\$ 147	\$ 167	\$ 181	\$ 14	8.38%
	523008 - GROUP HEALTH INSURANCE	\$ 127,115	\$ 157,354	\$ 159,682	\$ 2,328	1.48%
	523009 - GROUP LIFE INSURANCE	\$ 550	\$ 917	\$ 996	\$ 79	8.62%
	524001 - WORKERS' COMPENSATION	\$ 48,036	\$ 53,207	\$ 61,922	\$ 8,715	16.38%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 373,820	\$ 565,774	\$ 565,000	\$ (774)	-0.14%
	540001 - CAR ALLOWANCE	\$ 900	\$ -	\$ -	\$ -	--
	540002 - TRAVEL AND PER DIEM	\$ 407	\$ 1,600	\$ 1,500	\$ (100)	-6.25%
	541001 - CELL PHONE STIPEND	\$ 2,122	\$ 2,100	\$ 2,098	\$ (2)	-0.10%
	541003 - COMMUNICATION SERVICES	\$ 134	\$ -	\$ -	\$ -	--
	543001 - UTILITIES - ELECTRICITY	\$ 10,354	\$ 10,912	\$ 10,900	\$ (12)	-0.11%
	543003 - UTILITIES - WATER & SEWER	\$ 1,000	\$ 1,147	\$ 1,900	\$ 753	65.65%
	545001 - INS - ALL RISK PROPERTY	\$ 8,252	\$ 9,041	\$ 9,573	\$ 532	5.88%
	546001 - MAINTENANCE AND REPAIR	\$ 121,039	\$ 221,999	\$ 230,000	\$ 8,001	3.60%
	546012 - M&R - FLEET MAINT CHARGE	\$ 51,563	\$ 26,350	\$ 41,585	\$ 15,235	57.82%
	546999 - NON CAPITAL FROM CAPITAL	\$ 8,804	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 3,411	\$ 2,671	\$ 2,904	\$ 233	8.72%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,078	\$ 2,426	\$ 2,753	\$ 327	13.48%
	549503 - EMPLOYMENT SERVICES	\$ 9,483	\$ 13,804	\$ 15,011	\$ 1,207	8.74%
	549702 - FIXED COST - INFO SYS	\$ 88,481	\$ 102,863	\$ 106,405	\$ 3,542	3.44%
	551001 - OFFICE SUPPLIES	\$ 4,814	\$ 3,500	\$ 3,500	\$ -	0.00%
	552007 - WATER STORES ISSUES	\$ 724,161	\$ 749,999	\$ 750,000	\$ 1	0.00%
	552014 - FUEL & OIL	\$ 46,700	\$ 44,782	\$ 44,782	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 62,755	\$ 91,000	\$ 90,000	\$ (1,000)	-1.10%
	555001 - EDUCATION AND TRAINING	\$ 6,363	\$ 8,475	\$ 8,500	\$ 25	0.29%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 49,619	\$ 29,970	\$ 84,800	\$ 54,830	182.95%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (49,619)	\$ -	\$ -	\$ -	--
	<b>TOTAL W&amp;S-WATER DISTRIBUTION</b>	<b>\$ 2,721,175</b>	<b>\$ 3,159,580</b>	<b>\$ 3,367,357</b>	<b>\$ 207,777</b>	<b>6.58%</b>

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**WATER & SEWER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>610320 - W&amp;S-BETHUNE POINT PLANT # 1</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 791,352	\$ 867,793	\$ 917,430	\$ 49,637	5.72%
	512004 - PERSONAL LEAVE PAYOFF	\$ 787	\$ -	\$ 6,720	\$ 6,720	--
	513001 - OTHER PERSONAL SERVICES	\$ 14,205	\$ 35,000	\$ 35,000	\$ -	0.00%
	514001 - OVERTIME	\$ 37,605	\$ 50,000	\$ 50,000	\$ -	0.00%
	521001 - FICA TAXES	\$ 63,236	\$ 72,892	\$ 70,183	\$ (2,709)	-3.72%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 7,017	\$ 7,017	--
	522005 - STATE RETIREMENT	\$ 117,513	\$ 132,423	\$ 147,592	\$ 15,169	11.45%
	523001 - AD & D	\$ 192	\$ 209	\$ 220	\$ 11	5.26%
	523008 - GROUP HEALTH INSURANCE	\$ 118,785	\$ 130,872	\$ 130,868	\$ (4)	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 752	\$ 1,145	\$ 1,211	\$ 66	5.76%
	524001 - WORKERS' COMPENSATION	\$ 57,830	\$ 60,781	\$ 64,249	\$ 3,468	5.71%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 2,959	\$ 3,400	\$ 3,200	\$ (200)	-5.88%
	540002 - TRAVEL AND PER DIEM	\$ 338	\$ 2,500	\$ 2,000	\$ (500)	-20.00%
	541001 - CELL PHONE STIPEND	\$ 899	\$ 900	\$ 599	\$ (301)	-33.44%
	543001 - UTILITIES - ELECTRICITY	\$ 705,291	\$ 881,999	\$ 745,000	\$ (136,999)	-15.53%
	543003 - UTILITIES - WATER & SEWER	\$ 31,334	\$ 48,409	\$ 35,300	\$ (13,109)	-27.08%
	544005 - LEASE/RENT - EQUIPMENT	\$ 104,169	\$ 50,000	\$ 40,000	\$ (10,000)	-20.00%
	546001 - MAINTENANCE AND REPAIR	\$ 1,073,656	\$ 1,099,999	\$ 1,200,000	\$ 100,001	9.09%
	546012 - M&R - FLEET MAINT CHARGE	\$ 3,506	\$ 7,497	\$ 2,485	\$ (5,012)	-66.85%
	549035 - OTHER GOVT AGENCIES	\$ 7,250	\$ 10,000	\$ 10,000	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 3,394	\$ 3,341	\$ 3,532	\$ 191	5.72%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,063	\$ 3,038	\$ 3,349	\$ 311	10.24%
	549503 - EMPLOYMENT SERVICES	\$ 9,437	\$ 17,267	\$ 18,257	\$ 990	5.73%
	549701 - FIXED COST - PROPERTY MAINT	\$ 30,419	\$ 47,865	\$ 51,310	\$ 3,445	7.20%
	549702 - FIXED COST - INFO SYS	\$ 86,141	\$ 101,002	\$ 106,405	\$ 5,403	5.35%
	551001 - OFFICE SUPPLIES	\$ 5,801	\$ 5,000	\$ 5,000	\$ -	0.00%
	552007 - WATER STORES ISSUES	\$ 138	\$ -	\$ -	\$ -	--
	552008 - CHEMICALS AND FERTILIZER	\$ 172,738	\$ 384,999	\$ 305,000	\$ (79,999)	-20.78%
	552014 - FUEL & OIL	\$ 6,819	\$ 9,613	\$ 9,613	\$ -	0.00%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 14,582	\$ 15,000	\$ 15,000	\$ -	0.00%
	552025 - UNIFORMS	\$ 245	\$ 400	\$ 400	\$ -	0.00%
	552037 - FUEL & OIL - GENERATOR	\$ 13,985	\$ 45,000	\$ 45,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 146,352	\$ 186,777	\$ 173,000	\$ (13,777)	-7.38%
	554001 - MEMBERSHIPS	\$ 1,995	\$ 1,000	\$ 1,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 5,196	\$ 5,500	\$ 4,000	\$ (1,500)	-27.27%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 15,403	\$ 202,060	\$ 150,000	\$ (52,060)	-25.76%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (15,403)	\$ -	\$ -	\$ -	--
	<b>TOTAL W&amp;S-BETHUNE POINT PLANT # 1</b>	<b>\$ 3,631,964</b>	<b>\$ 4,483,681</b>	<b>\$ 4,359,940</b>	<b>\$ (123,741)</b>	<b>-2.76%</b>
<b>610330 - W&amp;S-REGIONAL WASTWTR PLANT # 2</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 971,504	\$ 1,092,311	\$ 1,141,638	\$ 49,327	4.52%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,102	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 65,162	\$ 80,499	\$ 80,000	\$ (499)	-0.62%
	521001 - FICA TAXES	\$ 77,668	\$ 89,723	\$ 87,335	\$ (2,388)	-2.66%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 6,120	\$ 6,120	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 10,853	\$ 10,434	\$ 11,050	\$ 616	5.90%
	522005 - STATE RETIREMENT	\$ 135,901	\$ 154,937	\$ 160,330	\$ 5,393	3.48%
	522010 - PENSION EXPENSE	\$ 116,344	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 236	\$ 263	\$ 274	\$ 11	4.18%
	523008 - GROUP HEALTH INSURANCE	\$ 157,089	\$ 193,231	\$ 211,248	\$ 18,017	9.32%
	523009 - GROUP LIFE INSURANCE	\$ 918	\$ 1,442	\$ 1,507	\$ 65	4.51%
	524001 - WORKERS' COMPENSATION	\$ 71,658	\$ 77,302	\$ 80,760	\$ 3,458	4.47%
	531900 - PROF SERV - OTHER	\$ 2,152	\$ 5,000	\$ -	\$ (5,000)	-100.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 4,437	\$ 12,000	\$ 5,000	\$ (7,000)	-58.33%
	540002 - TRAVEL AND PER DIEM	\$ 46	\$ 5,500	\$ 2,000	\$ (3,500)	-63.64%
	541001 - CELL PHONE STIPEND	\$ 899	\$ 900	\$ 599	\$ (301)	-33.44%
	543001 - UTILITIES - ELECTRICITY	\$ 1,070,018	\$ 1,447,199	\$ 1,190,070	\$ (257,129)	-17.77%
	543003 - UTILITIES - WATER & SEWER	\$ 57,806	\$ 50,685	\$ 100,000	\$ 49,315	97.30%
	543004 - LANDFILL CHARGES	\$ 897,317	\$ 1,249,999	\$ 1,058,000	\$ (191,999)	-15.36%
	544005 - LEASE/RENT - EQUIPMENT	\$ 38,221	\$ 65,000	\$ 42,000	\$ (23,000)	-35.38%
	545001 - INS - ALL RISK PROPERTY	\$ 661,142	\$ 724,400	\$ 783,935	\$ 59,535	8.22%
	546001 - MAINTENANCE AND REPAIR	\$ 408,954	\$ 1,115,499	\$ 1,100,000	\$ (15,499)	-1.39%
	546012 - M&R - FLEET MAINT CHARGE	\$ 6,222	\$ 9,245	\$ 9,275	\$ 30	0.32%
	549035 - OTHER GOVT AGENCIES	\$ 6,500	\$ 10,000	\$ 7,500	\$ (2,500)	-25.00%
	549501 - SAFETY ADMINISTRATION	\$ 4,225	\$ 4,203	\$ 4,395	\$ 192	4.57%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,812	\$ 3,823	\$ 4,167	\$ 344	9.00%
	549503 - EMPLOYMENT SERVICES	\$ 11,746	\$ 21,737	\$ 22,719	\$ 982	4.52%
	549701 - FIXED COST - PROPERTY MAINT	\$ 13,182	\$ 20,743	\$ 22,236	\$ 1,493	7.20%
	549702 - FIXED COST - INFO SYS	\$ 103,531	\$ 121,582	\$ 141,406	\$ 19,824	16.31%
	551001 - OFFICE SUPPLIES	\$ 903	\$ 5,000	\$ 2,500	\$ (2,500)	-50.00%
	552008 - CHEMICALS AND FERTILIZER	\$ 451,681	\$ 967,996	\$ 750,000	\$ (217,996)	-22.52%
	552014 - FUEL & OIL	\$ 6,363	\$ 15,040	\$ 15,040	\$ -	0.00%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 12,661	\$ 15,000	\$ 15,000	\$ -	0.00%
	552025 - UNIFORMS	\$ 366	\$ 400	\$ 400	\$ -	0.00%
	552037 - FUEL & OIL - GENERATOR	\$ 10,185	\$ 50,000	\$ 50,000	\$ -	0.00%

