

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 May (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>
Section 1 - INTRODUCTION	
City Manager's Letter	5
City Overview	17
Organizational Chart	21
History	22
Economy & Demographics	24
Section 2 – BUDGET OVERVIEW	
Budget Process	31
Calendar At-a-Glance	34
Financial Structure	35
Fund Relationship Matrix	37
Revenue – Expenditure Summary	39
Position Summary	40
Section 3 – REVENUES	
Revenue Sources	44
Revenue by Fund & Source	46
Revenue Detail	48
Section 4 – EXPENSES	
Expenditures by Fund & Department	58
Section 5 – DEPARTMENT PAGES	
City Manager's Office	63
City Attorney's Office	71
City Auditor's Office	75
City Clerk's Office	79
Redevelopment Services	83
Human Resources	89
Finance	95
Information Technology	103
Fire Department	109
Police Department	119
Parks & Recreation	129
Planning & Development	137
Arts & Entertainment	143
Business Enterprise Management	149
Public Works	157
Utilities	171
Section 6 – CRA and DDA	189
Section 7 – DEBT SERVICE	216
Section 8 – INTER- FUND TRANSFERS	223
Section 9 – RESERVES	226
Section 10 – CAPITAL	
Capital Improvement Projects	230
Capital Project Details	237
Section 11 – APPENDICES	
Resolution	250
Budget Process Maps	258
Glossary	260

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
- Solid 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
- Main Street 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 inter fund 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 the glossary of terms, adopted budget resolution and the budget process flowchart along with other supplementary data.



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: Deric C. Feacher, City Manager/CAO

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 \$ 379,886,487 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 \$2,015,087.

General Fund Public Safety Personal Services			
Fiscal Year	Fire Department	Police Department	Total
FY 2025/26	\$18,077,737	\$44,779,275	62,857,012
FY 2024/25 (Amended)	17,092,998	42,580,735	59,673,733
	984,739	2,198,540	3,183,279

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

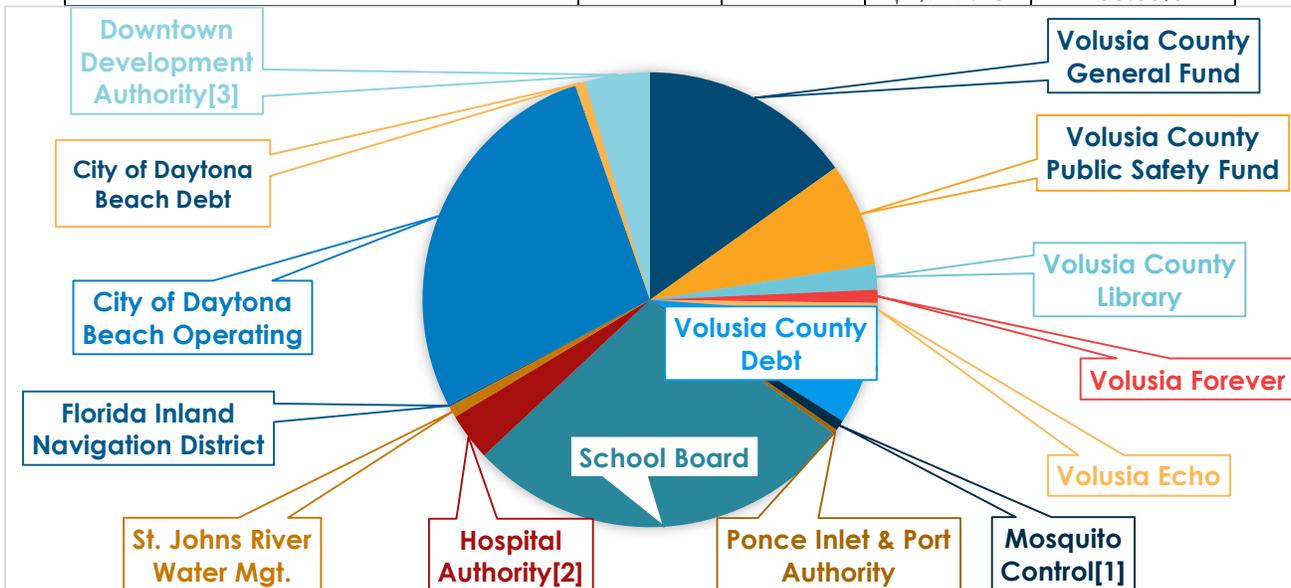


OFFICE OF THE CITY MANAGER

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	3.2007	144,785	\$463.41	15.72%
Volusia County Public Safety Fund	1.5994	144,785	231.57	7.86%
Volusia County Library	0.3697	144,785	53.48	1.81%
Volusia Forever	0.2000	144,785	28.96	0.98%
Volusia Echo	0.2000	144,785	28.96	0.98%
Volusia County Debt	1.6956	144,785	245.50	8.33%
Mosquito Control ¹	0.1573	144,785	22.77	0.77%
Ponce Inlet & Port Authority	0.0660	144,785	9.56	0.32%
School Board	5.2790	166,334	764.32	25.93%
Hospital Authority ²	0.3101	144,785	44.90	1.52%
St. Johns River Water Mgt.	0.1793	144,785	25.96	0.88%
Florida Inland Navigation District	0.0288	144,785	4.17	0.14%
City of Daytona Beach Operating	5.9300	144,785	858.58	29.13%
City of Daytona Beach Debt	0.1395	144,785	20.20	0.69%
Downtown Development Authority ³	1.0000	144,785	144.78	4.91%
			\$2,947.13	100.00%



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

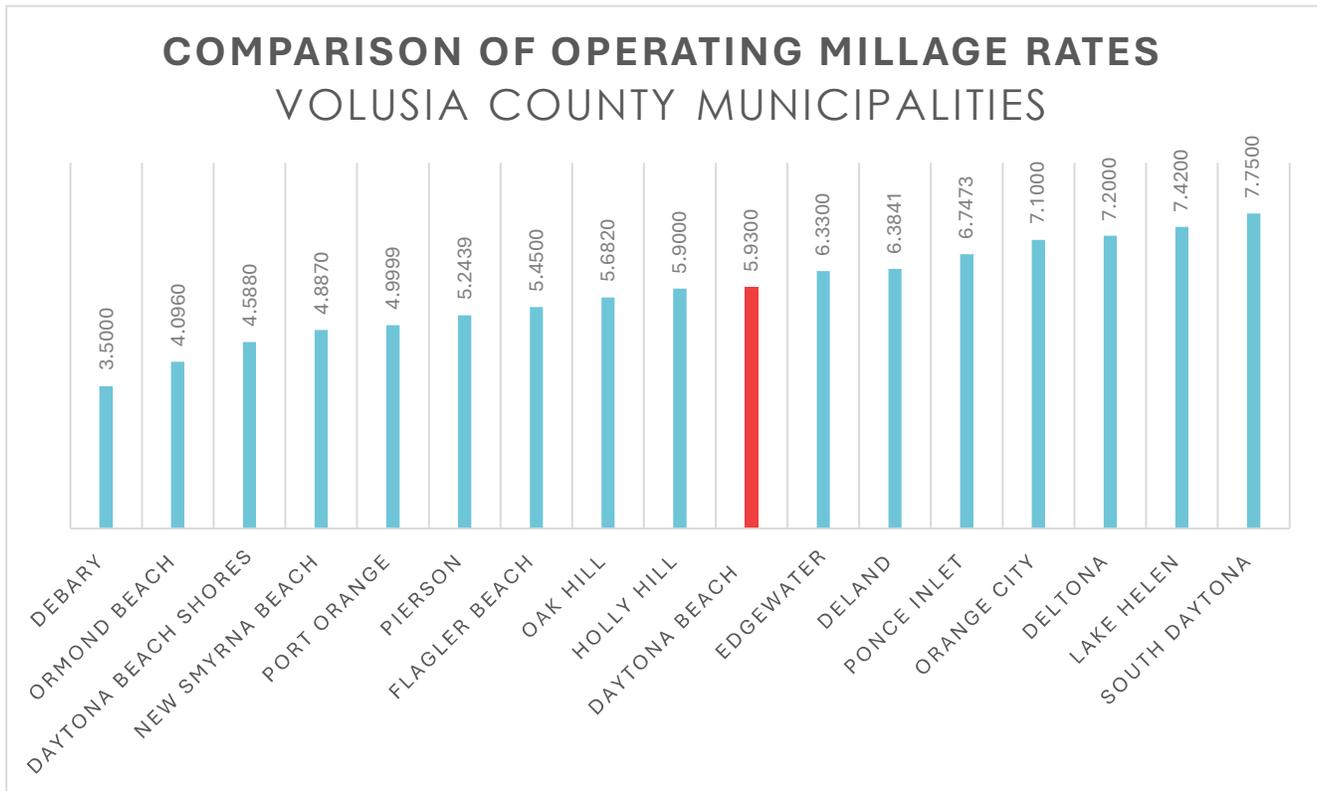


OFFICE OF THE CITY MANAGER

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 more than the 2024 – 2025 adopted budget of the City of Daytona Beach. This represents 3.03% of the increase in 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 most of the 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	159,629,167	\$4,434,151
Redevelopment Funds (130 – 134)	11,101,538	13,300,137	2,198,599
Downtown Development Authority (140)	391,799	392,271	472
Other Grants & Special Revenue Funds (120-126, 150, 160)	9,500,003	8,215,736	(1,284,267)
Debt Services Funds (204 – 221)	10,093,989	10,454,962	360,973
Capital Projects Fund (301)	7,916,656	3,767,604	(4,149,052)
Enterprise Funds (411 – 481)	161,296,502	158,341,089	(2,955,413)
Internal Service Funds (510 – 550)	24,296,680	25,785,521	1,488,841
	\$379,792,183	379,886,487	94,304

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

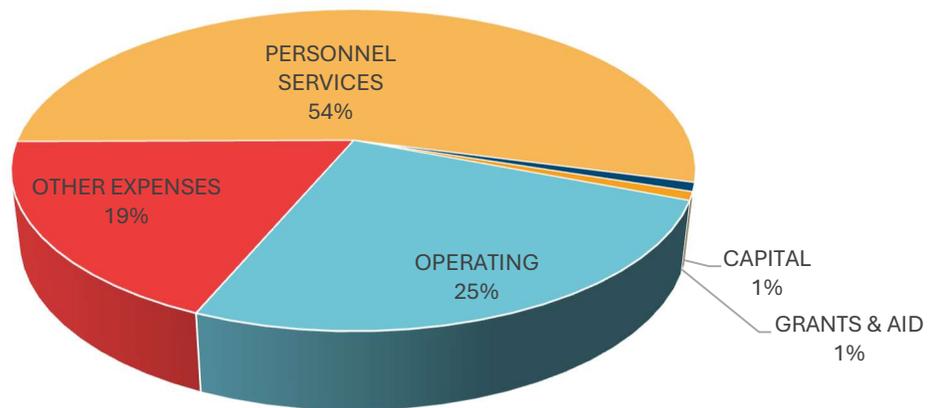
Department	Personnel Services	Capital	Debt Services	Grants & Aid	Operating	Other Expenses	Department Total
Arts & Entertainment	1,108,550	22,000	-	-	5,910,995	-	7,041,546
Business Enterprise Management	1,308,455	8,000	-	-	6,676,625	-	7,993,081
Central Charges	-	-	21,221,422	-	400,000	110,413,511	132,034,933
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	2,687,881	-	-	1,348,032	2,510,830	1,052,000	7,598,742
Finance	3,214,425	2,500	-	-	2,662,604	-	5,879,529
Fire Department	18,077,737	343,000	-	-	2,931,974	125,000	21,477,711
Growth Management & Planning	4,899,058	-	-	-	2,589,538	-	7,488,597
Human Resources	2,042,309	-	-	-	8,611,398	-	10,653,707
Information Technology Services	2,913,519	130,000	-	-	4,007,840	-	7,051,359
Parks & Recreation	4,204,959	202,000	-	-	2,156,276	-	6,563,235
Police Department	44,779,275	186,150	-	3,000	9,569,626	247,607	54,785,657
Public Works	13,206,986	5,771,440	-	-	23,782,088	-	42,760,514
Redevelopment Services	1,408,638	3,619,229	-	-	5,748,935	147,291	10,924,093
Stormwater	3,356,843	588,500	-	-	3,770,044	-	7,715,387
Water & Sewer	14,949,115	1,984,100	-	-	29,900,938	-	46,834,154
2025 - 2026 BUDGET	120,828,388	12,856,919	21,221,422	1,351,032	111,643,317	111,985,409	379,886,487



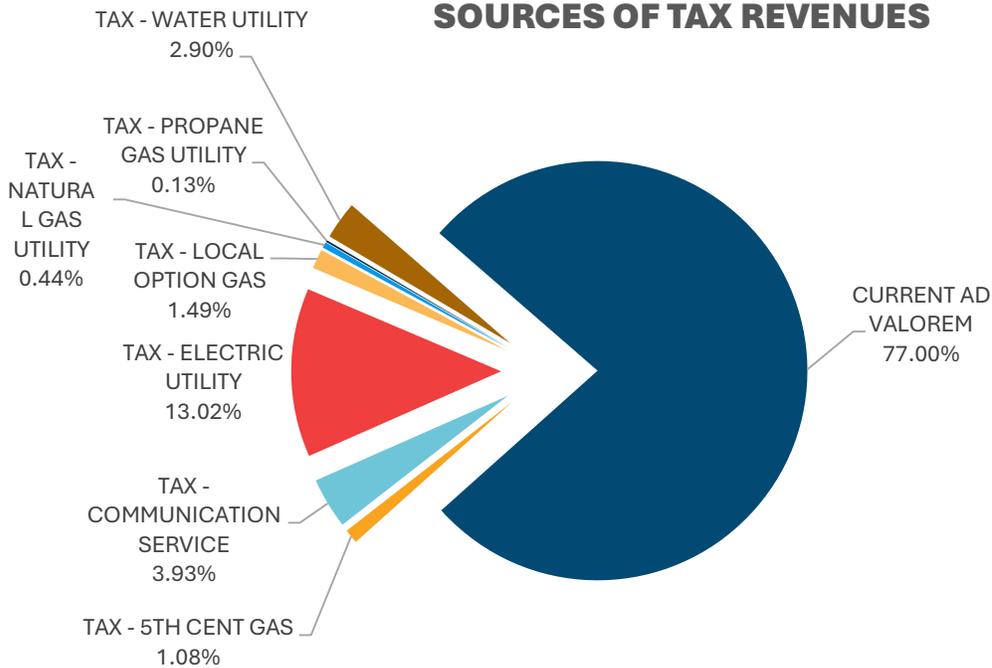
OFFICE OF THE CITY MANAGER

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

Details of 2025 Grants & Aid Payments	
Donation Organization/Purpose	2025 Amount
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
Total Payments	425,540.76



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 3% pay raise for most all regular full-time and part-time employees in October and a 2% pay raise in April. 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 fifteen 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. Two positions were eliminated to offset some of the costs of the new positions.

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 (Police Trust Fund). 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	\$ 303,245
Federal HOME Grants	65,411
SHIP Local Housing Assistance	59,956
	\$428,612



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	4,016,138
Ballough Road	146,916	241,774
Midtown	670,476	1,415,779
South Atlantic	227,460	321,454
	\$5,659,812	\$7,640,324

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 \$379,886,487 includes several such items. The actual revenues and expenditures attributable to FY 2025/26 are substantially lower, as identified below:

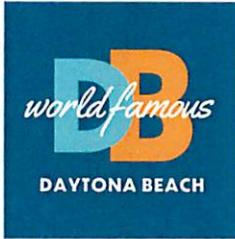
	Revenue	Expenditures
Total Budget	379,886,487	379,886,487
Less:		
Interfund Transfers	63,907,392	63,907,392
Internal Service Charges	20,409,483	20,409,483
Indirect Cost Allocations	1,373,827	1,373,827
	294,195,785	294,195,785

BUDGET CONDITIONS

This budget is balanced with a millage rate of 5.9300 mills. The City's General Fund budget is approximately \$ 159,629,167 and the overall City budget is \$ 379,886,487. 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 31.80% of the total current City-Wide expenditures and 54.33% 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 budget reflects an increase in salaries of 3% to take effect in October 2025 and another increase of 2% to take effect in April 2026. 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.

Sincerely,

Deric C. Feacher
City Manager/CAO

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).

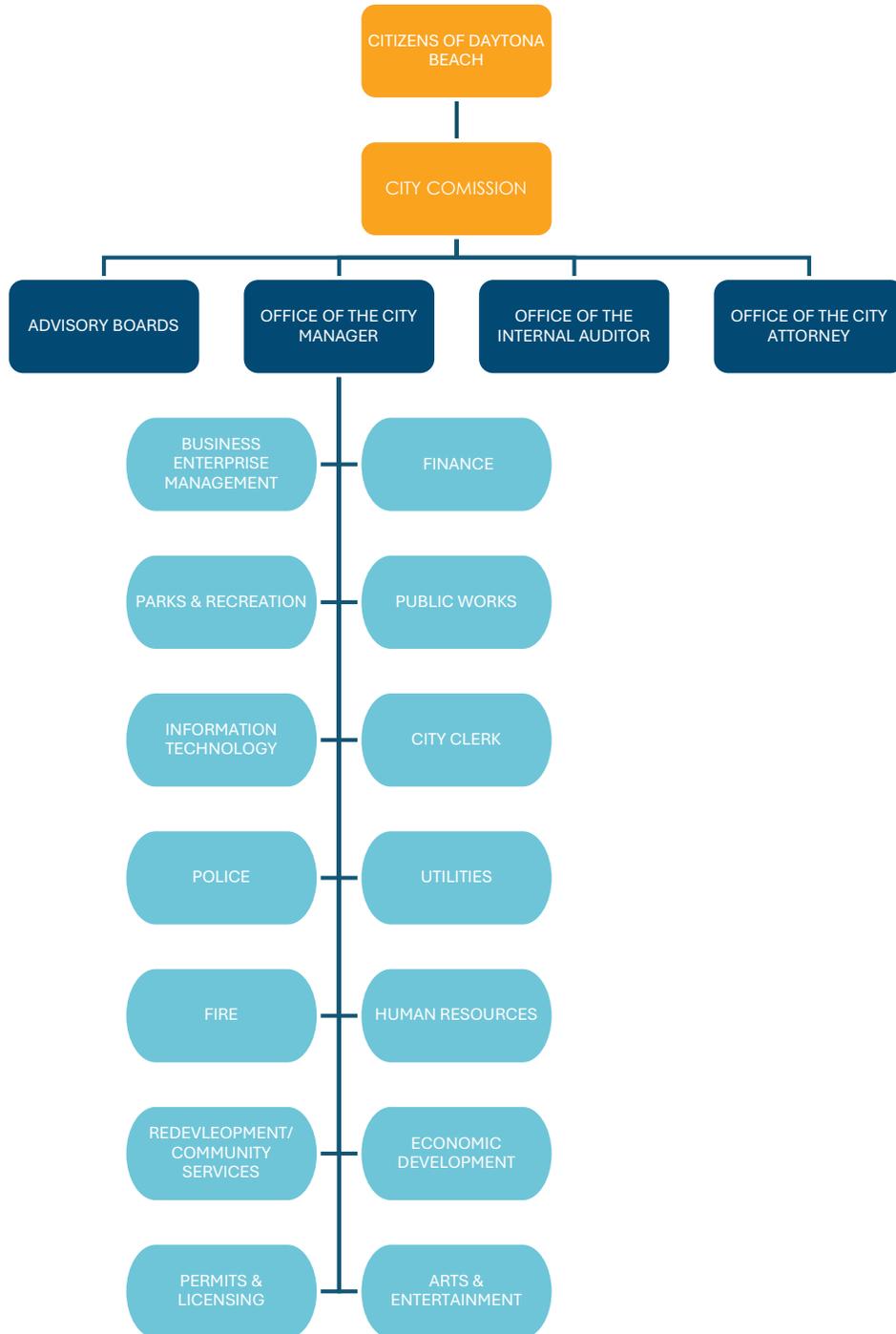
Granny Flat Assessment Reduction: Homestead property owners who add living quarters for a parent or grandparent can apply to have all or part of the value of the new construction deducted from the assessment.

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

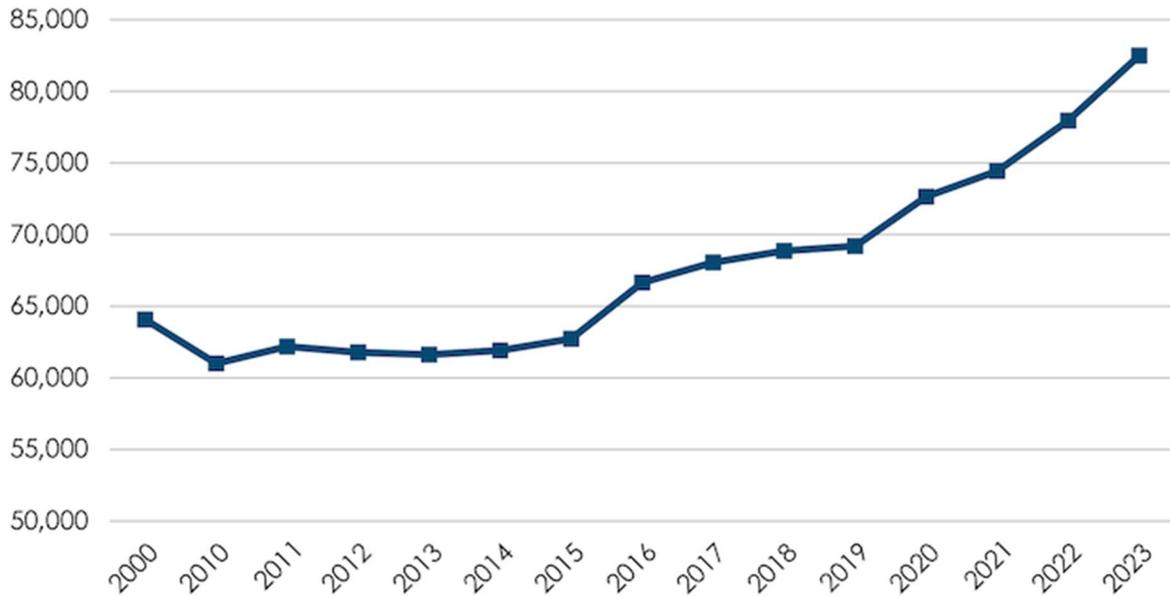
Total Population

82,493



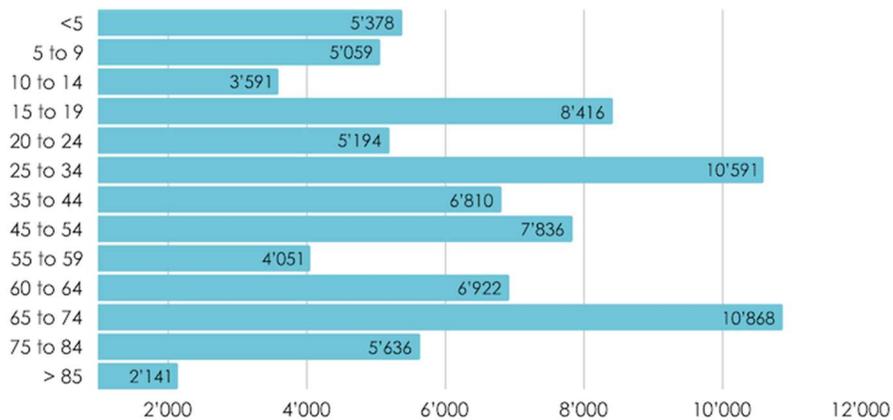
Growth Rate from 2023

+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

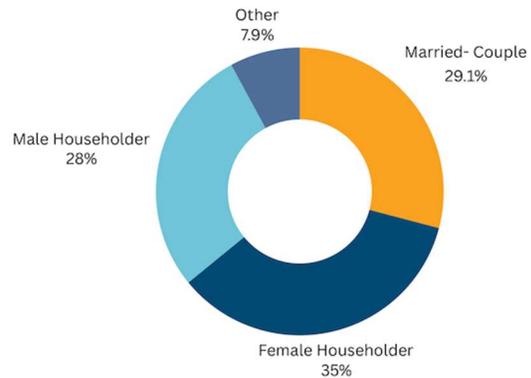
33,906

Average Family Size

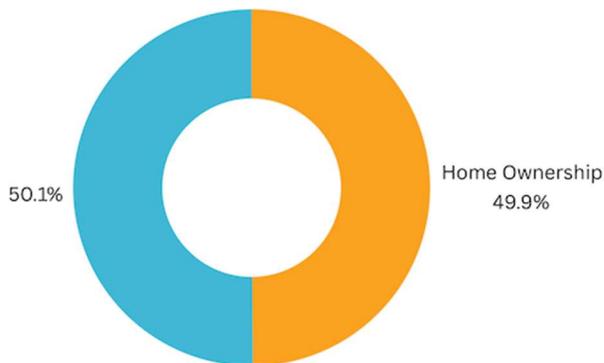
2.86

-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

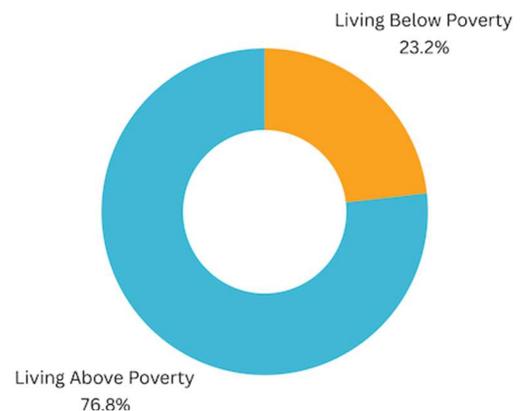
31,170

Poverty of All Residents

Poverty Rate

23.2%

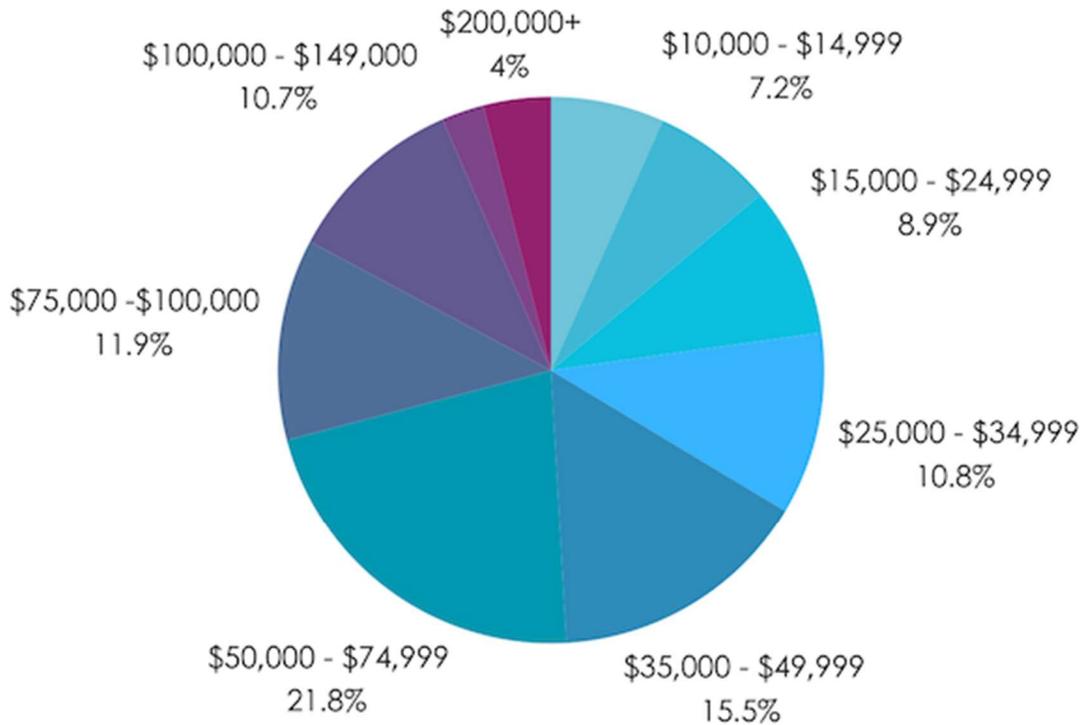
+10.2% average in Florida



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

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

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
General Government						
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			
Public Safety						
Law Enforcement	X	X		X		
Code Compliance	X			X		
Fire Administration	X			X		
Fire Operations	X			X		
Transportation						
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
Economic Environment						
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		
Culture and Recreation						
Leisure Services	X			X		
Jackie Robinson Ballpark	X			X		
Peabody Auditorium	X			X		
The Bandshell	X			X		
Arts & Entertainment	X			X		
Physical Environment						
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	

THE CITY OF DAYTONA BEACH, FLORIDA

ADOPTED BUDGET - FISCAL YEAR 2025 - 2026

CITY REVENUE EXPENDITURE SUMMARY

	2023 - 2024 ACTUAL	2024 - 2025 ADOPTED	2024 - 2025 AMENDED	2025 - 2026 BUDGET	% Change from 2024 - 2025 ADOPTED
REVENUE SUMMARY					
APPROPRIATION OF FUND BALANCE	\$ -	\$ 21,499,162	\$ 196,708,493	\$ 16,713,885	-22.26%
FINES & FORFEITURES	\$ 1,059,947	\$ 974,695	\$ 974,695	\$ 1,264,563	29.74%
GENERAL GOVERNMENT	\$ 155,509,578	\$ 161,975,806	\$ 162,369,975	\$ 165,157,402	1.96%
INTERGOVERNMENTAL	\$ 15,738,896	\$ 17,216,316	\$ 21,398,462	\$ 17,146,246	-0.41%
MISC.	\$ 24,440,682	\$ 10,183,068	\$ 11,618,674	\$ 15,883,921	55.98%
OTHER SOURCES	\$ 183,031,756	\$ 67,003,741	\$ 72,204,643	\$ 67,998,290	1.48%
OTHER TAXES	\$ 20,052,834	\$ 20,981,820	\$ 20,981,820	\$ 20,188,937	-3.78%
PERMITS & FEES	\$ 17,243,531	\$ 12,633,756	\$ 12,633,756	\$ 15,045,755	19.09%
PROPERTY TAXES	\$ 46,288,689	\$ 55,208,748	\$ 55,208,748	\$ 60,487,488	9.56%
TOTAL REVENUES	\$ 463,365,913	\$ 367,677,112	\$ 554,099,266	\$ 379,886,487	3.32%

	2023 - 2024 ACTUAL	2024 - 2025 ADOPTED	2024 - 2025 AMENDED	2025 - 2026 BUDGET	% Change from 2024 - 2025 ADOPTED
EXPENDITURE SUMMARY					
CAPITAL	\$ 44,209,598	\$ 24,850,814	\$ 151,489,968	\$ 12,856,919	-48.26%
DEBT SERVICE	7,855,610	19,047,632	19,117,773	21,221,422	11.41%
GRANTS & AID	1,881,665	503,000	1,794,089	1,351,032	168.59%
OPERATING	116,438,307	114,240,000	135,946,843	111,643,316	-2.27%
OTHER EXPENSES	123,563,853	93,687,193	130,055,613	111,985,410	19.53%
PERSONNEL SERVICES	106,872,447	115,348,473	115,694,980	120,828,388	4.75%
TOTAL BUDGET	\$ 400,821,480	\$ 367,677,112	\$ 554,099,266	\$ 379,886,487	3.32%

	2023 - 2024 ACTUAL	2024 - 2025 ADOPTED	2024 - 2025 AMENDED	2025 - 2026 BUDGET	% Change from 2024 - 2025 ADOPTED
FUNDS SUMMARY					
BB&T CAP IMPROV REV NOTE 2017	\$ 174,625.00	\$ 172,223.00	\$ 172,223.00	\$ 174,027.00	1.05%
C D BLOCK GRANT FUND	514,040	629,246.00	1,479,734	303,245	-51.81%
CAP IMPROV REV BONDS 2024AB	488,933	3,284,576.00	3,284,576	3,355,281	2.15%
CAPITAL FINANCING FUND	2,299,068	1,507,739.00	1,507,739	1,433,061	-4.95%
CAPITAL PROJECTS FUND	59,809,864	7,916,656.00	64,320,286	3,702,629	-53.23%
CONSOLIDATED INSURANCE	9,955,894	9,812,808.00	9,812,808	10,659,135	8.62%
DOWNTOWN DEVELOPMENT AUTHORITY	344,269	391,799.00	391,799	392,271	0.12%
EMPLOYMENT SERVICES	778,336	1,280,091.00	2,008,473	1,352,979	5.69%
FACILITIES PROPERTY MAINT FUND	1,759,991	2,762,390.00	2,994,263	2,971,921	7.59%
FEDERAL HOME FUND	54,495	354,080.00	3,805,441	65,411	-81.53%
FLEET MAINTENANCE FUND	3,175,430	3,421,346.00	3,599,866	3,750,127	9.61%
GENERAL FUND	203,869,345	155,195,016.00	175,153,066	159,629,166	2.86%
GENERAL OBLIGATION BONDS 2012	1,491,484	1,428,456.00	1,428,456	1,429,557	0.08%
HALIFAX HARBOR DEBT SV	729,504	721,917.00	721,917	727,891	0.83%
HALIFAX HARBOR FUND	4,297,872	4,929,904.00	5,640,627	5,000,945	1.44%
INFORMATION TECHNOLOGY	6,405,741	7,020,045.00	7,722,158	7,051,359	0.45%
JPM 2023 CAP IMP NOTE MIDTOWN	54,235	356,200.00	356,200	801,200	124.93%
JPM 2023 MIDTOWN LOAN PROCEEDS	2,111,407	-	4,708,416	1,932	--
LEASE (CRA) FINANCING FUND	63,848	-	-	-	--
PERMIT & LICENSE SPECIAL REV	9,827,618	6,781,953.00	25,417,796	7,011,559	3.39%
PIER FUND	1,098,703	1,214,567.00	1,516,933	1,280,453	5.42%
PIER RENEW & REPLACEMENT FUND	87,097	83,531.00	174,471	91,529	9.57%
REDEVELOPMENT - BALLOUGH ROAD	320,560	290,082.00	2,270,809	388,690	33.99%
REDEVELOPMENT - DOWNTOWN	2,310,073	2,660,867.00	4,499,219	2,971,647	11.68%
REDEVELOPMENT - MAIN ST	6,083,593	6,395,565.00	15,551,065	7,304,631	14.21%
REDEVELOPMENT-MIDTOWN	1,189,556	1,235,988.00	4,008,898	2,086,255	68.79%
REDEVELOPMENT-SOUTH ATL	475,067	519,036.00	2,137,212	548,914	5.76%
RENEWAL & REPLACEMENT - 5%	3,342,818	3,565,674.00	11,014,522	3,892,176	9.16%
RENEWAL & REPLACEMENT - 8%	5,385,830	5,705,079.00	18,531,014	6,338,157	11.10%
SOLID WASTE MANAGEMENT FUND	26,328,794	25,500,085.00	31,596,726	26,029,520	2.08%
STI 2020 CRA LOAN PROCEEDS	66,096	-	2,118,296	63,043	--
STI CAP IMP NOTE 2020 MAIN ST	2,511,292	2,508,905.00	2,508,905	2,510,534	0.06%
STORMWATER DEBT SERVICE	80,115	75,439.00	75,439	156,567	107.54%
STORMWATER IMPROVEMENT	18,155,169	18,593,602.00	22,226,455	21,320,869	14.67%
STORMWATER R&R 8%	1,341,692	1,393,958.00	4,600,622	1,609,994	15.50%
SUN TRST CAP IMP REV NOTE 2010	833,576	835,890.00	835,890	1,302	-99.84%
TRANSPORTATION 5CENT GAS TAX	862,787	852,171.00	949,151	835,521	-1.95%
TXBL REV LOC NOTE 2025	-	-	68,000	750,000	--
WATER & SEWER IMPR CONST FUND	1,791,560	-	5,165,636	1,478,300	--
WATER AND SEWER FUND	73,847,687	78,782,756.00	100,226,685	79,194,224	0.52%
WATER/SEWER DEBT SV FUND	9,047,851	9,497,472.00	9,497,472	11,220,465	18.14%
TOTAL REVENUES	\$ 463,365,915	\$ 367,677,112	\$ 554,099,264	\$ 379,886,487	3.32%

The City of Daytona Beach, Florida

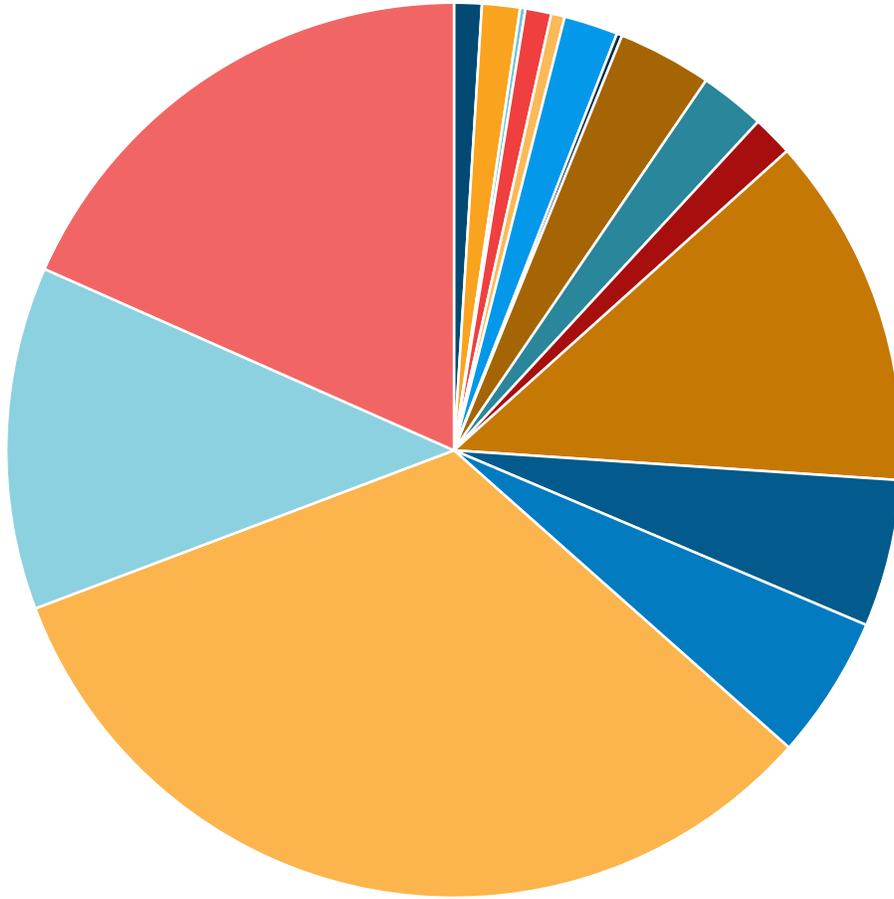
Fiscal Year 2025 - 2026

Adopted Budget

Consolidated Positions Summary

Department	2024 - 2025 Amended Position Count	Changes	2025 - 2026 Position Count
Arts and Entertainment Management			
Full Time	10.13	0	10.13
Business Enterprise Management			
Full Time	14	0	14
Part Time	2	0	2
City Attorney's Office			
Full Time	9.6	0	9.6
City Clerk's Office			
Full Time	6	-1	5
City Manager's Office			
Full Time	20	0	20
City Auditor's Office			
Full Time	1	1	2
Finance			
Full Time	34.75	0	34.75
Fire Department			
Full Time	125.5	5	130.5
Growth Management and Planning			
Full Time	54.52	0	54.52
Human Resources			
Full Time	16	-1	15
Information Technology			
Full Time	22.25	2	24.25
Parks and Recreation			
Full Time	40	0	40
Part Time	13	0	13
Police Department			
Full Time	335	0	335
Public Works			
Full Time	120	7	127
Utilities			
Full Time	187.25	1	188.25
Total	1011	14	1025

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 1.95%
- City Auditor's Office 0.20%
- Finance 3.39%
- Information Technology 2.37%
- Human Resources 1.46%
- Fire Department 12.73%
- Growth Management and Planning 5.32%
- Parks and Recreation 5.17%
- Police Department 32.68%
- Public Works 12.39%
- Utilities 18.37%

City of Daytona Beach, Florida

Annual Budget

Fiscal Year 2025 – 2026

SECTION 3:

REVENUES

The City of Daytona Beach, Florida

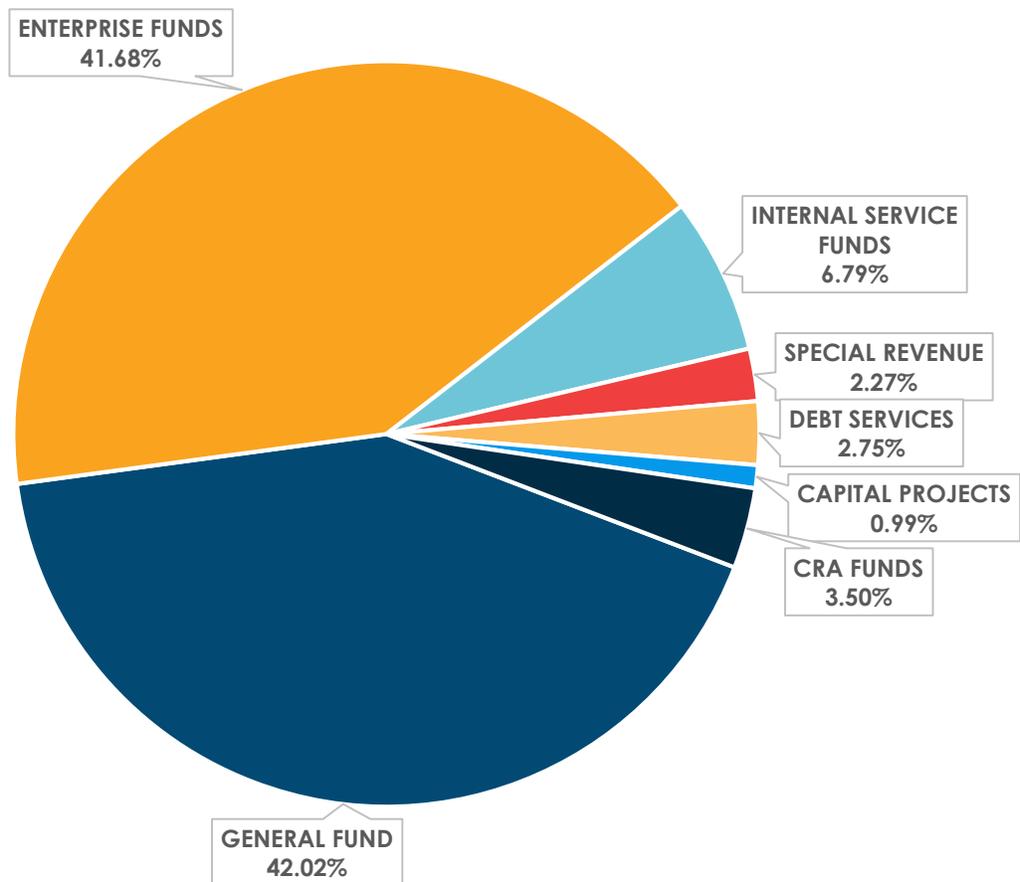
Adopted Budget
Fiscal Year 2025 - 2026

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:

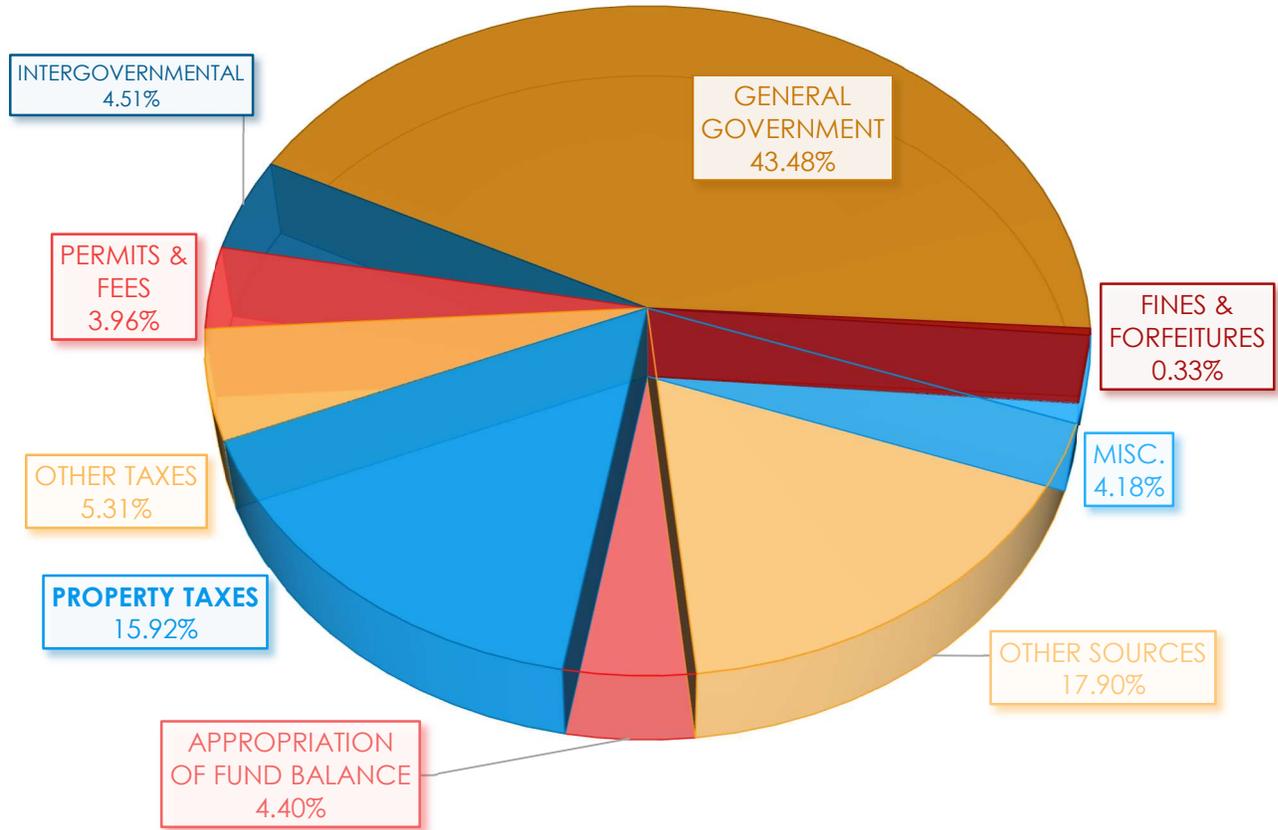
REVENUES BY FUND CLASSIFICATION



The City of Daytona Beach, Florida

Adopted Budget
Fiscal Year 2025 - 2026

2025 REVENUE SUMMARY - BY SOURCE



THE CITY OF DAYTONA BEACH, FLORIDA

Operating Revenues by Fund and Source

Fiscal Year 2025-2026

	PROPERTY TAXES	OTHER TAXES	PERMITS & FEES	INTERGOVE RNMENTAL	GENERAL GOVERNMENT
GENERAL FUND					
001 - General Fund	\$ 58,851,120	\$ 19,355,942	\$ 8,719,329	\$ 10,893,583	\$ 14,556,905
SUB-TOTAL GENERAL FUND	58,851,120	19,355,942	8,719,329	10,893,583	14,556,905
SPECIAL REVENUE					
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	-	832,995	-	-	-
160 - Permit & License Special Rev	-	-	5,320,000	-	350,300
SUB-TOTAL SPECIAL REVENUES	244,980	832,995	5,320,000	6,252,664	697,846
DEBT SERVICES					
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	-	-	-	-	-
SUB-TOTAL DEBT SERVICES	1,391,388	-	-	-	-
CAPITAL PROJECTS					
301 - Capital Projects Fund	-	-	-	-	-
302 - Sti 2020 Cra Loan Proceeds	-	-	-	-	-
303 - Jpm 2023 Midtown Loan Proceeds	-	-	-	-	-
SUB-TOTAL CAPITAL PROJECTS	-	-	-	-	-
ENTERPRISE FUNDS					
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	-	-	-	-	-
SUB-TOTAL ENTERPRISE FUNDS	-	-	1,006,426	-	124,438,243
INTERNAL SERVICES					
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
SUB-TOTAL INTERNAL SERVICES	-	-	-	-	20,409,483
TOTAL ALL FUNDS	\$ 60,487,488	\$ 20,188,937	\$ 15,045,755	\$ 17,146,247	\$ 165,157,402

THE CITY OF DAYTONA BEACH, FLORIDA

Operating Revenues by Fund and Source

Fiscal Year 2025-2026

	FINES & FORFEITURES	MISC.	OTHER SOURCES	APPROPRIATION OF FUND BALANCE	TOTAL
GENERAL FUND					
001 - General Fund	\$ 1,264,563	\$ 11,929,751	\$ 21,756,188	\$ 12,301,786	\$ 159,629,167
SUB-TOTAL GENERAL FUND	1,264,563	11,929,751	21,756,188	12,301,786	159,629,167
SPECIAL REVENUE					
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	461,710	2,086,255
134 - Redevelopment-South Atl	-	84,982	227,460	-	548,914
140 - Downtown Development Authority	-	-	-	-	392,271
150 - Transportation 5Cent Gas Tax	-	2,526	-	-	835,521
160 - Permit & License Special Rev	-	724,718	-	616,541	7,011,559
SUB-TOTAL SPECIAL REVENUES	-	1,817,394	5,664,014	1,078,251	21,908,144
DEBT SERVICES					
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	-	-	-	-	-
SUB-TOTAL DEBT SERVICES	-	41,596	9,021,978	-	10,454,962
CAPITAL PROJECTS					
301 - Capital Projects Fund	-	190,113	3,512,516	-	3,702,629
302 - Sti 2020 Cra Loan Proceeds	-	63,043	-	-	63,043
303 - Jpm 2023 Midtown Loan Proceeds	-	1,932	-	-	1,932
SUB-TOTAL CAPITAL PROJECTS	-	255,088	3,512,516	-	3,767,604
ENTERPRISE FUNDS					
411 - Water And Sewer Fund	-	589,058	1,346,811	1,087,911	79,194,223
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
SUB-TOTAL ENTERPRISE FUNDS	-	1,831,385	27,731,187	3,333,848	158,341,089
INTERNAL SERVICES					
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
SUB-TOTAL INTERNAL SERVICES	-	8,707	264,225	-	25,785,521
TOTAL ALL FUNDS	\$ 1,264,563	\$ 15,883,921	\$ 67,998,289	\$ 16,713,885	\$ 379,886,487

THE CITY OF DATONA BEACH, FLORIDA

Revenue Detail by Fund
Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
001 - General Fund					
001-000000-311-311001-000000	CURRENT AD VALOREM	\$ 42,898,881	\$ 53,543,268	\$ 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	\$ 11,500,679	\$ 10,231,702
001-000000-314-314300-000000	TAX - WATER UTILITY	\$ 2,101,660	\$ 2,241,242	\$ 2,241,242	\$ 2,280,055
001-000000-314-314400-000000	TAX - NATURAL GAS UTILITY	\$ 330,082	\$ 325,953	\$ 325,953	\$ 346,456
001-000000-314-314800-000000	TAX - PROPANE GAS UTILITY	\$ 109,815	\$ 106,205	\$ 106,205	\$ 104,502
001-000000-315-315200-000000	TAX - COMMUNICATION SERVICE	\$ 2,842,653	\$ 3,002,058	\$ 3,002,058	\$ 2,888,496
001-000000-316-316001-000000	PROF & OCCUPATIONAL LIC	\$ 890,504	\$ 324,163	\$ 324,163	\$ 669,554
001-000000-316-316004-000000	TEMPORARY LICENSES	\$ 79,650	\$ 75,488	\$ 75,488	\$ 44,970
001-000000-323-323100-000000	FRANCHISE FEES - ELECTRIC	\$ 7,823,951	\$ 9,014,897	\$ 9,014,897	\$ 7,978,173
001-000000-323-323400-000000	FRANCHISE FEES - NATURAL GAS	\$ 480,768	\$ 434,738	\$ 434,738	\$ 520,077
001-000000-323-323900-000000	FRANCHISE FEES - WRECKER	\$ 192,000	\$ 193,025	\$ 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	\$ 665	\$ 481
001-000000-329-329505-000000	PERMITS - GARAGE SALE	\$ 2,740	\$ 3,280	\$ 3,280	\$ 2,757
001-000000-329-329507-000000	PERMITS - EXTENDED HRS ALCOHOL	\$ 4,026	\$ 2,150	\$ 2,150	\$ 5,385
001-000000-329-329508-000000	PERMITS - RIGHT OF WAY	\$ 4,877	\$ 19,489	\$ 19,489	\$ 5,933
001-000000-335-335120-000000	STATE REVENUE SHARING	\$ 3,512,244	\$ 3,532,214	\$ 3,532,214	\$ 3,806,809
001-000000-335-335140-000000	MOBILE HOME LICENSES	\$ 32,837	\$ 32,278	\$ 32,278	\$ 32,224
001-000000-335-335150-000000	ALCOHOLIC BEVERAGE LIC	\$ 131,133	\$ 127,164	\$ 127,164	\$ 83,172
001-000000-335-335180-000000	HALF CENT SALES TAX	\$ 5,125,464	\$ 5,424,043	\$ 5,424,043	\$ 5,474,029
001-000000-335-335210-000000	FIREFIGHTERS' SUPPLEMENT	\$ 30,856	\$ 19,963	\$ 19,963	\$ 29,493
001-000000-335-335450-000000	GASOLINE TAX REBATE	\$ 111,743	\$ 104,775	\$ 104,775	\$ 130,335
001-000000-338-338000-000000	COUNTY OCCUPATIONAL LICENSES	\$ 19,238	\$ 45,092	\$ 45,092	\$ 44,350
001-000000-339-339000-000000	PLT - DB HOUSING AUTHORITY	\$ 21,240	\$ 77,634	\$ 77,634	\$ -
001-000000-341-341305-000000	SPECIAL USE	\$ 19,993	\$ 19,273	\$ 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	\$ 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	\$ 29,237	\$ -
001-000000-349-349006-000000	ICA - WATER AND SEWER FUND	\$ 805,326	\$ 799,091	\$ 799,091	\$ 805,326
001-000000-349-349009-000000	ICA - SOLID WASTE FUND	\$ 299,232	\$ 307,785	\$ 307,785	\$ 299,232
001-000000-349-349010-000000	ICA - STORMWATER FUND	\$ 86,448	\$ 83,911	\$ 83,911	\$ 86,448
001-000000-349-349011-000000	ICA - PERM & LIC SPECIAL REV	\$ 182,821	\$ 192,347	\$ 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	\$ 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	\$ 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	\$ 1,000
001-000000-362-362022-000000	RENT - MISCELLANEOUS	\$ 46,807	\$ 40,576	\$ 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	\$ 265,500	\$ -	\$ -	\$ -
001-000000-365-365000-000000	SALE OF SURPLUS MATERIAL	\$ 601,320	\$ -	\$ -	\$ -
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	\$ 219,164	\$ 49,620	\$ 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	\$ 280,850	\$ 285,511	\$ -
001-000000-381-381013-000000	TRANSFER - PLT SOLID WASTE	\$ 2,632,879	\$ 2,902,158	\$ 2,902,158	\$ 2,396,426
001-000000-381-381014-000000	TRANSFER - PLT STORMWATER	\$ 1,815,517	\$ 1,859,360	\$ 1,859,360	\$ 2,111,179
001-000000-381-381015-000000	TRANSFER - PLT W&S	\$ 7,453,063	\$ 7,929,131	\$ 7,929,131	\$ 7,675,950
001-000000-381-381023-000000	TRANSFER - SOLID WASTE FUND	\$ 8,199,036	\$ 4,045,551	\$ 4,045,551	\$ 4,681,378
001-000000-381-381024-000000	TRANSFER - STORMWATER FUND	\$ 7,614,545	\$ 6,739,903	\$ 6,739,903	\$ 4,583,459
001-000000-381-381030-000000	TRANSFER - PLT PIER FUND	\$ 109,660	\$ 82,419	\$ 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	\$ -	\$ 14,000,000	\$ 33,256,560	\$ 12,301,786
001-110100-366-366025-000000	DONATIONS	\$ 38,000	\$ -	\$ 850	\$ -
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	\$ 19,028	\$ 15,946
001-150100-341-341303-000000	SITE PLAN REVIEW	\$ 136,760	\$ 131,873	\$ 131,873	\$ 209,443
001-150100-341-341304-000000	TRAFFIC IMPACT ANALYSIS	\$ 88,102	\$ 280,000	\$ 280,000	\$ 280,000

THE CITY OF DATONA BEACH, FLORIDA

Revenue Detail by Fund
Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
001-150100-341-341308-000000	PRELIMINARY PLAT	\$ -	\$ 12,757	\$ 12,757	\$ -
001-150100-341-341309-000000	FINAL PLAT INSPECTION	\$ 1,910	\$ 2,546	\$ 2,546	\$ 14,676
001-150100-341-341310-000000	LARGE SCALE COMP PLAN ADMEND	\$ 7,400	\$ 3,855	\$ 3,855	\$ 16,733
001-150100-341-341312-000000	PUBLIC HEARING ADVERTISING	\$ 92,348	\$ 97,482	\$ 97,482	\$ 72,857
001-150100-341-341315-000000	SMALL SCALE COMP PLAN ADMEND	\$ 5,482	\$ 4,044	\$ 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	\$ 50,000	\$ -	\$ 265,060
001-160100-347-347313-000000	CULTURAL SVC TICKET PRINT FEES	\$ 710	\$ 2,000	\$ -	\$ 1,295
001-160100-347-347316-000000	PEABODY AUDITORIUM	\$ 126,316	\$ 95,000	\$ -	\$ 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	\$ 8,750	\$ 7,068
001-160200-347-347301-000000	BANDSHELL COMM EVENTS	\$ 199,668	\$ 372,750	\$ 372,750	\$ 200,000
001-160200-347-347310-000000	BANDSHELL CONCESSIONS	\$ 291,461	\$ 350,000	\$ 350,000	\$ 40,000
001-160200-347-347555-000000	BANDSHELL VIP TICKETS (FOTB)	\$ 139,130	\$ 148,500	\$ 148,500	\$ 140,000
001-160200-362-362001-000000	BANNER RENTAL	\$ 3,700	\$ 16,000	\$ 16,000	\$ -
001-160200-362-362022-000000	RENT - MISCELLANEOUS	\$ 19,261	\$ 10,000	\$ 10,000	\$ 20,000
001-160200-362-362038-000000	RENT - BLEACHER RENTAL	\$ 4,234	\$ 4,000	\$ 4,000	\$ 6,313
001-160200-366-366025-000000	DONATIONS	\$ 15,663	\$ 17,000	\$ 17,000	\$ -
001-160200-366-366038-000000	SPONSORS - BANDSHELL	\$ 11,500	\$ 8,000	\$ 8,000	\$ -
001-160300-344-344503-000000	PARKING - BIKETOBERFEST	\$ 35,206	\$ 37,500	\$ 37,500	\$ 31,705
001-160300-344-344508-000000	BIKE WEEK - PARKING	\$ 87,866	\$ 90,000	\$ 90,000	\$ 75,000
001-160300-347-347322-000000	SPEC EVENTS PROMO/CONC SALES	\$ 44,966	\$ 30,000	\$ 30,000	\$ 55,264
001-160300-362-362001-000000	BANNER RENTAL	\$ 32,905	\$ 30,000	\$ 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	\$ 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	\$ 400,000
001-160500-347-347339-000000	PEABODY MARKETING FEE	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
001-160500-366-366025-000000	DONATIONS	\$ -	\$ -	\$ 15,900	\$ -
001-170100-341-341319-000000	COPY FEES	\$ 24,304	\$ 25,726	\$ 25,726	\$ 17,008
001-170100-341-341320-000000	RECORDING FEES	\$ 9,360	\$ 12,983	\$ 12,983	\$ 7,920
001-170100-341-341321-000000	RESEARCH FEES	\$ -	\$ 69,378	\$ 69,378	\$ -
001-180400-347-347236-000000	TENNIS-BALL MACHINE RENTAL	\$ 2,711	\$ 2,500	\$ 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	\$ 172,000	\$ 160,000
001-180400-347-347512-000000	TENNIS-PRO SHOP SALES	\$ 93,512	\$ 105,000	\$ 105,000	\$ 105,000
001-180400-347-347513-000000	FOOD & BEVERAGE SALES	\$ 13,043	\$ 18,500	\$ 18,500	\$ 15,000
001-180400-347-347514-000000	TENNIS-INSTRUCT & SUPRVSD PLAY	\$ 98,231	\$ 100,000	\$ 100,000	\$ 100,000
001-180400-347-347515-000000	TENNIS-RACKET REPAIR	\$ 28,774	\$ 30,000	\$ 30,000	\$ 33,000
001-180400-347-347516-000000	TENNIS-TOURNAMENT REV	\$ 11,748	\$ 20,000	\$ 20,000	\$ 20,000
001-180400-347-347517-000000	TENNIS-COURT/GUEST FEES	\$ 20,544	\$ 25,000	\$ 25,000	\$ 5,000
001-180400-347-347518-000000	TENNIS-WOMENS PRO TOURNAMENT	\$ -	\$ 40,000	\$ 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	\$ 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	\$ 761,000	\$ 770,000
001-180500-347-347501-000000	GREENS FEES - ADVANCE	\$ 69,927	\$ 73,000	\$ 73,000	\$ 70,000
001-180500-347-347502-000000	DRIVING RANGE FEES	\$ 68,537	\$ 83,000	\$ 83,000	\$ 70,000
001-180500-347-347503-000000	ELECTRIC CART RENTAL	\$ 832,827	\$ 865,000	\$ 865,000	\$ 845,000
001-180500-347-347505-000000	PRO SHOP SALES	\$ 321,908	\$ 360,000	\$ 360,000	\$ 360,000
001-180500-347-347506-000000	HANDICAP FEES	\$ 1,350	\$ 1,400	\$ 1,400	\$ 1,500
001-180500-347-347507-000000	GOLF CLUB RENTAL	\$ 28,165	\$ 33,000	\$ 33,000	\$ 33,000
001-180500-347-347545-000000	CAPITAL IMPROVEMENT FEES	\$ 277,281	\$ 400,000	\$ 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	\$ 22,000	\$ 24,000
001-180500-369-369914-000000	MISCELLANEOUS REVENUE	\$ 2,864	\$ 3,000	\$ 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	\$ 108,150	\$ 75,000
001-180610-362-362018-000000	RENT - JRBP - BASE	\$ 19,319	\$ 63,000	\$ 63,000	\$ 65,000

THE CITY OF DATONA BEACH, FLORIDA

Revenue Detail by Fund
Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
001-180610-383-383100-000000	LEASE FINANCING	\$ 73,455	\$ -	\$ -	\$ -
001-180875-344-344502-000000	PARKING - ON STREET	\$ 158,372	\$ 130,475	\$ 130,475	\$ 150,000
001-180875-354-354001-000000	ON STREET PARKING - VIOLATIONS	\$ 188,667	\$ 122,060	\$ 122,060	\$ 175,000
001-200210-341-341320-000000	RECORDING FEES	\$ 3,204	\$ 5,814	\$ 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	\$ 687,478	\$ 836,547
001-300110-342-342109-000000	PD-SRO PROGRAM	\$ 310,217	\$ 305,845	\$ 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	\$ 10,148	\$ 13,714
001-300220-342-342100-000000	OUTSIDE DETAIL - POLICE	\$ 1,071,260	\$ 1,065,084	\$ 1,065,084	\$ 1,185,556
001-300220-351-351100-000000	COURT FINES	\$ 207,090	\$ 191,609	\$ 191,609	\$ 242,249
001-300280-341-341323-000000	RENTAL INSPECTIONS-CODE	\$ 206,758	\$ 126,206	\$ 126,206	\$ 234,366
001-300280-354-354002-000000	CODE ENFORCEMENT VIOLATIONS	\$ 641,619	\$ 650,878	\$ 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	\$ 9,230	\$ 10,013
001-600300-334-334492-000000	FDOT TRAFFIC SIGNAL MAINT	\$ 456,673	\$ 518,701	\$ 518,701	\$ 535,185
001-600300-334-334493-000000	FDOT STREETLIGHT MAINT AGREEMT	\$ 456,268	\$ 484,217	\$ 484,217	\$ 498,473
001-600300-343-343902-000000	OUTSIDE DETAIL - TRAFFIC	\$ 48,533	\$ 34,887	\$ 34,887	\$ 47,607
001-600412-312-312410-000000	TAX - LOCAL OPTION GAS	\$ 1,175,729	\$ 1,160,254	\$ 1,160,254	\$ 1,132,627
001-600413-334-334491-000000	FDOT ROAD M&R AGREEMENT	\$ 259,413	\$ 259,513	\$ 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	\$ 19,600	\$ 16,967
001-720100-347-347225-000000	LEISURE EVENTS	\$ 203	\$ 600	\$ 600	\$ 600
001-720100-347-347311-000000	CULTURAL SVC STAFF CHG	\$ 40,677	\$ 30,000	\$ 30,000	\$ 30,000
001-720100-347-347408-000000	MAYORS HEALTH & FITNESS CHLNG	\$ 12,400	\$ 5,000	\$ 12,364	\$ 5,000
001-720100-347-347409-000000	LEISURE SERVICES EVENTS	\$ 2,571	\$ 10,000	\$ 10,000	\$ 25,000
001-720100-347-347549-000000	VENDOR FEES	\$ 14,107	\$ 7,000	\$ 7,000	\$ 10,000
001-720100-366-366025-000000	DONATIONS	\$ 9,183	\$ -	\$ 3,500	\$ -
001-720110-347-347229-000000	ATHLETIC PROGRAMS	\$ 2,631	\$ 700	\$ 700	\$ 300
001-720110-347-347330-000000	BASKETBALL	\$ 11,786	\$ 5,000	\$ 5,000	\$ 5,000
001-720110-347-347331-000000	BASEBALL	\$ 2,336	\$ 2,000	\$ 2,000	\$ 2,000
001-720110-347-347332-000000	T-BALL	\$ 480	\$ -	\$ -	\$ -
001-720110-347-347333-000000	FLAG FOOTBALL	\$ 936	\$ 500	\$ 500	\$ 500
001-720110-347-347403-000000	EASTER BEACH RUN	\$ 32,120	\$ 24,000	\$ 24,000	\$ 28,000
001-720110-369-369914-000000	MISCELLANEOUS REVENUE	\$ 641	\$ 500	\$ 500	\$ 500
001-720112-347-347203-000000	GYMNASTICS	\$ 53,140	\$ 20,000	\$ 20,000	\$ 25,000
001-720112-347-347552-000000	GYMNASTICS APPAREL	\$ 1,779	\$ -	\$ -	\$ -
001-720140-347-347207-000000	ORTONA - AFTER SCHOOL PROGRAM	\$ 19,785	\$ 15,000	\$ 15,000	\$ 17,000
001-720140-347-347216-000000	SUMMER PROGRAM - ORTONA	\$ 23,900	\$ 15,000	\$ 15,000	\$ 20,000
001-720140-347-347217-000000	SUMMER PROGRAM - SUNNYLAND	\$ 22,019	\$ 6,000	\$ 6,000	\$ 20,000
001-720140-347-347221-000000	DICKERSON-PROGRAMS	\$ -	\$ -	\$ -	\$ 2,000
001-720140-347-347222-000000	SCHNEBLY PROGRAMS	\$ 2,664	\$ 1,028	\$ 1,028	\$ 2,000
001-720140-347-347226-000000	MIDTOWN SUMMER PROGRAM	\$ 66,119	\$ 22,000	\$ 22,000	\$ 40,000
001-720140-347-347254-000000	MIDTOWN CONCESSIONS	\$ 285	\$ 2,000	\$ 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	\$ 2,600	\$ 3,000
001-720140-362-362014-000000	RENT - DICKERSON COMM CENTER	\$ 17,271	\$ 7,356	\$ 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	\$ 12,000
001-720140-362-362026-000000	RENT - SUNNYLAND PARK	\$ 6,607	\$ 20,000	\$ 20,000	\$ 10,000
001-720140-362-362040-000000	RENT - MIDTOWN RENTALS	\$ 26,428	\$ 1,000	\$ 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	\$ 28,000	\$ -
001-720145-347-347292-000000	YSG BASKETBALL	\$ 16	\$ 400	\$ 400	\$ -
001-720145-347-347293-000000	YSG PROGRAMS	\$ 768	\$ 1,574	\$ 1,574	\$ -
001-720145-347-347329-000000	CONCESSIONS-BASKETBALL	\$ -	\$ 1,000	\$ 1,000	\$ -
001-720145-362-362046-000000	RENT - YSG	\$ 11,940	\$ 7,000	\$ 7,000	\$ -
001-720167-347-347238-000000	CONCESSIONS - CYPRESS A	\$ 352	\$ 87	\$ 87	\$ 87
001-720167-347-347239-000000	ADMISSIONS - CYPRESS AQ	\$ 38,534	\$ 36,218	\$ 36,218	\$ 35,000
001-720167-347-347242-000000	LESSONS - CYPRESS AQUA	\$ 15,660	\$ 3,076	\$ 3,076	\$ 25,000
001-720167-347-347244-000000	SWIM TEAMS - CYPRESS	\$ 28,772	\$ 23,000	\$ 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	\$ 1,500	\$ 1,000
001-720168-347-347259-000000	OPEN SWIM-CAMPBELL	\$ 492	\$ 682	\$ 682	\$ 682
001-720168-347-347260-000000	LESSONS - CAMPBELL POOL	\$ -	\$ 150	\$ 150	\$ 150
001-720171-347-347232-000000	MAINTENANCE SERVICE	\$ -	\$ 2,500	\$ 2,500	\$ -
001-720171-347-347261-000000	CITY YARD SALE-C.I.	\$ -	\$ 200	\$ 200	\$ -
001-720171-347-347297-000000	CONCESSIONS-DAISY STOCKING PK	\$ 1,136	\$ 3,500	\$ 3,500	\$ 3,500
001-720171-362-362022-000000	RENT - MISCELLANEOUS	\$ -	\$ 1,000	\$ 1,000	\$ -