**The City of Daytona Beach, Florida**  
**Operating Expense Budget by Department and Cost Center**  
**Fiscal Year 2025 - 2026**

**WATER & SEWER EXPENDITURE DETAIL**

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
	552999 - OTHER MATERIAL & SUPPLIES	\$ 88,572	\$ 123,777	\$ 100,000	\$ (23,777)	-19.21%
	554001 - MEMBERSHIPS	\$ 1,995	\$ 1,000	\$ 1,000	\$ -	0.00%
	555001 - EDUCATION AND TRAINING	\$ 4,513	\$ 5,500	\$ 5,500	\$ -	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 12,300	\$ 70,000	\$ 70,000	\$ -	0.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ (12,300)	\$ -	\$ -	\$ -	--
	<b>TOTAL W&amp;S-REGIONAL WASTWTR PLANT # 2</b>	<b>\$ 5,475,884</b>	<b>\$ 7,821,370</b>	<b>\$ 7,283,004</b>	<b>\$ (538,366)</b>	<b>-6.88%</b>
<b>610340 - W&amp;S-CENTRAL MAINTENANCE</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 456,629	\$ 522,298	\$ 537,565	\$ 15,267	2.92%
	512004 - PERSONAL LEAVE PAYOFF	\$ 22,969	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 97,187	\$ 129,999	\$ 125,000	\$ (4,999)	-3.85%
	521001 - FICA TAXES	\$ 42,577	\$ 49,903	\$ 41,124	\$ (8,779)	-17.59%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 9,563	\$ 9,563	--
	522005 - STATE RETIREMENT	\$ 76,820	\$ 86,139	\$ 92,958	\$ 6,819	7.92%
	523001 - AD & D	\$ 113	\$ 125	\$ 129	\$ 4	3.20%
	523008 - GROUP HEALTH INSURANCE	\$ 80,626	\$ 102,894	\$ 106,390	\$ 3,496	3.40%
	523009 - GROUP LIFE INSURANCE	\$ 446	\$ 690	\$ 710	\$ 20	2.90%
	524001 - WORKERS' COMPENSATION	\$ 34,665	\$ 35,932	\$ 36,983	\$ 1,051	2.92%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 10,479	\$ 82,800	\$ 82,800	\$ -	0.00%
	540002 - TRAVEL AND PER DIEM	\$ -	\$ 1,600	\$ 1,600	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 875	\$ 876	\$ 875	\$ (1)	-0.11%
	543001 - UTILITIES - ELECTRICITY	\$ 468,101	\$ 648,294	\$ 529,200	\$ (119,094)	-18.37%
	543003 - UTILITIES - WATER & SEWER	\$ 54,950	\$ 74,416	\$ 70,000	\$ (4,416)	-5.93%
	544005 - LEASE/RENT - EQUIPMENT	\$ -	\$ 14,000	\$ 14,000	\$ -	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 104,053	\$ 114,009	\$ 120,719	\$ 6,710	5.89%
	546001 - MAINTENANCE AND REPAIR	\$ 628,062	\$ 696,997	\$ 762,000	\$ 65,003	9.33%
	546012 - M&R - FLEET MAINT CHARGE	\$ 26,607	\$ 29,632	\$ 25,568	\$ (4,064)	-13.71%
	549035 - OTHER GOVT AGENCIES	\$ -	\$ 200	\$ 200	\$ -	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 2,305	\$ 2,010	\$ 2,070	\$ 60	2.99%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,080	\$ 1,827	\$ 1,962	\$ 135	7.39%
	549503 - EMPLOYMENT SERVICES	\$ 6,410	\$ 10,394	\$ 10,695	\$ 301	2.90%
	549701 - FIXED COST - PROPERTY MAINT	\$ 2,918	\$ 4,592	\$ 4,922	\$ 330	7.19%
	549702 - FIXED COST - INFO SYS	\$ 92,988	\$ 102,644	\$ 63,703	\$ (38,941)	-37.94%
	551001 - OFFICE SUPPLIES	\$ 3,414	\$ 2,100	\$ 2,100	\$ -	0.00%
	552007 - WATER STORES ISSUES	\$ 56,400	\$ 30,000	\$ 30,000	\$ -	0.00%
	552014 - FUEL & OIL	\$ 59,234	\$ 77,285	\$ 77,285	\$ -	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 2,100	\$ -	\$ (2,100)	-100.00%
	552037 - FUEL & OIL - GENERATOR	\$ 9,957	\$ 40,000	\$ 40,000	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 30,027	\$ 80,000	\$ 60,000	\$ (20,000)	-25.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 200	\$ 650	\$ 450	225.00%
	555001 - EDUCATION AND TRAINING	\$ 210	\$ 5,760	\$ 5,760	\$ -	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ 163,150	\$ 110,000	\$ (53,150)	-32.58%
	<b>TOTAL W&amp;S-CENTRAL MAINTENANCE</b>	<b>\$ 2,371,102</b>	<b>\$ 3,112,866</b>	<b>\$ 2,966,531</b>	<b>\$ (146,335)</b>	<b>-4.70%</b>
<b>610360 - W&amp;S-SANITARY SEWER MAINT</b>						
	512001 - REGULAR SALARIES & WAGES	\$ 764,889	\$ 895,635	\$ 950,388	\$ 54,753	6.11%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,193	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 140,728	\$ 94,999	\$ 140,000	\$ 45,001	47.37%
	521001 - FICA TAXES	\$ 67,026	\$ 75,785	\$ 72,705	\$ (3,080)	-4.06%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 10,710	\$ 10,710	--
	522005 - STATE RETIREMENT	\$ 127,069	\$ 138,984	\$ 157,411	\$ 18,427	13.26%
	523001 - AD & D	\$ 193	\$ 216	\$ 228	\$ 12	5.56%
	523008 - GROUP HEALTH INSURANCE	\$ 160,916	\$ 200,322	\$ 210,260	\$ 9,938	4.96%
	523009 - GROUP LIFE INSURANCE	\$ 733	\$ 1,184	\$ 1,255	\$ 71	6.00%
	524001 - WORKERS' COMPENSATION	\$ 62,280	\$ 62,058	\$ 65,846	\$ 3,788	6.10%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 50,868	\$ 542,128	\$ 364,500	\$ (177,628)	-32.76%
	540002 - TRAVEL AND PER DIEM	\$ 825	\$ 1,720	\$ 1,720	\$ -	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,679	\$ 1,680	\$ 1,259	\$ (421)	-25.06%
	543001 - UTILITIES - ELECTRICITY	\$ 5,240	\$ 6,718	\$ 5,500	\$ (1,218)	-18.13%
	543003 - UTILITIES - WATER & SEWER	\$ 981	\$ 1,273	\$ 1,100	\$ (173)	-13.59%
	543004 - LANDFILL CHARGES	\$ 126,292	\$ 124,999	\$ 100,000	\$ (24,999)	-20.00%
	546001 - MAINTENANCE AND REPAIR	\$ 208,351	\$ 376,457	\$ 350,000	\$ (26,457)	-7.03%
	546012 - M&R - FLEET MAINT CHARGE	\$ 71,309	\$ 53,223	\$ 80,853	\$ 27,630	51.91%
	549501 - SAFETY ADMINISTRATION	\$ 3,737	\$ 3,445	\$ 3,659	\$ 214	6.21%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,373	\$ 3,136	\$ 3,469	\$ 333	10.62%
	549503 - EMPLOYMENT SERVICES	\$ 10,390	\$ 17,823	\$ 18,913	\$ 1,090	6.12%
	549702 - FIXED COST - INFO SYS	\$ 106,488	\$ 123,413	\$ 134,406	\$ 10,993	8.91%
	551001 - OFFICE SUPPLIES	\$ 3,258	\$ 3,500	\$ 3,500	\$ -	0.00%
	552007 - WATER STORES ISSUES	\$ 118,469	\$ 114,999	\$ 115,000	\$ 1	0.00%
	552014 - FUEL & OIL	\$ 57,440	\$ 66,513	\$ 66,513	\$ -	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 94,968	\$ 102,500	\$ 100,000	\$ (2,500)	-2.44%
	555001 - EDUCATION AND TRAINING	\$ 6,244	\$ 7,000	\$ 7,000	\$ -	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ 97,000	\$ -	\$ (97,000)	-100.00%
	<b>TOTAL W&amp;S-SANITARY SEWER MAINT</b>	<b>\$ 2,194,939</b>	<b>\$ 3,116,710</b>	<b>\$ 2,966,195</b>	<b>\$ (150,515)</b>	<b>-4.83%</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 45,001,621</b>	<b>\$ 47,100,150</b>	<b>\$ 45,346,594</b>	<b>\$ (1,753,556)</b>	<b>-3.72%</b>

**City of Daytona Beach, Florida**

**Annual Budget**

**Fiscal Year 2025 – 2026**

**SECTION 6:**

**DEBT SERVICE**

# The City of Daytona Beach, Florida

## Debt Service Detail Fiscal Year 2025 - 2026

### Debt Services

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>020411 - DEBT SERV-WATER &amp; SEWER</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 8,297,122	\$ 10,052,803	\$ 1,755,681	21.16%
	593001 - ENTERPRISE - DS - INTEREST	\$ 1,328,235	\$ 1,200,349	\$ 1,064,674	\$ (135,675)	-11.30%
	593003 - AMORT DEFERRED ON REFUNDING	\$ (85,335)	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 1,242,900</b>	<b>\$ 9,497,471</b>	<b>\$ 11,117,477</b>	<b>\$ 1,620,006</b>	<b>17.06%</b>
<b>020460 - DEBT SERV-STORMWATER</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 40,764	\$ 119,368	\$ 78,604	192.83%
	593001 - ENTERPRISE - DS - INTEREST	\$ 35,296	\$ 34,675	\$ 32,523	\$ (2,152)	-6.21%
	593003 - AMORT DEFERRED ON REFUNDING	\$ (5,623)	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 29,673</b>	<b>\$ 75,439</b>	<b>\$ 151,891</b>	<b>\$ 76,452</b>	<b>101.34%</b>
<b>020901 - DEBT SERV-DOWNTOWN REDEV</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 142,000	\$ 147,000	\$ 152,000	\$ 5,000	3.40%
	572001 - DEBT SERVICE - INTEREST	\$ 30,338	\$ 25,223	\$ 19,931	\$ (5,292)	-20.98%
	<b>FUND TOTAL</b>	<b>\$ 172,338</b>	<b>\$ 172,223</b>	<b>\$ 171,931</b>	<b>\$ (292)</b>	<b>-0.17%</b>
<b>020902 - DEBT SERV-HALIFAX HARBOR</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 616,000	\$ 637,000	\$ 21,000	3.41%
	593001 - ENTERPRISE - DS - INTEREST	\$ 118,575	\$ 105,917	\$ 83,739	\$ (22,178)	-20.94%
	593003 - AMORT DEFERRED ON REFUNDING	\$ 10,026	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 128,601</b>	<b>\$ 721,917</b>	<b>\$ 720,739</b>	<b>\$ (1,178)</b>	<b>-0.16%</b>
<b>021001 - DEBT SERV-2010 BOND SERIES</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 796,471	\$ 823,854	\$ -	\$ (823,854)	-100.00%
	572001 - DEBT SERVICE - INTEREST	\$ 35,647	\$ 12,036	\$ -	\$ (12,036)	-100.00%
	599999 - RESERVES	\$ -	\$ -	\$ 1,302	\$ 1,302	--
	<b>FUND TOTAL</b>	<b>\$ 832,118</b>	<b>\$ 835,890</b>	<b>\$ 1,302</b>	<b>\$ (834,588)</b>	<b>-99.84%</b>
<b>021201 - DEBT SERV-2012 GEN OBLIGAT</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 1,175,000	\$ 1,215,000	\$ 1,215,000	\$ -	0.00%
	572001 - DEBT SERVICE - INTEREST	\$ 248,063	\$ 212,813	\$ 174,844	\$ (37,969)	-17.84%
	573004 - DEBT SERVICE - PAYING AGENT	\$ 390	\$ 400	\$ 400	\$ -	0.00%
	<b>FUND TOTAL</b>	<b>\$ 1,423,453</b>	<b>\$ 1,428,213</b>	<b>\$ 1,390,244</b>	<b>\$ (37,969)</b>	<b>-2.66%</b>