THE CITY OF DATONA BEACH, FLORIDA

Revenue Detail by Fund
Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
001-720171-362-362027-000000	RENT - DERBYSHIRE SPORTS COMP	\$ 12,476	\$ 15,000	\$ 15,000	\$ 12,000
001-720171-362-362028-000000	RENT - BETHUNE POINT PARK	\$ 37,459	\$ 15,000	\$ 15,000	\$ 25,000
001-720171-362-362029-000000	RENT - TUSCAWILLA PARK	\$ 100	\$ 500	\$ 500	\$ 500
001-720171-362-362032-000000	RENT - ZOOM AIR	\$ 14,912	\$ 15,000	\$ 15,000	\$ 10,000
001-720171-362-362034-000000	RENT - CITY ISLN PK- PRIV EVNT	\$ 772	\$ 600	\$ 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	\$ 300	\$ -
001-720201-347-347520-000000	MUNICIPAL STAD - CONCESSION	\$ 110,590	\$ 90,000	\$ 90,000	\$ 90,000
001-720201-347-347521-000000	MUNICIPAL STAD-BCU CONCESSIONS	\$ 57,296	\$ 45,000	\$ 45,000	\$ 45,000
001-720201-347-347522-000000	MUNICIPAL STAD - CAP IMP SUR	\$ 23,684	\$ 23,684	\$ 23,684	\$ 23,684
001-720201-362-362041-000000	RENT - MUNICIPAL STADIUM	\$ 61,874	\$ 140,000	\$ 140,000	\$ 140,000
001-720201-362-362047-000000	RENT - BCU STADIUM RENTAL	\$ 80,635	\$ 81,000	\$ 81,000	\$ 88,112
001-720201-366-366039-000000	SPONSOR - MUNICIPAL STADIUM	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
001-800210-312-312510-000000	FIRE INS PREM TX 175.091	\$ 789,027	\$ 706,129	\$ 706,129	\$ 821,033
001-800210-342-341324-000000	FIRE INSPECTION FEES	\$ 20,985	\$ 14,475	\$ 14,475	\$ 15,067
001-800210-342-342201-000000	OUTSIDE DETAIL - FIRE	\$ 96,425	\$ 95,153	\$ 95,153	\$ 90,695
001-800210-366-366001-000000	DONATION - FIRE DEPT	\$ 3,700	\$ -	\$ -	\$ -
001-800210-369-369905-000000	REIMBURSEMENT OF EXPENSE	\$ 4,496	\$ -	\$ -	\$ -
SUB-TOTAL - General Fund		\$ 203,869,349	\$ 155,195,016	\$ 175,153,066	\$ 159,629,167
120 - C D Block Grant Fund					
120-150740-331-331502-000000	GT - CDBG	\$ 460,668	\$ 629,246	\$ 1,262,450	\$ 303,245
120-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ 30,000	\$ -
120-000000-381-381010-000000	TRANSFER - OTHER FUNDS	\$ 53,372	\$ -	\$ -	\$ -
120-150740-331-331502-152007	GT - CDBG	\$ -	\$ -	\$ 187,284	\$ -
SUB-TOTAL - C D Block Grant Fund		\$ 514,040	\$ 629,246	\$ 1,479,734	\$ 303,245
122 - Federal Home Fund					
122-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 2,586	\$ -	\$ 209	\$ -
122-150710-331-331507-000000	GT - FEDERAL HOME PROGRAM	\$ 51,910	\$ 354,080	\$ 2,399,403	\$ 65,411
122-150002-332-332008-000000	HOME ARP M21-MO120203	\$ -	\$ -	\$ 1,405,829	\$ -
SUB-TOTAL - Federal Home Fund		\$ 54,496	\$ 354,080	\$ 3,805,441	\$ 65,411
130 - Redevelopment - Downtown					
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	\$ 2,072	\$ -
130-150210-338-338003-000000	INCREMENT - DOWNTOWN REDEV	\$ 1,140,594	\$ 1,288,788	\$ 1,260,331	\$ 1,379,016
130-150210-345-345900-000000	PAYMENT FROM COMPONENT UNIT	\$ 117,961	\$ 147,291	\$ 147,112	\$ 147,291
130-150210-381-381005-000000	TRANSFER - GENERAL FUND	\$ 985,222	\$ 1,222,716	\$ 1,212,308	\$ 1,326,468
SUB-TOTAL - Redevelopment - Downtown		\$ 2,310,073	\$ 2,660,867	\$ 4,499,219	\$ 2,971,647
131 - Redevelopment - Main St					
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	\$ 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	\$ 10,296	\$ -
131-150220-338-338004-000000	INCREMENT - MAIN ST REDEV	\$ 3,007,047	\$ 3,270,072	\$ 3,222,895	\$ 3,418,752
131-150220-381-381005-000000	TRANSFER - GENERAL FUND	\$ 2,597,973	\$ 3,102,444	\$ 3,100,096	\$ 3,288,492
SUB-TOTAL - Redevelopment - Main St		\$ 6,083,593	\$ 6,395,565	\$ 15,551,065	\$ 7,304,631
132 - Redevelopment - Ballough Road					
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	\$ 147,948	\$ 145,901	\$ 152,736
132-150230-381-381005-000000	TRANSFER - GENERAL FUND	\$ 119,725	\$ 140,364	\$ 140,341	\$ 146,916
132-150230-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 1,770	\$ 1,770	\$ -
SUB-TOTAL - Redevelopment - Ballough Road		\$ 320,560	\$ 290,082	\$ 2,270,809	\$ 388,690
133 - Redevelopment-Midtown					
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	\$ 461,710
133-150240-338-338006-000000	INCREMENT - MIDTOWN	\$ 554,238	\$ 634,248	\$ 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	\$ -	\$ 10,154	\$ -

THE CITY OF DATONA BEACH, FLORIDA

Revenue Detail by Fund
Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
133-150240-362-362059-000000	RENT - MIDTOWN - ORANGE AVE	\$ 49,945	\$ -	\$ 34,940	\$ 84,500
133-150240-362-362060-000000	RENT - MIDTOWN - 562 ISB	\$ 260	\$ -	\$ -	\$ -
133-150240-381-381005-000000	TRANSFER - GENERAL FUND	\$ 478,840	\$ 601,740	\$ 602,225	\$ 670,476
133-150240-383-383100-000000	LEASE FINANCING	\$ 4,202	\$ -	\$ -	\$ 4,202
SUB-TOTAL - Redevelopment-Midtown		\$ 1,189,557	\$ 1,235,988	\$ 4,008,898	\$ 2,086,255
134 - Redevelopment-South Atl					
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	\$ 266,340	\$ 262,694	\$ 236,472
134-150250-381-381005-000000	TRANSFER - GENERAL FUND	\$ 197,634	\$ 252,696	\$ 252,685	\$ 227,460
SUB-TOTAL - Redevelopment-South Atl		\$ 475,067	\$ 519,036	\$ 2,137,212	\$ 548,914
140 - Downtown Development Authority					
140-150300-311-311001-000000	CURRENT AD VALOREM	\$ 214,151	\$ 237,024	\$ 237,024	\$ 244,980
140-150300-345-345901-000000	PAYMENT FROM PRIMARY GOV'T	\$ 117,961	\$ 147,291	\$ 147,291	\$ 147,291
140-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 3,282	\$ -	\$ -	\$ -
140-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ 7,484	\$ 7,484	\$ -
140-150300-311-311002-000000	DELINQUENT AD VALOREM	\$ 8,875	\$ -	\$ -	\$ -
SUB-TOTAL - Downtown Development Authority		\$ 344,269	\$ 391,799	\$ 391,799	\$ 392,271
150 - Transportation 5Cent Gas Tax					
150-000000-312-312420-000000	TAX - 5TH CENT GAS	\$ 860,261	\$ 852,171	\$ 852,171	\$ 832,995
150-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 2,526	\$ -	\$ -	\$ 2,526
150-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ -	\$ 96,980	\$ -
SUB-TOTAL - Transportation 5Cent Gas Tax		\$ 862,787	\$ 852,171	\$ 949,151	\$ 835,521
160 - Permit & License Special Rev					
160-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 724,718	\$ 64,742	\$ 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	\$ -	\$ 4,149,536	\$ 22,785,379	\$ 616,541
160-150402-322-322001-000000	PERMITS - BUILDING PERMITS	\$ 6,248,610	\$ 1,750,000	\$ 1,750,000	\$ 4,000,000
160-150402-322-322002-000000	PERMITS - ELECTRIC	\$ 1,005,707	\$ 250,000	\$ 250,000	\$ 500,000
160-150402-322-322003-000000	PERMITS - PLUMBING	\$ 161,238	\$ 100,000	\$ 100,000	\$ 350,000
160-150402-322-322005-000000	PERMITS - MECHANICAL	\$ 706,209	\$ 200,000	\$ 200,000	\$ 400,000
160-150402-322-322007-000000	PERMITS - CERTIFICATE OF OCCUP	\$ 619	\$ 2,500	\$ 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	\$ 15,000	\$ 30,000
160-150402-341-341320-000000	RECORDING FEES	\$ 264	\$ 175	\$ 175	\$ 300
160-150402-341-341321-000000	RESEARCH FEES	\$ 2,400	\$ -	\$ -	\$ -
160-150402-341-341325-000000	TECHNICAL SURCHARGE	\$ 766,161	\$ 250,000	\$ 250,000	\$ 350,000
160-150402-369-369906-000000	DEMOLITIONS	\$ 125,318	\$ -	\$ -	\$ -
SUB-TOTAL - Permit & License Special Rev		\$ 9,827,619	\$ 6,781,953	\$ 25,417,796	\$ 7,011,559
204 - General Obligation Bonds 2012					
204-000000-311-311001-000000	CURRENT AD VALOREM	\$ 1,392,673	\$ 1,428,456	\$ 1,428,456	\$ 1,391,388
204-000000-311-311002-000000	DELINQUENT AD VALOREM	\$ 56,658	\$ -	\$ -	\$ -
204-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 42,153	\$ -	\$ -	\$ 38,169
SUB-TOTAL - General Obligation Bonds 2012		\$ 1,491,484	\$ 1,428,456	\$ 1,428,456	\$ 1,429,557
205 - Bb&T Cap Improv Rev Note 2017					
205-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 2,287	\$ -	\$ -	\$ 2,096
205-000000-381-381003-000000	TRANSFER - DOWNTOWN REDEV	\$ 172,338	\$ 172,223	\$ 172,223	\$ 171,931
SUB-TOTAL - Bb&T Cap Improv Rev Note 2017		\$ 174,625	\$ 172,223	\$ 172,223	\$ 174,027
206 - Capital Financing Fund					
206-000000-381-381005-000000	TRANSFER - GENERAL FUND	\$ 2,299,068	\$ 1,507,739	\$ 1,507,739	\$ 1,433,061
SUB-TOTAL - Capital Financing Fund		\$ 2,299,068	\$ 1,507,739	\$ 1,507,739	\$ 1,433,061
208 - Cap Improv Rev Bonds 2024Ab					
208-000000-381-381005-000000	TRANSFER - GENERAL FUND	\$ 488,933	\$ 3,284,576	\$ 3,284,576	\$ 3,355,281
SUB-TOTAL - Cap Improv Rev Bonds 2024Ab		\$ 488,933	\$ 3,284,576	\$ 3,284,576	\$ 3,355,281
209 - Txbi Rev Loc Note 2025					
209-000000-381-381005-000000	TRANSFER - GENERAL FUND	\$ -	\$ -	\$ 68,000	\$ 750,000
SUB-TOTAL - Txbi Rev Loc Note 2025		\$ -	\$ -	\$ 68,000	\$ 750,000
219 - Sun Trst Cap Imp Rev Note 2010					
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	\$ 351,447	\$ -
219-000000-381-381009-000000	TRANSFER - MIDTOWN RED	\$ 214,740	\$ 216,471	\$ 216,471	\$ -

THE CITY OF DATONA BEACH, FLORIDA

Revenue Detail by Fund
Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
219-000000-381-381017-000000	TRANSFER - REC/PARK IMPACT	\$ 267,674	\$ 267,972	\$ 267,972	\$ -
SUB-TOTAL - Sun Trst Cap Imp Rev Note 2010		\$ 833,575	\$ 835,890	\$ 835,890	\$ 1,302
220 - Sfi Cap Imp Note 2020 Main St					
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	\$ 2,508,905	\$ 2,510,505
SUB-TOTAL - Sfi Cap Imp Note 2020 Main St		\$ 2,511,292	\$ 2,508,905	\$ 2,508,905	\$ 2,510,534
221 - Jpm 2023 Cap Imp Note Midtown					
221-000000-381-381009-000000	TRANSFER - MIDTOWN RED	\$ 54,235	\$ 356,200	\$ 356,200	\$ 801,200
SUB-TOTAL - Jpm 2023 Cap Imp Note Midtown		\$ 54,235	\$ 356,200	\$ 356,200	\$ 801,200
222 - Lease (Cra) Financing Fund					
222-000000-381-381003-000000	TRANSFER - DOWNTOWN REDEV	\$ 63,848	\$ -	\$ -	\$ -
SUB-TOTAL - Lease (Cra) Financing Fund		\$ 63,848	\$ -	\$ -	\$ -
301 - Capital Projects Fund					
301-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 165,070	\$ -	\$ -	\$ 190,113
301-000000-381-381005-000000	TRANSFER - GENERAL FUND	\$ 58,230,462	\$ 7,916,656	\$ 8,651,406	\$ 3,512,516
301-000000-381-381005-182401	TRANSFER - GENERAL FUND	\$ 1,414,332	\$ -	\$ -	\$ -
301-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ -	\$ 55,668,880	\$ -
SUB-TOTAL - Capital Projects Fund		\$ 59,809,864	\$ 7,916,656	\$ 64,320,286	\$ 3,702,629
302 - Sfi 2020 Cra Loan Proceeds					
302-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 66,096	\$ -	\$ -	\$ 63,043
302-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	\$ -	\$ -	\$ 2,118,296	\$ -
SUB-TOTAL - Sfi 2020 Cra Loan Proceeds		\$ 66,096	\$ -	\$ 2,118,296	\$ 63,043
303 - Jpm 2023 Midtown Loan Proceeds					
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	\$ -
SUB-TOTAL - Jpm 2023 Midtown Loan Proceeds		\$ 2,111,407	\$ -	\$ 4,708,416	\$ 1,932
411 - Water And Sewer Fund					
411-000000-329-329100-000000	ENGINEERING INSPECTION FEES	\$ -	\$ 246,880	\$ 246,880	\$ -
411-000000-364-364003-000000	GAIN/LOSS ON DISP OF FXD ASSET	\$ 127,594	\$ -	\$ -	\$ -
411-000000-369-369905-000000	REIMBURSEMENT 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	\$ -	\$ 1,087,912	\$ 22,531,841	\$ 1,087,912
411-200510-341-341320-000000	RECORDING FEES	\$ 3,754	\$ 2,200	\$ 2,200	\$ 5,449
411-200510-343-343628-000000	WATER ADMIN FEE ON INDUSTRIAL	\$ 14,411	\$ 14,411	\$ 14,411	\$ 15,517
411-200510-343-343629-000000	SEWER ADMIN FEE ON INDUSTRIAL	\$ 30,177	\$ 30,177	\$ 30,177	\$ 31,722
411-200510-349-349000-000000	PENALTIES LATE PAYMENT	\$ 747,713	\$ 848,717	\$ 848,717	\$ 610,484
411-200510-369-369926-000000	NEW ACCOUNT MOVE-IN FEE	\$ 243,542	\$ 20,000	\$ 20,000	\$ 352,789
411-200510-389-389101-000000	INTEREST ON INVESTMENTS	\$ 1,012,180	\$ 500,000	\$ 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	\$ 3,378	\$ 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	\$ 1,074,273	\$ 1,018,094
411-610250-343-343601-000000	WATER SALES - INSIDE CITY	\$ 27,733,731	\$ 29,539,233	\$ 29,539,233	\$ 29,993,236
411-610250-343-343602-000000	IRRIGATION/REUSE WATER SALES	\$ 870,128	\$ 953,502	\$ 953,502	\$ 1,030,636
411-610250-343-343606-000000	WATER TAP FEE	\$ 3,240,672	\$ 3,358,582	\$ 3,358,582	\$ 3,044,575
411-610250-343-343607-000000	FIRE LINE FEES	\$ 1,284,750	\$ 1,365,865	\$ 1,365,865	\$ 1,239,928
411-610250-343-343608-000000	HYDRANT ASSESSMENT FEE	\$ 252,122	\$ 256,575	\$ 256,575	\$ 260,151
411-610360-343-343611-000000	SEWER CHARGES - OTHER CITIES	\$ 1,877,358	\$ 2,261,368	\$ 2,261,368	\$ 1,858,817
411-610360-343-343612-000000	SEWER CHARGES - INSIDE CITY	\$ 32,338,678	\$ 35,021,340	\$ 35,021,340	\$ 34,920,568
411-610360-343-343615-000000	SEWER TAP FEES	\$ 1,972,966	\$ 2,198,343	\$ 2,198,343	\$ 2,138,180
SUB-TOTAL - Water And Sewer Fund		\$ 73,847,686	\$ 78,782,756	\$ 100,226,685	\$ 79,194,224
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	\$ -
SUB-TOTAL - Water & Sewer Impr Const Fund		\$ 1,791,560	\$ -	\$ 4,431,459	\$ 1,478,300
413 - Water/Sewer Debt Sv Fund					
413-000000-381-381027-000000	TRANSFER - WATER & SEWER FUND	\$ 8,931,826	\$ 8,884,434	\$ 8,884,434	\$ 11,117,477
413-000000-381-381028-000000	TRANSFER - WATER IMPACT FUND	\$ -	\$ 613,038	\$ 613,038	\$ -
413-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 116,025	\$ -	\$ -	\$ 102,988

THE CITY OF DATONA BEACH, FLORIDA

Revenue Detail by Fund
Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
SUB-TOTAL - Water/Sewer Debt Sv Fund		\$ 9,047,851	\$ 9,497,472	\$ 9,497,472	\$ 11,220,465
425 - Renewal & Replacement - 5%					
425-000000-381-381025-000000	TRANSFER - WATER & SEWER FD-5%	\$ 3,114,606	\$ 3,565,674	\$ 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	\$ -
SUB-TOTAL - Renewal & Replacement - 5%		\$ 3,342,818	\$ 3,565,674	\$ 11,014,522	\$ 3,892,176
428 - Renewal & Replacement - 8%					
428-000000-381-381026-000000	TRANSFER - WATER & SEWER FD-8%	\$ 4,983,369	\$ 5,705,079	\$ 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	\$ -
SUB-TOTAL - Renewal & Replacement - 8%		\$ 5,385,830	\$ 5,705,079	\$ 18,531,014	\$ 6,338,157
430 - Solid Waste Management Fund					
430-000000-361-361117-000000	INTEREST - ON ACCOUNTS REC	\$ 9,580	\$ -	\$ -	\$ -
430-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 1,535,827	\$ 7,632,468	\$ 1,595,703
430-600500-323-323700-000000	FRANCHISE FEES - SOLID WASTE	\$ 377,707	\$ 388,764	\$ 388,764	\$ 388,764
430-600500-343-343402-000000	RESIDENTIAL - GARBAGE	\$ 9,573,356	\$ 8,524,455	\$ 8,524,455	\$ 8,524,455
430-600500-343-343403-000000	COMMERCIAL DUMPSTER	\$ 6,309,815	\$ 5,817,967	\$ 5,817,967	\$ 5,817,967
430-600500-343-343404-000000	COMMERCIAL CARTS & VOLUME	\$ 3,511,695	\$ 3,229,731	\$ 3,229,731	\$ 3,229,731
430-600500-343-343405-000000	COMPACT ROLLOFF	\$ 2,441,327	\$ 2,164,301	\$ 2,164,301	\$ 2,164,301
430-600500-343-343406-000000	RESIDENTIAL RECYCLING	\$ 1,253,241	\$ 1,131,687	\$ 1,131,687	\$ 1,131,687
430-600500-343-343408-000000	DUMPSTER RENTAL OF CONTAINERS	\$ 995,100	\$ 915,547	\$ 915,547	\$ 915,547
430-600500-343-343411-000000	WASTE PRO Z900 CHARGES	\$ 658,908	\$ 450,000	\$ 450,000	\$ 450,000
430-600500-343-343412-000000	FUEL ADJUSTMENT REVENUE	\$ 643,007	\$ 1,170,535	\$ 1,170,535	\$ 1,170,535
430-600500-349-349000-000000	PENALTIES LATE PAYMENT	\$ 286,032	\$ 171,271	\$ 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	\$ -	\$ -	\$ -
SUB-TOTAL - Solid Waste Management Fund		\$ 26,328,794	\$ 25,500,085	\$ 31,596,726	\$ 26,029,520
440 - Halifax Harbor Fund					
440-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 487,630	\$ 1,198,353	\$ 372,544
440-180700-347-347513-000000	FOOD & BEVERAGE SALES	\$ 23,518	\$ 10,000	\$ 10,000	\$ 25,000
440-180700-347-347526-000000	MONTHLY DOCKAGE - SOUTH BASIN	\$ 1,770,837	\$ 1,850,000	\$ 1,850,000	\$ 2,000,000
440-180700-347-347527-000000	TRANSIENT DOCKAGE WEEKLY	\$ 34,122	\$ 34,612	\$ 34,612	\$ 35,000
440-180700-347-347528-000000	DAILY DOCKAGE	\$ 76,190	\$ 80,000	\$ 80,000	\$ 80,000
440-180700-347-347532-000000	MONTHLY DOCKAGE - NORTH BASIN	\$ 306,553	\$ 340,000	\$ 340,000	\$ 300,000
440-180700-347-347534-000000	KEY SALES	\$ 540	\$ 1,500	\$ 1,500	\$ 1,500
440-180700-347-347535-000000	LIVEBOARD REVENUE	\$ 58,183	\$ 60,000	\$ 60,000	\$ 60,000
440-180700-347-347537-000000	GASOLINE SALES	\$ 501,072	\$ 470,000	\$ 470,000	\$ 480,000
440-180700-347-347538-000000	DIESEL SALES	\$ 397,264	\$ 480,000	\$ 480,000	\$ 400,000
440-180700-347-347540-000000	ELECTRIC REVENUE	\$ 313,227	\$ 320,000	\$ 320,000	\$ 320,000
440-180700-347-347541-000000	ICE REVENUE	\$ 4,441	\$ 5,000	\$ 5,000	\$ 5,000
440-180700-347-347542-000000	LAUNDRY REVENUE	\$ 11,618	\$ 14,000	\$ 14,000	\$ 14,000
440-180700-347-347543-000000	PENALTIES LATE PAYMENT	\$ 11,497	\$ 7,500	\$ 7,500	\$ 11,000
440-180700-347-347544-000000	MERCHANDISE REVENUE	\$ 18,586	\$ 15,000	\$ 15,000	\$ 15,000
440-180700-347-347556-000000	TRANSIENT DOCKAGE - DOCKWA	\$ 125,885	\$ 100,000	\$ 100,000	\$ 110,000
440-180700-362-362021-000000	RENT - HARBOR MASTER BLDG	\$ 10,750	\$ 138,000	\$ 138,000	\$ 140,000
440-180700-369-369914-000000	MISCELLANEOUS REVENUE	\$ 1,026	\$ 1,662	\$ 1,662	\$ 1,500
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	\$ 400,000	\$ 412,000
440-180720-362-362010-000000	C A M LEASE REVENUE	\$ 125,605	\$ 110,000	\$ 110,000	\$ 110,000
440-180720-369-369914-000000	MISCELLANEOUS REVENUE	\$ 9,433	\$ 5,000	\$ 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
SUB-TOTAL - Halifax Harbor Fund		\$ 4,297,873	\$ 4,929,904	\$ 5,640,627	\$ 5,000,945
442 - Halifax Harbor Debt Sv					
442-020902-381-381021-000000	TRANSFER - HALIFAX HARBOR FUND	\$ 722,351	\$ 721,917	\$ 721,917	\$ 720,739
442-020902-389-389101-000000	INTEREST ON INVESTMENTS	\$ 7,152	\$ -	\$ -	\$ 7,152
SUB-TOTAL - Halifax Harbor Debt Sv		\$ 729,503	\$ 721,917	\$ 721,917	\$ 727,891
460 - Stormwater Improvement					
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	\$ -	\$ 67,387	\$ 3,700,240	\$ 67,387

THE CITY OF DATONA BEACH, FLORIDA

Revenue Detail by Fund
Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
460-650417-343-343701-000000	STORMWATER - RESIDENTAL FEES	\$ 4,115,547	\$ 4,244,469	\$ 4,244,469	\$ 4,943,390
460-650417-343-343702-000000	STORMWATER - COMMERCIAL FEES	\$ 13,605,115	\$ 14,281,746	\$ 14,281,746	\$ 15,402,416
SUB-TOTAL - Stormwater Improvement		\$ 18,155,170	\$ 18,593,602	\$ 22,226,455	\$ 21,320,869
462 - Stormwater Debt Service					
462-000000-381-381024-000000	TRANSFER - STORMWATER FUND	\$ 75,439	\$ 75,439	\$ 75,439	\$ 151,891
462-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 4,676	\$ -	\$ -	\$ 4,676
SUB-TOTAL - Stormwater Debt Service		\$ 80,115	\$ 75,439	\$ 75,439	\$ 156,567
465 - Stormwater R&R 8%					
465-000000-381-381024-000000	TRANSFER - STORMWATER FUND	\$ 1,224,420	\$ 1,393,958	\$ 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	\$ -
SUB-TOTAL - Stormwater R&R 8%		\$ 1,341,692	\$ 1,393,958	\$ 4,600,622	\$ 1,609,994
480 - Pier Fund					
480-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 84,296	\$ 386,662	\$ 210,303
480-180830-362-362007-000000	COMMERCIAL LEASE REVENUE	\$ -	\$ 310,000	\$ 310,000	\$ 310,000
480-180830-362-362009-000000	PERCENTAGE SALES REVENUE	\$ 307,937	\$ 250,000	\$ 250,000	\$ 250,000
480-180830-369-369914-000000	MISCELLANEOUS REVENUE	\$ 360	\$ 327	\$ 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	\$ 316,600	\$ 275,000
480-180870-344-344510-000000	PARKING - LAZ HARVEY	\$ 212,695	\$ 253,344	\$ 253,344	\$ 215,000
SUB-TOTAL - Pier Fund		\$ 1,098,703	\$ 1,214,567	\$ 1,516,933	\$ 1,280,453
481 - Pier Renew & Replacement Fund					
481-000000-381-381010-000000	TRANSFER - OTHER FUNDS	\$ 81,816	\$ -	\$ -	\$ -
481-000000-389-382016-000000	TRANSFER - PIER FUND 8%	\$ -	\$ -	\$ -	\$ 86,248
481-000000-382-382016-000000	TRANSFER - PIER FUND 8%	\$ -	\$ 83,531	\$ 83,531	\$ -
481-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 5,281	\$ -	\$ -	\$ 5,281
481-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ -	\$ 90,940	\$ -
SUB-TOTAL - Pier Renew & Replacement Fund		\$ 87,097	\$ 83,531	\$ 174,471	\$ 91,529
510 - Fleet Maintenance Fund					
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	\$ -	\$ 1,590	\$ 180,110	\$ (1)
510-180900-341-341200-000000	FLEET MAINT REVENUE	\$ 1,339,941	\$ 1,195,756	\$ 1,195,756	\$ 1,515,346
510-180900-341-341201-000000	FUEL SALES	\$ 1,815,654	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
510-180900-341-341202-000000	FUEL SALES HOUSING AUTHORITY	\$ 8,646	\$ 24,000	\$ 24,000	\$ 24,000
510-180900-369-369914-000000	MISCELLANEOUS REVENUE	\$ 387	\$ -	\$ -	\$ -
SUB-TOTAL - Fleet Maintenance Fund		\$ 3,175,430	\$ 3,421,346	\$ 3,599,866	\$ 3,750,127
530 - Employment Services					
530-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 30,329	\$ -	\$ -	\$ 37,400
530-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 22,768	\$ 751,150	\$ -
530-110700-341-341205-000000	EMPLOYMENT SERVICES REVENUE	\$ 748,007	\$ 1,257,323	\$ 1,257,323	\$ 1,315,579
SUB-TOTAL - Employment Services		\$ 778,336	\$ 1,280,091	\$ 2,008,473	\$ 1,352,979
540 - Facilities Property Maint Fund					
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	\$ 2,762,390	\$ 2,962,167
SUB-TOTAL - Facilities Property Maint Fund		\$ 1,759,991	\$ 2,762,390	\$ 2,994,263	\$ 2,971,921
550 - Information Technology					
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	\$ 8,627
550-000000-389-389101-000000	INTEREST ON INVESTMENTS	\$ 42,418	\$ -	\$ -	\$ 42,418
550-000000-399-399002-000000	APPROPRIATION RETAINED EARNING	\$ -	\$ 52,962	\$ 368,091	\$ -
550-110810-341-341203-000000	INFORMATION SYS USER CHGS	\$ 6,253,820	\$ 6,958,456	\$ 7,345,440	\$ 7,000,314
SUB-TOTAL - Information Technology		\$ 6,405,741	\$ 7,020,045	\$ 7,722,158	\$ 7,051,359
560 - Consolidated Insurance					
560-000000-369-369905-000000	REIMBURSEMENT OF EXPENSE	\$ 800	\$ -	\$ -	\$ -
560-000000-369-369914-000000	MISCELLANEOUS REVENUE	\$ 80	\$ 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	\$ 4,102,838	\$ 4,315,157

THE CITY OF DATONA BEACH, FLORIDA

Revenue Detail by Fund
Fiscal Year 2025-2026

ACCOUNT NUMBER	DESCRIPTION	FY 2023-2024 ACTUAL	FY 2024-2025 ADOPTED	FY 2024-2025 AMENDED	FY 2025-2026 BUDGET
560-110720-341-341237-000000	REIMB WORKERS COMP CLAIMS	\$ 997,431	\$ 175,000	\$ 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	\$ 2,241,002	\$ 2,414,145
560-110730-341-341238-000000	REIMB GENERAL LIABILITY CLAIMS	\$ 5,749	\$ 275,000	\$ 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	\$ 2,431,000	\$ 2,648,379
560-110750-341-341209-000000	RAILROAD PROTECTIVE INS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
560-110750-341-341210-000000	AUTOMOBILE LIABILITY	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
560-110750-341-341211-000000	BOILER & MACHINERY INSURANCE	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
560-110750-341-341222-000000	SPECIAL EVENTS LIABILITY	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
560-110750-341-341223-000000	FIDELITY INSURANCE	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
560-110750-341-341224-000000	PROFESSIONAL LIABILITY INS	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
560-110780-341-341229-000000	EMPLOYEE BENEFITS ADMIN	\$ 242,642	\$ 221,137	\$ 221,137	\$ 241,300
560-110785-341-341228-000000	SAFETY ADMINISTRATION	\$ 268,860	\$ 243,251	\$ 243,251	\$ 254,521
	SUB-TOTAL - Consolidated Insurance	\$ 9,955,895	\$ 9,812,808	\$ 9,812,808	\$ 10,659,135
	TOTAL REVENUES	\$ 463,365,922	\$ 367,677,112	\$ 554,099,264	\$ 379,886,488

City of Daytona Beach, Florida

Annual Budget

Fiscal Year 2025 – 2026

SECTION 4:

EXPENSES

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	-	-	-	-	1,285,055	-	-
REDEVELOPMENT-SOUTH ATL	-	-	-	-	548,914	-	-
DOWNTOWN DEVELOPMENT AUTHORITY	-	-	-	-	392,271	-	-
TRANSPORTATION 5CENT GAS TAX	-	-	-	-	-	-	-
PERMIT & LICENSE SPECIAL REV	-	-	-	-	-	39,634	-
TOTAL SPECIAL REVENUE	-	-	-	-	10,577,428	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	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	-	-	-	-	-	-	-
STI 2020 CRA LOAN PROCEEDS	-	-	-	-	63,043	-	-
JPM 2023 MIDTOWN LOAN PROCEEDS	-	-	-	-	1,932	-	-
TOTAL CAPITAL PROJECTS	-	-	-	-	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	-	-	-	-	-	-	-
TOTAL ENTERPRISE	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	-	-	-	-	-
TOTAL INTERNAL SERVICE	10,653,707	194,627	-	-	-	-	7,051,359
TOTAL ALL FUNDS	18,252,449	2,067,634	346,858	669,752	10,924,094	5,879,528	7,051,359

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	-	-
TOTAL SPECIAL REVENUE	-	-	-	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	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-
CAPITAL PROJECTS FUND	-	186,150	202,000	-	-	-
STI 2020 CRA LOAN PROCEEDS	-	-	-	-	-	-
JPM 2023 MIDTOWN LOAN PROCEEDS	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS	-	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	-	-	-	-	-	-
TOTAL ENTERPRISE	-	-	-	-	-	4,529,857
FLEET MAINTENANCE FUND	-	-	-	-	-	-
EMPLOYMENT SERVICES	-	-	-	-	-	-
FACILITIES PROPERTY MAINT FUND	-	-	-	-	-	-
INFORMATION TECHNOLOGY	-	-	-	-	-	-
CONSOLIDATED INSURANCE	-	-	-	-	-	-
TOTAL INTERNAL SERVICE	-	-	-	-	-	-
TOTAL ALL FUNDS	21,477,711	54,785,657	6,563,235	7,488,596	7,041,546	7,993,081

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	-	28,113,428	159,629,167
				-
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	2,086,255
REDEVELOPMENT-SOUTH ATL	-	-	-	548,914
DOWNTOWN DEVELOPMENT AUTHORITY	-	-	-	392,271
TRANSPORTATION 5CENT GAS TAX	835,521	-	-	835,521
PERMIT & LICENSE SPECIAL REV	-	-	1,108,212	7,011,559
TOTAL SPECIAL REVENUE	835,521	-	4,591,848	21,908,144
				-
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	-	-	-	-
TOTAL DEBT SERVICE	-	-	10,454,962	10,454,962
				-
CAPITAL PROJECTS FUND	3,314,479	-	-	3,702,629
STI 2020 CRA LOAN PROCEEDS	-	-	-	63,043
JPM 2023 MIDTOWN LOAN PROCEEDS	-	-	-	1,932
TOTAL CAPITAL PROJECTS	3,314,479	-	-	3,767,604
				-
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
TOTAL ENTERPRISE	8,719,936	54,549,541	87,684,978	158,341,089
				-
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	-	14,079	2,971,921
INFORMATION TECHNOLOGY	-	-	-	7,051,359
CONSOLIDATED INSURANCE	-	-	1,060,784	10,659,134
TOTAL INTERNAL SERVICE	6,696,112	-	1,189,716	25,785,521
				-
TOTAL ALL FUNDS	42,760,514	54,549,541	132,034,932	379,886,487

City of Daytona Beach, Florida

Annual Budget

Fiscal Year 2025 – 2026

SECTION 5:

DEPARTMENTS

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

CITY MANAGER OFFICE

ROLE OF 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 Beach 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



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
ASSISTANT CITY MANAGER	1.00	0.00	1.00
CITY MANAGER	1.00	0.00	1.00
COMMISSIONER	6.00	0.00	6.00
COMMUNICATIONS & MARKETING ASSISTANT	1.00	0.00	1.00
COMMUNICATIONS & MARKETING COORD	1.00	0.00	1.00
COMMUNICATIONS & MARKETING MANAGER	1.00	0.00	1.00
COMMUNITY RELATIONS & EVENTS COORDINATOR	1.00	0.00	1.00
DEVELOPMENT SERVICES PROJECT MANAGER	1.00	0.00	1.00
GOVT RELATIONS ADMINISTRATOR	1.00	0.00	1.00
MAYOR	1.00	0.00	1.00
MULTI-MEDIA COORDINATOR	1.00	0.00	1.00
OFFICE MANAGER	1.00	0.00	1.00
OFFICE SPECIALIST III	3.00	0.00	3.00
RECEPTIONIST-CITY MANAGER OFFICE	1.00	0.00	1.00
SENIOR EXECUTIVE ASSISTANT	1.00	0.00	1.00
	22.00	0.00	22.00

DEPARTMENTAL SUMMARY – OFFICE OF THE CITY MANAGER

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	2,096,845	1,838,501	-
GRANTS & AID	1,106,235	1,291,089	1,348,032
OPERATING	3,728,035	5,582,060	2,510,830
OTHER EXPENSES	9,463	535,000	1,052,000
PERSONNEL SERVICES	1,985,209	2,771,327	2,687,881
City Manager's Office Total	8,925,787	12,017,976	7,598,742

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

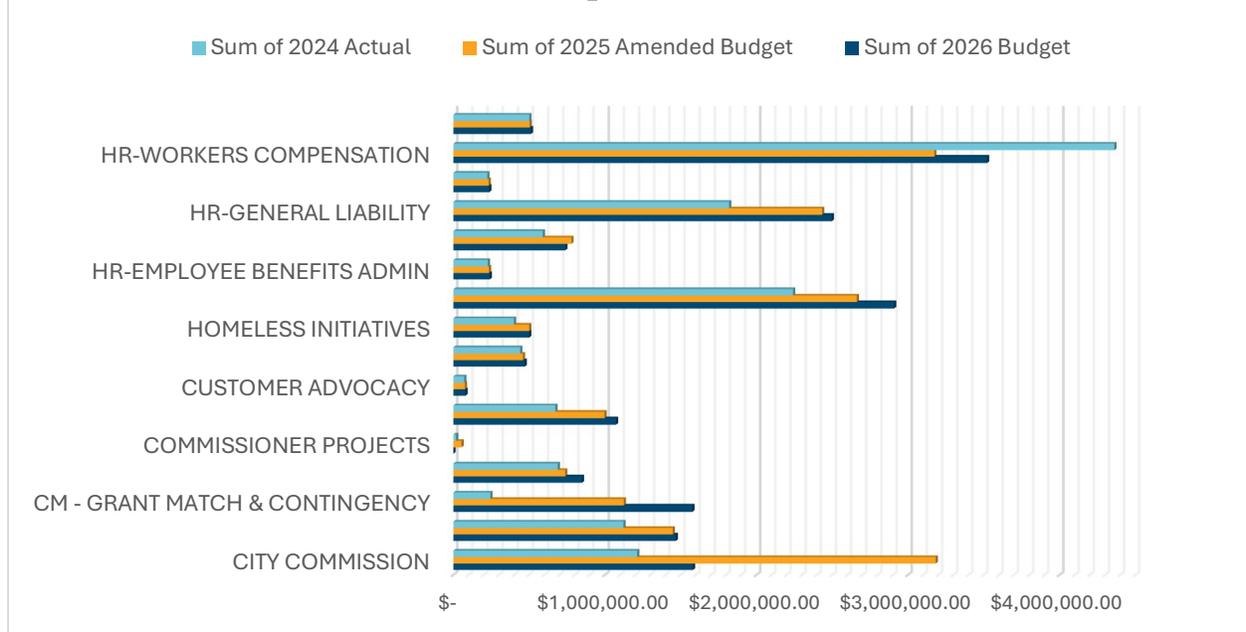
USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	7,544,589	11,292,415	7,518,389
WATER AND SEWER FUND	71,521	76,239	80,353
GRANT PROJECTS	1,309,677	15,323	-
City Manager's Office Total	7,616,110	12,017,976	7,598,742

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
GENERAL FUND	7,518,389	202,763	7,315,626
WATER AND SEWER FUND	80,353	-	80,353
City Manager's Office Total	7,598,742	202,763	7,395,979

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	2023 - 2024	2024 - 2025	2024 -2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
General Fund						
PROJECTS - CITY MANAGER						
549000 - NON CAPITAL FROM CAPITAL BUDG		\$ -	\$ -	\$ 251,146	\$ -	-100.00%
565000 - CONSTRUCTION IN PROGRESS		\$ -	\$ -	\$ 93,286	\$ -	-100.00%
TOTAL - CITY MANAGER		\$ -	\$ -	\$ 344,431	\$ -	-100.00%
PROJECTS - CITY MANAGER (196)						
546999 - NON CAPITAL FROM CAPITAL		\$ 2,100	\$ -	\$ -	\$ -	--
549403 - CLFRF EXPENSES		\$ 1,426,259	\$ -	\$ 1,553,861	\$ -	-100.00%
565000 - CONSTRUCTION IN PROGRESS		\$ 604,552	\$ -	\$ 1,499,190	\$ -	-100.00%
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 2,100	\$ -	\$ -	\$ -	--
TOTAL - CITY MANAGER (196)		\$ 2,035,011	\$ -	\$ 3,053,050	\$ -	-100.00%
CITY COMMISSION						
512001 - REGULAR SALARIES & WAGES		\$ 183,965	\$ 362,823	\$ 352,823	\$ 278,002	-21.21%
521001 - FICA TAXES		\$ 12,800	\$ 27,757	\$ 27,757	\$ 21,267	-23.38%
522001 - CITY RETIREMENT		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
522005 - STATE RETIREMENT		\$ 91,791	\$ 171,904	\$ 171,904	\$ 119,884	-30.26%
523001 - AD & D		\$ 47	\$ 88	\$ 88	\$ 67	-24.18%
523008 - GROUP HEALTH INSURANCE		\$ 52,558	\$ 63,064	\$ 63,064	\$ 56,412	-10.55%
523009 - GROUP LIFE INSURANCE		\$ 182	\$ 477	\$ 477	\$ 367	-23.07%
524001 - WORKERS' COMPENSATION		\$ 1,441	\$ 2,829	\$ 2,829	\$ 2,170	-23.30%
531900 - PROF SERV - OTHER		\$ 103,205	\$ 136,163	\$ 136,163	\$ 131,363	-3.53%
540001 - CAR ALLOWANCE		\$ -	\$ 2,341	\$ 2,341	\$ -	-100.00%
540002 - TRAVEL AND PER DIEM		\$ 9,560	\$ 10,500	\$ 13,500	\$ 10,500	-22.22%
540003 - CARE AND SUBSISTENCE		\$ 2,351	\$ 2,000	\$ 2,000	\$ 3,000	50.00%
541001 - CELL PHONE STIPEND		\$ 3,792	\$ 4,362	\$ 4,362	\$ 3,792	-13.07%
542001 - POSTAGE & FREIGHT		\$ -	\$ 301	\$ 301	\$ 300	-0.33%
545013 - INS - GENERAL LIABILITY		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	0.00%
547001 - PRINTING & BINDING		\$ 93	\$ 2,001	\$ 2,001	\$ 2,000	-0.05%
548002 - PROMO - BANNERS		\$ 116,782	\$ 192,608	\$ 192,608	\$ 192,608	0.00%
548005 - PROMO - MARKETING		\$ 13,630	\$ 40,000	\$ 40,000	\$ 10,000	-75.00%
549002 - ADVERTISING LEGAL/RECRUITING		\$ 2,714	\$ 18,750	\$ 18,750	\$ 12,120	-35.36%
549014 - COMMUNITY SUPPORT ACTIVITIES		\$ 311,483	\$ 427,303	\$ 1,749,550	\$ 354,050	-79.76%
549026 - JUNETEENTH PROGRAM		\$ -	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
549106 - MAYOR'S LITERACY PROGRAM		\$ -	\$ -	\$ 25,000	\$ 25,000	0.00%
549702 - FIXED COST - INFO SYS		\$ 48,735	\$ 60,663	\$ 64,037	\$ 56,703	-11.45%
551001 - OFFICE SUPPLIES		\$ 2,790	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 13,506	\$ 25,000	\$ 32,000	\$ 25,000	-21.88%
554001 - MEMBERSHIPS		\$ 34,243	\$ 34,350	\$ 34,350	\$ 38,362	11.68%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 50	\$ 501	\$ 501	\$ 500	-0.20%
555001 - EDUCATION AND TRAINING		\$ 2,039	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
TOTAL CITY COMMISSION		\$ 1,212,755	\$ 1,823,785	\$ 3,174,406	\$ 1,581,467	-50.18%
CITY MANAGER						
512001 - REGULAR SALARIES & WAGES		\$ 526,698	\$ 680,196	\$ 680,196	\$ 696,167	2.35%
512004 - PERSONAL LEAVE PAYOFF		\$ 45,296	\$ -	\$ -	\$ -	--
513001 - OTHER PERSONAL SERVICES		\$ 99,178	\$ -	\$ -	\$ -	--
521001 - FICA TAXES		\$ 42,007	\$ 47,685	\$ 47,685	\$ 49,373	3.54%
522005 - STATE RETIREMENT		\$ 145,785	\$ 157,868	\$ 157,868	\$ 141,269	-10.51%
523001 - AD & D		\$ 120	\$ 163	\$ 163	\$ 167	2.50%
523007 - EXECUTIVE INSURANCE		\$ 2,304	\$ 5,465	\$ 5,465	\$ 5,466	0.01%
523008 - GROUP HEALTH INSURANCE		\$ 49,187	\$ 70,195	\$ 70,195	\$ 76,652	9.20%
523009 - GROUP LIFE INSURANCE		\$ 480	\$ 898	\$ 898	\$ 919	2.33%
524001 - WORKERS' COMPENSATION		\$ 4,867	\$ 5,308	\$ 5,308	\$ 5,434	2.37%
531013 - PROF SERV - LEGAL		\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
531900 - PROF SERV - OTHER		\$ -	\$ 11,800	\$ 11,800	\$ 11,800	0.00%
534004 - CITIZEN'S ACADEMY		\$ 2,763	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 84,372	\$ 283,980	\$ 279,980	\$ 298,980	6.79%
540001 - CAR ALLOWANCE		\$ 8,364	\$ 11,519	\$ 11,519	\$ 11,519	0.00%
540002 - TRAVEL AND PER DIEM		\$ 12,117	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
540003 - CARE AND SUBSISTENCE		\$ 3,338	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
541001 - CELL PHONE STIPEND		\$ 2,188	\$ 2,976	\$ 2,976	\$ 2,976	0.00%
542001 - POSTAGE & FREIGHT		\$ -	\$ 200	\$ 200	\$ 200	0.00%
543003 - UTILITIES - WATER & SEWER		\$ 229	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 2,140	\$ 4,996	\$ 4,996	\$ 6,515	30.40%
547001 - PRINTING & BINDING		\$ 1,193	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
549035 - OTHER GOVT AGENCIES		\$ -	\$ 8,440	\$ 8,440	\$ 8,440	0.00%
549095 - VETERAN'S LUNCHEON		\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
549097 - BUSINESS SUMMIT EXPENSES		\$ 13,082	\$ -	\$ -	\$ -	--

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
549501 - SAFETY ADMINISTRATION		\$ 1,018	\$ 1,393	\$ 1,393	\$ 1,454	4.41%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 919	\$ 1,267	\$ 1,267	\$ 1,379	8.83%
549503 - EMPLOYMENT SERVICES		\$ 2,832	\$ 7,199	\$ 7,199	\$ 7,518	4.43%
549702 - FIXED COST - INFO SYS		\$ 40,461	\$ 46,281	\$ 48,855	\$ 39,202	-19.76%
551001 - OFFICE SUPPLIES		\$ 8,936	\$ 4,001	\$ 4,001	\$ 4,000	-0.02%
552014 - FUEL & OIL		\$ 2,601	\$ 2,726	\$ 2,726	\$ 2,726	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 4,848	\$ 19,600	\$ 19,600	\$ 19,500	-0.51%
554001 - MEMBERSHIPS		\$ 2,340	\$ 2,301	\$ 2,301	\$ 2,300	-0.04%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 538	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
555001 - EDUCATION AND TRAINING		\$ 3,123	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
599003 - CONTINGENCY-HARDSHIP FUNDING		\$ 9,463	\$ 25,000	\$ 35,000	\$ 25,000	-28.57%
TOTAL CITY MANAGER		\$ 1,122,789	\$ 1,450,457	\$ 1,459,031	\$ 1,467,955	0.61%
CM - GRANT MATCH & CONTINGENCY						
531900 - PROF SERV - OTHER		\$ -	\$ 550,000	\$ 378,762	\$ 550,000	45.21%
546999 - NON CAPITAL FROM CAPITAL		\$ 243,715	\$ -	\$ -	\$ -	--
565000 - CONSTRUCTION IN PROGRESS		\$ 243,715	\$ -	\$ 246,025	\$ -	-100.00%
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 243,715	\$ -	\$ -	\$ -	--
599001 - CONTINGENCY		\$ -	\$ 500,000	\$ 500,000	\$ 1,027,000	105.40%
TOTAL CM - GRANT MATCH & CONTINGENCY		\$ 731,145	\$ 1,050,000	\$ 1,124,787	\$ 1,577,000	40.20%
CM - INCENTIVE A						
582000 - AIDS TO PRIVATE ORGANIZATIONS		\$ 688,666	\$ -	\$ 737,738	\$ 848,032	14.95%
TOTAL CM - INCENTIVE AGREEMENTS		\$ 688,666	\$ -	\$ 737,738	\$ 848,032	14.95%
COMMISSIONER PROJECTS						
583000 - MAYOR COMMISSIONER PROJECTS		\$ 3,050	\$ -	\$ 3,493	\$ -	-100.00%
583001 - ZONE 1 COMMISSIONER PROJECTS		\$ 1,500	\$ -	\$ 4,756	\$ -	-100.00%
583002 - ZONE 2 COMMISSIONER PROJECTS		\$ 900	\$ -	\$ 11,294	\$ -	-100.00%
583003 - ZONE 3 COMMISSIONER PROJECTS		\$ 4,050	\$ -	\$ 3,269	\$ -	-100.00%
583004 - ZONE 4 COMMISSIONER PROJECTS		\$ 4,969	\$ -	\$ 5,319	\$ -	-100.00%
583005 - ZONE 5 COMMISSIONER PROJECTS		\$ 1,350	\$ -	\$ 17,338	\$ -	-100.00%
583006 - ZONE 6 COMMISSIONER PROJECTS		\$ 1,750	\$ -	\$ 7,881	\$ -	-100.00%
TOTAL COMMISSIONER PROJECTS		\$ 17,569	\$ -	\$ 53,351	\$ -	-100.00%
HOMELESS INITIATIVES						
582001 - HOMELESS EMERGENCY ASSISTANCE		\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	0.00%
TOTAL HOMELESS INITIATIVES		\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	0.00%
COMMUNICATIONS & MARKETING						
512001 - REGULAR SALARIES & WAGES		\$ 328,729	\$ 585,571	\$ 585,571	\$ 611,114	4.36%
512004 - PERSONAL LEAVE PAYOFF		\$ 7,001	\$ -	\$ -	\$ -	--
513001 - OTHER PERSONAL SERVICES		\$ 63,195	\$ 40,300	\$ 40,300	\$ 40,300	0.00%
521001 - FICA TAXES		\$ 31,042	\$ 47,877	\$ 47,877	\$ 46,750	-2.35%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 3,083	--
522005 - STATE RETIREMENT		\$ 47,587	\$ 83,953	\$ 83,953	\$ 89,887	7.07%
523001 - AD & D		\$ 105	\$ 141	\$ 141	\$ 147	4.02%
523008 - GROUP HEALTH INSURANCE		\$ 43,101	\$ 62,510	\$ 62,510	\$ 65,536	4.84%
523009 - GROUP LIFE INSURANCE		\$ 419	\$ 772	\$ 772	\$ 807	4.49%
524001 - WORKERS' COMPENSATION		\$ 4,140	\$ 4,570	\$ 4,570	\$ 4,770	4.37%
534900 - OTHER CONTRACTUAL SERVICES		\$ 19,650	\$ 25,000	\$ 29,000	\$ 60,000	106.90%
540001 - CAR ALLOWANCE		\$ 20,208	\$ 21,237	\$ 21,237	\$ 21,237	0.00%
540002 - TRAVEL AND PER DIEM		\$ 1,613	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
541001 - CELL PHONE STIPEND		\$ 2,458	\$ 3,648	\$ 3,648	\$ 2,700	-25.99%
542001 - POSTAGE & FREIGHT		\$ 52	\$ 100	\$ 100	\$ 100	0.00%
547001 - PRINTING & BINDING		\$ 54,581	\$ 35,000	\$ 35,000	\$ 37,000	5.71%
548005 - PROMO - MARKETING		\$ -	\$ -	\$ -	\$ 9,330	--
549501 - SAFETY ADMINISTRATION		\$ 1,426	\$ 2,254	\$ 2,254	\$ 2,353	4.38%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,287	\$ 2,049	\$ 2,049	\$ 2,231	8.86%
549503 - EMPLOYMENT SERVICES		\$ 4,025	\$ 11,651	\$ 11,651	\$ 12,161	4.38%
549702 - FIXED COST - INFO SYS		\$ 39,288	\$ 42,982	\$ 45,372	\$ 39,202	-13.60%
551001 - OFFICE SUPPLIES		\$ 891	\$ 8,000	\$ 8,000	\$ 6,000	-25.00%
554001 - MEMBERSHIPS		\$ -	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 776	\$ 5,000	\$ 5,000	\$ 9,500	90.00%
555001 - EDUCATION AND TRAINING		\$ 1,395	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
TOTAL COMMUNICATIONS & MARKETING		\$ 672,969	\$ 991,815	\$ 998,205	\$ 1,073,407	7.53%

PROJECTS - ECONOMIC DEV (196)

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
512001 - REGULAR SALARIES & WAGES		\$ 112	\$ -	\$ -	\$ -	--
513001 - OTHER PERSONAL SERVICES		\$ 6,608	\$ -	\$ -	\$ -	--
521001 - FICA TAXES		\$ 514	\$ -	\$ -	\$ -	--
522005 - STATE RETIREMENT		\$ 912	\$ -	\$ -	\$ -	--
549403 - CLFRF EXPENSES		\$ 215,095	\$ -	\$ 23,147	\$ -	-100.00%
TOTAL - ECONOMIC DEV (196)		\$ 223,241	\$ -	\$ 23,147	\$ -	-100.00%
ECONOMIC DEVELOPMENT						
512001 - REGULAR SALARIES & WAGES		\$ 79,991	\$ 202,685	\$ 202,685	\$ 210,487	3.85%
513001 - OTHER PERSONAL SERVICES		\$ 142	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
521001 - FICA TAXES		\$ 8,088	\$ 15,659	\$ 15,659	\$ 16,102	2.83%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 153	--
522005 - STATE RETIREMENT		\$ 27,943	\$ 45,399	\$ 45,399	\$ 46,718	2.90%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 530	\$ 530	\$ 530	0.00%
523001 - AD & D		\$ 19	\$ 49	\$ 49	\$ 51	3.10%
523008 - GROUP HEALTH INSURANCE		\$ 5,587	\$ 16,958	\$ 16,958	\$ 16,958	0.00%
523009 - GROUP LIFE INSURANCE		\$ 78	\$ 268	\$ 268	\$ 278	3.67%
524001 - WORKERS' COMPENSATION		\$ 633	\$ 1,582	\$ 1,582	\$ 1,643	3.85%
534007 - ECONOMIC DEV TEAM VOLUSIA		\$ 46,580	\$ 48,564	\$ 48,564	\$ 50,918	4.85%
534900 - OTHER CONTRACTUAL SERVICES		\$ -	\$ -	\$ 1,950	\$ 1,950	0.00%
540001 - CAR ALLOWANCE		\$ 2,067	\$ 7,022	\$ 7,022	\$ 7,022	0.00%
540002 - TRAVEL AND PER DIEM		\$ 5,080	\$ 10,000	\$ 8,050	\$ 8,050	0.00%
544001 - LEASE/RENT - BLDGS & STRUCTURE		\$ -	\$ 69,600	\$ 69,600	\$ 69,600	0.00%
547001 - PRINTING & BINDING		\$ 48	\$ 500	\$ 500	\$ 500	0.00%
549501 - SAFETY ADMINISTRATION		\$ -	\$ 458	\$ 458	\$ 472	2.96%
549502 - EMPLOYEE BENEFITS ADMIN		\$ -	\$ 416	\$ 416	\$ 447	7.46%
549503 - EMPLOYMENT SERVICES		\$ -	\$ 2,366	\$ 2,366	\$ 2,437	3.01%
549702 - FIXED COST - INFO SYS		\$ 51,279	\$ -	\$ -	\$ -	--
551001 - OFFICE SUPPLIES		\$ 313	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 931	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
554001 - MEMBERSHIPS		\$ 1,820	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ -	\$ 150	\$ 150	\$ 150	0.00%
554004 - SUBSCRIPTION- IT&CLOUD SERVICE		\$ 4,603	\$ 27,563	\$ 27,563	\$ 27,563	0.00%
555001 - EDUCATION AND TRAINING		\$ 2,480	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
568001 - CAP OUT - LEASES		\$ 202,763	\$ -	\$ -	\$ -	--
TOTAL ECONOMIC DEVELOPMENT		\$ 440,443	\$ 458,269	\$ 458,269	\$ 470,528	2.68%
Total General Fund		\$ 7,544,589	\$ 6,274,326	\$ 11,926,415	\$ 7,518,389	-36.96%
GRANT PROJECTS FUND						
PROJECTS - CITY MANAGER						
546999 - NON CAPITAL FROM CAPITAL		\$ 400,000	\$ -	\$ -	\$ -	--
549000 - NON CAPITAL FROM CAPITAL BUDG		\$ 109,677	\$ -	\$ 15,323	\$ -	-100.00%
565000 - CONSTRUCTION IN PROGRESS		\$ 400,000	\$ -	\$ -	\$ -	--
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 400,000	\$ -	\$ -	\$ -	--
TOTAL - CITY MANAGER		\$ 1,309,677	\$ -	\$ 15,323	\$ -	-100.00%
WATER AND SEWER FUND						
CUSTOMER ADVOCACY						
512001 - REGULAR SALARIES & WAGES		\$ 46,641	\$ 48,696	\$ 48,696	\$ 51,122	4.98%
521001 - FICA TAXES		\$ 3,483	\$ 3,725	\$ 3,725	\$ 3,911	4.99%
522005 - STATE RETIREMENT		\$ 6,330	\$ 6,637	\$ 6,637	\$ 7,172	8.07%
523001 - AD & D		\$ 11	\$ 12	\$ 12	\$ 12	2.24%
523008 - GROUP HEALTH INSURANCE		\$ 8,674	\$ 9,269	\$ 9,269	\$ 9,269	0.00%
523009 - GROUP LIFE INSURANCE		\$ 45	\$ 64	\$ 64	\$ 67	5.44%
524001 - WORKERS' COMPENSATION		\$ 373	\$ 380	\$ 380	\$ 399	5.01%
549501 - SAFETY ADMINISTRATION		\$ 190	\$ 187	\$ 187	\$ 197	5.25%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 171	\$ 170	\$ 170	\$ 187	9.76%
549503 - EMPLOYMENT SERVICES		\$ 528	\$ 969	\$ 969	\$ 1,017	4.99%
549702 - FIXED COST - INFO SYS		\$ 5,074	\$ 5,807	\$ 6,130	\$ 7,000	14.20%
TOTAL CUSTOMER ADVOCACY		\$ 71,521	\$ 75,916	\$ 76,239	\$ 80,353	5.40%
TOTAL EXPENSES		\$ 8,925,787	\$ 6,350,242	\$ 12,017,976	\$ 7,598,742	-36.77%

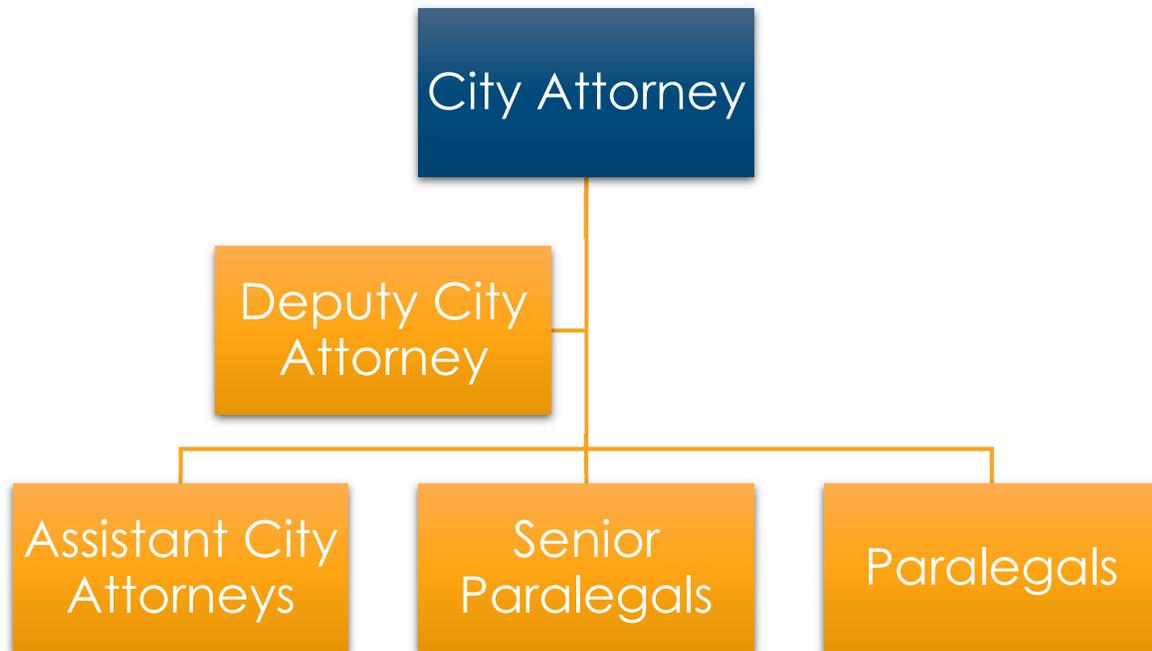
THE OFFICE OF THE CITY ATTORNEY

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



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
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
City Attorney Total	9.60	0.00	9.60

DEPARTMENTAL SUMMARY – OFFICE OF THE CITY ATTORNEY

USES OF FINANCIAL RESOURCES

TITLE	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
OPERATING	242,920	268,036	260,729
PERSONNEL SERVICES	1,696,478	1,763,140	1,806,906
CITY ATTORNEY'S OFFICE TOTAL	1,939,398	2,031,176	2,067,634

USE OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CONSOLIDATED INSURANCE	70,430	186,544	194,627
GENERAL FUND	1,868,968	1,844,632	1,873,007
City Attorney's Office Total	1,939,398	2,031,176	2,067,634

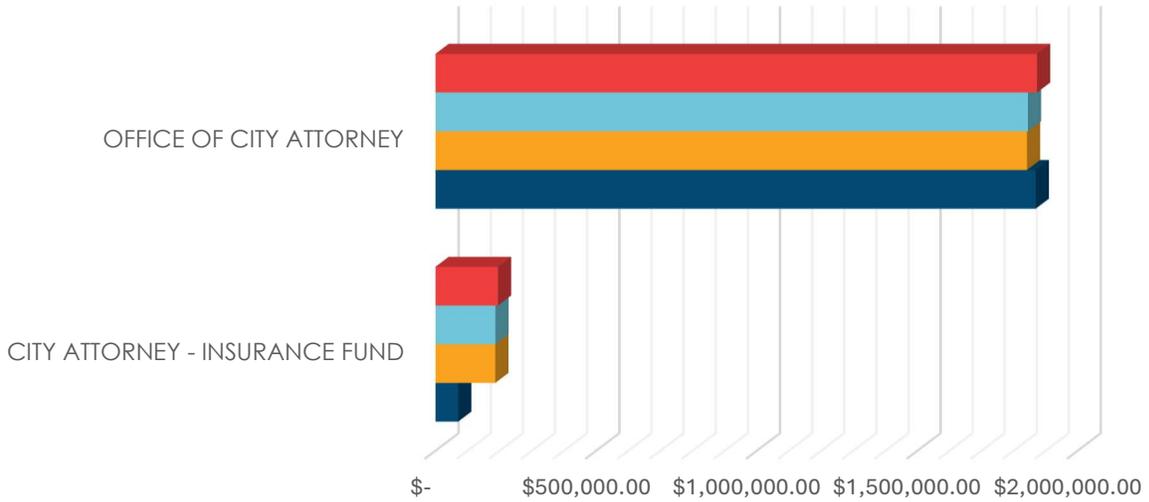
SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

TITLE	EXPENDITURES	REVENUES	NET CITY COST
CONSOLIDATED INSURANCE	194,627	-	194,627
GENERAL FUND	1,873,007	-	1,873,007
TOTAL	2,067,634	-	2,067,634

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

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

■ Sum of 2026 Budget ■ Sum of 2025 AMENDED ■ Sum of 2025 ADOPTED 2 ■ Sum of 2024 Actual



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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
General Fund						
140100 - OFFICE OF CITY ATTORNEY						
512001 - REGULAR SALARIES & WAGES		\$ 1,148,933	\$ 1,126,354	\$ 1,126,354	\$ 1,168,585	3.75%
512004 - PERSONAL LEAVE PAYOFF		\$ 2,168	\$ -	\$ -	\$ -	--
513001 - OTHER PERSONAL SERVICES		\$ 84,043	\$ 75,000	\$ 75,000	\$ 75,000	0.00%
521001 - FICA TAXES		\$ 86,453	\$ 88,928	\$ 88,928	\$ 86,863	-2.32%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 5,738	--
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 38,693	\$ 37,837	\$ 37,837	\$ 38,947	2.93%
522005 - STATE RETIREMENT		\$ 143,039	\$ 136,539	\$ 136,539	\$ 128,816	-5.66%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 751	\$ 751	\$ 750	-0.13%
523001 - AD & D		\$ 268	\$ 271	\$ 271	\$ 280	3.32%
523007 - EXECUTIVE INSURANCE		\$ 4,933	\$ 4,686	\$ 4,686	\$ 4,686	0.00%
523008 - GROUP HEALTH INSURANCE		\$ 118,254	\$ 116,811	\$ 116,811	\$ 115,326	-1.27%
523009 - GROUP LIFE INSURANCE		\$ 1,114	\$ 1,486	\$ 1,486	\$ 1,543	3.84%
524001 - WORKERS' COMPENSATION		\$ 6,719	\$ 6,705	\$ 6,705	\$ 6,957	3.76%
531013 - PROF SERV - LEGAL		\$ 63,561	\$ 65,001	\$ 14,501	\$ 31,500	117.23%
531900 - PROF SERV - OTHER		\$ 13,933	\$ -	\$ 41,500	\$ 23,000	-44.58%
534047 - FORCLOSURE LITIGATION COSTS		\$ 615	\$ 6,501	\$ 9,501	\$ 6,825	-28.17%
540001 - CAR ALLOWANCE		\$ 31,568	\$ 29,529	\$ 29,529	\$ 30,531	3.39%
540002 - TRAVEL AND PER DIEM		\$ 4,874	\$ 7,000	\$ 7,000	\$ 6,650	-5.00%
540003 - CARE AND SUBSISTENCE		\$ -	\$ 135	\$ 135	\$ 135	0.00%
541001 - CELL PHONE STIPEND		\$ 5,243	\$ 4,901	\$ 4,901	\$ 4,000	-18.38%
542001 - POSTAGE & FREIGHT		\$ 79	\$ 100	\$ 100	\$ 100	0.00%
547001 - PRINTING & BINDING		\$ 225	\$ 501	\$ 501	\$ 500	-0.20%
549501 - SAFETY ADMINISTRATION		\$ 3,948	\$ 3,267	\$ 3,267	\$ 3,430	4.99%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 3,563	\$ 2,970	\$ 2,970	\$ 3,252	9.49%
549503 - EMPLOYMENT SERVICES		\$ 10,966	\$ 16,891	\$ 16,891	\$ 17,731	4.97%
549702 - FIXED COST - INFO SYS		\$ 52,856	\$ 55,189	\$ 58,258	\$ 57,403	-1.47%
551001 - OFFICE SUPPLIES		\$ 9,008	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ -	\$ 210	\$ 210	\$ 210	0.00%
554001 - MEMBERSHIPS		\$ 4,808	\$ 8,000	\$ 8,000	\$ 7,500	-6.25%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 22,815	\$ 25,000	\$ 31,000	\$ 26,250	-15.32%
555001 - EDUCATION AND TRAINING		\$ 6,289	\$ 10,000	\$ 10,000	\$ 9,500	-5.00%
TOTAL 140100 - OFFICE OF CITY ATTORNEY		\$ 1,868,968	\$ 1,841,563	\$ 1,844,632	\$ 1,873,008	1.54%
CONSOLIDATED INSURANCE						
140800 - CITY ATTORNEY - INSURANCE FUND						
512001 - REGULAR SALARIES & WAGES		\$ 46,032	\$ 133,500	\$ 133,500	\$ 137,504	3.00%
521001 - FICA TAXES		\$ 3,481	\$ 10,213	\$ 10,213	\$ 10,519	3.00%
522005 - STATE RETIREMENT		\$ 6,246	\$ 6,430	\$ 6,430	\$ 6,817	6.02%
523001 - AD & D		\$ 11	\$ 32	\$ 32	\$ 33	3.13%
523008 - GROUP HEALTH INSURANCE		\$ 5,185	\$ 16,626	\$ 16,626	\$ 17,542	5.51%
523009 - GROUP LIFE INSURANCE		\$ 45	\$ 176	\$ 176	\$ 182	3.41%
524001 - WORKERS' COMPENSATION		\$ 859	\$ 795	\$ 795	\$ 819	3.02%
540001 - CAR ALLOWANCE		\$ 80	\$ 4,995	\$ 4,995	\$ 5,996	20.04%
541001 - CELL PHONE STIPEND		\$ -	\$ 948	\$ 948	\$ 948	0.00%
549501 - SAFETY ADMINISTRATION		\$ 188	\$ 514	\$ 514	\$ 529	2.92%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 170	\$ 467	\$ 467	\$ 502	7.49%
549503 - EMPLOYMENT SERVICES		\$ 522	\$ 2,657	\$ 2,657	\$ 2,736	2.97%
549702 - FIXED COST - INFO SYS		\$ 7,611	\$ 8,707	\$ 9,191	\$ 10,500	14.24%
TOTAL 140800 - CITY ATTORNEY - INSURANCE FUND		\$ 70,430	\$ 186,060	\$ 186,544	\$ 194,627	4.33%
TOTAL EXPENSES		\$ 1,939,398	\$ 2,027,623	\$ 2,031,176	\$ 2,067,635	1.79%