# The City of Daytona Beach, Florida

## Debt Service Detail Fiscal Year 2025 - 2026

### Debt Services

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>021401 - DEBT SERV-2014 FIRE ENGINES</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 84,854	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 1,732	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 86,586</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>021601 - DEBT SERV-2016 FIRE AERIAL</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 87,317	\$ 88,802	\$ 90,311	\$ 1,509	1.70%
	572001 - DEBT SERVICE - INTEREST	\$ 4,529	\$ 3,045	\$ 1,536	\$ (1,509)	-49.56%
	<b>FUND TOTAL</b>	<b>\$ 91,846</b>	<b>\$ 91,847</b>	<b>\$ 91,847</b>	<b>\$ -</b>	<b>0.00%</b>
<b>021701 - DEBT SERV-2017 FIRE PUMPER RES</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 82,938	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 1,626	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 84,564</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>021702 - DEBT SERV-2017 FIRE PUMPER DEC</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 45,418	\$ 46,463	\$ 47,531	\$ 1,068	2.30%
	572001 - DEBT SERVICE - INTEREST	\$ 5,469	\$ 4,425	\$ 3,356	\$ (1,069)	-24.16%
	<b>FUND TOTAL</b>	<b>\$ 50,887</b>	<b>\$ 50,888</b>	<b>\$ 50,887</b>	<b>\$ (1)</b>	<b>0.00%</b>
<b>022001 - DEBT SERV-2020 MAIN ST CRA</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 2,130,000	\$ 2,175,000	\$ 2,225,000	\$ 50,000	2.30%
	572001 - DEBT SERVICE - INTEREST	\$ 381,260	\$ 333,905	\$ 285,505	\$ (48,400)	-14.50%
	<b>FUND TOTAL</b>	<b>\$ 2,511,260</b>	<b>\$ 2,508,905</b>	<b>\$ 2,510,505</b>	<b>\$ 1,600</b>	<b>0.06%</b>
<b>022002 - DEBT SERV-2020 DELL VX RAILS</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 72,058	\$ 73,355	\$ -	\$ (73,355)	-100.00%
	572001 - DEBT SERVICE - INTEREST	\$ 2,617	\$ 1,321	\$ -	\$ (1,321)	-100.00%
	<b>FUND TOTAL</b>	<b>\$ 74,675</b>	<b>\$ 74,676</b>	<b>\$ -</b>	<b>\$ (74,676)</b>	<b>-100.00%</b>
<b>022101 - DEBT SERV-2021 POLICE PATROL V</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 289,391	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 2,691	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 292,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>

# The City of Daytona Beach, Florida

## Debt Service Detail Fiscal Year 2025 - 2026

### Debt Services

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>022201 - DEBT SERV-2022 RADIOS</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 274,360	\$ 279,985	\$ 285,724	\$ 5,739	2.05%
	572001 - DEBT SERVICE - INTEREST	\$ 23,199	\$ 17,575	\$ 11,835	\$ (5,740)	-32.66%
	<b>FUND TOTAL</b>	<b>\$ 297,559</b>	<b>\$ 297,560</b>	<b>\$ 297,559</b>	<b>\$ (1)</b>	<b>0.00%</b>
<b>022202 - DEBT SERV-2022 POLICE 40 VEHIC</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 481,774	\$ 495,072	\$ 508,736	\$ 13,664	2.76%
	572001 - DEBT SERVICE - INTEREST	\$ 41,002	\$ 27,706	\$ 14,041	\$ (13,665)	-49.32%
	<b>FUND TOTAL</b>	<b>\$ 522,776</b>	<b>\$ 522,778</b>	<b>\$ 522,777</b>	<b>\$ (1)</b>	<b>0.00%</b>
<b>022203 - DEBT SERV - POLICE LEASES</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 265,507	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 1,102	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 266,609</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>022301 - DEBT SERV - FINANCE LEASES</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 7,250	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 241	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 7,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>022302 - DEBT SERV-2023 MIDTOWN CRA</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ -	\$ 445,000	\$ 445,000	--
	572001 - DEBT SERVICE - INTEREST	\$ 54,235	\$ 356,200	\$ 356,200	\$ -	0.00%
	573001 - BOND ISSUE COST	\$ 25,000	\$ 2,141	\$ -	\$ (2,141)	-100.00%
	<b>FUND TOTAL</b>	<b>\$ 79,235</b>	<b>\$ 358,341</b>	<b>\$ 801,200</b>	<b>\$ 442,859</b>	<b>123.59%</b>
<b>022303 - DEBT SERV - CRA (130) LEASES</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 62,302	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 1,547	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 63,849</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>022304 - DEBT SERV - SBITA</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 473,243	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 15,950	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 489,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>

# The City of Daytona Beach, Florida

## Debt Service Detail Fiscal Year 2025 - 2026

### Debt Services

Cost Center	Object	2024 Actual	2025 Budget	2026 Budget	Change	% Change
<b>022401 - DEBT SERV-POLICE VEH/GOLF GPS</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 399,440	\$ 416,017	\$ 16,577	4.15%
	572001 - DEBT SERVICE - INTEREST	\$ -	\$ 70,550	\$ 53,974	\$ (16,576)	-23.50%
	<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ 469,990</b>	<b>\$ 469,991</b>	<b>\$ 1</b>	<b>0.00%</b>
<b>022402 - DEBT SERV-2024AB SERIES</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 685,000	\$ 845,000	\$ 160,000	23.36%
	572001 - DEBT SERVICE - INTEREST	\$ -	\$ 2,599,576	\$ 2,510,281	\$ (89,295)	-3.43%
	573001 - BOND ISSUE COST	\$ 474,290	\$ -	\$ -	\$ -	--
	<b>FUND TOTAL</b>	<b>\$ 474,290</b>	<b>\$ 3,284,576</b>	<b>\$ 3,355,281</b>	<b>\$ 70,705</b>	<b>2.15%</b>
<b>022501 - DEBT SERV- 2025 TXBL LOC NOTE</b>						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ -	\$ 500,000	\$ 500,000	--
	572001 - DEBT SERVICE - INTEREST	\$ -	\$ -	\$ 250,000	\$ 250,000	--
	573001 - BOND ISSUE COST	\$ -	\$ 68,000	\$ -	\$ (68,000)	-100.00%
	<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ 68,000</b>	<b>\$ 750,000</b>	<b>\$ 682,000</b>	<b>1002.94%</b>
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 9,221,985</b>	<b>\$ 20,458,714</b>	<b>\$ 22,403,631</b>	<b>\$ 1,944,917</b>	<b>9.51%</b>



**City of Daytona Beach, Florida**  
**Annual Budget**  
**Fiscal Year 2025 – 2026**

**SECTION 7:**  
**TRANSFERS**

# The City of Daytona Beach, Florida

## Inter-fund Transfers

### Fiscal Year 2025 - 2026

			2023-2024 ACTUAL	2024-20205 AMENDED	2025-2026 BUDGET
<b>001</b>	<b>GENERAL FUND</b>	TRANS - 2024 A & B	488,933	3,284,576	3,355,281
		TRANS - 2025 LINE OF CREDIT	0	68,000	0
		TRANS - CAPITAL FINANCING FUND	2,299,068	1,507,739	2,183,061
		TRANS - CAPITAL PROJECTS FUND	59,644,794	8,651,406	3,494,524
		TRANS - FEMA STORM EVENTS	420,000	772,125	0
		TRANS - REDEVELOPMNT - TAX INC	4,379,395	5,307,655	5,659,779
<b>001 Total</b>			<b>67,232,190</b>	<b>19,591,501</b>	<b>14,692,645</b>
<b>130</b>	<b>REDEVELOPMENT - DOWNTOWN</b>	TRANS - CAPITAL FINANCING FUND	63,848	0	0
		TRANS - LOAN PROG - DOWNTOWN	172,338	172,223	171,931
<b>130 Total</b>			<b>236,186</b>	<b>172,223</b>	<b>171,931</b>
<b>131</b>	<b>REDEVELOPMENT - MAIN ST</b>	TRANS - CAP IMPR NOTE 2020	2,511,260	2,508,905	2,510,505
<b>131 Total</b>			<b>2,511,260</b>	<b>2,508,905</b>	<b>2,510,505</b>
<b>133</b>	<b>REDEVELOPMENT-MIDTOWN</b>	TRANS - 2010 BOND DEBT SERV	214,740	216,471	0
		TRANS - 2023 JPM DEBT SERV	54,235	356,200	801,200
<b>133 Total</b>			<b>268,975</b>	<b>572,671</b>	<b>801,200</b>
<b>150</b>	<b>TRANSPORTATION 5CENT GAS TAX</b>	TRANS - 2010 BOND DEBT SERV	349,704	351,447	0
<b>150 Total</b>			<b>349,704</b>	<b>351,447</b>	<b>0</b>
<b>301</b>	<b>CAPITAL PROJECTS FUND</b>	TRANS - FIRE IMPACT FEES	0	1,477,248	0
<b>301 Total</b>			<b>0</b>	<b>1,477,248</b>	<b>0</b>
<b>411</b>	<b>WATER AND SEWER FUND</b>	TRANS - GENERAL FUND	2,500,000	0	0
		TRANS - GENERAL FUND PLT	7,453,063	7,929,131	7,675,950
		TRANS - W&S DEBT SERV FUND	8,931,826	8,884,434	11,117,477
		TRANS - WATER & SEWER IMPRV FD	1,620,107	0	1,307,890
		TRANS - WATER & SEWER R&R - 5%	3,114,606	3,565,674	3,591,477
		TRANS - WATER & SEWER R&R - 8%	4,983,369	5,705,079	5,746,363
<b>411 Total</b>			<b>28,602,970</b>	<b>26,084,318</b>	<b>29,439,157</b>
<b>430</b>	<b>SOLID WASTE MANAGEMENT FUND</b>	TRANS - GENERAL FUND	8,199,036	4,045,551	4,681,378
		TRANS - GENERAL FUND PLT	2,632,879	2,902,158	2,396,426
<b>430 Total</b>			<b>10,831,915</b>	<b>6,947,709</b>	<b>7,077,804</b>
<b>440</b>	<b>HALIFAX HARBOR FUND</b>	TRANS - HALIFAX HARBOR DBT SRV	722,351	721,917	720,739
<b>440 Total</b>			<b>722,351</b>	<b>721,917</b>	<b>720,739</b>
<b>460</b>	<b>STORMWATER IMPROVEMENT</b>	TRANS - GENERAL FUND	7,614,545	6,739,902	4,583,459
		TRANS - GENERAL FUND PLT	1,815,517	1,859,360	2,111,179
		TRANS - STORMWATER DEBT SERV	75,439	75,439	151,891

<b>460</b>	<b>STORMWATER IMPROVEMENT</b>	TRANS - STORMWATER IMPROV	1,224,420	1,393,958	1,437,609
<b>460 Total</b>			<b>10,729,921</b>	<b>10,068,659</b>	<b>8,284,138</b>
<b>480</b>	<b>PIER FUND</b>	TRANS - GENERAL FUND PLT	109,660	82,419	105,033
		TRANS - PIER 8% R&R	81,816	83,531	86,248
<b>480 Total</b>			<b>191,476</b>	<b>165,950</b>	<b>191,281</b>
<b>Grand Total</b>			<b>121,676,949</b>	<b>68,662,548</b>	<b>63,889,400</b>



**City of Daytona Beach, Florida**  
**Annual Budget**  
**Fiscal Year 2025 – 2026**

**SECTION 8:**  
**RESERVES**

# The City of Daytona Beach, Florida

## Debt Service Detail Fiscal Year 2025 - 2026

FUND	FUND NAME	ACCOUNT	2024-2025 AMENDED	2025-2026 BUDGET
<b>001</b>	<b>GENERAL FUND</b>	FISCAL INTEGRITY REQ RESERVES	12,046,353	12,725,633
		RESERVES	7,473,863	743,332
<b>001 Total</b>			<b>19,520,216</b>	<b>13,468,965</b>
<b>150</b>	<b>TRANSPORTATION 5CENT GAS TAX</b>	RESERVES	43,844	0
<b>150 Total</b>			<b>43,844</b>	<b>0</b>
<b>160</b>	<b>PERMIT &amp; LICENSE SPECIAL REV</b>	FISCAL INTEGRITY REQ RESERVES	616,541	592,142
		RESERVES	5,179,705	516,070
<b>160 Total</b>			<b>5,796,246</b>	<b>1,108,212</b>
<b>204</b>	<b>GENERAL OBLIGATION BONDS 2012</b>	RESERVES	243	39,313
<b>204 Total</b>			<b>243</b>	<b>39,313</b>
<b>205</b>	<b>BB&amp;T CAP IMPROV REV NOTE 2017</b>	RESERVES	0	2,096
<b>205 Total</b>			<b>0</b>	<b>2,096</b>
<b>219</b>	<b>SUN TRST CAP IMP REV NOTE 2010</b>	RESERVES	0	1,302
<b>219 Total</b>			<b>0</b>	<b>1,302</b>
<b>220</b>	<b>STI CAP IMP NOTE 2020 MAIN ST</b>	RESERVES	0	29
<b>220 Total</b>			<b>0</b>	<b>29</b>
<b>411</b>	<b>WATER AND SEWER FUND</b>	FISCAL INTEGRITY REQ RESERVES	1,087,912	1,087,912
		RESERVES	22,372,624	58,359
<b>411 Total</b>			<b>23,460,536</b>	<b>1,146,271</b>
<b>412</b>	<b>WATER &amp; SEWER IMPR CONST FUND</b>	RESERVES	-349,286	0
<b>412 Total</b>			<b>-349,286</b>	<b>0</b>

# The City of Daytona Beach, Florida

## Debt Service Detail Fiscal Year 2025 - 2026

FUND	FUND NAME	ACCOUNT	2024-2025 AMENDED	2025-2026 BUDGET
<b>413</b>	<b>WATER/SEWER DEBT SV FUND</b>	RESERVES	1	102,988
<b>413 Total</b>			<b>1</b>	<b>102,988</b>
<b>425</b>	<b>RENEWAL &amp; REPLACEMENT - 5%</b>	RESERVES	0	3,692,176
<b>425 Total</b>			<b>0</b>	<b>3,692,176</b>
<b>428</b>	<b>RENEWAL &amp; REPLACEMENT - 8%</b>	RESERVES	0	6,138,157
<b>428 Total</b>			<b>0</b>	<b>6,138,157</b>
<b>430</b>	<b>SOLID WASTE MANAGEMENT FUND</b>	FISCAL INTEGRITY REQ RESERVES	1,595,703	6,836,052
		RESERVES	6,529,086	4,678,305
<b>430 Total</b>			<b>8,124,789</b>	<b>11,514,357</b>
<b>440</b>	<b>HALIFAX HARBOR FUND</b>	FISCAL INTEGRITY REQ RESERVES	372,544	369,890
		RESERVES	217,464	215,417
<b>440 Total</b>			<b>590,008</b>	<b>585,307</b>
<b>442</b>	<b>HALIFAX HARBOR DEBT SV</b>	RESERVES	0	7,152
<b>442 Total</b>			<b>0</b>	<b>7,152</b>
<b>460</b>	<b>STORMWATER IMPROVEMENT</b>	FISCAL INTEGRITY REQ RESERVES	67,387	67,387
		RESERVES	5,301,497	4,531,861
<b>460 Total</b>			<b>5,368,884</b>	<b>4,599,248</b>
<b>462</b>	<b>STORMWATER DEBT SERVICE</b>	RESERVES	0	4,676
<b>462 Total</b>			<b>0</b>	<b>4,676</b>
<b>465</b>	<b>STORMWATER R&amp;R 8%</b>	RESERVES	0	1,609,994
<b>465 Total</b>			<b>0</b>	<b>1,609,994</b>

# The City of Daytona Beach, Florida

## Debt Service Detail Fiscal Year 2025 - 2026

FUND	FUND NAME	ACCOUNT	2024-2025 AMENDED	2025-2026 BUDGET
<b>480</b>	<b>PIER FUND</b>	FISCAL INTEGRITY REQ RESERVES	92,459	99,156
		RESERVES	294,616	0
<b>480 Total</b>			<b>387,075</b>	<b>99,156</b>
<b>481</b>	<b>PIER RENEW &amp; REPLACEMENT FUND</b>	RESERVES	0	91,529
<b>481 Total</b>			<b>0</b>	<b>91,529</b>
<b>510</b>	<b>FLEET MAINTENANCE FUND</b>	RESERVES	77,251	11,858
<b>510 Total</b>			<b>77,251</b>	<b>11,858</b>
<b>530</b>	<b>EMPLOYMENT SERVICES</b>	RESERVES	726,647	102,995
<b>530 Total</b>			<b>726,647</b>	<b>102,995</b>
<b>540</b>	<b>FACILITIES PROPERTY MAINT FUND</b>	RESERVES	261,156	14,079
<b>540 Total</b>			<b>261,156</b>	<b>14,079</b>
<b>550</b>	<b>INFORMATION TECHNOLOGY</b>	RESERVES	0	3
<b>550 Total</b>			<b>0</b>	<b>3</b>
<b>560</b>	<b>CONSOLIDATED INSURANCE</b>	RESERVES	889,427	1,060,784
<b>560 Total</b>			<b>889,427</b>	<b>1,060,784</b>
<b>Grand Total</b>			<b>64,897,037</b>	<b>45,400,648</b>

**City of Daytona Beach, Florida**

**Annual Budget**

**Fiscal Year 2025 – 2026**

**SECTION 9:**

**CAPITAL**

**CITY OF DAYTONA BEACH, FL**  
**Capital Improvement Projects 2025-2026**  
**5 Year Projection**

FUNDING SOURCE	PROJECT NUMBER (IF ASSIGNED)	PROJECT	DEPARTMENT	FY 2025-2026 FUNDED	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028- 2029	Projected FY 2029 - 2030	TOTAL
001 - GENERAL FUND	BEM001	Atalanitic Room Door Replacment	BEM	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
	602305	AIR CONDITIONERS - CITY WIDE	Public Works	\$ 422,390	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 3,422,390
	602304	ROOF REPAIR AND REPLACMENT - CITY WIDE	Public Works	\$ 153,874	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,153,874
	300801	POLICE VEHICLE ACQUISITION PROGRAM	Police	\$ -	\$ 5,110,895	\$ 4,508,430	\$ 4,544,609	\$ -	\$ 14,163,934
		SWAT Equipment	Police	\$ -	\$ 102,300	\$ 185,000	\$ -	\$ -	\$ 287,300
				<u>\$ 598,264</u>	<u>\$ 6,463,195</u>	<u>\$ 5,943,430</u>	<u>\$ 5,794,609</u>	<u>\$ 1,250,000</u>	<u>\$ 20,049,498</u>
130 - REDEVELOPMENT - DOWNTOWN	151925	BEACH STREET REDEVELOPMENT	REDEVELOPMENT	\$ 267,159	\$ -	\$ -	\$ -	\$ -	\$ 267,159
				<u>\$ 267,159</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267,159</u>
131 - REDEVELOPMENT - MAINSTREET	151406	EAST ISB STREETScape Main St Streetscape	REDEVELOPMENT Public Works	\$ 3,052,804	\$ -	\$ -	\$ -	\$ -	\$ 3,052,804
				\$ -	\$ -	\$ 350,000	\$ 100,000	\$ -	\$ 450,000
				<u>\$ 3,052,804</u>	<u>\$ -</u>	<u>\$ 350,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 3,502,804</u>
132 - REDEVELOPMENT - BALLOUGH ROAD	151006	LAND ACQUISITION - BALLOUGH North Beach Street Improvements Sickler Intersection & Improvments	REDEVELOPMENT Public Works Public Works	\$ 105,412	\$ -	\$ -	\$ -	\$ -	\$ 105,412
				\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
				\$ -	\$ 1,175,000	\$ -	\$ -	\$ -	\$ 1,175,000
				<u>\$ 105,412</u>	<u>\$ 1,525,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,630,412</u>
133 - MIDTOWN CRA		MMB Streetscape	Public Works	\$ -	\$ 160,000	\$ 2,300,000	\$ -	\$ -	\$ 2,460,000
				<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ 2,300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,460,000</u>
134 - REDEVELOPMENT - SOUTH ATLANTIC	152002	SOUTH ATLANTIC CRA STREETScape	REDEVELOPMENT	\$ 73,747	\$ -	\$ -	\$ -	\$ -	\$ 73,747
				<u>\$ 73,747</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,747</u>
150 - 5 CENT GAS TAX	602108	ROADS AND SIDEWALKS	Public Works	\$ 853,513	\$ 879,118	\$ 905,492	\$ 932,657	\$ 960,636	\$ 4,531,416
				<u>\$ 853,513</u>	<u>\$ 879,118</u>	<u>\$ 905,492</u>	<u>\$ 932,657</u>	<u>\$ 960,636</u>	<u>\$ 4,531,416</u>
301 - CAPITAL PROJECTS FUND	602108	Build Out Office Space (Suite #2205 Basin Street) ROADS AND SIDEWALKS Fencing at the Golf Course Field Perimeter Fencing Florida Tennis Center - Porch Repairs Municipal Stadium Parking lot Playground Fall Zone Surface Improvments	Public Works Public Works Public Works Public Works Public Works Public Works Public Works	\$ - \$ 3,246,487 \$ - \$ - \$ - \$ - \$ -	\$ 300,000 \$ 3,220,882 \$ 90,000 \$ 425,000 \$ 400,000 \$ 395,000 \$ 440,000	\$ - \$ 3,194,508 \$ - \$ 425,000 \$ - \$ - \$ 277,750	\$ - \$ 3,167,343 \$ - \$ - \$ - \$ - \$ 176,750	\$ - \$ 3,139,364 \$ - \$ - \$ - \$ - \$ 250,250	\$ 300,000 \$ 15,968,584 \$ 90,000 \$ 850,000 \$ 400,000 \$ 395,000 \$ 1,144,750
	PAR001	RECREATION COURT RESURFACING	Public Works	\$ 202,000	\$ 75,750	\$ 757,500	\$ -	\$ -	\$ 1,035,250
		Saffey Haz Mat Container	Public Works	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
	602508	SCHOOL ZONE SIGNS	Public Works	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000
		Tennis Center Lighting	Public Works	\$ -	\$ 450,000	\$ 500,000	\$ -	\$ -	\$ 950,000
		Traffic Studies City Owned Intersections	Public Works	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000
		Trip & Fall Abatement	Public Works	\$ -	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 2,200,000
	POL001	PATROL HAND GUN TRADE-IN	Police	\$ 186,150	\$ -	\$ -	\$ -	\$ -	\$ 186,150
				<u>\$ 3,684,637</u>	<u>\$ 6,721,632</u>	<u>\$ 5,929,758</u>	<u>\$ 4,119,093</u>	<u>\$ 4,164,614</u>	<u>\$ 24,619,734</u>