CITY AUDITOR'S OFFICE

ROLE OF CITY AUDITOR'S OFFICE

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



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

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
	1.00	1.00	2.00

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
City Internal Auditor's Office Total	-	-	346,858

USES OF FINANCIAL RESOURCES BY FUND

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

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

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

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

Cost Center	Object	2023 - 2024	2024 - 2025	2024 -2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
190100 - OFFICE OF INTERNAL AUDITOR						
	512001 - REGULAR SALARIES & WAGES	\$ -	\$ -	\$ -	\$ 208,958	--
	521001 - FICA TAXES	\$ -	\$ -	\$ -	\$ 15,985	--
	522005 - STATE RETIREMENT	\$ -	\$ -	\$ -	\$ 61,207	--
	523001 - AD & D	\$ -	\$ -	\$ -	\$ 50	--
	523008 - GROUP HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 26,374	--
	523009 - GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 276	--
	524001 - WORKERS' COMPENSATION	\$ -	\$ -	\$ -	\$ 1,631	--
	540001 - CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ 3,900	--
	540002 - TRAVEL AND PER DIEM	\$ -	\$ -	\$ -	\$ 5,000	--
	542001 - POSTAGE & FREIGHT	\$ -	\$ -	\$ -	\$ 500	--
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ -	\$ -	\$ 4,500	--
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ -	\$ -	\$ 2,500	--
	547001 - PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 500	--
	549501 - SAFETY ADMINISTRATION	\$ -	\$ -	\$ -	\$ 165	--
	549502 - EMPLOYEE BENEFITS ADMIN	\$ -	\$ -	\$ -	\$ 157	--
	549503 - EMPLOYMENT SERVICES	\$ -	\$ -	\$ -	\$ 855	--
	549702 - FIXED COST - INFO SYS	\$ -	\$ -	\$ -	\$ 6,300	--
	551001 - OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 5,000	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ -	\$ -	\$ 500	--
	554001 - MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 1,500	--
	555001 - EDUCATION AND TRAINING	\$ -	\$ -	\$ -	\$ 1,000	--
	TOTAL OFFICE OF INTERNAL AUDITOR	\$ -	\$ -	\$ -	\$ 346,858	--

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



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

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
	6.00	-1.00	5.00

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
OPERATING	127,584	135,508	120,500
PERSONNEL SERVICES	520,510	580,736	549,252
City Clerk's Office Total	648,094	716,244	669,752

USES OF FINANCIAL REOURSRES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	648,094	716,244	669,752
City Clerk's Office Total	648,094	716,244	669,752

The City of Daytona Beach, Florida

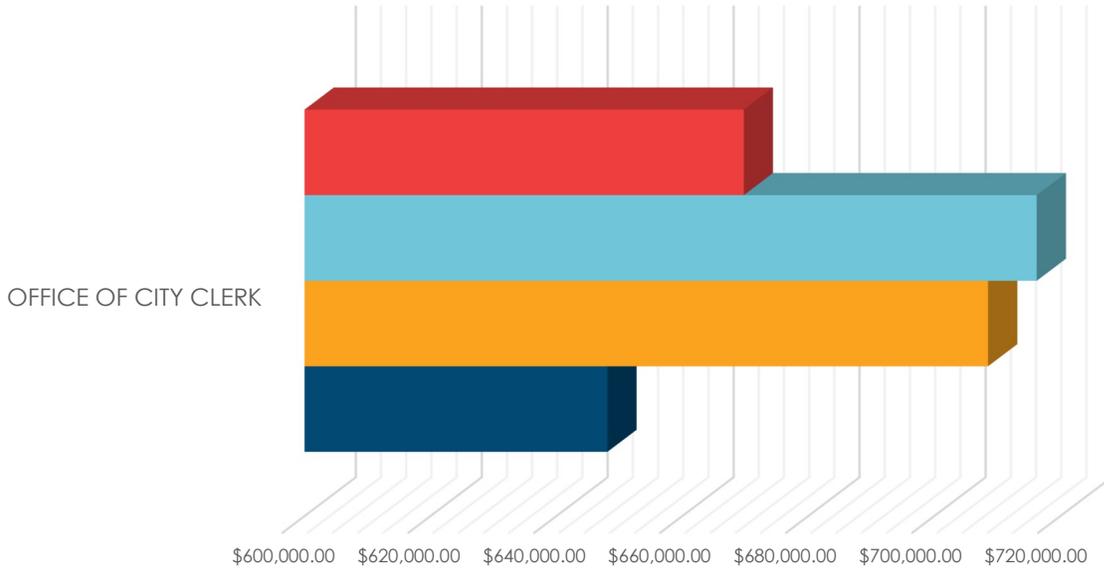
Adopted Budget Fiscal Year 2025 – 2026

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

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

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

■ Sum of 2026 Budget
 ■ Sum of 2025 AMENDED
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2024 Actual



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

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
170100 - OFFICE OF CITY CLERK						
	512001 - REGULAR SALARIES & WAGES	\$ 368,242	\$ 399,953	\$ 399,953	\$ 382,874	-4.27%
	514001 - OVERTIME	\$ 895	\$ 1,700	\$ 1,700	\$ 700	-58.82%
	521001 - FICA TAXES	\$ 28,253	\$ 30,725	\$ 30,725	\$ 29,290	-4.67%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 54	--
	522005 - STATE RETIREMENT	\$ 73,751	\$ 81,286	\$ 81,286	\$ 78,660	-3.23%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	523001 - AD & D	\$ 89	\$ 96	\$ 96	\$ 92	-4.17%
	523008 - GROUP HEALTH INSURANCE	\$ 45,988	\$ 62,326	\$ 62,326	\$ 53,089	-14.82%
	523009 - GROUP LIFE INSURANCE	\$ 354	\$ 528	\$ 528	\$ 505	-4.36%
	524001 - WORKERS' COMPENSATION	\$ 2,939	\$ 3,122	\$ 3,122	\$ 2,988	-4.29%
	534008 - ELECTIONS	\$ 7,098	\$ 8,000	\$ 3,000	\$ 8,000	166.67%
	534020 - RECORDING FEES	\$ 13,953	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ 100	\$ 100	\$ 100	0.00%
	540001 - CAR ALLOWANCE	\$ 6,255	\$ 6,255	\$ 6,255	\$ 6,255	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 862	\$ 3,500	\$ 3,500	\$ 1,500	-57.14%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ 540	0.00%
	542001 - POSTAGE & FREIGHT	\$ 13	\$ 100	\$ 100	\$ 100	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 360	\$ 3,200	\$ 3,200	\$ 3,200	0.00%
	547001 - PRINTING & BINDING	\$ 1,864	\$ 7,700	\$ 7,600	\$ 7,700	1.32%
	548001 - PROMO - ACTIVITIES	\$ 839	\$ 750	\$ 750	\$ 750	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 12,136	\$ 13,000	\$ 13,000	\$ 13,000	0.00%
	549014 - COMMUNITY SUPPORT ACTIVITIES	\$ -	\$ -	\$ 5,000	\$ 3,000	-40.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,106	\$ 947	\$ 947	\$ 851	-10.14%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 999	\$ 860	\$ 860	\$ 807	-6.16%
	549503 - EMPLOYMENT SERVICES	\$ 3,075	\$ 4,896	\$ 4,896	\$ 4,401	-10.11%
	549701 - FIXED COST - PROPERTY MAINT	\$ 1,796	\$ 2,825	\$ 2,825	\$ 3,029	7.22%
	549702 - FIXED COST - INFO SYS	\$ 60,773	\$ 49,152	\$ 51,885	\$ 42,702	-17.70%
	551001 - OFFICE SUPPLIES	\$ 11,704	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	554001 - MEMBERSHIPS	\$ 1,728	\$ 900	\$ 3,400	\$ 1,000	-70.59%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 56	\$ 50	\$ 1,250	\$ 65	-94.80%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 614	\$ 1,000	\$ 2,400	\$ 1,000	-58.33%
	555001 - EDUCATION AND TRAINING	\$ 1,815	\$ 4,000	\$ 4,000	\$ 2,500	-37.50%
	TOTAL OFFICE OF CITY CLERK	\$ 648,097	\$ 708,511	\$ 716,244	\$ 669,752	-6.49%
<hr/>						
TOTAL EXPENSES		\$ 648,097	\$ 708,511	\$ 716,244	\$ 669,752	-6.49%

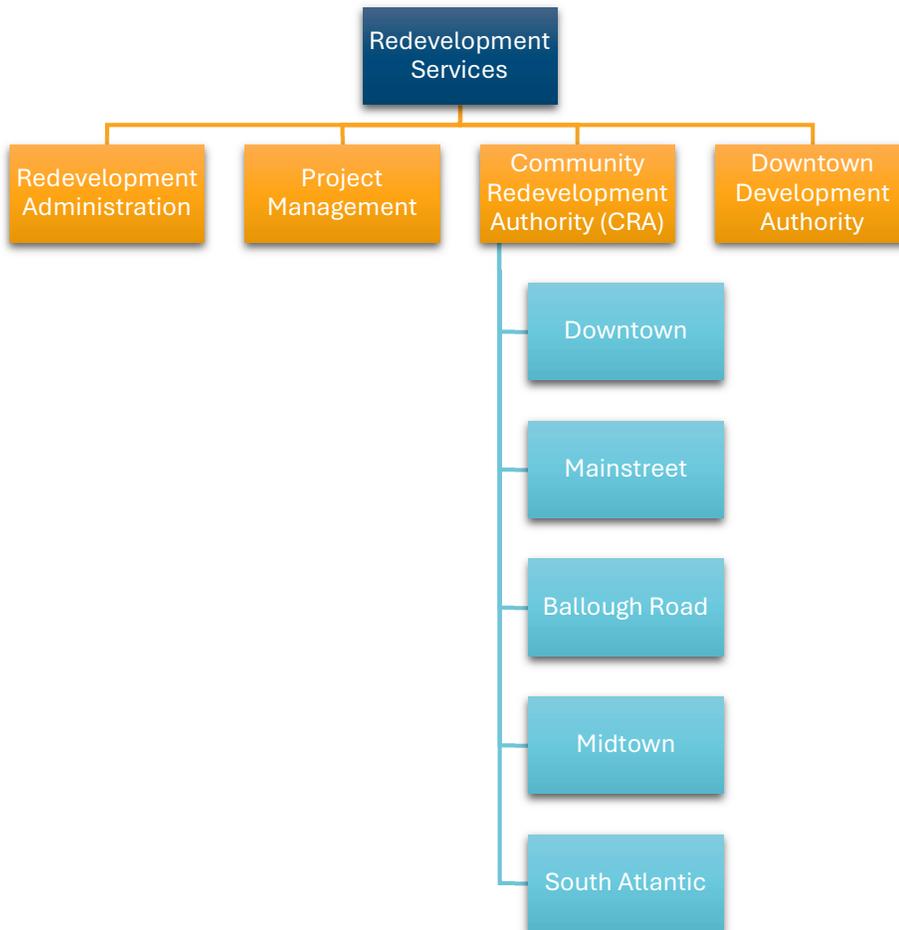
REDEVELOPMENT SERVICES

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 reach community redevelopment area. Review proposed redevelopments within the community. Supports the Community Redevelopment Agency (CRA), Downtown Development Authority and the Redevelopment Area Boards.

The CRA and Downtown Development Authority is detailed in Section 6.

ORGANIZATIONAL CHART



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
120 – CDBG GRANT FUND			
COMMUNITY DEVELOPMENT & HOUSING ADMN	0.50	0.00	0.50
COMMUNITY DEVELOPMENT HOUSING MGR.	0.95	0.00	0.95
HOUSING PROGRAMT DELIVERY SPECIALIST	3.00	0.00	3.00
122 – HOME ADMINISTRATION FUND			
COMMUNITY DEVELOPMENT & HOUSING ADMN	0.40	0.00	0.40
COMMUNITY DEVELOPMENT HOUSING MGR.	0.05	0.00	0.05
	4.9	0.00	4.9

DEPARTMENTAL SUMMARY – REDEVELOPMENT SERVICES

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
OPERATING	58,960	69,780	79,340
PERSONNEL SERVICES	583,020	541,603	571,006
Redevelopment Services Total	641,980	611,383	650,346

USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
C D BLOCK GRANT FUND	301,743	284,577	303,245
FEDERAL HOME FUND	39,135	69,427	65,411
GENERAL FUND	301,101	257,379	281,691
Redevelopment Services Total	641,979	611,383	650,347

The City of Daytona Beach, Florida

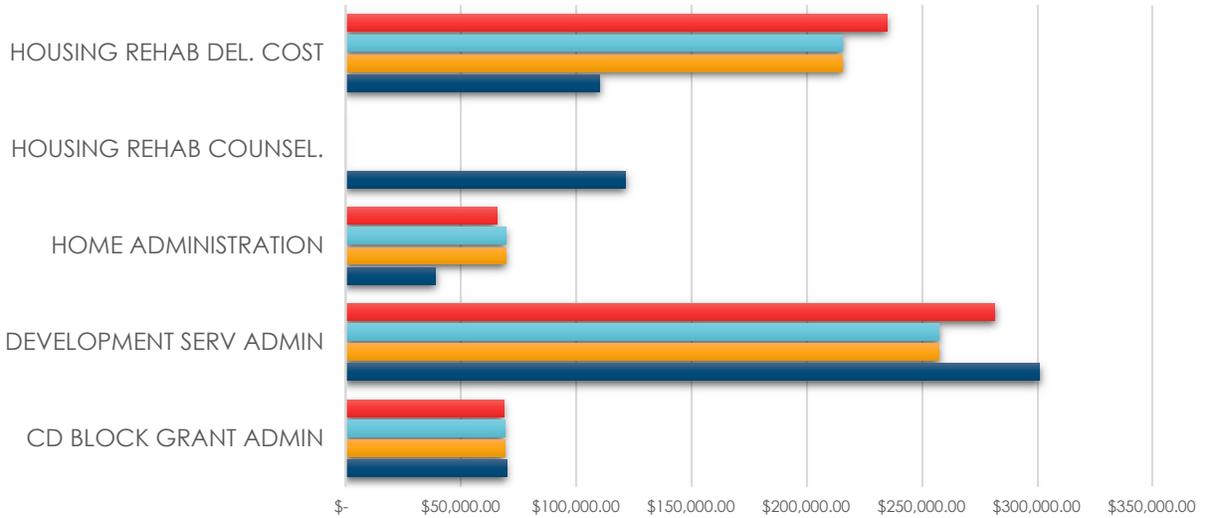
Adopted Budget Fiscal Year 2025 – 2026

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	Net City Cost
C D BLOCK GRANT FUND	303,245	303,245	-
FEDERAL HOME FUND	65,411	65,411	-
GENERAL FUND	281,691	-	281,691
Redevelopment Services Total	650,347	368,656	281,691

Redevelopment Services Operating Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget
 ■ Sum of 2025 AMENDED
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2024 Actual



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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
General Fund						
150002 - PROJECTS - COMMUNITY DEV						
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 188,625	\$ 629,322	\$ 4,931,171	\$ -	-100.00%
	TOTAL PROJECTS - COMMUNITY DEV	\$ 188,625	\$ 629,322	\$ 4,931,171	\$ -	-100.00%
150105 - DEVELOPMENT SERV ADMIN						
	512001 - REGULAR SALARIES & WAGES	\$ 205,425	\$ 177,411	\$ 177,411	\$ 183,564	3.47%
	521001 - FICA TAXES	\$ 12,842	\$ 13,476	\$ 13,476	\$ 14,035	4.15%
	522005 - STATE RETIREMENT	\$ 62,838	\$ 52,792	\$ 52,792	\$ 52,854	0.12%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 600	\$ 600	\$ 600	0.00%
	523001 - AD & D	\$ 48	\$ 43	\$ 43	\$ 44	2.45%
	523008 - GROUP HEALTH INSURANCE	\$ 11,790	\$ 5,561	\$ 5,561	\$ 13,880	149.60%
	523009 - GROUP LIFE INSURANCE	\$ 193	\$ 234	\$ 234	\$ 242	3.55%
	524001 - WORKERS' COMPENSATION	\$ 1,321	\$ 1,385	\$ 1,385	\$ 1,433	3.45%
	540001 - CAR ALLOWANCE	\$ 5,984	\$ 4,774	\$ 4,774	\$ 4,774	-0.01%
	541001 - CELL PHONE STIPEND	\$ 7	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 139	\$ 156	\$ 156	\$ 164	4.87%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 126	\$ 142	\$ 142	\$ 155	9.23%
	549503 - EMPLOYMENT SERVICES	\$ 388	\$ 805	\$ 805	\$ 846	5.05%
	549702 - FIXED COST - INFO SYS	\$ -	\$ -	\$ -	\$ 9,100	--
	TOTAL DEVELOPMENT SERV ADMIN	\$ 300,713	\$ 256,574	\$ 256,574	\$ 271,745	5.91%
	Total General Fund	\$ 489,726	\$ 886,701	\$ 5,188,550	\$ 281,691	-94.57%
Federal Home Fund						
150710 - HOME ADMINISTRATION						
	512001 - REGULAR SALARIES & WAGES	\$ 13,870	\$ 44,169	\$ 44,169	\$ 46,403	5.06%
	521001 - FICA TAXES	\$ 1,077	\$ 3,378	\$ 3,378	\$ 3,550	5.09%
	522005 - STATE RETIREMENT	\$ 1,881	\$ 6,019	\$ 6,019	\$ 6,510	8.16%
	523001 - AD & D	\$ 3	\$ 11	\$ 11	\$ 11	1.24%
	523008 - GROUP HEALTH INSURANCE	\$ 715	\$ 772	\$ 772	\$ 772	-0.06%
	523009 - GROUP LIFE INSURANCE	\$ 6	\$ 59	\$ 59	\$ 61	3.82%
	524001 - WORKERS' COMPENSATION	\$ 176	\$ 345	\$ 345	\$ 362	4.98%
	531900 - PROF SERV - OTHER	\$ 19,338	\$ 1,215	\$ 1,215	\$ 1,215	0.00%
	540001 - CAR ALLOWANCE	\$ 589	\$ 1,755	\$ 1,755	\$ 1,755	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 673	\$ 2,501	\$ 2,501	\$ 3,500	39.94%
	546010 - M&R - SOFTWARE	\$ -	\$ -	\$ 3,900	\$ -	-100.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 535	\$ -	\$ 600	\$ -	-100.00%
	549501 - SAFETY ADMINISTRATION	\$ 58	\$ 170	\$ 170	\$ 179	5.09%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 53	\$ 154	\$ 154	\$ 169	9.98%
	549503 - EMPLOYMENT SERVICES	\$ 162	\$ 879	\$ 879	\$ 923	5.05%
	551001 - OFFICE SUPPLIES	\$ -	\$ 4,500	\$ -	\$ -	--
	555001 - EDUCATION AND TRAINING	\$ -	\$ 3,500	\$ 3,500	\$ -	-100.00%
	TOTAL HOME ADMINISTRATION	\$ 25,266	\$ 25,258	\$ 25,258	\$ 19,008	-24.75%
	Federal Home Fund Total	\$ 39,136	\$ 69,427	\$ 69,427	\$ 65,411	-5.78%
CDBG Grant Fund						
150740 - CD BLOCK GRANT ADMIN						
	512001 - REGULAR SALARIES & WAGES	\$ 43,051	\$ 49,769	\$ 49,769	\$ 52,286	5.06%
	513001 - OTHER PERSONAL SERVICES	\$ 142	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 3,621	\$ 3,808	\$ 3,808	\$ 4,000	5.04%
	522005 - STATE RETIREMENT	\$ 6,027	\$ 6,783	\$ 6,783	\$ 7,336	8.15%
	523001 - AD & D	\$ 11	\$ 12	\$ 12	\$ 13	4.57%
	523008 - GROUP HEALTH INSURANCE	\$ 13	\$ -	\$ -	\$ -	--
	523009 - GROUP LIFE INSURANCE	\$ 6	\$ 66	\$ 66	\$ 70	6.09%
	524001 - WORKERS' COMPENSATION	\$ 755	\$ 388	\$ 388	\$ 408	5.18%
	540001 - CAR ALLOWANCE	\$ 1,781	\$ 1,950	\$ 1,950	\$ 1,950	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 1,806	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	546010 - M&R - SOFTWARE	\$ 7,200	\$ -	\$ 3,000	\$ -	-100.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 2,866	\$ 3,332	\$ 332	\$ -	-100.00%
	549501 - SAFETY ADMINISTRATION	\$ 182	\$ 191	\$ 191	\$ 201	5.39%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 164	\$ 174	\$ 174	\$ 191	9.68%
	549503 - EMPLOYMENT SERVICES	\$ 507	\$ 990	\$ 990	\$ 1,040	5.10%
	554001 - MEMBERSHIPS	\$ -	\$ 200	\$ 200	\$ -	-100.00%
	555001 - EDUCATION AND TRAINING	\$ 1,835	\$ 327	\$ 327	\$ -	-100.00%
	TOTAL CD BLOCK GRANT ADMIN	\$ 69,967	\$ 68,990	\$ 68,990	\$ 68,495	-0.72%

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
150750 - HOUSING REHAB DEL. COST						
	512001 - REGULAR SALARIES & WAGES	\$ 76,580	\$ 123,220	\$ 123,220	\$ 129,384	5.00%
	521001 - FICA TAXES	\$ 5,905	\$ 9,426	\$ 9,426	\$ 9,898	5.00%
	522005 - STATE RETIREMENT	\$ 10,389	\$ 16,794	\$ 16,794	\$ 18,152	8.09%
	523001 - AD & D	\$ 19	\$ 30	\$ 30	\$ 31	3.51%
	523008 - GROUP HEALTH INSURANCE	\$ 5,841	\$ 23,928	\$ 23,928	\$ 23,928	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 65	\$ 162	\$ 162	\$ 171	5.42%
	524001 - WORKERS' COMPENSATION	\$ 685	\$ 962	\$ 962	\$ 1,010	4.98%
	531900 - PROF SERV - OTHER	\$ 5,950	\$ 30,000	\$ 30,000	\$ 44,927	49.76%
	540001 - CAR ALLOWANCE	\$ 3,320	\$ 3,705	\$ 3,705	\$ 3,705	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 324	\$ 474	\$ 474	\$ 498	5.09%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 293	\$ 431	\$ 431	\$ 472	9.57%
	549503 - EMPLOYMENT SERVICES	\$ 902	\$ 2,452	\$ 2,452	\$ 2,575	5.01%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 2,000	\$ 2,000	\$ -	-100.00%
	554001 - MEMBERSHIPS	\$ -	\$ 2,000	\$ 2,000	\$ -	-100.00%
	TOTAL HOUSING REHAB DEL. COST	\$ 110,273	\$ 215,584	\$ 215,584	\$ 234,751	8.89%
150760 - HOUSING REHAB COUNSEL.						
	512001 - REGULAR SALARIES & WAGES	\$ 83,018	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 6,199	\$ -	\$ -	\$ -	--
	522005 - STATE RETIREMENT	\$ 11,264	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 21	\$ -	\$ -	\$ -	--
	523008 - GROUP HEALTH INSURANCE	\$ 16,476	\$ -	\$ -	\$ -	--
	523009 - GROUP LIFE INSURANCE	\$ 82	\$ -	\$ -	\$ -	--
	524001 - WORKERS' COMPENSATION	\$ 668	\$ -	\$ -	\$ -	--
	540001 - CAR ALLOWANCE	\$ 2,145	\$ -	\$ -	\$ -	--
	540002 - TRAVEL AND PER DIEM	\$ -	\$ 1	\$ 1	\$ -	-100.00%
	549501 - SAFETY ADMINISTRATION	\$ 348	\$ -	\$ -	\$ -	--
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 314	\$ -	\$ -	\$ -	--
	549503 - EMPLOYMENT SERVICES	\$ 969	\$ -	\$ -	\$ -	--
	554001 - MEMBERSHIPS	\$ -	\$ 1	\$ 1	\$ -	-100.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 1	\$ 1	\$ -	-100.00%
	TOTAL HOUSING REHAB COUNSEL.	\$ 121,504	\$ 2	\$ 2	\$ -	-100.00%
	CDBG Fund Total	\$ 301,744	\$ 284,577	\$ 284,577	\$ 303,246	6.56%
TOTAL EXPENSES		\$ 830,606	\$ 1,240,705	\$ 5,542,554	\$ 650,347	-88.27%

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

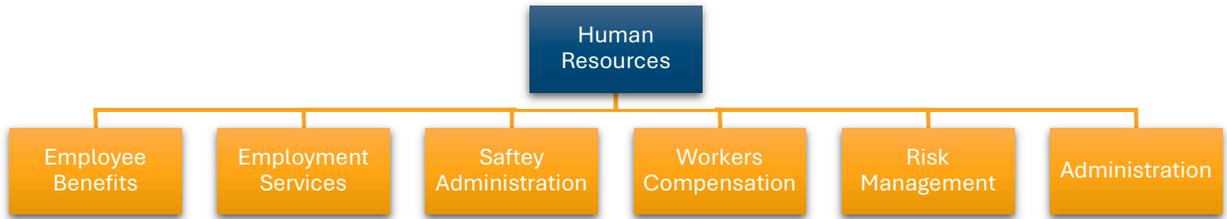
HUMAN RESOURCES

ROLE OF HUMAN RESOURCES

Provide leadership and direction for the three divisions of Human Resources Department consisting of Employment Services, Risk Management, and Human Resources Administration. Maintain best practices for local governments in delivery of services.

Act of the chief negotiator for the City with the contracted labor unions, negotiate fair and equitable collective bargaining agreements with guidelines established by the City Commission and City Manager. Administer various programs such as employee health, tuition reimbursements and compliance with the family medical leave act.

ORGANIZATIONAL CHART



PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
Human Resources Director	1.00	0.00	1.00
Personnel Officer	3.00	0.00	3.00
Employee REL & EEO Administrator	1.00	0.00	1.00
Human Resources Clerk	2.00	(1.00)	1.00
Personnel Analyst	1.00	0.00	1.00
Occupational Health Nurse	1.00	0.00	1.00
Office Specialist III	1.00	0.00	1.00
Senior Account Clerk	1.00	0.00	1.00

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

Worker's Comp Claims Specialist	1.00	0.00	1.00
Liability Claims Specialist	1.00	0.00	1.00
Risk Manger	1.00	0.00	1.00
Employee Benefits Coordinator	1.00	0.00	1.00
Safety Officer	1.00	0.00	1.00
	16.00	(1.00)	15.00

PERSONNEL CHANGES DETAIL

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

DEPARTMENTAL SUMMARY – HUMAN RESOURCES

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
OPERATING	7,989,401	7,945,513	8,611,398
PERSONNEL SERVICES	1,974,630	2,075,792	2,042,309
Human Resources Total	9,964,031	10,021,305	10,653,707

USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CONSOLIDATED INSURANCE	8,873,830	8,738,269	9,403,723
EMPLOYMENT SERVICES	1,090,201	1,283,036	1,249,984
Human Resources Total	9,964,031	10,021,305	10,653,707

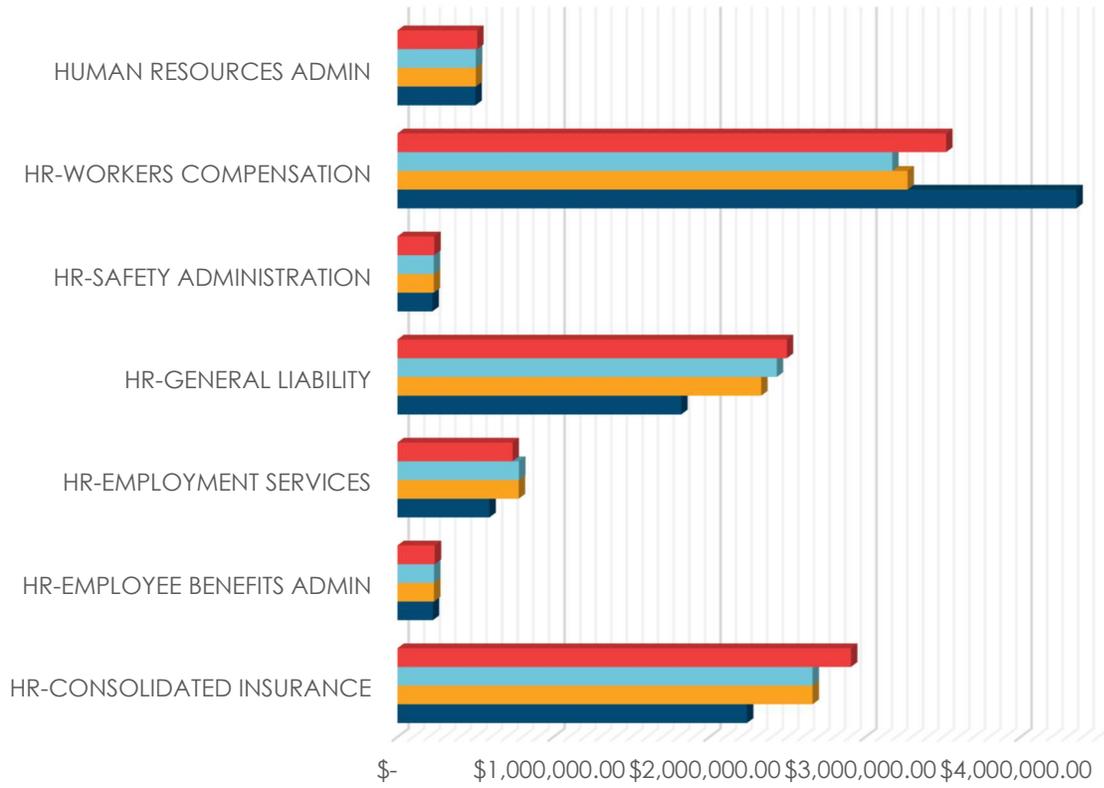
SUMMARY OF DEPARTMENTAL FINANCIAL INFORMAITON

FUND	EXPENDITURES	REVENUES	NET CITY COST
CONSOLIDATED INSURANCE	9,403,723	10,447,002	(1,043,279)
EMPLOYMENT SERVICES	1,249,984	1,315,579	(65,595)
Human Resources Total	10,653,707	11,762,581	(1,108,874)

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

Human Resources Operating Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget
 ■ Sum of 2025 AMENDED
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2024 Actual



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

HUMAN RESOURCES EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 -2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
Employment Services						
110700 - HUMAN RESOURCES ADMIN						
	512001 - REGULAR SALARIES & WAGES	\$ 330,313	\$ 308,246	\$ 308,246	\$ 317,490	3.00%
	521001 - FICA TAXES	\$ 21,964	\$ 23,581	\$ 23,581	\$ 24,288	3.00%
	522005 - STATE RETIREMENT	\$ 83,744	\$ 83,892	\$ 83,892	\$ 84,210	0.38%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	522010 - PENSION EXPENSE	\$ 10,653	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 74	\$ 74	\$ 74	\$ 76	2.70%
	523008 - GROUP HEALTH INSURANCE	\$ 22,372	\$ 20,320	\$ 20,320	\$ 20,319	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 292	\$ 407	\$ 407	\$ 419	2.95%
	524001 - WORKERS' COMPENSATION	\$ 2,297	\$ 2,406	\$ 2,406	\$ 2,478	2.99%
	531012 - PROF SERV - LABOR RELATIONS	\$ 3,888	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
	531014 - PROF SERV - LEGAL-LABOR ATTNY	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 22	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	540001 - CAR ALLOWANCE	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 711	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	541001 - CELL PHONE STIPEND	\$ 948	\$ 948	\$ 948	\$ 948	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 466	\$ 415	\$ 415	\$ 427	2.89%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 421	\$ 377	\$ 377	\$ 405	7.43%
	549503 - EMPLOYMENT SERVICES	\$ 1,295	\$ 2,145	\$ 2,145	\$ 2,209	2.98%
	549702 - FIXED COST - INFO SYS	\$ 12,489	\$ 15,099	\$ 15,939	\$ 14,001	-12.16%
	551001 - OFFICE SUPPLIES	\$ 1,440	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	554001 - MEMBERSHIPS	\$ 1,195	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	555001 - EDUCATION AND TRAINING	\$ 1,921	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	TOTAL HUMAN RESOURCES ADMIN	\$ 500,405	\$ 502,310	\$ 503,150	\$ 511,670	1.69%
110710 - HR-EMPLOYMENT SERVICES						
	512001 - REGULAR SALARIES & WAGES	\$ 349,602	\$ 426,658	\$ 426,658	\$ 398,112	-6.69%
	521001 - FICA TAXES	\$ 25,558	\$ 32,640	\$ 32,640	\$ 30,456	-6.69%
	522005 - STATE RETIREMENT	\$ 47,443	\$ 58,153	\$ 58,153	\$ 55,855	-3.95%
	523001 - AD & D	\$ 86	\$ 102	\$ 102	\$ 96	-5.88%
	523008 - GROUP HEALTH INSURANCE	\$ 53,855	\$ 75,474	\$ 75,474	\$ 65,029	-13.84%
	523009 - GROUP LIFE INSURANCE	\$ 342	\$ 564	\$ 564	\$ 526	-6.74%
	524001 - WORKERS' COMPENSATION	\$ 3,477	\$ 3,330	\$ 3,330	\$ 3,107	-6.70%
	531017 - PROF SERV - MEDICAL	\$ 19,800	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
	534027 - SERVICE AWARDS	\$ 12,960	\$ 26,000	\$ 26,000	\$ 26,000	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 15,693	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
	540001 - CAR ALLOWANCE	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 477	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
	540003 - CARE AND SUBSISTENCE	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 1,963	\$ 2,475	\$ 2,475	\$ 2,621	5.90%
	548005 - PROMO - MARKETING	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 359	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,439	\$ 1,641	\$ 1,641	\$ 1,533	-6.58%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,299	\$ 1,494	\$ 1,494	\$ 1,453	-2.74%
	549503 - EMPLOYMENT SERVICES	\$ 4,002	\$ 8,491	\$ 8,491	\$ 7,922	-6.70%
	549702 - FIXED COST - INFO SYS	\$ 34,839	\$ 37,859	\$ 39,964	\$ 42,702	6.85%
	551001 - OFFICE SUPPLIES	\$ 11,255	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	552009 - CLOTHING AND BEDDING	\$ -	\$ 500	\$ 500	\$ 500	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,390	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	554001 - MEMBERSHIPS	\$ -	\$ 700	\$ 700	\$ 700	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 61	\$ 300	\$ 300	\$ 300	0.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
	TOTAL HR-EMPLOYMENT SERVICES	\$ 589,800	\$ 777,781	\$ 779,886	\$ 738,312	-5.33%
	Employment Services Fund Total	\$ 1,090,205	\$ 1,280,091	\$ 1,283,036	\$ 1,249,982	-2.58%
Consolidated Insurance						
110720 - HR-WORKERS COMPENSATION						
	512001 - REGULAR SALARIES & WAGES	\$ 294,203	\$ 288,892	\$ 288,892	\$ 276,308	-4.36%
	513001 - OTHER PERSONAL SERVICES	\$ 43,683	\$ 45,760	\$ 45,760	\$ 45,760	0.00%
	521001 - FICA TAXES	\$ 24,732	\$ 25,600	\$ 25,600	\$ 21,138	-17.43%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 3,500	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 17,110	\$ 12,860	\$ 12,860	\$ 13,635	6.03%
	522005 - STATE RETIREMENT	\$ 32,754	\$ 36,044	\$ 36,044	\$ 28,275	-21.55%
	523001 - AD & D	\$ 69	\$ 69	\$ 69	\$ 66	-4.35%
	523008 - GROUP HEALTH INSURANCE	\$ 42,446	\$ 45,053	\$ 45,053	\$ 38,890	-13.68%
	523009 - GROUP LIFE INSURANCE	\$ 272	\$ 381	\$ 381	\$ 365	-4.20%
	524001 - WORKERS' COMPENSATION	\$ 1,571	\$ 2,718	\$ 2,718	\$ 2,643	-2.76%
	531001 - PROF SERV - ACTUARY	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000	0.00%