## CITY OF DAYTONA BEACH, FL

### Capital Improvement Projects 2025-2026

#### 5 Year Projection

FUNDING SOURCE	PROJECT NUMBER (IF ASSIGNED)	PROJECT	DEPARTMENT	FY 2025-2026 FUNDED	Projected FY 2026-2027	Projected FY 2027-2028	Projected FY 2028- 2029	Projected FY 2029 - 2030	TOTAL
412 - WATER & SEWER IMPROVMENT CONSTRUCTION FUND									
		Relocation of Utilities Offices	Utilities	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 20,000,000
	UT1001	Utilities Vehicle Replacmenet	Utilities	\$ 1,478,300	\$ -	\$ -	\$ -	\$ -	\$ 1,478,300
				<u>\$ 1,478,300</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 21,478,300</u>
550 - INFORMATION TECHNOLOGY FUND									
		Battery UPS Valor	IT	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
		Desk Phone Replacment	IT	\$ -	\$ 72,000	\$ -	\$ -	\$ -	\$ 72,000
	IT0001	Patrol Rugged Laptop Replacments	IT/ Police	\$ 130,000	\$ 93,000	\$ 85,000	\$ -	\$ -	\$ 308,000
		Verkada	IT	\$ -	\$ 1,178,145	\$ -	\$ -	\$ -	\$ 1,178,145
				<u>\$ 130,000</u>	<u>\$ 1,463,145</u>	<u>\$ 85,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,678,145</u>
				<u>\$ 10,243,835</u>	<u>\$ 22,212,090</u>	<u>\$ 20,513,680</u>	<u>\$ 15,946,359</u>	<u>\$ 11,375,250</u>	<u>\$ 80,291,214</u>

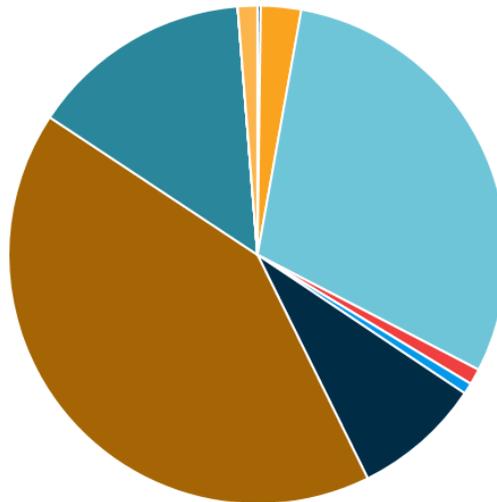
# CITY OF DAYTONA BEACH, FL

## Capital Improvement Projects 2025-2026

### Summary of Capital Expenditures by Fund

FUND	2025-2026
001 - GENERAL FUND	\$ 22,000
130 - REDEVELOPMENT - DOWNTOWN	267,159
131 - REDEVELOPMENT - MAINT STREET	3,052,804
132 - REDEVELOPMENT - BALLOUGH ROAD	105,412
133 - REDEVELOPMENT - MIDTOWN	-
134 - REDEVELOPMENT - SOUTH ATLANTIC	73,747
150- 5 CENT GAS TAX	853,513
301 - CAPITAL PROJECTS FUND	4,260,901
412 - WATER & SEWER IMPROVEMENT CONSTRUCTION FUND	1,478,300
425 - RENEWAL & REPLACEMENT - 5%	-
428 - RENEWAL & REPLACEMENT - 8%	-
465 - STORMWATER R&R 8%	-
481 - PIER RENEW & REPLACEMENT FUND	-
550 - INFORMATION TECHNOLOGY FUND	130,000
	<u>\$ 10,243,835</u>

### Summary of Capital Project Expenditures by Fund



- 001 - GENERAL FUND
- 130 - REDEVELOPMENT - DOWNTOWN
- 131 - REDEVELOPMENT - MAINT STREET
- 132 - REDEVELOPMENT - BALLOUGH ROAD
- 133 - REDEVELOPMENT - MIDTOWN
- 134 - REDEVELOPMENT - SOUTH ATLANTIC
- 150- 5 CENT GAS TAX
- 301 - CAPITAL PROJECTS FUND
- 412 - WATER & SEWER IMPROVEMENT CONSTRUCTION FUND
- 425 - RENEWAL & REPLACEMENT - 5%
- 428 - RENEWAL & REPLACEMENT - 8%
- 465 - STORMWATER R&R 8%
- 481 - PIER RENEW & REPLACEMENT FUND
- 550 - INFORMATION TECHNOLOGY FUND

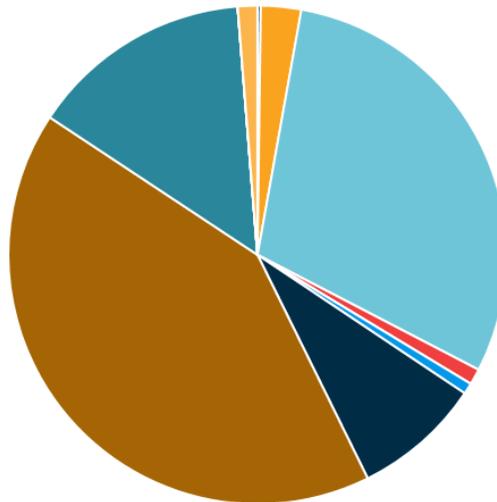
# CITY OF DAYTONA BEACH, FL

## Capital Improvement Projects 2025-2026

### Summary of Capital Expenditures by Department

DEPARTMENT	2025-2026
Public Works	\$ 4,726,264
Arts & Entertainment	22,000
Redevelopment	3,499,121
Parks & Rec	-
Police Department	186,150
Parks & Rec	202,000
Utilities	1,478,300
Information Technology	130,000
	<u>\$ 10,243,835</u>

### Summary of Capital Project Expenditures by Fund



- 001 - GENERAL FUND
- 131 - REDEVELOPMENT - MAINT STREET
- 133 - REDEVELOPMENT - MIDTOWN
- 150- 5 CENT GAS TAX
- 412 - WATER & SEWER IMPROVEMENT CONSTRUCTION FUND
- 428 - RENEWAL & REPLACEMENT - 8%
- 481 - PIER RENEW & REPLACEMENT FUND
- 130 - REDEVELOPMENT - DOWNTOWN
- 132 - REDEVELOPMENT - BALLOUGH ROAD
- 134 - REDEVELOPMENT - SOUTH ATLANTIC
- 301 - CAPITAL PROJECTS FUND
- 425 - RENEWAL & REPLACEMENT - 5%
- 465 - STORMWATER R&R 8%
- 550 - INFORMATION TECHNOLOGY FUND

**This page is intentionally left blank**

**151006 - Land Acquisition - Ballough**

**Project Number** 151006

**Title** Land Acquisition - Ballough

**Asset Type** 30 - Infrastructure

**Division** 1508 - Capital Projects - Growth Management and Planning

**Year Identified** 2014

**Start Date** 2014-02-28

**Completion Date** TBD

**Regions** CRA - BALLOUGH ROAD

**Description** The Land Acquisition Project aims to secure strategic parcels of land within the designated Ballough Road Community Redevelopment Area to facilitate urban renewal and economic revitalization. This project will focus on acquiring underutilized or vacant properties to create opportunities for affordable housing, green spaces, and commercial development. By assembling these key properties, the project seeks to attract investment, improve infrastructure, and enhance the overall quality of life for residents.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2018	\$ 579,629	\$ -	\$ 579,629
2019	624,662	-	624,662
2020	734,900	-	734,900
2021	893,583	-	893,583
2022	1,052,096	-	1,052,096
2023	1,052,096	-	1,052,096
2024	1,170,299	-	1,170,299
2025	1,145,489	-	1,145,489
2026	106,542	-	106,542
<b>\$</b>	<b>7,359,295</b>	<b>\$ -</b>	<b>\$ 7,359,295</b>

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
561000 - Land	(90.71)%	1,145,489	106,542
<b>Total Expenditure</b>	<b>(90.71)%</b>	<b>1,145,489</b>	<b>106,542</b>

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
561000 - Land	106,542	-	-	-	-
<b>Total Expenditure</b>	<b>106,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Percent Increase</b>		<b>(100.00)%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Budget Details**

Objects Expenditure	2026 Budget
561 - Capital	
561000 - Land Acquisition	106,542
<b>Total</b>	<b>106,542</b>
<b>Total Expenditure</b>	<b>106,542</b>
<b>Net Total</b>	<b>(106,542)</b>

**151406 - East ISB Streetscape**

**Project Number** 151406

**Title** East ISB Streetscape

**Asset Type** 30 - Infrastructure

**Division** 1508 - Capital Projects - Growth Management and Planning

**Year Identified** 2014

**Start Date** 2014-02-28

**Completion Date** TBD

**Regions** CRA - MAINSTREET

**Description** The safety and beautification project encompasses the eight blocks of roadway from Halifax to Atlantic avenues. The City is completing the power undergrounding and secondary power conversions. The FDOT is completing design, permit and construct roadway improvements along East ISB between Halifax River and Atlantic Avenue.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2018	\$ 1,332,509	\$ -	\$ 1,332,509
2019	983,833	-	983,833
2020	1,327,077	-	1,327,077
2021	1,647,785	-	1,647,785
2022	1,642,785	-	1,642,785
2023	2,384,953	-	2,384,953
2024	4,611,802	-	4,611,802
2025	7,173,420	-	7,173,420
2026	3,037,362	-	3,037,362
	<b>\$ 24,141,529</b>	<b>\$ -</b>	<b>\$ 24,141,529</b>

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
565000 - Construction In Progress	(57.66)%	7,173,420	3,037,362
<b>Total Expenditure</b>	<b>(57.66)%</b>	<b>7,173,420</b>	<b>3,037,362</b>

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
565000 - Construction In Progress	3,037,362	-	-	-	-
<b>Total Expenditure</b>	<b>3,037,362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Percent Increase</b>		<b>(100.00%)</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Budget Details**

Objects Expenditure	2026 Budget
561 - Capital	
565000 - Construction In Progress	3,037,362
<b>Total</b>	<b>3,037,362</b>
<b>Total Expenditure</b>	<b>3,037,362</b>

**151925 - Beach Street Redevelopment**

**Project Number** 151925

**Title** Beach Street Redevelopment

**Asset Type** 30 - Infrastructure

**Division** 1508 - Capital Projects - Growth Management and Planning

**Year Identified** 2020

**Start Date** 2/20/2020

**Completion Date** TBD

**Regions** CRA - DOWNTOWN

**Description**

The Beach Street Redevelopment Project is designed to transform and revitalize the Beach Street area through comprehensive planning and strategic investments. This initiative will focus on upgrading infrastructure, enhancing public spaces, and promoting mixed-use development to create a vibrant, sustainable community. By fostering collaboration between local stakeholders, the project aims to stimulate economic growth, improve living conditions, and attract new businesses and residents to the area.

Year	Annual Totals		
	Total Expenditure	Total Funding Source	Difference
2019	\$ -	\$ -	\$ -
2020	24,294	-	24,294
2021	720,318	-	720,318
2022	1,057,190	-	1,057,190
2023	1,417,776	-	1,417,776
2024	1,810,358	-	1,810,358
2025	1,795,654	-	1,795,654
2026	279,609	-	279,609
	<b>\$ 7,105,199</b>	<b>\$ -</b>	<b>\$ 7,105,199</b>

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
565000 - Construction In Progress	(84.43)%	1,795,654	279,609
<b>Total Expenditure</b>	<b>(84.43)%</b>	<b>1,795,654</b>	<b>279,609</b>

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
565000 - Construction In Progress	279,609	-	-	-	-
<b>Total Expenditure</b>	<b>279,609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Percent Increase</b>		<b>(100.00%)</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Budget Details**

Objects Expenditure	2026 Budget
561 - Capital	
565000 - Construction In Progress	279,609
<b>Total</b>	<b>279,609</b>
<b>Total Expenditure</b>	<b>279,609</b>

**152002 - South Atlantic CRA Streetscape**

**Project Number** 152002

**Title** South Atlantic CRA Streetscape

**Asset Type** 30 - Infrastructure

**Division** 1140 - Redevelopment and  
Neighborhood Services

**Start Date** 10/1/2019

**Year Identified** 2019

**Completion Date** TBD

**Regions** CRA - SOUTH ATLANTIC

**Description** The safety and beautification project encompasses the eight blocks of roadway from Halifax to Atlantic avenues. This project was set up to fund any needs to support the East ISB Streetscape project with FDOT since the South side of ISB is South Atlantic CRA.

Year	Annual Totals		
	Total Expenditure	Total Funding Source	Difference
2019	\$ -	\$ -	\$ -
2020	342,924	-	342,924
2021	597,900	-	597,900
2022	740,252	-	740,252
2023	1,071,569	-	1,071,569
2024	1,464,387	-	1,464,387
2025	1,023,266	-	1,023,266
2026	73,747	-	73,747
	<b>\$ 5,314,045</b>	<b>\$ -</b>	<b>\$ 5,314,045</b>

Object Expenditure	Prior Year Comparison		
	Percent Change	2025 Amount	2026 Amount
565000 - Construction In Progress	(92.79)%	1,023,266	73,747
<b>Total Expenditure</b>	<b>(92.79)%</b>	<b>1,023,266</b>	<b>73,747</b>

Object Expenditure	Project Forecast				
	2026	2027	2028	2029	2030
565000 - Construction In Progress	73,747	-	-	-	-
<b>Total Expenditure</b>	<b>73,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Percent Increase</b>		<b>(100.00%)</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

Objects Expenditure	Budget Details	
		2026 Budget
561 - Capital		
565000 - Construction In Progress		73,747
<b>Total</b>		<b>73,747</b>
<b>Total Expenditure</b>		<b>73,747</b>

**602108 - ROADS AND SIDEWALKS**

**Project Number** 602108

**Title** ROADS AND SIDEWALKS

**Asset Type** 30 - Infrastructure

**Division** 6099 - Capital Projects - Public Works

**Year Identified** 2021

**Start Date** 4/8/2021

**Completion Date** TBD

**Regions** City Wide

**Description**

The City-Wide Road and Sidewalk Resurfacing Project aims to enhance the safety, accessibility, and aesthetic appeal of the city's transportation infrastructure. This initiative will involve resurfacing and repairing roads and sidewalks across various neighborhoods to ensure smooth and durable surfaces for vehicles and pedestrians. By prioritizing high-traffic areas and addressing critical maintenance needs, the project seeks to improve overall mobility, reduce accidents, and contribute to the city's long-term development goals.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2021	2,766,362	-	2,766,362
2022	6,616,342	-	6,616,342
2023	4,787,717	-	4,787,717
2024	4,642,761	-	4,642,761
2025	5,031,144	-	5,031,144
2026	4,100,000	-	4,100,000
	<b>\$ 27,944,325</b>	<b>\$ -</b>	<b>\$ 27,944,325</b>

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
565000 - Construction In Progress (FUND 150)	113.38%	\$ 400,000	\$ 853,513
565000 - Construction In Progress (FUND 301)	(29.9)%	4,631,144	3,246,487
<b>Total Expenditure</b>	<b>(18.51)%</b>	<b>\$ 5,031,144</b>	<b>\$ 4,100,000</b>

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
565000 - Construction In Progress (FUND 150)	\$ 853,513	\$ 879,118	\$ 905,492	\$ 932,657	\$ 960,636
565000 - Construction In Progress (FUND 301)	3,246,487	3,220,882	3,194,508	3,167,343	3,139,364
<b>Total Expenditure</b>	<b>\$ 4,100,000</b>				
<b>Percent Increase</b>		<b>(0.00%)</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Budget Details**

Objects Expenditure	2026 Budget
561 - Capital	
565000 - Construction In Progress	4,100,000
<b>Total</b>	<b>4,100,000</b>
<b>Total Expenditure</b>	<b>4,100,000</b>

**602304 - Roofs**

**Project Number** 602304

**Title** Roofs

**Asset Type** 10 - Building

**Division** 6099 - Capital Projects - Public Works

**Start Date** 10/1/2022

**Year Identified** 2022

**Completion Date** TBD

**Regions** City Wide

**Description** The City-Wide Roof Replacement Project aims to improve the safety, energy efficiency, and longevity of buildings across the city. This initiative will focus on replacing aging and damaged roofs on residential, commercial, and public structures to ensure they meet modern standards. By addressing critical maintenance needs and enhancing building performance, the project seeks to protect property values and reduce energy costs.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2023	250,000	-	250,000
2024	970,690	-	970,690
2025	990,587	-	990,587
2026	153,874	-	153,874
	<b>\$ 2,365,151</b>	<b>\$ -</b>	<b>\$ 2,365,151</b>

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
549000 -Non Capital from Capital Budget	(84.47)%	990,587	153,874
<b>Total Expenditure</b>	<b>(84.47)%</b>	<b>\$ 990,587</b>	<b>\$ 153,874</b>

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
549000 -Non Capital from Capital Budget	153,874	500,000	500,000	500,000	500,000
<b>Total Expenditure</b>	<b>\$ 153,874</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>Percent Increase</b>		<b>224.94%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Budget Details**

Objects Expenditure	2026 Budget
531 - Operating	
549000 -Non Capital from Capital	153,874
<b>Total</b>	<b>153,874</b>
<b>Total Expenditure</b>	<b>153,874</b>

**602305 - Air Conditioners**

**Project Number** 602305

**Title** Air Conditioners

**Asset Type** 20 - Equipment

**Division** 6099 - Capital Projects - Public Works

**Year Identified** 2022

**Start Date** 10/1/2022

**Completion Date** TBD

**Regions** City Wide

**Description**

The City-Owned Buildings Air Conditioner Replacement Project aims to enhance indoor air quality, energy efficiency, and comfort in municipal buildings. This initiative will focus on replacing outdated and inefficient air conditioning units in city-owned structures with modern, energy-saving models. By addressing critical maintenance needs and improving HVAC performance, the project seeks to reduce energy consumption, lower utility costs, and ensure a healthier working environment for city employees and visitors.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2023	500,000	-	500,000
2024	786,444	-	786,444
2025	872,876	-	872,876
2026	422,390	-	422,390
	<b>\$ 2,581,710</b>	<b>\$ -</b>	<b>\$ 2,581,710</b>

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
549000 -Non Capital from Capital Budget	(51.61)%	872,876	422,390
<b>Total Expenditure</b>	<b>(51.61)%</b>	<b>\$ 872,876</b>	<b>\$ 422,390</b>

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
549000 -Non Capital from Capital Budget	422,390	750,000	750,000	750,000	750,000
<b>Total Expenditure</b>	<b>\$ 422,390</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>
<b>Percent Increase</b>		<b>77.56%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Budget Details**

Objects Expenditure	2026 Budget
531 - Operating	
549000 -Non Capital from Capital	422,390
<b>Total Total Expenditure</b>	<b>422,390</b>

**602508 - School Zone Signs**

**Project Number** 602508

**Title** School Zone Signs

**Asset Type** 30 - Infrastructure

**Division** 6099 - Capital Projects - Public Works

**Year Identified** 2024

**Start Date** 10/1/2024

**Completion Date** TBD

**Regions** City Wide

**Description** The School Zone Sign Replacement Project aims to improve the safety and visibility of school zones. This initiative will focus on replacing old and worn-out signs with new, highly visible signage. By enhancing the clarity and effectiveness of these signs, the project seeks to ensure the safety of students, pedestrians, and drivers.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2025	100,000	-	100,000
2026	50,000	-	50,000
	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
564000 - Machinery & Equipment	(50.1)%	100,000	50,000
<b>Total Expenditure</b>	<b>(50.1)%</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
564000 - Machinery & Equipment	50,000	100,000	100,000	100,000	100,000
<b>Total Expenditure</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Percent Increase</b>		<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Budget Details**

Objects Expenditure	2026 Budget
561 -Capital	
564000 - Machinery & Equipment	50,000
<b>Total</b>	<b>50,000</b>
<b>Total Expenditure</b>	<b>50,000</b>

**BEM001 - Atlantic Room Door Replacement**

**Project Number** BEM001

**Title** Atlantic Room Door Replacement

**Asset Type** 10 -Building

**Division** 1690 - Capital Projects - Arts & Entertainment Management

**Year Identified** 2025

**Start Date** 10/1/2025

**Completion Date** TBD

**Regions** Peabody

**Description** Replacement of three sets of French Doors in the Atlantic Room at the Peabody. The current doors have been in use for over 15 years and were a product from a company in Germany. The original company is no longer in business and getting replacement parts for the doors. As a result of a break in about 8 years ago, the door locks are not functional.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2025	-	-	0
2026	22,000	-	22,000
	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ 22,000</b>

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
565001 - Construction in Progress	100.0%	\$ -	\$ 22,000
<b>Total Expenditure</b>	100.0%	<b>\$ -</b>	<b>\$ 22,000</b>

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
565001 - Construction in Progress	22,000	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Percent Increase</b>		(100.00%)	0.00%	0.00%	0.00%

**Budget Details**

Objects Expenditure	2026 Budget
561 -Capital	
565001 - Construction in Progress	22,000
<b>Total</b>	<b>22,000</b>
<b>Total Expenditure</b>	<b>22,000</b>

**IT0001 - Patrol Rugged Laptop Replacements**

**Project Number** IT0001

**Title** Patrol Rugged Laptop Replacements

**Asset Type** 20 - Equipment

**Division** 1160 - Information Technology Systems

**Year Identified** 2025

**Start Date** 10/1/2025

**Completion Date** 9/30/2027

**Regions** City Wide

**Description** Project to replace 10 year old laptops in patrol vehicles as they are unrepairable and consistently fail. This will be a 3 year project, replacing the most dire laptops in the first year.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2025	-	-	0
2026	130,000	-	130,000
	\$ 130,000	\$ -	\$ 130,000

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
564001 - Cap Out - Machine & Equipment	100.0%	\$ -	\$ 130,000
<b>Total Expenditure</b>	100.0%	\$ -	\$ 130,000

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
564001 - Cap Out - Machine & Equipment	130,000	93,000	85,000	-	-
<b>Total Expenditure</b>	\$ 130,000	\$ 93,000	\$ 85,000	\$ -	\$ -
<b>Percent Increase</b>		(28.46%)	(8.60%)	(100.00%)	0.00%

**Budget Details**

Objects Expenditure	2026 Budget
561 -Capital	
564001 - Cap Out - Machine &	130,000
<b>Total</b>	<b>130,000</b>
<b>Total Expenditure</b>	<b>130,000</b>

**PAR001 - Recreation Court Resurfacing**

**Project Number** PAR001

**Title** Recreation Court Resurfacing

**Asset Type** 30 - Infrastructure

**Division** 7290 - Capital Projects - Parks & Recreation

**Start Date** 10/1/2025

**Year Identified** 2025

**Completion Date** TBD

**Regions** City Wide

**Description** Resurfacing of existing basketball courts, tennis courts and pickleball courts city wide.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2025	-	-	0
2026	202,000	-	202,000
	\$ 202,000	\$ -	\$ 202,000

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
565001 - Construction in Progress	100.0%	\$ -	\$ 202,000
<b>Total Expenditure</b>	100.0%	\$ -	\$ 202,000

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
565001 - Construction in Progress	202,000	-	-	-	-
<b>Total Expenditure</b>	\$ 202,000	\$ -	\$ -	\$ -	\$ -
<b>Percent Increase</b>		(100.00%)	0.00%	0.00%	0.00%

**Budget Details**

Objects Expenditure	2026 Budget
561 -Capital	
565001 - Construction in Progress	202,000
<b>Total</b>	<b>202,000</b>
<b>Total Expenditure</b>	<b>202,000</b>

**POL001 - Patrol Handgun Trade In**

**Project Number** POL001

**Title** Patrol Handgun Trade In

**Asset Type** 20 - Equipment

**Division** 3099 - Capital Projects - Police

**Year Identified** 2025

**Start Date** 10/1/2025

**Completion Date** TBD

**Regions** City Wide

**Description**

In 2009, the DBPD went from Glock 9mm to 40 mm handguns. The industry standard for useful life of a handgun is 5 years, the DBPD has not upgraded their handguns since the 2009 purchase. During 2024 raining qualifications, 8 handguns failed to fire properly and had to be replaced. This would institute a trade-in program where all of the existing 40 mm handguns will be traded in and 9mm handguns will be purchased to replace them for every DBPD Officer.