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

HUMAN RESOURCES EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
531013 - PROF SERV - LEGAL		\$ 18,050	\$ 15,000	\$ 20,000	\$ 15,000	-25.00%
531017 - PROF SERV - MEDICAL		\$ 24,006	\$ 40,000	\$ 35,000	\$ 40,000	14.29%
531900 - PROF SERV - OTHER		\$ 19,556	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
540001 - CAR ALLOWANCE		\$ 7,929	\$ 7,929	\$ 7,929	\$ 7,929	0.00%
540002 - TRAVEL AND PER DIEM		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
541001 - CELL PHONE STIPEND		\$ 714	\$ 715	\$ 715	\$ 714	-0.14%
543001 - UTILITIES - ELECTRICITY		\$ 13,259	\$ 22,000	\$ 22,000	\$ 22,000	0.00%
543003 - UTILITIES - WATER & SEWER		\$ 3,297	\$ 2,485	\$ 2,485	\$ 2,485	0.00%
545001 - INS - ALL RISK PROPERTY		\$ 2,259	\$ 2,475	\$ 2,475	\$ 2,621	5.90%
545006 - INS - CLAIMS PAID		\$ 3,363,518	\$ 2,211,999	\$ 2,111,999	\$ 2,506,000	18.66%
545008 - INS - EXCESS COVERAGE		\$ 345,778	\$ 335,000	\$ 335,000	\$ 315,000	-5.97%
545010 - INS - FL ADMN ASSESSMENT		\$ 17,419	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
545011 - INS - FL DISABILITY ASSESSMENT		\$ 4,146	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
549501 - SAFETY ADMINISTRATION		\$ 1,215	\$ 1,112	\$ 1,112	\$ 1,064	-4.32%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,097	\$ 1,010	\$ 1,010	\$ 1,009	-0.10%
549503 - EMPLOYMENT SERVICES		\$ 3,440	\$ 5,749	\$ 5,749	\$ 5,499	-4.35%
549701 - FIXED COST - PROPERTY MAINT		\$ 198	\$ 230	\$ 230	\$ 288	25.22%
549702 - FIXED COST - INFO SYS		\$ 25,894	\$ 26,546	\$ 28,023	\$ 28,000	-0.08%
551001 - OFFICE SUPPLIES		\$ 4,430	\$ 4,450	\$ 4,450	\$ 4,450	0.00%
552019 - MEDICAL AND LAB SUPPLIES		\$ 1,247	\$ 4,500	\$ 4,500	\$ 4,500	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 1,993	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
554001 - MEMBERSHIPS		\$ 49	\$ 500	\$ 500	\$ 500	0.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ -	\$ 100	\$ 100	\$ 100	0.00%
554004 - SUBSCRIPTION- IT&CLOUD SERVICE		\$ 41,636	\$ 65,000	\$ 65,000	\$ 65,000	0.00%
555001 - EDUCATION AND TRAINING		\$ 64	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
555002 - TRAINING SUPPLIES		\$ 341	\$ 400	\$ 400	\$ 400	0.00%
559001 - DEPRECIATION EXPENSE		\$ 2,383	\$ -	\$ -	\$ -	--
TOTAL HR-WORKERS COMPENSATION		\$ 4,361,058	\$ 3,273,077	\$ 3,174,554	\$ 3,521,639	10.93%
110730 - HR-GENERAL LIABILITY						
512001 - REGULAR SALARIES & WAGES		\$ 224,777	\$ 234,632	\$ 234,632	\$ 246,499	5.06%
521001 - FICA TAXES		\$ 17,371	\$ 17,949	\$ 17,949	\$ 18,857	5.06%
522005 - STATE RETIREMENT		\$ 30,495	\$ 31,980	\$ 31,980	\$ 34,584	8.14%
523001 - AD & D		\$ 55	\$ 56	\$ 56	\$ 59	5.36%
523008 - GROUP HEALTH INSURANCE		\$ 21,852	\$ 23,643	\$ 23,643	\$ 25,458	7.68%
523009 - GROUP LIFE INSURANCE		\$ 218	\$ 310	\$ 310	\$ 325	4.84%
524001 - WORKERS' COMPENSATION		\$ 1,798	\$ 1,831	\$ 1,831	\$ 1,924	5.08%
531001 - PROF SERV - ACTUARY		\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	0.00%
531013 - PROF SERV - LEGAL		\$ 436,953	\$ 250,000	\$ 500,000	\$ 300,000	-40.00%
540001 - CAR ALLOWANCE		\$ 9,910	\$ 9,910	\$ 9,910	\$ 9,910	0.00%
540002 - TRAVEL AND PER DIEM		\$ 81	\$ 500	\$ 500	\$ 500	0.00%
541001 - CELL PHONE STIPEND		\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	0.00%
542001 - POSTAGE & FREIGHT		\$ -	\$ 90	\$ 90	\$ 90	0.00%
545006 - INS - CLAIMS PAID		\$ 763,939	\$ 1,398,000	\$ 1,248,000	\$ 1,494,000	19.71%
545008 - INS - EXCESS COVERAGE		\$ 279,134	\$ 320,000	\$ 320,000	\$ 320,000	0.00%
549501 - SAFETY ADMINISTRATION		\$ 933	\$ 903	\$ 903	\$ 949	5.09%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 842	\$ 822	\$ 822	\$ 900	9.49%
549503 - EMPLOYMENT SERVICES		\$ 2,594	\$ 4,669	\$ 4,669	\$ 4,905	5.05%
549702 - FIXED COST - INFO SYS		\$ 10,148	\$ 12,830	\$ 13,543	\$ 14,001	3.38%
551001 - OFFICE SUPPLIES		\$ 1,016	\$ 900	\$ 900	\$ 900	0.00%
554001 - MEMBERSHIPS		\$ -	\$ 100	\$ 100	\$ 100	0.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 14,555	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
555001 - EDUCATION AND TRAINING		\$ -	\$ 400	\$ 400	\$ 400	0.00%
TOTAL HR-GENERAL LIABILITY		\$ 1,819,851	\$ 2,332,705	\$ 2,433,418	\$ 2,497,541	2.64%
110750 - HR-CONSOLIDATED INSURANCE						
525001 - UNEMPLOYMENT COMPENSATION		\$ 26,795	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 52,000	\$ 55,000	\$ 55,000	\$ 65,000	18.18%
545001 - INS - ALL RISK PROPERTY		\$ 1,942,276	\$ 2,299,999	\$ 2,299,999	\$ 2,500,000	8.70%
545002 - INS - AUTOMOBILE LIABILITY		\$ 20,319	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
545003 - INS - BOILER & MACHINE		\$ 9,072	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
545009 - INS - FIDELITY		\$ 23,598	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
545012 - INS - FLOOD		\$ 41,245	\$ 65,000	\$ 65,000	\$ 75,000	15.38%
545015 - INS - PROF LIABILITY MEDICAL		\$ 25,662	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
545016 - INS - RAILROAD PROTECT		\$ 805	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
545018 - INS - SPECIAL EVENTS COVERAGE		\$ 17,491	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
545023 - INS - POLLUTION LIABILITY		\$ 13,405	\$ 17,000	\$ 17,000	\$ 25,000	47.06%
545024 - INS - FIREFIGHTER CANCER CVRG		\$ 17,523	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
545025 - INS - CYBER LIABILITY		\$ 37,151	\$ 40,000	\$ 40,000	\$ 50,000	25.00%
545026 - INS - MARINE LIABILITY		\$ 14,312	\$ 17,000	\$ 17,000	\$ 25,000	47.06%
TOTAL HR-CONSOLIDATED INSURANCE		\$ 2,241,654	\$ 2,662,499	\$ 2,662,499	\$ 2,908,500	9.24%
110780 - HR-EMPLOYEE BENEFITS ADMIN						
512001 - REGULAR SALARIES & WAGES		\$ 85,668	\$ 89,321	\$ 89,321	\$ 93,838	5.06%

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

HUMAN RESOURCES EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
521001 - FICA TAXES		\$ 6,499	\$ 6,833	\$ 6,833	\$ 7,179	5.06%
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 2,117	\$ 6,065	\$ 6,065	\$ 6,372	5.06%
522005 - STATE RETIREMENT		\$ 5,820	\$ 6,110	\$ 6,110	\$ 6,447	5.52%
522010 - PENSION EXPENSE		\$ 7,151	\$ -	\$ -	\$ -	--
523001 - AD & D		\$ 21	\$ 21	\$ 21	\$ 23	9.52%
523008 - GROUP HEALTH INSURANCE		\$ 8,674	\$ 9,269	\$ 9,269	\$ 9,269	0.00%
523009 - GROUP LIFE INSURANCE		\$ 84	\$ 118	\$ 118	\$ 124	5.08%
524001 - WORKERS' COMPENSATION		\$ 675	\$ 697	\$ 697	\$ 732	5.02%
531006 - PROF SERV - EAP		\$ 33,002	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 69,262	\$ 65,000	\$ 65,000	\$ 65,000	0.00%
541001 - CELL PHONE STIPEND		\$ 540	\$ 540	\$ 540	\$ 540	0.00%
549501 - SAFETY ADMINISTRATION		\$ 351	\$ 344	\$ 344	\$ 361	4.94%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 317	\$ 313	\$ 313	\$ 343	9.58%
549503 - EMPLOYMENT SERVICES		\$ 976	\$ 1,777	\$ 1,777	\$ 1,867	5.06%
549702 - FIXED COST - INFO SYS		\$ 5,600	\$ 7,545	\$ 7,964	\$ 7,000	-12.10%
551001 - OFFICE SUPPLIES		\$ 260	\$ 268	\$ 268	\$ 268	0.00%
555001 - EDUCATION AND TRAINING		\$ -	\$ 150	\$ 150	\$ 150	0.00%
TOTAL HR-EMPLOYEE BENEFITS ADMIN		\$ 227,017	\$ 234,371	\$ 234,790	\$ 239,513	2.01%
110785 - HR-SAFETY ADMINISTRATION						
512001 - REGULAR SALARIES & WAGES		\$ 93,250	\$ 94,354	\$ 94,354	\$ 97,183	3.00%
521001 - FICA TAXES		\$ 7,270	\$ 7,218	\$ 7,218	\$ 7,434	2.99%
522005 - STATE RETIREMENT		\$ 12,633	\$ 12,860	\$ 12,860	\$ 13,635	6.03%
523001 - AD & D		\$ 23	\$ 23	\$ 23	\$ 23	0.00%
523008 - GROUP HEALTH INSURANCE		\$ 11,425	\$ 12,417	\$ 12,417	\$ 12,417	0.00%
523009 - GROUP LIFE INSURANCE		\$ 91	\$ 125	\$ 125	\$ 128	2.40%
524001 - WORKERS' COMPENSATION		\$ 958	\$ 736	\$ 736	\$ 759	3.13%
534031 - WELLNESS PROGRAMS		\$ 3,236	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
540001 - CAR ALLOWANCE		\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	0.00%
540002 - TRAVEL AND PER DIEM		\$ -	\$ 500	\$ 500	\$ 500	0.00%
540003 - CARE AND SUBSISTENCE		\$ -	\$ 90	\$ 90	\$ 90	0.00%
541001 - CELL PHONE STIPEND		\$ 400	\$ 400	\$ 400	\$ 400	0.00%
547001 - PRINTING & BINDING		\$ 150	\$ 500	\$ 500	\$ 500	0.00%
549501 - SAFETY ADMINISTRATION		\$ 408	\$ 363	\$ 363	\$ 374	3.03%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 368	\$ 330	\$ 330	\$ 355	7.58%
549503 - EMPLOYMENT SERVICES		\$ 1,135	\$ 1,878	\$ 1,878	\$ 1,934	2.98%
549702 - FIXED COST - INFO SYS		\$ 6,652	\$ 7,023	\$ 7,413	\$ 7,000	-5.57%
554001 - MEMBERSHIPS		\$ 555	\$ 1,100	\$ 1,100	\$ 1,100	0.00%
555001 - EDUCATION AND TRAINING		\$ 90	\$ 2,200	\$ 2,200	\$ 2,200	0.00%
555002 - TRAINING SUPPLIES		\$ 28,491	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
555003 - SAFETY TRAINING		\$ 50,619	\$ -	\$ -	\$ -	--
TOTAL HR-SAFETY ADMINISTRATION		\$ 224,254	\$ 232,617	\$ 233,007	\$ 236,532	1.51%
Consolidated Insurance Fund Total		\$ 8,873,834	\$ 8,735,269	\$ 8,738,268	\$ 9,403,725	7.62%
TOTAL EXPENSES		\$ 9,964,039	\$ 10,015,360	\$ 10,021,304	\$ 10,653,707	6.31%

The City of Daytona Beach, Florida

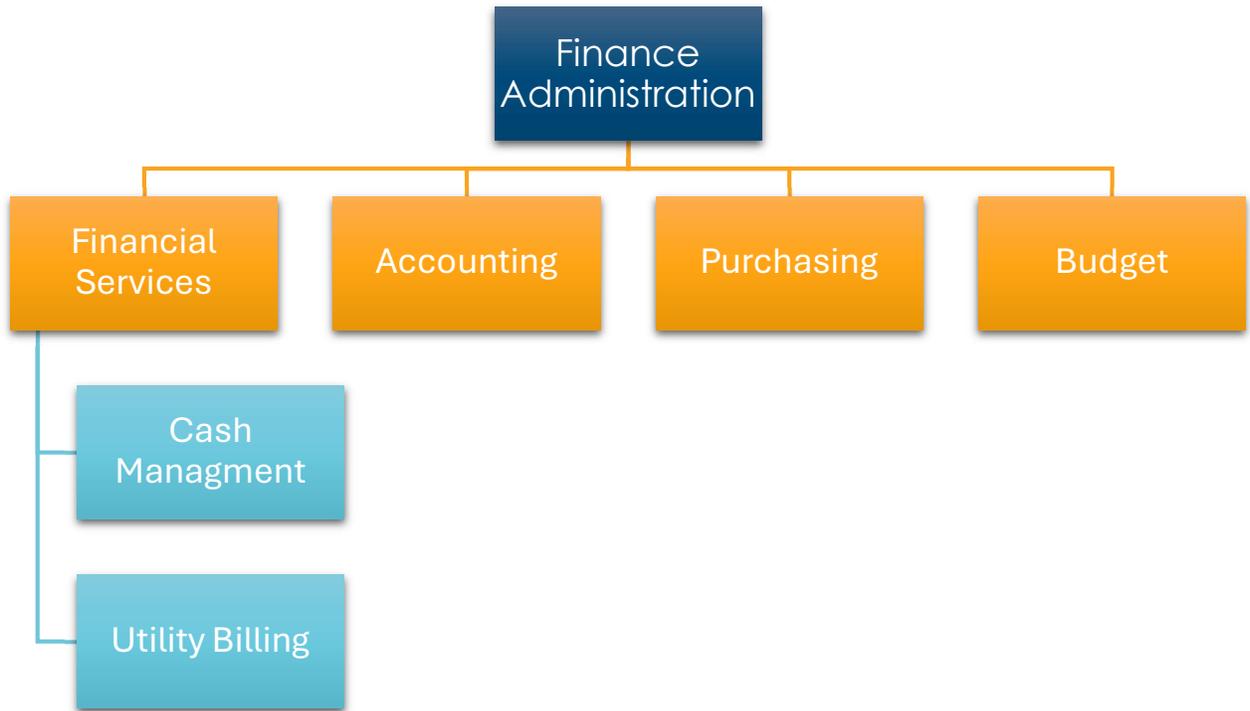
Adopted Budget Fiscal Year 2025 – 2026

FINANCE

ROLE OF FINANCE

Administration of the City's fiscal affairs includes 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



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
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
	34.75	0.00	34.75

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

DEPARTMENTAL SUMMARY – FINANCE

USES OF FINANCIAL RESOURCES

TITLE	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CAPITAL	201,117	817,505	2,500
OPERATING	2,946,582	2,726,386	2,662,604
OTHER EXPENSES	11,772	-	-
PERSONNEL SERVICES	2,938,914	3,178,813	3,214,425
Finance Total	6,098,385	6,722,703	5,879,529

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	3,205,317	3,081,235	3,063,470
PERMIT & LICENSE SPECIAL REV	6,009	8,050	39,634
SOLID WASTE MANAGEMENT FUND	50,473	53,577	56,056
STORMWATER IMPROVEMENT	70,004	74,318	78,402
WATER & SEWER IMPR CONST FUND	300,162	812,740	-
WATER AND SEWER FUND	2,466,420	2,692,783	2,641,966
Finance Total	6,098,385	6,722,703	5,879,529

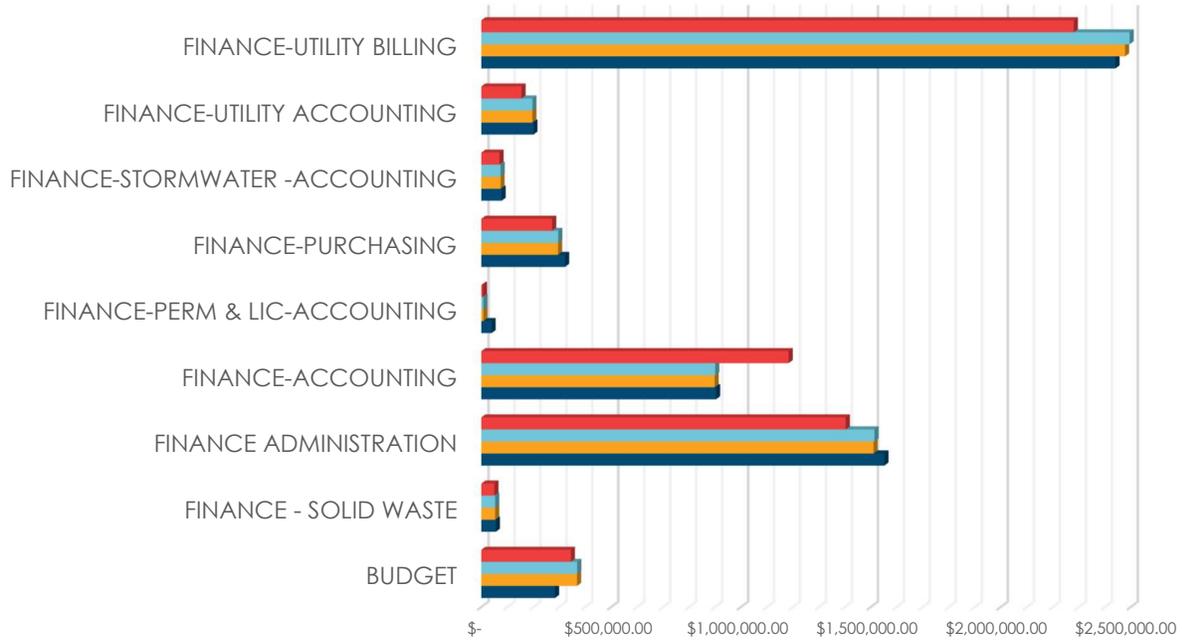
SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

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

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

Finance Operating Expenses by Cost Center Annual Comparison

■ Sum of 2024 Actual
 ■ Sum of 2025 AMENDED
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2026 Budget



CAPITAL OUTLAY DETAIL

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

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

FINANCE EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
General Fund						
110600 - BUDGET						
512001 - REGULAR SALARIES & WAGES		\$ 242,183	\$ 251,998	\$ 251,998	\$ 185,404	-26.43%
521001 - FICA TAXES		\$ 17,937	\$ 19,278	\$ 19,278	\$ 14,183	-26.43%
522005 - STATE RETIREMENT		\$ 32,604	\$ 34,348	\$ 34,348	\$ 26,012	-24.27%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
523001 - AD & D		\$ 57	\$ 60	\$ 60	\$ 44	-25.84%
523008 - GROUP HEALTH INSURANCE		\$ 30,954	\$ 33,437	\$ 33,437	\$ 33,437	0.00%
523009 - GROUP LIFE INSURANCE		\$ 226	\$ 333	\$ 333	\$ 245	-26.51%
524001 - WORKERS' COMPENSATION		\$ 1,894	\$ 1,967	\$ 1,967	\$ 1,447	-26.43%
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	\$ 970	\$ 714	-26.41%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 898	\$ 882	\$ 882	\$ 677	-23.27%
549503 - EMPLOYMENT SERVICES		\$ 2,766	\$ 5,015	\$ 5,015	\$ 3,690	-26.43%
549702 - FIXED COST - INFO SYS		\$ 9,865	\$ 11,614	\$ 12,260	\$ 14,001	14.19%
551001 - OFFICE SUPPLIES		\$ -	\$ 100	\$ 100	\$ 100	0.00%
554001 - MEMBERSHIPS		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
555001 - EDUCATION AND TRAINING		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
TOTAL BUDGET		\$ 345,133	\$ 368,850	\$ 369,496	\$ 283,953	-23.15%
200100 - FINANCE ADMINISTRATION						
512001 - REGULAR SALARIES & WAGES		\$ 167,934	\$ 217,629	\$ 217,629	\$ 228,636	5.06%
512004 - PERSONAL LEAVE PAYOFF		\$ 73,279	\$ -	\$ -	\$ -	--
521001 - FICA TAXES		\$ 11,378	\$ 16,648	\$ 16,648	\$ 17,491	5.06%
522005 - STATE RETIREMENT		\$ 75,480	\$ 67,125	\$ 67,125	\$ 68,269	1.70%
523001 - AD & D		\$ 39	\$ 52	\$ 52	\$ 55	5.52%
523008 - GROUP HEALTH INSURANCE		\$ 17,924	\$ 21,686	\$ 21,686	\$ 21,685	0.00%
523009 - GROUP LIFE INSURANCE		\$ 155	\$ 288	\$ 288	\$ 302	4.79%
524001 - WORKERS' COMPENSATION		\$ 1,945	\$ 1,699	\$ 1,699	\$ 1,785	5.04%
531900 - PROF SERV - OTHER		\$ 29,232	\$ 42,000	\$ 42,000	\$ 42,000	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ -	\$ 10,000	\$ 9,980	\$ 7,000	-29.86%
540001 - CAR ALLOWANCE		\$ 2,850	\$ 3,900	\$ 3,900	\$ 3,900	0.00%
540002 - TRAVEL AND PER DIEM		\$ 1,431	\$ 2,050	\$ 2,050	\$ 5,050	146.34%
541001 - CELL PHONE STIPEND		\$ 401	\$ 948	\$ 948	\$ 948	0.00%
545001 - INS - ALL RISK PROPERTY		\$ 576,742	\$ 631,923	\$ 631,923	\$ 679,592	7.54%
545005 - INS - BUSINESS TRAVEL		\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
545009 - INS - FIDELITY		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
545013 - INS - GENERAL LIABILITY		\$ 345,196	\$ 396,653	\$ 396,653	\$ 430,011	8.41%
547001 - PRINTING & BINDING		\$ 1,603	\$ 1,700	\$ 1,720	\$ 1,700	-1.16%
549501 - SAFETY ADMINISTRATION		\$ 386	\$ 147	\$ 147	\$ 155	5.38%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 349	\$ 134	\$ 134	\$ 147	9.60%
549503 - EMPLOYMENT SERVICES		\$ 1,073	\$ 762	\$ 762	\$ 801	5.08%
549702 - FIXED COST - INFO SYS		\$ 70,280	\$ 66,390	\$ 70,082	\$ 14,001	-80.02%
551001 - OFFICE SUPPLIES		\$ 269	\$ 250	\$ 250	\$ 250	0.00%
554001 - MEMBERSHIPS		\$ 155	\$ 501	\$ 501	\$ 500	-0.20%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 199	\$ 400	\$ 400	\$ 400	0.00%
555001 - EDUCATION AND TRAINING		\$ 640	\$ 701	\$ 701	\$ 1,000	42.65%
TOTAL FINANCE ADMINISTRATION		\$ 1,403,939	\$ 1,510,586	\$ 1,514,278	\$ 1,552,677	2.54%
200210 - FINANCE-ACCOUNTING						
512001 - REGULAR SALARIES & WAGES		\$ 395,664	\$ 437,425	\$ 437,425	\$ 437,622	0.04%
513001 - OTHER PERSONAL SERVICES		\$ 7,416	\$ 25,001	\$ 25,001	\$ 25,000	0.00%
514001 - OVERTIME		\$ 2,551	\$ 1,001	\$ 1,001	\$ 1,000	-0.10%
521001 - FICA TAXES		\$ 30,395	\$ 35,452	\$ 35,452	\$ 33,478	-5.57%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 1,989	--
522005 - STATE RETIREMENT		\$ 55,627	\$ 63,167	\$ 63,167	\$ 65,046	2.98%
523001 - AD & D		\$ 96	\$ 105	\$ 105	\$ 105	0.03%
523008 - GROUP HEALTH INSURANCE		\$ 66,575	\$ 74,442	\$ 74,442	\$ 70,733	-4.98%
523009 - GROUP LIFE INSURANCE		\$ 379	\$ 578	\$ 578	\$ 578	-0.06%
524001 - WORKERS' COMPENSATION		\$ 3,281	\$ 3,413	\$ 3,413	\$ 3,416	0.08%
531900 - PROF SERV - OTHER		\$ 1,825	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
532001 - ACCOUNTING & AUDITING		\$ 53,681	\$ 70,000	\$ 70,000	\$ 72,483	3.55%
534900 - OTHER CONTRACTUAL SERVICES		\$ 11,709	\$ 29,000	\$ 29,000	\$ 24,000	-17.24%
540002 - TRAVEL AND PER DIEM		\$ 51	\$ 7,000	\$ 7,000	\$ 9,000	28.57%
542001 - POSTAGE & FREIGHT		\$ 20,272	\$ 22,000	\$ 22,000	\$ 20,300	-7.73%
544005 - LEASE/RENT - EQUIPMENT		\$ -	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 179	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 190	\$ 1,553	\$ 1,553	\$ 719	-53.70%
546999 - NON CAPITAL FROM CAPITAL		\$ 2,860	\$ -	\$ -	\$ -	--
549501 - SAFETY ADMINISTRATION		\$ 1,614	\$ 1,685	\$ 1,685	\$ 1,685	-0.01%

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

FINANCE EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,456	\$ 1,532	\$ 1,532	\$ 1,597	4.26%
549503 - EMPLOYMENT SERVICES		\$ 4,487	\$ 8,706	\$ 8,706	\$ 8,709	0.03%
549702 - FIXED COST - INFO SYS		\$ 42,286	\$ 45,604	\$ 48,140	\$ 54,602	13.42%
549801 - BAD DEBT EXPENSE		\$ 453,601	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
549803 - FEMA DEOBLIGATED WRITEOFF		\$ 2,549	\$ -	\$ -	\$ -	--
551001 - OFFICE SUPPLIES		\$ 13,855	\$ 17,000	\$ 17,000	\$ 17,000	0.00%
552014 - FUEL & OIL		\$ 1,265	\$ 2,013	\$ 2,013	\$ 2,013	0.00%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ 419	\$ -	\$ -	\$ -	--
554001 - MEMBERSHIPS		\$ 1,285	\$ 1,500	\$ 1,500	\$ 1,125	-25.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ -	\$ 800	\$ 800	\$ 800	0.00%
554004 - SUBSCRIPTION- IT&CLOUD SERVICE		\$ -	\$ 19,000	\$ 19,000	\$ 23,300	22.63%
555001 - EDUCATION AND TRAINING		\$ 2,211	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ 2,860	\$ 5,000	\$ 5,000	\$ 2,500	-50.00%
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 2,860	\$ -	\$ -	\$ -	--
TOTAL FINANCE-ACCOUNTING		\$ 1,183,497	\$ 898,477	\$ 901,013	\$ 904,300	0.36%
200640 - FINANCE-PURCHASING						
512001 - REGULAR SALARIES & WAGES		\$ 177,405	\$ 192,437	\$ 192,437	\$ 211,052	9.67%
512004 - PERSONAL LEAVE PAYOFF		\$ 1,717	\$ -	\$ -	\$ -	--
521001 - FICA TAXES		\$ 13,508	\$ 14,720	\$ 14,720	\$ 16,145	9.68%
522005 - STATE RETIREMENT		\$ 24,303	\$ 26,229	\$ 26,229	\$ 29,611	12.89%
523001 - AD & D		\$ 44	\$ 46	\$ 46	\$ 51	10.11%
523008 - GROUP HEALTH INSURANCE		\$ 17,398	\$ 20,353	\$ 20,353	\$ 21,269	4.50%
523009 - GROUP LIFE INSURANCE		\$ 173	\$ 254	\$ 254	\$ 279	9.68%
524001 - WORKERS' COMPENSATION		\$ 1,433	\$ 1,502	\$ 1,502	\$ 1,647	9.68%
540002 - TRAVEL AND PER DIEM		\$ 598	\$ 2,729	\$ -	\$ 2,729	--
541001 - CELL PHONE STIPEND		\$ 540	\$ 540	\$ 540	\$ -	-100.00%
547001 - PRINTING & BINDING		\$ 85	\$ 90	\$ 90	\$ 90	0.00%
549002 - ADVERTISING LEGAL/RECRUITING		\$ 5,635	\$ 3,800	\$ 6,529	\$ 3,800	-41.80%
549085 - TRADE SHOW EXPENSES		\$ -	\$ 500	\$ 500	\$ 500	0.00%
549501 - SAFETY ADMINISTRATION		\$ 730	\$ 741	\$ 741	\$ 813	9.66%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 658	\$ 673	\$ 673	\$ 770	14.46%
549503 - EMPLOYMENT SERVICES		\$ 2,028	\$ 3,829	\$ 3,829	\$ 4,200	9.69%
549702 - FIXED COST - INFO SYS		\$ 21,805	\$ 17,421	\$ 18,390	\$ 21,001	14.20%
551001 - OFFICE SUPPLIES		\$ 1,779	\$ 2,435	\$ 2,435	\$ 1,800	-26.08%
552999 - OTHER MATERIAL & SUPPLIES		\$ -	\$ 1,500	\$ 1,500	\$ 1,250	-16.67%
554001 - MEMBERSHIPS		\$ 903	\$ 1,260	\$ 1,260	\$ 1,115	-11.51%
555001 - EDUCATION AND TRAINING		\$ 2,009	\$ 4,420	\$ 4,420	\$ 4,420	0.00%
TOTAL FINANCE-PURCHASING		\$ 272,748	\$ 295,479	\$ 296,448	\$ 322,541	8.80%
General Fund Total		\$ 3,205,317	\$ 3,073,392	\$ 3,081,236	\$ 3,063,470	-0.58%
PERMIT & LICENSE SPECIAL REV						
200216 - FINANCE-PERM & LIC-ACCOUNTING						
512001 - REGULAR SALARIES & WAGES		\$ 2,240	\$ 5,209	\$ 5,209	\$ 27,362	425.28%
521001 - FICA TAXES		\$ 171	\$ 399	\$ 399	\$ 2,093	424.60%
522005 - STATE RETIREMENT		\$ 311	\$ 710	\$ 710	\$ 3,839	440.68%
523001 - AD & D		\$ 1	\$ 1	\$ 1	\$ 7	556.68%
523008 - GROUP HEALTH INSURANCE		\$ 409	\$ 927	\$ 927	\$ 4,634	399.93%
523009 - GROUP LIFE INSURANCE		\$ 3	\$ 7	\$ 7	\$ 36	415.96%
524001 - WORKERS' COMPENSATION		\$ 55	\$ 41	\$ 41	\$ 214	420.89%
549501 - SAFETY ADMINISTRATION		\$ 14	\$ 20	\$ 20	\$ 105	426.71%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 12	\$ 18	\$ 18	\$ 100	454.83%
549503 - EMPLOYMENT SERVICES		\$ 38	\$ 104	\$ 104	\$ 544	423.56%
549702 - FIXED COST - INFO SYS		\$ 732	\$ 582	\$ 614	\$ 700	13.96%
549801 - BAD DEBT EXPENSE		\$ 2,024	\$ -	\$ -	\$ -	--
TOTAL FINANCE-PERM & LIC-ACCOUNTING		\$ 6,009	\$ 8,018	\$ 8,050	\$ 39,634	392.33%
WATER AND SEWER FUND						
200000 - PROJECTS - FINANCE DEPARTMENT						
559002 - AMORTIZATION EXPENSE		\$ 18,600	\$ -	\$ -	\$ -	--
593006 - INTEREST EXP - SBITA		\$ 11,772	\$ -	\$ -	\$ -	--
TOTAL PROJECTS - FINANCE DEPARTMENT		\$ 30,372	\$ -	\$ -	\$ -	--
200220 - FINANCE-UTILITY ACCOUNTING						
512001 - REGULAR SALARIES & WAGES		\$ 75,770	\$ 79,153	\$ 79,153	\$ 83,155	5.06%
521001 - FICA TAXES		\$ 5,215	\$ 6,055	\$ 6,055	\$ 6,361	5.06%
522005 - STATE RETIREMENT		\$ 10,284	\$ 10,789	\$ 10,789	\$ 11,667	8.13%
523001 - AD & D		\$ 19	\$ 19	\$ 19	\$ 20	5.04%
523008 - GROUP HEALTH INSURANCE		\$ 16,572	\$ 18,006	\$ 18,006	\$ 18,006	0.00%
523009 - GROUP LIFE INSURANCE		\$ 74	\$ 105	\$ 105	\$ 110	4.54%

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

FINANCE EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	524001 - WORKERS' COMPENSATION	\$ 599	\$ 618	\$ 618	\$ 649	5.02%
	531900 - PROF SERV - OTHER	\$ 975	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	532001 - ACCOUNTING & AUDITING	\$ 33,244	\$ 43,386	\$ 43,386	\$ 43,386	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 308	\$ 305	\$ 305	\$ 320	4.97%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 278	\$ 277	\$ 277	\$ 304	9.57%
	549503 - EMPLOYMENT SERVICES	\$ 857	\$ 1,576	\$ 1,576	\$ 1,655	5.00%
	549702 - FIXED COST - INFO SYS	\$ 10,483	\$ 10,161	\$ 10,726	\$ 9,100	-15.16%
	TOTAL FINANCE-UTILITY ACCOUNTING	\$ 154,678	\$ 196,450	\$ 197,015	\$ 200,733	1.89%
200510 - FINANCE-UTILITY BILLING						
	512001 - REGULAR SALARIES & WAGES	\$ 857,120	\$ 937,911	\$ 937,911	\$ 957,401	2.08%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,640	\$ -	\$ -	\$ -	--
	513001 - OTHER PERSONAL SERVICES	\$ 29,619	\$ 35,001	\$ 35,001	\$ 35,000	0.00%
	514001 - OVERTIME	\$ 12,310	\$ 16,001	\$ 16,001	\$ 16,000	-0.01%
	521001 - FICA TAXES	\$ 66,212	\$ 75,658	\$ 75,658	\$ 73,241	-3.19%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 3,901	--
	522005 - STATE RETIREMENT	\$ 121,289	\$ 133,289	\$ 133,289	\$ 136,042	2.07%
	523001 - AD & D	\$ 208	\$ 226	\$ 226	\$ 230	1.67%
	523008 - GROUP HEALTH INSURANCE	\$ 149,124	\$ 170,450	\$ 170,450	\$ 185,273	8.70%
	523009 - GROUP LIFE INSURANCE	\$ 819	\$ 1,241	\$ 1,241	\$ 1,264	1.83%
	524001 - WORKERS' COMPENSATION	\$ 6,904	\$ 7,322	\$ 7,322	\$ 7,473	2.06%
	534020 - RECORDING FEES	\$ 8,325	\$ 3,500	\$ 8,500	\$ 8,500	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 23,063	\$ 27,920	\$ 22,920	\$ 27,920	21.82%
	540002 - TRAVEL AND PER DIEM	\$ 97	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	0.00%
	542001 - POSTAGE & FREIGHT	\$ 162,528	\$ 153,689	\$ 153,689	\$ 173,375	12.81%
	543001 - UTILITIES - ELECTRICITY	\$ 13,181	\$ 16,000	\$ 16,000	\$ 16,000	0.00%
	547001 - PRINTING & BINDING	\$ 34,914	\$ 40,600	\$ 40,600	\$ 40,600	0.00%
	549016 - CREDIT CARD/BANK FEES	\$ 519,438	\$ 521,999	\$ 521,999	\$ 522,000	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 3,558	\$ 3,608	\$ 3,608	\$ 3,686	2.16%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,210	\$ 3,280	\$ 3,280	\$ 3,495	6.54%
	549503 - EMPLOYMENT SERVICES	\$ 9,889	\$ 18,665	\$ 18,665	\$ 19,052	2.07%
	549702 - FIXED COST - INFO SYS	\$ 217,733	\$ 226,440	\$ 239,033	\$ 127,406	-46.70%
	549801 - BAD DEBT EXPENSE	\$ 18,832	\$ 55,000	\$ 55,000	\$ 55,000	0.00%
	551001 - OFFICE SUPPLIES	\$ 16,719	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ -	\$ 5,000	\$ -	-100.00%
	554001 - MEMBERSHIPS	\$ 115	\$ 295	\$ 295	\$ 295	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	555001 - EDUCATION AND TRAINING	\$ 3,445	\$ 11,000	\$ 11,000	\$ 9,000	-18.18%
	TOTAL FINANCE-UTILITY BILLING	\$ 2,281,369	\$ 2,478,175	\$ 2,495,768	\$ 2,441,234	-2.19%
	Water and Sewer Fund Total	\$ 2,466,420	\$ 2,674,625	\$ 2,692,783	\$ 2,641,966	-1.89%
WATER & SEWER IMPR CONST FUND						
200000 - PROJECTS - FINANCE DEPARTMENT						
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 104,765	\$ -	\$ 235	\$ -	-100.00%
	565000 - CONSTRUCTION IN PROGRESS	\$ 195,397	\$ -	\$ 812,505	\$ -	-100.00%
	TOTAL PROJECTS - FINANCE DEPARTMENT	\$ 300,162	\$ -	\$ 812,740	\$ -	-100.00%
SOLID WASTE MANAGEMENT FUND						
200222 - FINANCE - SOLID WASTE						
	512001 - REGULAR SALARIES & WAGES	\$ 35,138	\$ 36,707	\$ 36,707	\$ 38,563	5.06%
	521001 - FICA TAXES	\$ 2,461	\$ 2,808	\$ 2,808	\$ 2,950	5.06%
	522005 - STATE RETIREMENT	\$ 4,770	\$ 5,003	\$ 5,003	\$ 5,410	8.14%
	523001 - AD & D	\$ 9	\$ 9	\$ 9	\$ 9	2.83%
	523008 - GROUP HEALTH INSURANCE	\$ 7,121	\$ 7,715	\$ 7,715	\$ 7,715	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 34	\$ 48	\$ 48	\$ 51	6.05%
	524001 - WORKERS' COMPENSATION	\$ 284	\$ 287	\$ 287	\$ 301	4.88%
	549501 - SAFETY ADMINISTRATION	\$ 140	\$ 141	\$ 141	\$ 148	5.30%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 127	\$ 128	\$ 128	\$ 141	9.96%
	549503 - EMPLOYMENT SERVICES	\$ 391	\$ 730	\$ 730	\$ 767	5.12%
	TOTAL FINANCE - SOLID WASTE	\$ 50,473	\$ 53,576	\$ 53,576	\$ 56,056	4.63%

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

FINANCE EXPENDITURE DETAIL

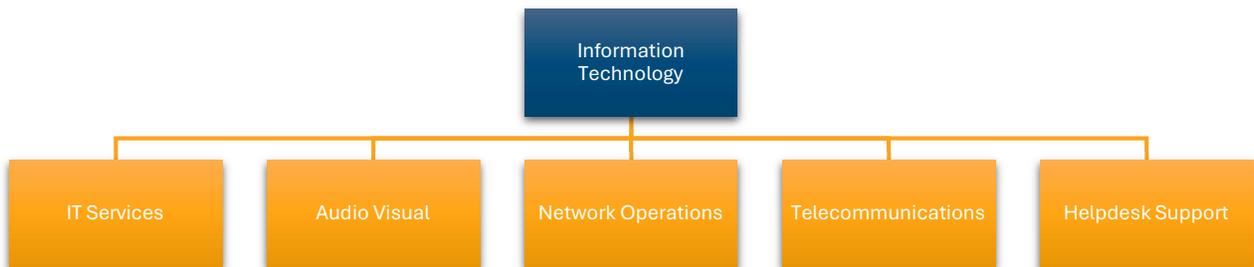
Cost Center	Object	2023 - 2024 Actual	2024 - 2025 Adopted	2024 -2025 Amended	2025 - 2026 Budget	% Change
STORMWATER IMPROVEMENT						
200223 - FINANCE-STORMWATER -ACCOUNTING						
	512001 - REGULAR SALARIES & WAGES	\$ 43,632	\$ 45,583	\$ 45,583	\$ 47,888	5.06%
	521001 - FICA TAXES	\$ 3,105	\$ 3,487	\$ 3,487	\$ 3,663	5.06%
	522005 - STATE RETIREMENT	\$ 5,922	\$ 6,213	\$ 6,213	\$ 6,719	8.14%
	523001 - AD & D	\$ 10	\$ 11	\$ 11	\$ 11	4.48%
	523008 - GROUP HEALTH INSURANCE	\$ 7,121	\$ 7,715	\$ 7,715	\$ 7,715	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 42	\$ 60	\$ 60	\$ 63	5.35%
	524001 - WORKERS' COMPENSATION	\$ 350	\$ 356	\$ 356	\$ 374	4.99%
	532001 - ACCOUNTING & AUDITING	\$ 5,035	\$ 5,056	\$ 5,056	\$ 5,056	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 180	\$ 175	\$ 175	\$ 184	5.35%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 162	\$ 159	\$ 159	\$ 175	9.93%
	549503 - EMPLOYMENT SERVICES	\$ 499	\$ 907	\$ 907	\$ 953	5.07%
	549702 - FIXED COST - INFO SYS	\$ 3,946	\$ 4,354	\$ 4,597	\$ 5,600	21.84%
	TOTAL FINANCE-STORMWATER -ACCOUNTING	\$ 70,004	\$ 74,076	\$ 74,319	\$ 78,402	5.49%
TOTAL EXPENSES		\$ 6,098,385	\$ 5,883,687	\$ 6,722,704	\$ 5,879,529	-12.54%

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



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

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
	22.25	2.00	24.25

DEPARTMENTAL SUMMARY –INFORMATION TECHNOLOGY

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	1,078,426	752,401	130,000
OPERATING	3,578,134	4,295,668	4,007,840
OTHER EXPENSES	5,634	-	-
PERSONNEL SERVICES	2,618,749	2,674,090	2,913,519
I.T. Total	7,280,943	7,722,158	7,051,359

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

USES OF FINANCIAL RESOURCES BY FUND

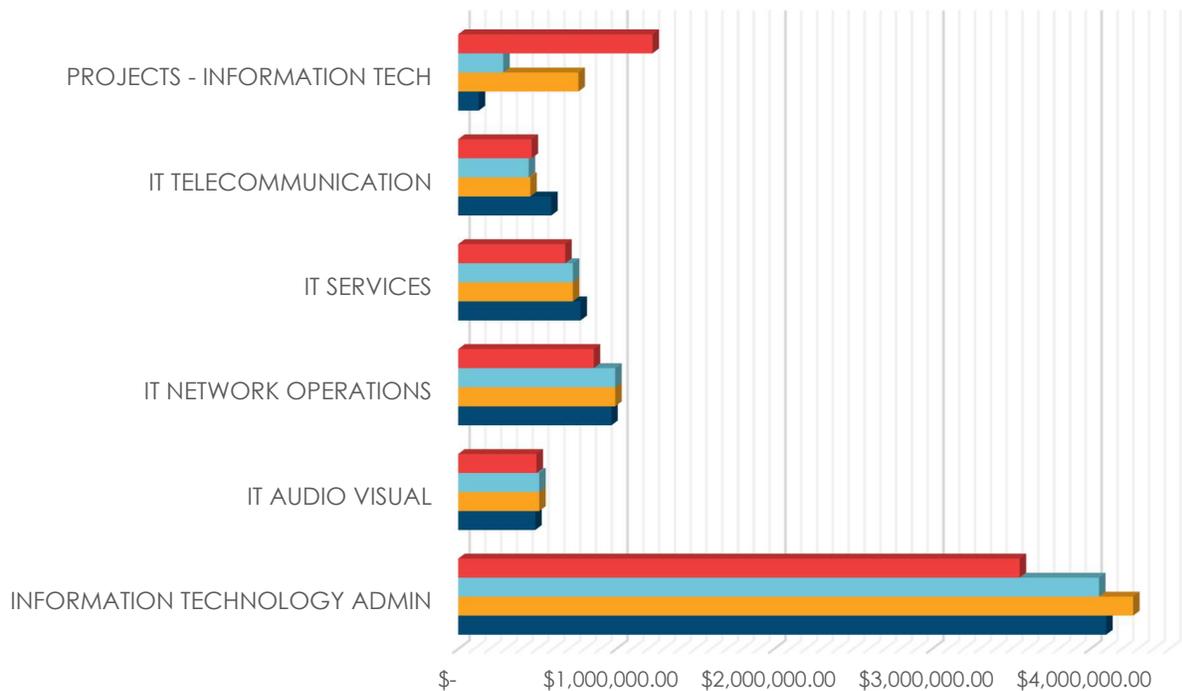
FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
INFORMATION TECHNOLOGY FUND	7,280,946	7,563,158	7,051,359
I.T. Total	7,280,946	7,763,158	7,051,359

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
INFORMATION TECHNOLOGY FUND	7,051,359	7,000,314	51,045
I.T. Total	7,051,359	7,000,314	51,045

**I.T. Operating Expenses by Cost Center
Annual Comparison**

■ Sum of 2024 Actual
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2025 AMENDED
 ■ Sum of 2026 Budget



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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
110800 - PROJECTS - INFORMATION TECH						
	546999 - NON CAPITAL FROM CAPITAL	\$ 151,239	\$ -	\$ -	\$ -	--
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 418	\$ -	\$ 8,919	\$ -	-100.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ -	\$ -	\$ 130,000	--
	565000 - CONSTRUCTION IN PROGRESS	\$ 539,213	\$ 285,262	\$ 752,401	\$ -	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 539,213	\$ -	\$ -	\$ -	--
	TOTAL PROJECTS - INFORMATION TECH	\$ 1,230,083	\$ 285,262	\$ 761,319	\$ 130,000	-82.92%
110810 - INFORMATION TECHNOLOGY ADMIN						
	512001 - REGULAR SALARIES & WAGES	\$ 268,076	\$ 203,454	\$ 203,454	\$ 221,530	8.88%
	521001 - FICA TAXES	\$ 14,709	\$ 15,564	\$ 15,564	\$ 16,947	8.89%
	522005 - STATE RETIREMENT	\$ 26,414	\$ 27,731	\$ 27,731	\$ 31,081	12.08%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ -	\$ -	\$ 1,000	--
	522010 - PENSION EXPENSE	\$ 21,158	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 48	\$ 49	\$ 49	\$ 53	8.16%
	523008 - GROUP HEALTH INSURANCE	\$ 12,289	\$ 14,374	\$ 14,374	\$ 14,374	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 192	\$ 269	\$ 269	\$ 293	8.92%
	524001 - WORKERS' COMPENSATION	\$ 1,523	\$ 1,588	\$ 1,588	\$ 1,729	8.88%
	534027 - SERVICE AWARDS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 80,529	\$ 220,000	\$ 209,600	\$ 116,900	-44.23%
	540001 - CAR ALLOWANCE	\$ 3,975	\$ 3,900	\$ 3,900	\$ 3,900	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 4,195	\$ 4,500	\$ 4,500	\$ 4,700	4.44%
	541001 - CELL PHONE STIPEND	\$ 1,098	\$ 1,080	\$ 1,080	\$ 1,080	0.00%
	541003 - COMMUNICATION SERVICES	\$ 943,958	\$ 1,139,819	\$ 1,066,469	\$ 1,031,230	-3.30%
	543001 - UTILITIES - ELECTRICITY	\$ 41,590	\$ 45,000	\$ 45,000	\$ 46,000	2.22%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 6,000	\$ 14,400	\$ 14,400	\$ 14,400	0.00%
	544003 - LEASE/RENT - COPIERS	\$ 11,705	\$ 87,968	\$ 82,968	\$ 87,968	6.03%
	546001 - MAINTENANCE AND REPAIR	\$ 87,702	\$ 125,485	\$ 125,485	\$ 132,945	5.94%
	546010 - M&R - SOFTWARE	\$ 801,661	\$ 1,730,562	\$ 1,730,562	\$ 1,967,934	13.72%
	547002 - COPIER CHARGES	\$ 60,302	\$ 85,970	\$ 60,970	\$ 90,662	48.70%
	549501 - SAFETY ADMINISTRATION	\$ 825	\$ 783	\$ 783	\$ 853	8.94%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 744	\$ 712	\$ 712	\$ 808	13.48%
	549503 - EMPLOYMENT SERVICES	\$ 2,293	\$ 4,049	\$ 4,049	\$ 4,409	8.89%
	551001 - OFFICE SUPPLIES	\$ 11,703	\$ 5,500	\$ 5,500	\$ 5,500	0.00%
	552020 - NETWORK SOFTWARE/LICENSE	\$ 296	\$ -	\$ -	\$ -	--
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 346,898	\$ 317,299	\$ 646,705	\$ 299,989	-53.61%
	554001 - MEMBERSHIPS	\$ 375	\$ 300	\$ 300	\$ 450	50.00%
	555001 - EDUCATION AND TRAINING	\$ 748	\$ 3,000	\$ 3,000	\$ 2,400	-20.00%
	559001 - DEPRECIATION EXPENSE	\$ 161,261	\$ -	\$ -	\$ -	--
	559002 - AMORTIZATION EXPENSE	\$ 635,818	\$ -	\$ -	\$ -	--
	593005 - INTEREST EXP - LEASES	\$ 527	\$ -	\$ -	\$ -	--
	593006 - INTEREST EXP - SBITA	\$ 5,106	\$ -	\$ -	\$ -	--
	TOTAL INFORMATION TECHNOLOGY ADMIN	\$ 3,553,718	\$ 4,055,356	\$ 4,271,012	\$ 4,101,135	-3.98%
110820 - IT TELECOMMUNICATION						
	512001 - REGULAR SALARIES & WAGES	\$ 307,226	\$ 282,804	\$ 282,804	\$ 400,858	41.74%
	521001 - FICA TAXES	\$ 22,410	\$ 21,635	\$ 21,635	\$ 30,666	41.74%
	522005 - STATE RETIREMENT	\$ 51,436	\$ 48,357	\$ 48,357	\$ 56,240	16.30%
	523001 - AD & D	\$ 72	\$ 68	\$ 68	\$ 96	41.18%
	523008 - GROUP HEALTH INSURANCE	\$ 36,112	\$ 27,242	\$ 27,242	\$ 33,236	22.00%
	523009 - GROUP LIFE INSURANCE	\$ 286	\$ 374	\$ 374	\$ 529	41.44%
	524001 - WORKERS' COMPENSATION	\$ 2,883	\$ 2,207	\$ 2,207	\$ 3,129	41.78%
	540002 - TRAVEL AND PER DIEM	\$ 128	\$ 2,000	\$ 2,000	\$ 1,500	-25.00%
	541001 - CELL PHONE STIPEND	\$ 1,713	\$ 1,620	\$ 1,620	\$ 1,620	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 12,150	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 1,327	\$ 1,840	\$ 1,840	\$ 2,066	12.28%
	549501 - SAFETY ADMINISTRATION	\$ 1,239	\$ 1,090	\$ 1,090	\$ 1,543	41.56%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,118	\$ 990	\$ 990	\$ 1,463	47.78%
	549503 - EMPLOYMENT SERVICES	\$ 3,446	\$ 5,628	\$ 5,628	\$ 7,977	41.74%
	552014 - FUEL & OIL	\$ 3,383	\$ 4,384	\$ 4,384	\$ 4,384	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 5,784	\$ 5,500	\$ 15,900	\$ 5,500	-65.41%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 1,252	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	552037 - FUEL & OIL - GENERATOR	\$ -	\$ 600	\$ 600	\$ -	-100.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 12,430	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	555001 - EDUCATION AND TRAINING	\$ 253	\$ 7,000	\$ 7,000	\$ 5,000	-28.57%
	TOTAL IT TELECOMMUNICATION	\$ 464,648	\$ 446,339	\$ 456,739	\$ 588,807	28.92%
110830 - IT NETWORK OPERATIONS						
	512001 - REGULAR SALARIES & WAGES	\$ 610,435	\$ 683,000	\$ 683,000	\$ 675,044	-1.16%
	512004 - PERSONAL LEAVE PAYOFF	\$ 2,020	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 44,681	\$ 52,251	\$ 52,251	\$ 51,641	-1.17%
	522005 - STATE RETIREMENT	\$ 83,070	\$ 93,094	\$ 93,094	\$ 94,709	1.73%
	523001 - AD & D	\$ 147	\$ 164	\$ 164	\$ 162	-1.22%
	523008 - GROUP HEALTH INSURANCE	\$ 73,905	\$ 89,490	\$ 89,490	\$ 89,071	-0.47%

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

INFORMATION TECHNOLOGY EXPENDITURE DETAIL

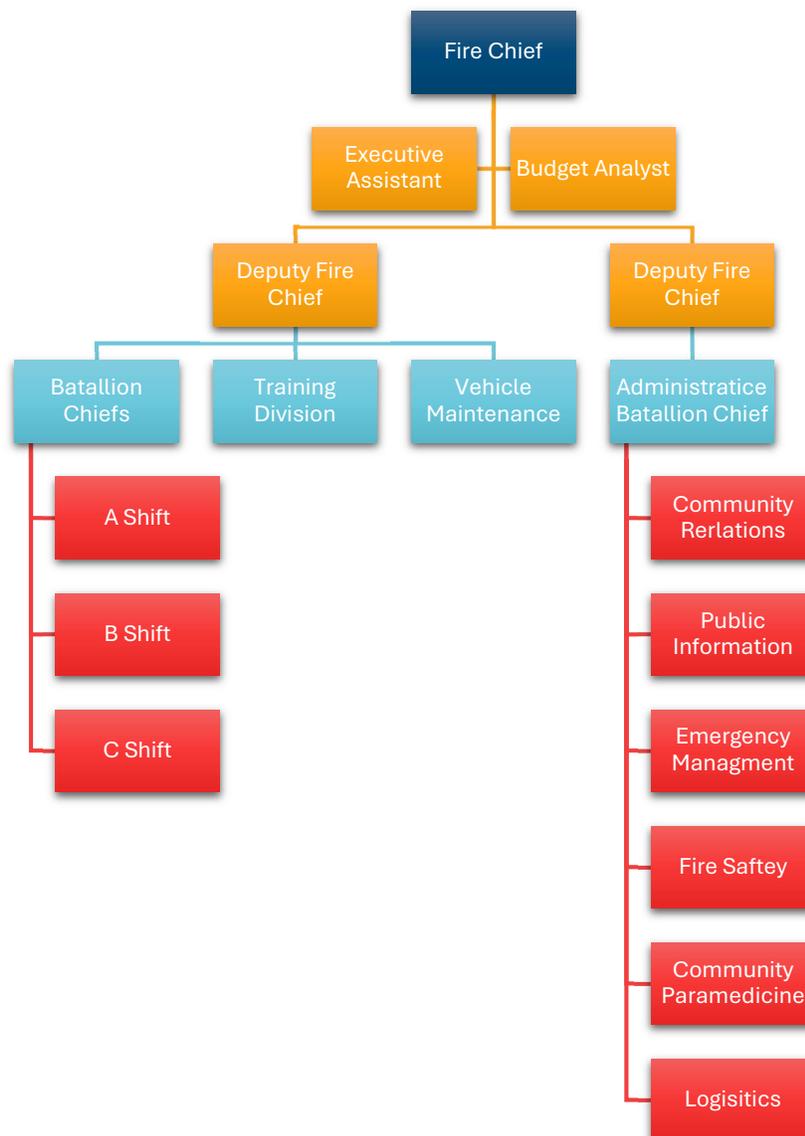
Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	523009 - GROUP LIFE INSURANCE	\$ 586	\$ 902	\$ 902	\$ 891	-1.22%
	524001 - WORKERS' COMPENSATION	\$ 5,084	\$ 5,331	\$ 5,331	\$ 5,269	-1.16%
	540002 - TRAVEL AND PER DIEM	\$ 4,903	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	541001 - CELL PHONE STIPEND	\$ 3,289	\$ 3,540	\$ 3,540	\$ 3,240	-8.47%
	546001 - MAINTENANCE AND REPAIR	\$ 2,917	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 2,499	\$ 2,629	\$ 2,629	\$ 2,599	-1.14%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,255	\$ 2,390	\$ 2,390	\$ 2,464	3.10%
	549503 - EMPLOYMENT SERVICES	\$ 6,950	\$ 13,591	\$ 13,591	\$ 13,433	-1.16%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 11,456	\$ 37,000	\$ 37,000	\$ 20,000	-45.95%
	555001 - EDUCATION AND TRAINING	\$ 4,197	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	TOTAL IT NETWORK OPERATIONS	\$ 858,394	\$ 994,382	\$ 994,382	\$ 969,523	-2.50%
110840 - IT SERVICES						
	512001 - REGULAR SALARIES & WAGES	\$ 461,427	\$ 493,821	\$ 493,821	\$ 518,759	5.05%
	513001 - OTHER PERSONAL SERVICES	\$ 18,447	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	521001 - FICA TAXES	\$ 35,031	\$ 38,926	\$ 38,926	\$ 39,685	1.95%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,148	--
	522005 - STATE RETIREMENT	\$ 62,563	\$ 67,309	\$ 67,309	\$ 72,782	8.13%
	523001 - AD & D	\$ 112	\$ 118	\$ 118	\$ 125	5.93%
	523008 - GROUP HEALTH INSURANCE	\$ 72,869	\$ 70,674	\$ 70,674	\$ 85,047	20.34%
	523009 - GROUP LIFE INSURANCE	\$ 446	\$ 652	\$ 652	\$ 685	5.06%
	524001 - WORKERS' COMPENSATION	\$ 3,691	\$ 3,854	\$ 3,854	\$ 4,049	5.06%
	540002 - TRAVEL AND PER DIEM	\$ 3,189	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	541001 - CELL PHONE STIPEND	\$ 3,124	\$ 3,240	\$ 3,240	\$ 3,240	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 4,947	\$ 5,500	\$ 5,500	\$ 5,503	0.05%
	549501 - SAFETY ADMINISTRATION	\$ 1,891	\$ 1,902	\$ 1,902	\$ 1,997	4.99%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,707	\$ 1,728	\$ 1,728	\$ 1,893	9.55%
	549503 - EMPLOYMENT SERVICES	\$ 5,259	\$ 9,828	\$ 9,828	\$ 10,323	5.04%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 2,496	\$ 7,000	\$ 7,000	\$ 7,000	0.00%
	555001 - EDUCATION AND TRAINING	\$ 758	\$ 2,000	\$ 2,000	\$ 3,000	50.00%
	TOTAL IT SERVICES	\$ 677,957	\$ 725,552	\$ 725,552	\$ 774,236	6.71%
110850 - IT AUDIO VISUAL						
	512001 - REGULAR SALARIES & WAGES	\$ 268,316	\$ 301,166	\$ 301,166	\$ 316,394	5.06%
	513001 - OTHER PERSONAL SERVICES	\$ 12,106	\$ -	\$ -	\$ 13,000	--
	521001 - FICA TAXES	\$ 20,590	\$ 23,040	\$ 23,040	\$ 24,204	5.05%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 995	--
	522005 - STATE RETIREMENT	\$ 36,513	\$ 41,049	\$ 41,049	\$ 44,390	8.14%
	523001 - AD & D	\$ 61	\$ 72	\$ 72	\$ 76	5.56%
	523008 - GROUP HEALTH INSURANCE	\$ 39,874	\$ 45,714	\$ 45,714	\$ 45,746	0.07%
	523009 - GROUP LIFE INSURANCE	\$ 233	\$ 397	\$ 397	\$ 418	5.29%
	524001 - WORKERS' COMPENSATION	\$ 1,708	\$ 2,350	\$ 2,350	\$ 2,470	5.11%
	540002 - TRAVEL AND PER DIEM	\$ 631	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,951	\$ 2,160	\$ 2,160	\$ 2,160	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 468	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	546010 - M&R - SOFTWARE	\$ 17,343	\$ 9,000	\$ 9,000	\$ 10,536	17.07%
	546012 - M&R - FLEET MAINT CHARGE	\$ 117	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 1,089	\$ 1,159	\$ 1,159	\$ 1,218	5.09%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 983	\$ 1,054	\$ 1,054	\$ 1,155	9.58%
	549503 - EMPLOYMENT SERVICES	\$ 3,028	\$ 5,993	\$ 5,993	\$ 6,296	5.06%
	552014 - FUEL & OIL	\$ 145	\$ -	\$ -	\$ -	--
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 90,336	\$ 72,000	\$ 72,000	\$ 10,000	-86.11%
	554001 - MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 600	--
	555001 - EDUCATION AND TRAINING	\$ 654	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	TOTAL IT AUDIO VISUAL	\$ 496,146	\$ 513,154	\$ 513,154	\$ 487,658	-4.97%
TOTAL EXPENSES		\$ 7,280,946	\$ 7,020,045	\$ 7,722,158	\$ 7,051,359	-8.69%

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



The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
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

Division – Position Title	Funding Source	FTE Amount	Salary & Benefits Cost
Admin/ Operations			
Fire Inspector	001 – GENERAL Fund	0.75	\$77,946
GIS/Applications Specialist	001 – GENERAL Fund	1.00	\$76,441
Operations			
Firefighter	001 – GENERAL Fund	3.00	\$223,397

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

DEPARTMENTAL SUMMARY – FIRE DEPARTMENT

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	291,857	2,331,038	343,000
OPERATING	2,475,395	2,860,316	2,931,974
OTHER EXPENSES	10,000	23,379	125,000
PERSONNEL SERVICES	15,586,414	17,092,998	18,077,737
FIRE Department Total	18,363,666	22,307,731	21,477,711

USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	18,363,666	22,307,731	21,477,711
FIRE Department Total	18,363,666	22,307,731	21,477,711

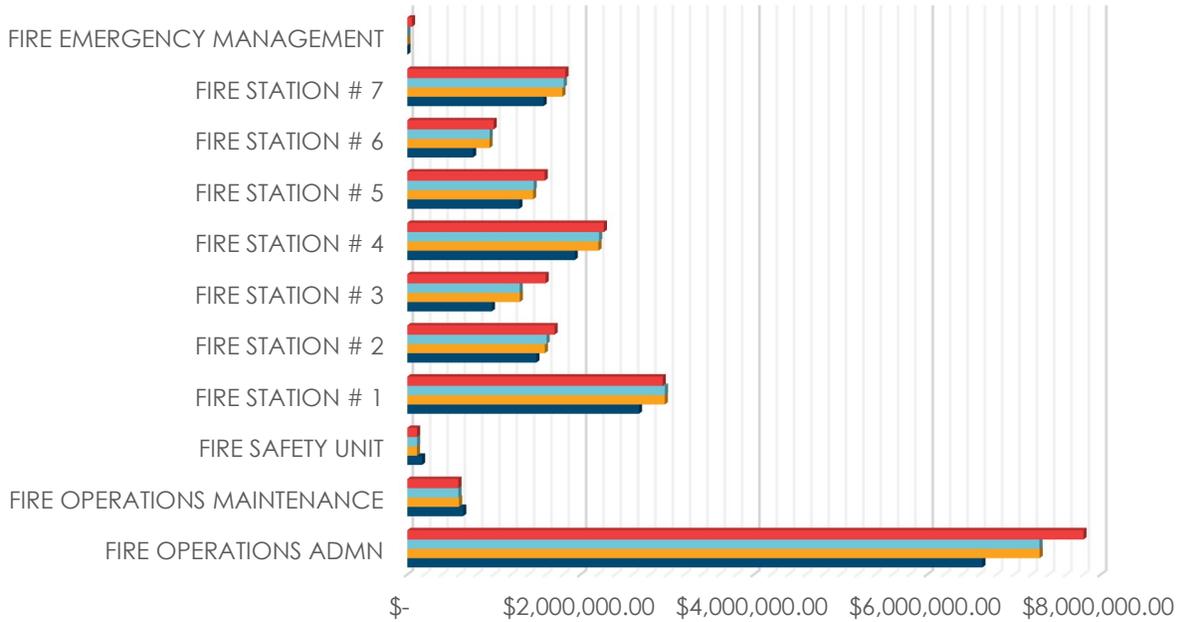
SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
GENERAL FUND	21,477,711	926,795	20,550,916
FIRE Department Total	21,477,711	926,795	20,550,916

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

Fire Department Operating Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget ■ Sum of 2025 AMENDED ■ Sum of 2025 ADOPTED 2 ■ Sum of 2024 Actual



CAPITAL OUTLAY DETAIL

Cost Center	Capital Outlay Description	Total
001-800210 - Fire Operations Admin		\$ 343,000
	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
Grand Total		\$ 343,000

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
800210 - FIRE OPERATIONS ADMN						
	512001 - REGULAR SALARIES & WAGES	\$ 1,490,962	\$ 1,544,136	\$ 1,544,136	\$ 1,823,774	18.11%
	512002 - OUTSIDE DETAIL SALARIES	\$ 11,519	\$ 2,700	\$ 2,700	\$ 2,700	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 360	\$ 11,000	\$ 11,000	\$ -	-100.00%
	514001 - OVERTIME	\$ 32,241	\$ 48,243	\$ 48,243	\$ 49,158	1.90%
	521001 - FICA TAXES	\$ 111,531	\$ 122,578	\$ 122,578	\$ 139,685	13.96%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 3,761	--
	522002 - CONTRIB TO P&F PENSION FUND	\$ 3,936,497	\$ 4,015,286	\$ 4,015,286	\$ 4,014,924	-0.01%
	522005 - STATE RETIREMENT	\$ 29,942	\$ 55,729	\$ 55,729	\$ 87,862	57.66%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 30,597	\$ 14,875	\$ 14,875	\$ 72,631	388.28%
	523001 - AD & D	\$ 355	\$ 370	\$ 370	\$ 438	18.38%
	523008 - GROUP HEALTH INSURANCE	\$ 155,516	\$ 150,672	\$ 150,672	\$ 198,158	31.52%
	523009 - GROUP LIFE INSURANCE	\$ 1,335	\$ 2,037	\$ 2,037	\$ 2,407	18.16%
	524001 - WORKERS' COMPENSATION	\$ 82,147	\$ 94,697	\$ 94,697	\$ 112,778	19.09%
	531017 - PROF SERV - MEDICAL	\$ 868	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	534027 - SERVICE AWARDS	\$ 1,196	\$ 2,000	\$ 8,700	\$ 2,000	-77.01%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 51,733	\$ 47,000	\$ 43,200	\$ 38,000	-12.04%
	540001 - CAR ALLOWANCE	\$ -	\$ -	\$ -	\$ 5,309	--
	540002 - TRAVEL AND PER DIEM	\$ 1,321	\$ 2,500	\$ 5,000	\$ 2,500	-50.00%
	540003 - CARE AND SUBSISTENCE	\$ 10,978	\$ 10,500	\$ 10,500	\$ 19,500	85.71%
	541001 - CELL PHONE STIPEND	\$ 2,796	\$ 2,568	\$ 2,568	\$ 2,568	0.00%
	541003 - COMMUNICATION SERVICES	\$ 16,546	\$ 17,000	\$ 17,000	\$ 17,000	0.00%
	542001 - POSTAGE & FREIGHT	\$ 271	\$ 450	\$ 450	\$ 450	0.00%
	545002 - INS - AUTOMOBILE LIABILITY	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.00%
	545015 - INS - PROF LIABILITY MEDICAL	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 19,233	\$ 62,790	\$ 50,790	\$ 50,790	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 1,343	\$ -	\$ -	\$ 824	--
	546036 - M&R - PARAMEDIC TRAINING UNIT	\$ -	\$ 20,000	\$ 840	\$ 20,000	2280.95%
	546037 - M&R - SCBA COMPLIANCE	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	546999 - NON CAPITAL FROM CAPITAL	\$ 2,850	\$ -	\$ -	\$ -	--
	547001 - PRINTING & BINDING	\$ 4,384	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 2,878	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 5,633	\$ 5,056	\$ 5,056	\$ 6,087	20.39%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 5,128	\$ 4,599	\$ 4,599	\$ 5,771	25.48%
	549503 - EMPLOYMENT SERVICES	\$ 15,726	\$ 26,131	\$ 26,131	\$ 31,465	20.41%
	549702 - FIXED COST - INFO SYS	\$ 128,911	\$ 131,072	\$ 138,361	\$ 116,905	-15.51%
	551001 - OFFICE SUPPLIES	\$ 7,050	\$ 7,000	\$ 4,500	\$ 7,000	55.56%
	552001 - MATERIAL & SUPPLIES	\$ -	\$ 6,500	\$ 6,500	\$ 11,500	76.92%
	552009 - CLOTHING AND BEDDING	\$ 28,911	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
	552014 - FUEL & OIL	\$ 47,963	\$ 40,835	\$ 60,835	\$ 40,835	-32.88%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 110,881	\$ 130,200	\$ 130,200	\$ 130,200	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ -	\$ 6,224	\$ -	-100.00%
	552025 - UNIFORMS	\$ 75,740	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
	552026 - UNIFORMS ACCESSORIES	\$ 46,985	\$ 45,000	\$ 45,000	\$ 45,000	0.00%
	552042 - PROTECTIVE GEAR	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 14,524	\$ 17,000	\$ 17,000	\$ 17,000	0.00%
	554001 - MEMBERSHIPS	\$ 2,917	\$ 4,700	\$ 4,700	\$ 4,700	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 2,489	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
	554004 - SUBSCRIPTION- ITS.CLOUD SERVICE	\$ 18,438	\$ 31,448	\$ 31,548	\$ 31,448	-0.32%
	555001 - EDUCATION AND TRAINING	\$ 6,836	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	555003 - SAFETY TRAINING	\$ -	\$ -	\$ 19,160	\$ -	-100.00%
	555004 - RECRUITMENT	\$ -	\$ 40,000	\$ 40,000	\$ 14,000	-65.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 68,624	\$ 325,000	\$ 325,000	\$ 343,000	5.54%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 2,850	\$ -	\$ -	\$ -	--
	599001 - CONTINGENCY	\$ 10,000	\$ 50,000	\$ 23,379	\$ 125,000	434.67%
	TOTAL FIRE OPERATIONS ADMN	\$ 6,636,005	\$ 7,295,872	\$ 7,293,764	\$ 7,801,328	6.96%
800211 - FIRE EMERGENCY MANAGEMENT						
	512001 - REGULAR SALARIES & WAGES	\$ -	\$ -	\$ -	\$ 32,805	--
	521001 - FICA TAXES	\$ -	\$ -	\$ -	\$ 2,510	--
	522005 - STATE RETIREMENT	\$ -	\$ -	\$ -	\$ 4,603	--
	523001 - AD & D	\$ -	\$ -	\$ -	\$ 8	--
	523009 - GROUP LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 43	--
	524001 - WORKERS' COMPENSATION	\$ -	\$ -	\$ -	\$ 3,468	--
	540002 - TRAVEL AND PER DIEM	\$ -	\$ -	\$ -	\$ 1,000	--
	540003 - CARE AND SUBSISTENCE	\$ -	\$ -	\$ -	\$ 5,000	--
	549501 - SAFETY ADMINISTRATION	\$ -	\$ -	\$ -	\$ 126	--
	549502 - EMPLOYEE BENEFITS ADMIN	\$ -	\$ -	\$ -	\$ 120	--
	549503 - EMPLOYMENT SERVICES	\$ -	\$ -	\$ -	\$ 653	--
	551001 - OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 1,100	--
	552009 - CLOTHING AND BEDDING	\$ -	\$ -	\$ -	\$ 500	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	--
	554001 - MEMBERSHIPS	\$ -	\$ -	\$ -	\$ 125	--
	555001 - EDUCATION AND TRAINING	\$ -	\$ -	\$ -	\$ 1,000	--
	TOTAL FIRE EMERGENCY MANAGEMENT	\$ -	\$ -	\$ -	\$ 54,061	--