**Annual Totals**

Year	Total Expenditure	Total Funding Source	Difference
2025	-	-	0
2026	186,150	-	186,150
	<b>\$ 186,150</b>	<b>\$ -</b>	<b>\$ 186,150</b>

**Prior Year Comparison**

Object Expenditure	Percent Change	2025 Amount	2026 Amount
564001 - Cap Out - Machine & Equipment	100.0%	\$ -	\$ 186,150
<b>Total Expenditure</b>	100.0%	<b>\$ -</b>	<b>\$ 186,150</b>

**Project Forecast**

Object Expenditure	2026	2027	2028	2029	2030
564001 - Cap Out - Machine & Equipment	186,150	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 186,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Percent Increase</b>		<b>(100.00%)</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**Budget Details**

Objects Expenditure	2026 Budget
561 -Capital	
564001 - Cap Out - Machine &	186,150
<b>Total</b>	<b>186,150</b>
<b>Total Expenditure</b>	<b>186,150</b>

**City of Daytona Beach, Florida**

**Annual Budget**

**Fiscal Year 2025 – 2026**

**SECTION 10:**

**APPENDICES**



RESOLUTION NO. 25-XXX

A RESOLUTION TENTATIVELY ADOPTING THE BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2025, TO SEPTEMBER 30, 2026, FOR THE CITY OF DAYTONA BEACH; PRESCRIBING THE NET SOURCES OF REVENUE IN THE ESTIMATED AMOUNT OF \$379,813,363; SETTING FORTH EXPENDITURES AND TRANSFERS IN THE AMOUNT OF \$379,813,363, OF WHICH OPERATING EXPENDITURES TOTAL \$303,122,176 , TRANSFERS \$63,889,400, AND CAPITAL EXPENDITURES \$12,801,787 ; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of The City of Daytona Beach has prepared his annual report and budget for the General Fund, all Special Revenue, Debt Service and Internal Service Funds, all Enterprise Funds, and the Capital Projects Funds for the Fiscal Year 2025/26 and has submitted the same to the City Commission; and

WHEREAS, the proposed budget sets forth in detail information on the receipts and expenditures, including debt service; and

WHEREAS, the City Commission has made a study of the recommended budget and has made amendments thereto as indicated in the budget; and

WHEREAS, the Honorable Larry Bartlett, J.D., Property Appraiser for the County of Volusia, on or about August 24, 2025 mailed to each property owner within the City a notice of a budget hearing to be conducted on September 3, 2025, at 6:00 p.m., Eastern Daylight Savings Time, in Commission Chambers, Room 290, City Hall, 301 South Ridgewood Avenue, Daytona Beach, Florida; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF

THE CITY OF DAYTONA BEACH, FLORIDA:

SECTION 1. The amounts anticipated for the various funds are as follows:

City of Daytona Beach  
Budget Summary  
FY 2025/26

Fund	Description	Revenues	Expenditures
001	GENERAL FUND	159,611,175	159,611,175
120	C D BLOCK GRANT FUND	303,245	303,245
122	FEDERAL HOME FUND	65,411	65,411
130	REDEVELOPMENT - DOWNTOWN	2,971,647	2,971,647
131	REDEVELOPMENT – MAIN ST	7,304,631	7,304,631
132	REDEVELOPMENT – BALLOUGH ROAD	388,690	388,690
133	REDEVELOPMENT - MIDTOWN	2,031,122	2,031,122
134	REDEVELOPMENT – SOUTH ATLANTIC	548,914	548,914
140	DOWNTOWN DEVELOPMENT AUTHORITY	392,271	392,271
150	TRANSPORTATION 5 CENT GAS TAX	853,513	853,513
160	PERMIT & LICENSE SPECIAL REV	7,011,559	7,011,559
204	GENERAL OBLIGATION BONDS	1,429,557	1,429,557
205	LOAN PROGRAM - DOWNTOWN REDEV	174,027	174,027
206	CAPITAL FINANCING FUND	1,433,061	1,433,061
208	CAP IMPROV REV BONDS 2024AB	3,355,281	3,355,281
209	TXBL REV LOC NOTE 2025	750,000	750,000
219	2010 CAP IMPROV REV NOTE FUND	1,302	1,302
220	CAPITAL IMPROVE REFUND 2020	2,510,534	2,510,534
221	JPM 2023 CAP IMP NOTE MIDTOWN	801,200	801,200
301	CAPITAL PROJECTS FUND	3,684,637	3,684,637
302	STI 2020 CRA LOAN PROCEEDS	63,043	63,043
303	JPM 2023 MIDTOWN LOAN PROCEEDS	1,932	1,932
411	WATER AND SEWER FUND	79,194,224	79,194,224
412	WATER & SEWER IMPR CONST FUND	1,478,300	1,478,300
413	WATER/SEWER DEBT SV FUND	11,220,465	11,220,465
425	RENEWAL & REPLACEMENT - 5%	3,892,176	3,892,176
428	RENEWAL & REPLACEMENT - 8%	6,338,157	6,338,157
430	SOLID WASTE MANAGEMENT FUND	26,029,520	26,029,520
440	HALIFAX HARBOR FUND	5,000,945	5,000,945
442	HALIFAX HARBOR DEBT SV	727,891	727,891
460	STORMWATER IMPROVEMENT	21,320,869	21,320,869
462	STORMWATER DEBT SERVICE	156,567	156,567
465	STORMWATER IMPROVEMENT CONSTR	1,609,994	1,609,994
480	PIER FUND	1,280,453	1,280,453

481	RENEWAL & REPLACEMENT (PIER)	91,529	91,529
510	FLEET MAINTENANCE FUND	3,750,128	3,750,128
530	EMPLOYMENT SERVICES	1,352,979	1,352,979
540	FACILITIES PROPERTY MAINT FUND	2,971,921	2,971,921
550	INFORMATION TECHNOLOGY	7,051,359	7,051,359
560	CONSOLIDATED INSURANCE	10,659,135	10,659,135
		<u>379,813,363</u>	<u>379,813,363</u>

SECTION 2. The 2025/26 Fiscal Year Budget for The City of Daytona Beach setting forth the expenditures for the various funds, for the departments of the City, is hereby tentatively adopted and made a part of this Resolution.

SECTION 3. It is hereby found that prior to the adoption of this Resolution, a Public Hearing permitting the general public to speak has been conducted on September 3, 2025, at 6:00 p.m., Eastern Daylight Savings Time, in Commission Chambers, Room 290, City Hall 301 South Ridgewood Avenue, Daytona Beach, Florida, in accordance with §200.065(2)(e), Florida Statutes.

SECTION 4. A Public Hearing shall be duly advertised and held on September 17, 2025, at 6:00 p.m., Eastern Daylight Savings Time, in Commission Chambers, Room 290, City Hall, 301 South Ridgewood Avenue, Daytona Beach, Florida, at which final adoption of the budget for Fiscal Year 2025/26 will be considered.

SECTION 5. The Budget tentatively adopted in the preceding section shall govern the expenditures of the City of Daytona Beach for the fiscal year commencing October 1, 2025, and ending September 30, 2026, and includes an increase to salaries and wages for all bargaining

unit employees in accordance with the previously ratified agreements and all non-bargaining employees, the City Manager and City Attorney, as follows:

- October 1, 2025 – 4% across the board;

The minimum and maximum of each range will not be affected by this increase. Employees at the maximum of the pay range will be eligible to receive a lump sum payment of 2%. For applicable employees, the base salary will be increased to the maximum of the range and the employee will receive the difference of that amount and 2% in a lump sum payment.

SECTION 6. Budgetary control is maintained at the fund level based on the City's financial reporting requirements. After final adoption of the original budget, the City Manager is authorized to make budget transfers within the same financial reporting fund. Budget amendments between two or more financial reporting funds or to modify a fund's total budgeted amount are approved from time to time during the course of the fiscal year through the approval of the City Commission by resolution.

SECTION 7. The City Manager may transfer personnel from one department of the City to another in order to better accomplish the functions of the City.

SECTION 8. The City Manager may change the grade and the classification of positions authorized in the Budget in order to reflect the duties and functions actually being performed by an employee.

SECTION 9. In accordance with the requirements of §932.7055(5)(b), Florida Statutes, the City Commission acknowledges the certification of the Police Chief that the law enforcement trust fund expenditures as set forth in the tentative budget for FY 2025/26 complies with the provisions of §932.7055.

SECTION 10. The tentatively approved budget incorporates budgets which have been tentatively approved by both the Downtown Development Authority and the Community Redevelopment Agency.

SECTION 11. In order to maintain fiscal compliance with the terms of all currently unexpired grants included as part of the FY 2025/26 tentatively adopted budget, the Budget Officer is hereby directed to amend the tentative Fiscal Year Revenue and Expense Budget in accordance with the grant funds and matching funds authorized by the City Commission in accordance with the terms of the grant award; to carry forward unexpended grant funded expenditures, available budgeted matching funds, and unearned grant revenues from fiscal year to fiscal year throughout the term of the grant; to adjust the grant funded expenditures and unearned revenues for program revenues, minor changes in the grant agreement, and accounting adjustments; and to close out the unexpended grant expenditures and unearned grant revenues upon the expiration of the grant.

SECTION 12. In the event that specific donation and capital improvement revenues are received in excess of the amounts included in the budget, the Budget Officer is authorized to increase the budget for the donation revenue amount to reflect the amount received, and to increase the corresponding expenditure amount by the same amount. The Budget Officer is also authorized to carryforward received but unexpended donation expenditures from fiscal year to fiscal year.

SECTION 13. This Resolution shall take effect October 1, 2025.

---

DERRICK L. HENRY  
Mayor

ATTEST:

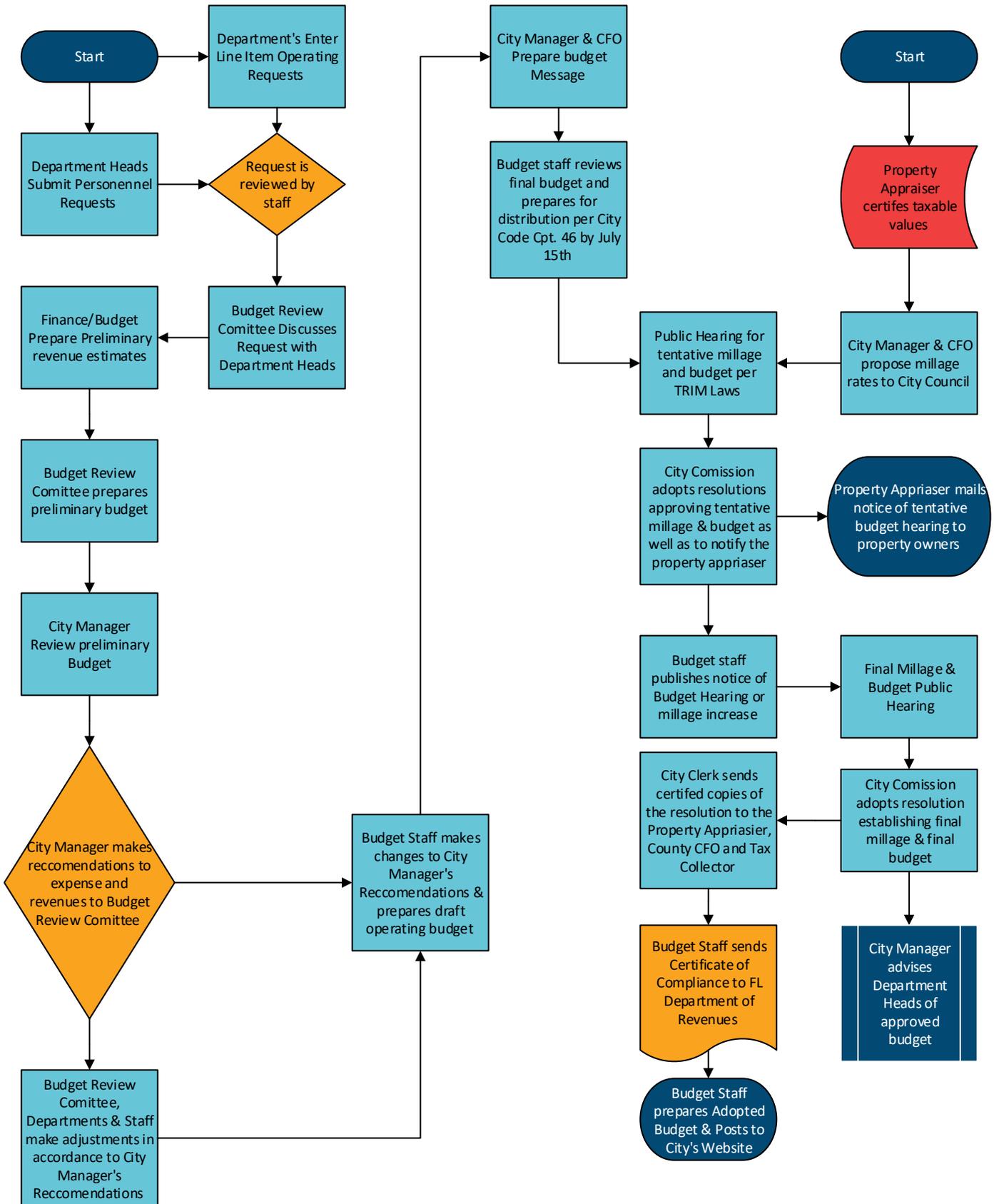
---

LETITIA LAMAGNA  
City Clerk

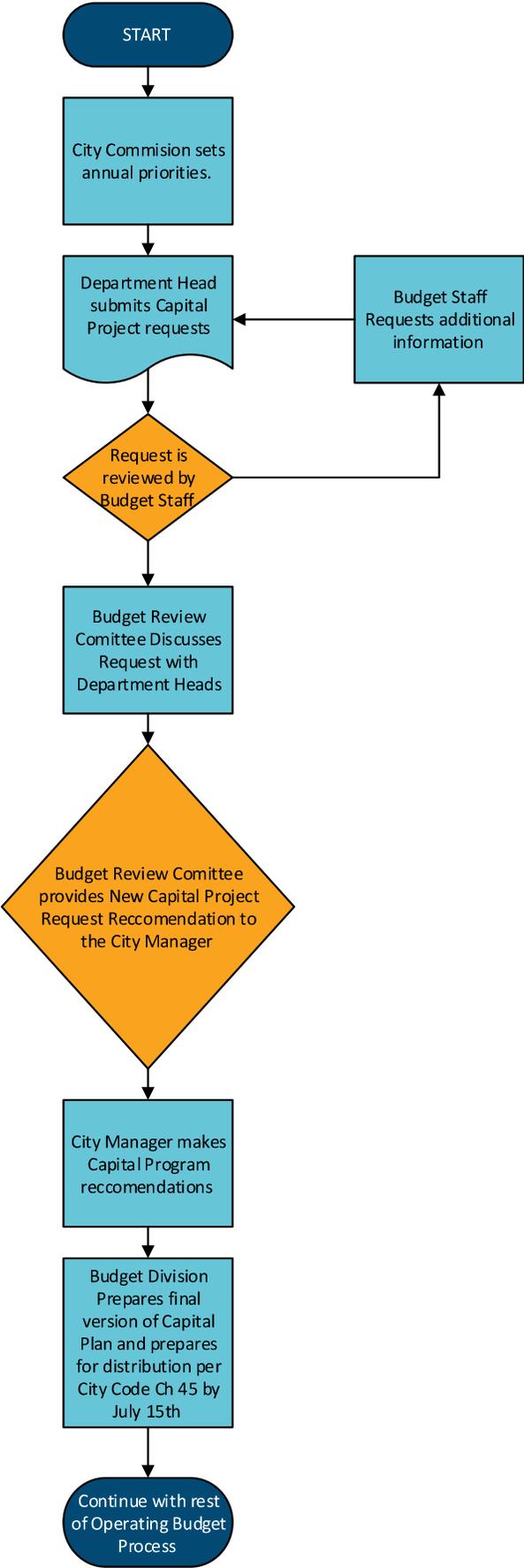
Adopted:



# City of Daytona Beach Operating Budget Process Map



# City of Daytona Beach Capital Program Budget Process



## BUDGET GLOSSARY

The 2025 – 2026 Operating Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this budget document in understanding these terms, a Budget Glossary has been included.

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of record and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit of any of its funds, account groups and organizational components.

**Account:** A separate financial reporting unit. All budgetary transactions are recorded in accounts.

**Accrual Accounting:** A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is received or spent.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the account accrued up to but not including the date of delivery (settlement date). (See: Interest)

**Activity:** The smallest unit of budgeting accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the city is responsible.

**Ad Valorem:** A tax levied on the assessed value of real property (See: Property Taxes)

**Adopted Budget:** The proposed budget as was initially formally approved by the City Commission.

**Aggregate Millage Rate:** A rate obtained by dividing the sum of all ad valorem taxes levied by the governing body by the taxable value of the municipality. Expresses as an average tax rate.

**Amended Budget:** The adopted budget as formally adjusted by the City Commission.

**Appropriation:** A legal authorization granted by the City Commission to make expenditures and to incur obligations for specific purposes. Appropriation is usually limited in dollar amount and as to the time frame in which it may be expended.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Asset:** Resources owned or held by a government which has monetary value.

**Assessment:** A local tax levied against a property for specific purposes, such as sewer or streetlights.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, capital expenditures or other one-time costs.

**Balanced Budget:** A budget in which planned available funds equal planned expenditures.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principle, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

**Budget:** A plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Upon approval by the City Commission, the budget appropriation ordinance is (becomes) the legal basis for expenditures in the budget year.

**Budgetary Basis:** The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAPP, cash or modified accrual.

**Budget Committee:** Committee established by the City Manager to review all budgetary requests and to complete specific budgetary tasks as required in *Code of Ordinances City of Daytona Beach, Florida Sec. 46-41 (Ord. No. 07-91, § 1, 3-7-2007)*.

**Budget Message:** The opening section of the budget from the City Manager which provides City Commission and the public with a general summary of the most important aspects of the budget.

**Capital Assets:** Assets of significant value having a useful life of several years. Capital assets are also called Fixed Assets.

**Capital Improvements:** One of the five major expense categories: Expenditures related to the acquisition, expansion or rehabilitation of an element of the City's physical plant.

**Capital Improvement Plan (CIP):** Appropriations of capital projects such as street improvements, building construction, and facility maintenance which are supported by a five-year expenditure plan. This plan details funding sources and expenditures amounts, which these projects will require beyond the one-year period of the annual budget.

**Capital Outlays:** Expenditures which result in the acquisition of or additions to fixed assets.

**CDBG:** Community Development Block Grant.

**CRA:** Community Redevelopment Agency. A revenue generating mechanism used to finance capital improvements in an area suffering blighted conditions.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Contingency:** Amount budgeted to meet unexpected operating expenditures which occur during the current year.

**Contractual Services:** Services rendered to the city by private firms, individuals, or other governmental agencies. Examples include rent, maintenance agreements and professional consulting services.

**Debt Service:** One of the five major expense categories: Expenditures for principal and interest payments on loans, notes, and bonds.

**Department:** An organization unit responsible for carrying out a major governmental function, such as Police or Public Works.

**Depreciation:** The decrease in value of physical assets due to use and the passage of time.

**Division:** An organizational unit focused on carrying out a specific service or services.

**Expenditures:** Decreases in net current financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Fund:** A fund established for services that are predominantly self-supported by user fees and charges.

**Fiscal Year:** A 12-month period to which the operating budget applies. For The City of Daytona Beach, it is October 1st to September 30th.

**FY:** Fiscal Year.

**Fixed Assets:** See Capital Assets.

**Franchise Fees:** A fee assessed on a business, usually a public utility, in return for the right to operate inside the city limits.

**FTE:** Full-time equivalent positions. A position converted to a decimal equivalent of a full-time position based on the total number of hours required in a year for full-time service. For example, an employee whose full-time basis is 2,080 hours per year but works for 20 hours per week would be the equivalent to .5 of a full-time position.

**Fund:** An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Fund Balance:** The fund equity of governmental funds.

**GAAP:** Generally Accepted Accounting Principles.

**General Fund:** This fund is used to account for all financial transactions applicable to the general operations of the city.

**Governmental Fund:** A fund which has a measurement focus of financial position and changes in financial position rather than upon net income.

**Grant:** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital depending on the intended usage of the grant proceeds.

**Impact Fees:** Fees charged, generally to developers, to cover the anticipated cost of improvements that will be needed because of growth and development.

**Indirect Cost:** Operating expenses that are not directly traceable to a single specific cost object. They include costs that support overall operations, such as administration, insurance and utilities expenses.

**Infrastructure:** The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made.

**Intergovernmental Revenue:** Revenue collected by one government and distributed to another level of government.

**Interfund Transfer:** Amounts transferred from one fund to another.

**Internal Service Fund:** A fund established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.

**Liability:** Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**Mill:** For property tax purposes, the tax rate on real property based on \$1.00 per \$1,000 of assessed taxable value.

**Millage Rate:** For property tax purposes, a rate established per \$1,000 of assessed taxable property.

**Modified Accrual Basis:** The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred, except for interest on long-term debt which is recognized when due, and the non-current portion of accrued vacation and sick leave which is recorded in a general long-term debt.

**Operating Expenses:** Day-to-day expenses for personnel services, materials, supplies, utilities, consulting services and administrative services.

**Payment in Lieu of Taxes:** Income received by local governments to compensate for the loss of revenue from tax exempt property.

**Personal Services:** One of the five major expense categories: The cost of wages, salaries, retirement, and other fringe benefits.

**Property Taxes:** Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax millage rate.

**Reserve:** An account used to either set aside budgeted revenues that are not required expenditure in the current budget year, or the earmark revenues for a specific future purpose.

**Retained Earnings:** The fund equity of proprietary funds.

**Revenue:** Income including transfers and excluding proceeds from the sale of bonds and notes, for the fiscal year. The major categories of revenue include taxes, permits and licensing, intergovernmental revenue, charges for service, interest on investments, and fines and forfeitures.

**Rolled-Back Rate:** The millage rate necessary to raise the same amount of Ad Valorem Tax revenue as the previous year excluding tax revenue from new construction.

**Service Level:** Workload accomplished to a specific standard within a specific time span to generate the total gross amount of product or service to be provided (workload standard duration).

**Special Revenue Fund:** A fund established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Tax Authority:** A government body responsible for collecting taxes, administrating tax laws and enforcing compliance.

**Tax Rate:** The amount of tax levied for each \$1,000 of assessed valuation.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

**TRIM:** Truth in Millage. A law enacted in 1980 aiming to provide taxpayers with transparency regarding millage rates imposed by local taxing authorities.

**Utility Tax:** Municipal charges levied by the city on every purchase of public service within the corporate limits of the city. Public services include electricity, gas, fuel, oil, water service, and telephone service.

**Value:** The value for tax purposes as determined by the county property appraiser for real and personal property.