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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
800215 - FIRE SAFETY UNIT						
	512001 - REGULAR SALARIES & WAGES	\$ 105,058	\$ 60,457	\$ 60,457	\$ 63,513	5.05%
	514001 - OVERTIME	\$ 1,198	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	521001 - FICA TAXES	\$ 8,849	\$ 4,740	\$ 4,740	\$ 4,859	2.51%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 115	--
	522005 - STATE RETIREMENT	\$ 14,412	\$ 8,240	\$ 8,240	\$ 8,911	8.14%
	523001 - AD & D	\$ 26	\$ 14	\$ 14	\$ 15	7.14%
	523008 - GROUP HEALTH INSURANCE	\$ 14,924	\$ 9,269	\$ 9,269	\$ 9,269	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 103	\$ 80	\$ 80	\$ 84	5.00%
	524001 - WORKERS' COMPENSATION	\$ 11,070	\$ 6,390	\$ 6,390	\$ 6,714	5.07%
	540001 - CAR ALLOWANCE	\$ 11,381	\$ 7,079	\$ 7,079	\$ 7,079	0.00%
	541001 - CELL PHONE STIPEND	\$ 182	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 452	\$ 233	\$ 233	\$ 245	5.15%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 408	\$ 212	\$ 212	\$ 232	9.43%
	549503 - EMPLOYMENT SERVICES	\$ 1,344	\$ 1,203	\$ 1,203	\$ 1,264	5.07%
	549702 - FIXED COST - INFO SYS	\$ -	\$ 10,216	\$ 10,784	\$ 7,000	-35.09%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	0.00%
	TOTAL FIRE SAFETY UNIT	\$ 169,407	\$ 111,233	\$ 111,801	\$ 112,400	0.53%
800221 - FIRE STATION # 1						
	512001 - REGULAR SALARIES & WAGES	\$ 1,735,216	\$ 1,797,059	\$ 1,797,059	\$ 1,783,686	-0.74%
	512002 - OUTSIDE DETAIL SALARIES	\$ 14,187	\$ 21,600	\$ 21,600	\$ 21,600	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,815	\$ 54,945	\$ 54,945	\$ 11,368	-79.31%
	514001 - OVERTIME	\$ 73,265	\$ 125,888	\$ 125,888	\$ 125,655	-0.19%
	521001 - FICA TAXES	\$ 135,788	\$ 152,962	\$ 152,962	\$ 140,100	-8.41%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 8,487	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ 11,361	\$ 34,162	\$ 34,162	\$ 37,606	10.08%
	523001 - AD & D	\$ 383	\$ 431	\$ 431	\$ 428	-0.70%
	523008 - GROUP HEALTH INSURANCE	\$ 231,760	\$ 259,412	\$ 259,412	\$ 272,048	4.87%
	523009 - GROUP LIFE INSURANCE	\$ 1,524	\$ 2,370	\$ 2,370	\$ 2,354	-0.68%
	524001 - WORKERS' COMPENSATION	\$ 167,731	\$ 170,700	\$ 170,700	\$ 169,428	-0.75%
	543001 - UTILITIES - ELECTRICITY	\$ 12,404	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 1,143	\$ 1,100	\$ 1,100	\$ 1,100	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 37,220	\$ 47,550	\$ 47,550	\$ 47,550	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 25,390	\$ 25,515	\$ 25,515	\$ 25,515	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 7,502	\$ 6,915	\$ 6,915	\$ 6,867	-0.69%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 6,770	\$ 6,287	\$ 6,287	\$ 6,510	3.55%
	549503 - EMPLOYMENT SERVICES	\$ 20,858	\$ 35,764	\$ 35,764	\$ 35,495	-0.75%
	549701 - FIXED COST - PROPERTY MAINT	\$ 5,719	\$ 8,942	\$ 8,942	\$ 9,654	7.96%
	549702 - FIXED COST - INFO SYS	\$ 128,433	\$ 140,585	\$ 148,403	\$ 163,107	9.91%
	551001 - OFFICE SUPPLIES	\$ 1,446	\$ 1,001	\$ 1,301	\$ 1,000	-23.14%
	552014 - FUEL & OIL	\$ 16,944	\$ 27,089	\$ 19,089	\$ 27,089	41.91%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 6,290	\$ 5,775	\$ 5,775	\$ 5,775	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 14,084	\$ 14,000	\$ 16,000	\$ 14,000	-12.50%
	555001 - EDUCATION AND TRAINING	\$ 16,164	\$ 17,000	\$ 17,000	\$ 17,000	0.00%
	TOTAL FIRE STATION # 1	\$ 2,673,397	\$ 2,972,052	\$ 2,974,170	\$ 2,948,422	-0.87%
800222 - FIRE STATION # 2						
	512001 - REGULAR SALARIES & WAGES	\$ 953,074	\$ 969,792	\$ 969,792	\$ 1,024,131	5.60%
	512002 - OUTSIDE DETAIL SALARIES	\$ 19,019	\$ 10,800	\$ 10,800	\$ 10,800	0.00%
	514001 - OVERTIME	\$ 25,663	\$ 66,692	\$ 66,692	\$ 68,147	2.18%
	521001 - FICA TAXES	\$ 74,155	\$ 80,117	\$ 80,117	\$ 80,445	0.41%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 3,941	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ -	\$ -	\$ -	\$ 13,680	--
	523001 - AD & D	\$ 206	\$ 232	\$ 232	\$ 246	6.03%
	523008 - GROUP HEALTH INSURANCE	\$ 147,714	\$ 160,920	\$ 160,920	\$ 156,039	-3.03%
	523009 - GROUP LIFE INSURANCE	\$ 817	\$ 1,279	\$ 1,279	\$ 1,352	5.71%
	524001 - WORKERS' COMPENSATION	\$ 89,559	\$ 92,116	\$ 92,116	\$ 97,280	5.61%
	543001 - UTILITIES - ELECTRICITY	\$ 4,825	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 801	\$ 1,090	\$ 1,090	\$ 1,090	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 30,346	\$ 31,566	\$ 31,566	\$ 39,000	23.55%
	546001 - MAINTENANCE AND REPAIR	\$ 8,382	\$ 16,275	\$ 30,275	\$ 28,275	-6.61%
	549501 - SAFETY ADMINISTRATION	\$ 4,108	\$ 3,732	\$ 3,732	\$ 3,943	5.65%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,707	\$ 3,392	\$ 3,392	\$ 3,738	10.20%
	549503 - EMPLOYMENT SERVICES	\$ 11,423	\$ 19,299	\$ 19,299	\$ 20,380	5.60%
	549701 - FIXED COST - PROPERTY MAINT	\$ 1,851	\$ 2,913	\$ 2,913	\$ 3,122	7.17%
	549702 - FIXED COST - INFO SYS	\$ 77,348	\$ 81,308	\$ 85,830	\$ 99,404	15.82%
	551001 - OFFICE SUPPLIES	\$ 818	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	552014 - FUEL & OIL	\$ 10,972	\$ 15,026	\$ 15,026	\$ 15,026	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 6,000	\$ 6,300	\$ 6,300	\$ 6,300	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 8,928	\$ 7,000	\$ 9,500	\$ 7,000	-26.32%
	555001 - EDUCATION AND TRAINING	\$ 9,537	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	TOTAL FIRE STATION # 2	\$ 1,489,253	\$ 1,586,849	\$ 1,607,871	\$ 1,700,339	5.75%

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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
800223 - FIRE STATION # 3						
	512001 - REGULAR SALARIES & WAGES	\$ 580,608	\$ 771,178	\$ 771,178	\$ 956,238	24.00%
	512002 - OUTSIDE DETAIL SALARIES	\$ 9,464	\$ 6,300	\$ 6,300	\$ 6,300	0.00%
	514001 - OVERTIME	\$ 22,868	\$ 61,379	\$ 61,379	\$ 66,336	8.08%
	521001 - FICA TAXES	\$ 45,603	\$ 64,173	\$ 64,173	\$ 75,112	17.05%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 3,597	--
	523001 - AD & D	\$ 125	\$ 183	\$ 183	\$ 229	25.14%
	523008 - GROUP HEALTH INSURANCE	\$ 97,686	\$ 134,338	\$ 134,338	\$ 173,454	29.12%
	523009 - GROUP LIFE INSURANCE	\$ 497	\$ 1,018	\$ 1,018	\$ 1,262	23.97%
	524001 - WORKERS' COMPENSATION	\$ 54,482	\$ 73,250	\$ 73,250	\$ 90,831	24.00%
	543001 - UTILITIES - ELECTRICITY	\$ 10,001	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 491	\$ 600	\$ 600	\$ 600	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 26,381	\$ 32,209	\$ 32,209	\$ 32,209	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 24,559	\$ 26,250	\$ 26,250	\$ 26,250	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 2,545	\$ 2,968	\$ 2,968	\$ 3,682	24.06%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,296	\$ 2,699	\$ 2,699	\$ 3,490	29.31%
	549503 - EMPLOYMENT SERVICES	\$ 7,076	\$ 15,345	\$ 15,345	\$ 19,029	24.01%
	549701 - FIXED COST - PROPERTY MAINT	\$ 3,255	\$ 5,122	\$ 5,122	\$ 5,491	7.20%
	549702 - FIXED COST - INFO SYS	\$ 46,905	\$ 46,456	\$ 49,040	\$ 77,703	58.45%
	551001 - OFFICE SUPPLIES	\$ 307	\$ 1,000	\$ 1,900	\$ 1,000	-47.37%
	552014 - FUEL & OIL	\$ 15,780	\$ 16,819	\$ 12,819	\$ 16,819	31.20%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 5,914	\$ 6,300	\$ 6,300	\$ 6,300	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 9,592	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	555001 - EDUCATION AND TRAINING	\$ 9,573	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	TOTAL FIRE STATION # 3	\$ 976,008	\$ 1,297,587	\$ 1,297,071	\$ 1,595,932	23.04%
800223 - FIRE STATION # 3						
	512001 - REGULAR SALARIES & WAGES	\$ 1,233,012	\$ 1,355,680	\$ 1,355,680	\$ 1,393,374	2.78%
	512002 - OUTSIDE DETAIL SALARIES	\$ 17,383	\$ 17,100	\$ 17,100	\$ 17,100	0.00%
	514001 - OVERTIME	\$ 34,167	\$ 90,975	\$ 90,975	\$ 91,988	1.11%
	521001 - FICA TAXES	\$ 94,765	\$ 111,974	\$ 111,974	\$ 109,448	-2.26%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 5,490	--
	523001 - AD & D	\$ 268	\$ 326	\$ 326	\$ 334	2.45%
	523008 - GROUP HEALTH INSURANCE	\$ 204,322	\$ 239,934	\$ 239,934	\$ 231,129	-3.67%
	523009 - GROUP LIFE INSURANCE	\$ 1,062	\$ 1,786	\$ 1,786	\$ 1,839	2.97%
	524001 - WORKERS' COMPENSATION	\$ 125,753	\$ 128,772	\$ 128,772	\$ 132,353	2.78%
	543001 - UTILITIES - ELECTRICITY	\$ 12,142	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 649	\$ 600	\$ 600	\$ 600	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 28,804	\$ 35,743	\$ 35,743	\$ 36,000	0.72%
	546001 - MAINTENANCE AND REPAIR	\$ 13,196	\$ 14,700	\$ 14,700	\$ 14,700	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 5,289	\$ 5,220	\$ 5,220	\$ 5,364	2.76%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4,773	\$ 4,745	\$ 4,745	\$ 5,086	7.19%
	549503 - EMPLOYMENT SERVICES	\$ 14,708	\$ 26,977	\$ 26,977	\$ 27,728	2.78%
	549701 - FIXED COST - PROPERTY MAINT	\$ 7,124	\$ 11,210	\$ 11,210	\$ 12,018	7.21%
	549702 - FIXED COST - INFO SYS	\$ 107,790	\$ 116,138	\$ 122,597	\$ 141,406	15.34%
	551001 - OFFICE SUPPLIES	\$ 668	\$ 1,000	\$ 1,900	\$ 1,000	-47.37%
	552014 - FUEL & OIL	\$ 1,309	\$ 2,633	\$ 2,633	\$ 2,633	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 6,000	\$ 6,300	\$ 6,300	\$ 6,300	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 7,987	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
	555001 - EDUCATION AND TRAINING	\$ 10,289	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	TOTAL FIRE STATION # 3	\$ 1,931,460	\$ 2,204,813	\$ 2,212,172	\$ 2,268,890	2.56%
800225 - FIRE STATION # 5						
	512001 - REGULAR SALARIES & WAGES	\$ 838,589	\$ 884,438	\$ 884,438	\$ 974,815	10.22%
	512002 - OUTSIDE DETAIL SALARIES	\$ 9,400	\$ 10,800	\$ 10,800	\$ 10,800	0.00%
	514001 - OVERTIME	\$ 21,978	\$ 88,046	\$ 88,046	\$ 90,456	2.74%
	521001 - FICA TAXES	\$ 64,918	\$ 75,850	\$ 75,850	\$ 76,555	0.93%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 5,764	--
	523001 - AD & D	\$ 188	\$ 212	\$ 212	\$ 234	10.38%
	523008 - GROUP HEALTH INSURANCE	\$ 109,130	\$ 120,774	\$ 120,774	\$ 127,930	5.93%
	523009 - GROUP LIFE INSURANCE	\$ 745	\$ 1,166	\$ 1,166	\$ 1,287	10.38%
	524001 - WORKERS' COMPENSATION	\$ 81,615	\$ 84,010	\$ 84,010	\$ 92,595	10.22%
	543001 - UTILITIES - ELECTRICITY	\$ 7,960	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 663	\$ 600	\$ 600	\$ 600	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 16,396	\$ 19,819	\$ 19,819	\$ 20,000	0.91%
	546001 - MAINTENANCE AND REPAIR	\$ 13,382	\$ 14,700	\$ 16,000	\$ 14,700	-8.13%
	549501 - SAFETY ADMINISTRATION	\$ 3,566	\$ 3,403	\$ 3,403	\$ 3,753	10.29%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,217	\$ 3,095	\$ 3,095	\$ 3,558	14.96%
	549503 - EMPLOYMENT SERVICES	\$ 9,914	\$ 17,599	\$ 17,599	\$ 19,399	10.23%
	549701 - FIXED COST - PROPERTY MAINT	\$ 1,290	\$ 2,030	\$ 2,030	\$ 2,176	7.19%
	549702 - FIXED COST - INFO SYS	\$ 72,274	\$ 75,484	\$ 79,682	\$ 91,704	15.09%
	551001 - OFFICE SUPPLIES	\$ 941	\$ 1,000	\$ 1,400	\$ 1,000	-28.57%
	552014 - FUEL & OIL	\$ 10,491	\$ 13,568	\$ 13,568	\$ 13,568	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 9,427	\$ 8,925	\$ 8,925	\$ 8,925	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 8,274	\$ 6,000	\$ 8,500	\$ 6,000	-29.41%
	555001 - EDUCATION AND TRAINING	\$ 9,091	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	TOTAL FIRE STATION # 5	\$ 1,293,449	\$ 1,450,519	\$ 1,458,917	\$ 1,584,819	8.63%

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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
800226 - FIRE STATION # 6						
	512001 - REGULAR SALARIES & WAGES	\$ 468,312	\$ 572,183	\$ 572,183	\$ 594,446	3.89%
	512002 - OUTSIDE DETAIL SALARIES	\$ 890	\$ 6,300	\$ 6,300	\$ 6,300	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,796	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 6,595	\$ 50,132	\$ 50,132	\$ 50,729	1.19%
	521001 - FICA TAXES	\$ 36,452	\$ 48,089	\$ 48,089	\$ 46,693	-2.90%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 3,145	--
	523001 - AD & D	\$ 107	\$ 136	\$ 136	\$ 143	5.15%
	523008 - GROUP HEALTH INSURANCE	\$ 56,961	\$ 67,899	\$ 67,899	\$ 77,133	13.60%
	523009 - GROUP LIFE INSURANCE	\$ 424	\$ 755	\$ 755	\$ 785	3.97%
	524001 - WORKERS' COMPENSATION	\$ 54,175	\$ 54,351	\$ 54,351	\$ 56,465	3.89%
	543001 - UTILITIES - ELECTRICITY	\$ 6,559	\$ 8,400	\$ 8,400	\$ 8,400	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ -	\$ 400	\$ 400	\$ 400	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 20,831	\$ 26,098	\$ 26,098	\$ 27,000	3.46%
	546001 - MAINTENANCE AND REPAIR	\$ 19,582	\$ 15,225	\$ 15,225	\$ 15,225	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,958	\$ 2,202	\$ 2,202	\$ 2,289	3.95%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,767	\$ 2,002	\$ 2,002	\$ 2,170	8.39%
	549503 - EMPLOYMENT SERVICES	\$ 5,445	\$ 11,386	\$ 11,386	\$ 11,829	3.89%
	549701 - FIXED COST - PROPERTY MAINT	\$ 2,357	\$ 3,708	\$ 3,708	\$ 3,976	7.23%
	549702 - FIXED COST - INFO SYS	\$ 46,905	\$ 46,478	\$ 49,063	\$ 56,703	15.57%
	551001 - OFFICE SUPPLIES	\$ 792	\$ 1,001	\$ 1,001	\$ 1,000	-0.10%
	552014 - FUEL & OIL	\$ 3,381	\$ 7,867	\$ 7,867	\$ 7,867	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 7,071	\$ 6,300	\$ 6,300	\$ 6,300	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 7,116	\$ 7,000	\$ 7,000	\$ 7,000	0.00%
	555001 - EDUCATION AND TRAINING	\$ 8,756	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	TOTAL FIRE STATION # 6	\$ 758,232	\$ 947,912	\$ 950,497	\$ 995,998	4.79%
800226 - FIRE STATION # 6						
	512001 - REGULAR SALARIES & WAGES	\$ 1,016,262	\$ 1,092,937	\$ 1,092,937	\$ 1,100,860	0.72%
	512002 - OUTSIDE DETAIL SALARIES	\$ 15,436	\$ 14,400	\$ 14,400	\$ 14,400	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,477	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 27,845	\$ 90,926	\$ 90,926	\$ 91,227	0.33%
	521001 - FICA TAXES	\$ 79,244	\$ 91,670	\$ 91,670	\$ 86,465	-5.68%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 5,832	--
	523001 - AD & D	\$ 222	\$ 261	\$ 261	\$ 264	1.15%
	523008 - GROUP HEALTH INSURANCE	\$ 151,951	\$ 182,417	\$ 182,417	\$ 180,096	-1.27%
	523009 - GROUP LIFE INSURANCE	\$ 880	\$ 1,442	\$ 1,442	\$ 1,453	0.76%
	524001 - WORKERS' COMPENSATION	\$ 99,386	\$ 103,814	\$ 103,814	\$ 104,568	0.73%
	543001 - UTILITIES - ELECTRICITY	\$ 10,921	\$ 11,400	\$ 11,400	\$ 11,400	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 1,490	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 11,037	\$ 13,060	\$ 13,060	\$ 14,000	7.20%
	546001 - MAINTENANCE AND REPAIR	\$ 10,510	\$ 14,175	\$ 26,145	\$ 14,175	-45.78%
	549501 - SAFETY ADMINISTRATION	\$ 4,321	\$ 4,206	\$ 4,206	\$ 4,238	0.76%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,899	\$ 3,824	\$ 3,824	\$ 4,018	5.07%
	549503 - EMPLOYMENT SERVICES	\$ 12,014	\$ 21,751	\$ 21,751	\$ 21,907	0.72%
	549701 - FIXED COST - PROPERTY MAINT	\$ 2,524	\$ 3,913	\$ 3,913	\$ 4,265	9.00%
	549702 - FIXED COST - INFO SYS	\$ 87,777	\$ 93,607	\$ 98,813	\$ 120,405	21.85%
	551001 - OFFICE SUPPLIES	\$ 807	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	552014 - FUEL & OIL	\$ 8,325	\$ 12,445	\$ 12,445	\$ 12,445	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 6,119	\$ 6,300	\$ 6,300	\$ 6,300	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 9,996	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
	555001 - EDUCATION AND TRAINING	\$ 9,754	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	TOTAL FIRE STATION # 6	\$ 1,572,197	\$ 1,789,548	\$ 1,806,724	\$ 1,825,318	1.03%
800227 - FIRE STATION # 7						
	512001 - REGULAR SALARIES & WAGES	\$ 135,165	\$ 148,714	\$ 148,714	\$ 155,370	4.48%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,205	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 1,440	\$ 15,001	\$ 15,001	\$ 15,000	-0.01%
	521001 - FICA TAXES	\$ 10,024	\$ 14,551	\$ 14,551	\$ 11,886	-18.31%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,148	--
	522005 - STATE RETIREMENT	\$ 18,704	\$ 20,270	\$ 20,270	\$ 21,798	7.54%
	523001 - AD & D	\$ 29	\$ 36	\$ 36	\$ 37	2.78%
	523008 - GROUP HEALTH INSURANCE	\$ 19,000	\$ 24,834	\$ 24,834	\$ 24,835	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 103	\$ 196	\$ 196	\$ 205	4.59%
	524001 - WORKERS' COMPENSATION	\$ 11,824	\$ 12,532	\$ 12,532	\$ 13,093	4.48%
	541001 - CELL PHONE STIPEND	\$ 1,017	\$ 1,080	\$ 1,080	\$ 1,080	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 356,127	\$ 260,400	\$ 259,100	\$ 245,400	-5.29%
	546012 - M&R - FLEET MAINT CHARGE	\$ 183	\$ 60	\$ 60	\$ 174	190.00%
	549501 - SAFETY ADMINISTRATION	\$ 571	\$ 573	\$ 573	\$ 598	4.36%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 515	\$ 520	\$ 520	\$ 567	9.04%
	549503 - EMPLOYMENT SERVICES	\$ 1,588	\$ 2,960	\$ 2,960	\$ 3,092	4.46%
	549702 - FIXED COST - INFO SYS	\$ 16,123	\$ 13,699	\$ 14,461	\$ 14,001	-3.18%
	552002 - TOOLS ALLOWANCE	\$ 1,470	\$ 1,560	\$ 1,560	\$ 1,560	0.00%
	552014 - FUEL & OIL	\$ 21,133	\$ 28,870	\$ 20,870	\$ 28,870	38.33%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 13,744	\$ 14,490	\$ 21,087	\$ 14,490	-31.28%

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	2023 - 2024	2024 - 2025	2024 -2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	552999 - OTHER MATERIAL & SUPPLIES	\$ 32,941	\$ 35,000	\$ 28,300	\$ 35,000	23.67%
	555001 - EDUCATION AND TRAINING	\$ 966	\$ 2,001	\$ 2,001	\$ 2,000	-0.05%
	TOTAL FIRE STATION # 7	\$ 643,872	\$ 597,347	\$ 588,706	\$ 590,204	0.25%
TOTAL EXPENSES		\$ 18,143,280	\$ 20,253,732	\$ 20,301,693	\$ 21,477,711	5.79%

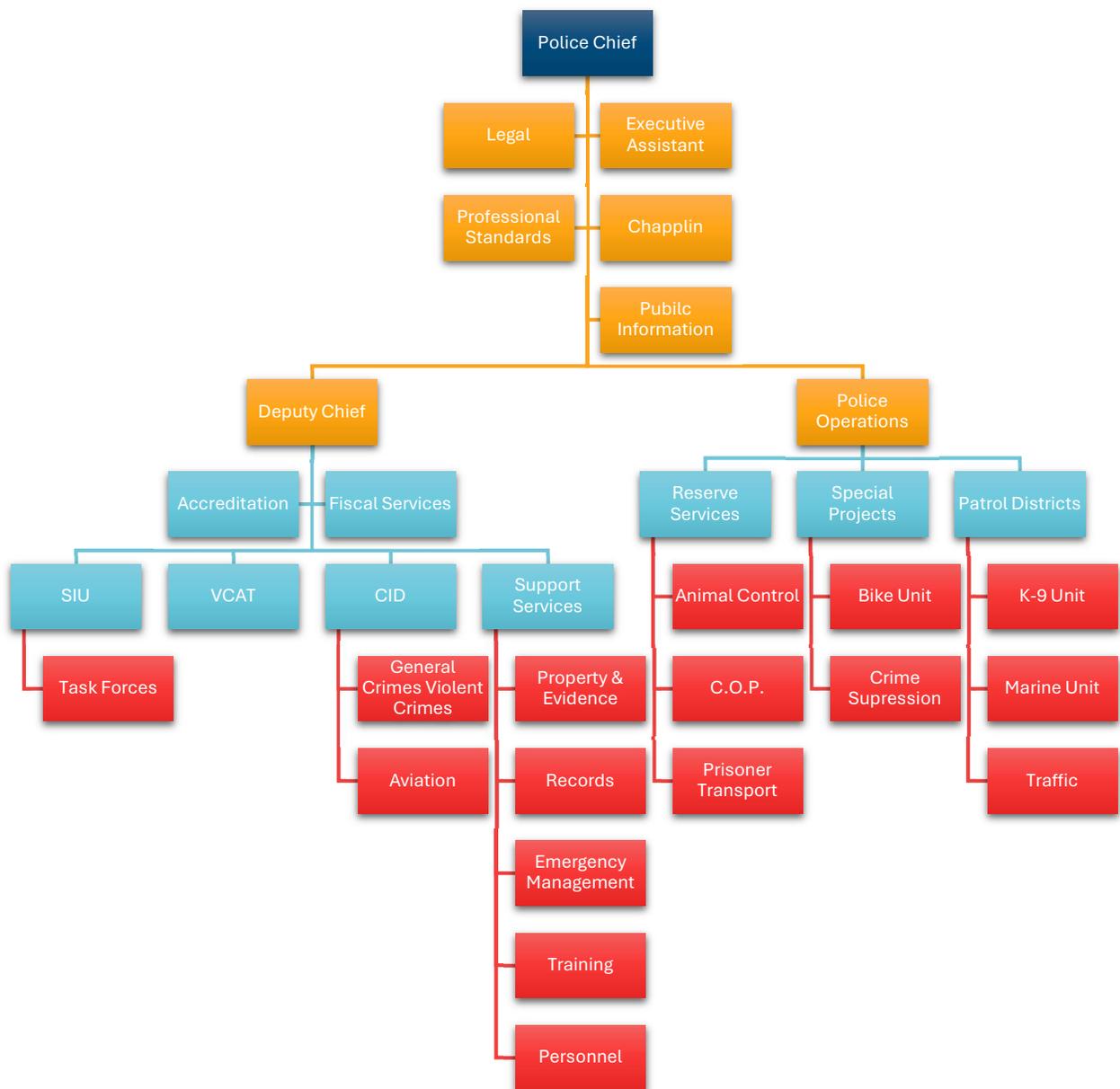
The City of Daytona Beach, Florida
 Adopted Budget Fiscal Year 2025 – 2026

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



The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
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

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

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
	335.00	0.00	335.00

DEPARTMENTAL SUMMARY – POLICE DEPARTMENT

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	1,335,669	2,00,825	-
GRANTS & AID	1,988	3,000	3,000
OPERATING	8,197,891	9,687,388	9,569,626
OTHER EXPENSES	-	1	247,607
PERSONNEL SERVICES	39,821,164	42,580,735	44,779,275
Police Department Total	49,356,712	54,271,949	54,599,507

USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	49,356,712	54,271,949	54,599,507
Police Department Total	49,356,712	54,271,949	54,599,507

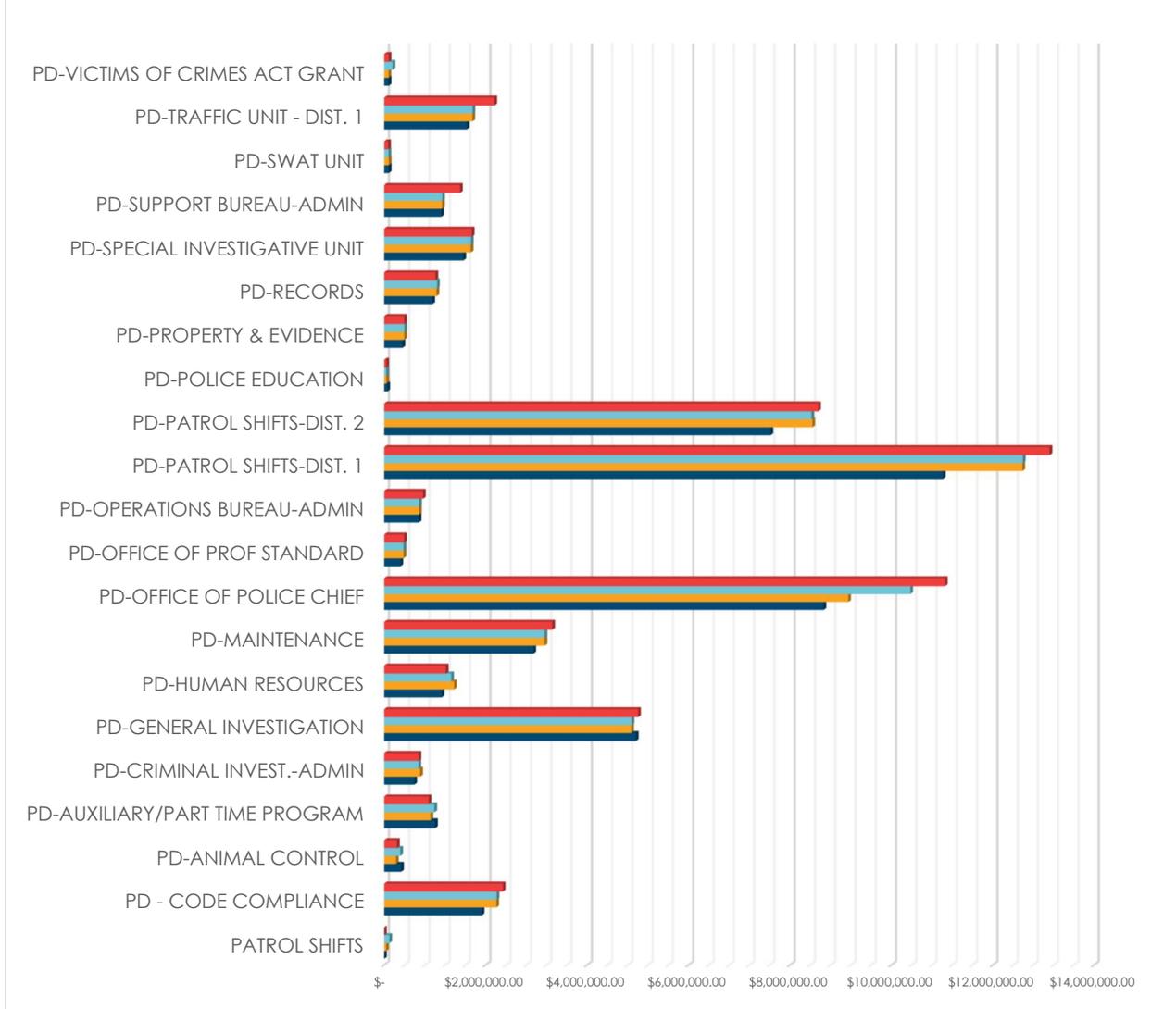
The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
GENERAL FUND	54,599,507	3,706,201	50,893,306
Police Department Total	54,599,507	3,706,201	50,893,306

Police Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget ■ Sum of 2025 AMENDED ■ Sum of 2025 ADOPTED 2 ■ Sum of 2024 Actual



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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
300110 - PD-OFFICE OF POLICE CHIEF						
	512001 - REGULAR SALARIES & WAGES	\$ 610,313	\$ 627,134	\$ 627,134	\$ 773,490	23.34%
	512004 - PERSONAL LEAVE PAYOFF	\$ 15,730	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 4,301	\$ 4,000	\$ 4,000	\$ 12,109	202.73%
	521001 - FICA TAXES	\$ 43,111	\$ 48,283	\$ 48,283	\$ 59,300	22.82%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 291	--
	522002 - CONTRIB TO P&F PENSION FUND	\$ 7,060,969	\$ 7,459,616	\$ 7,459,616	\$ 7,848,973	5.22%
	522005 - STATE RETIREMENT	\$ 55,317	\$ 58,299	\$ 58,299	\$ 62,715	7.57%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 44,247	\$ 32,531	\$ 32,531	\$ 51,506	58.33%
	523001 - AD & D	\$ 144	\$ 150	\$ 150	\$ 186	24.00%
	523008 - GROUP HEALTH INSURANCE	\$ 67,504	\$ 73,909	\$ 73,909	\$ 97,813	32.34%
	523009 - GROUP LIFE INSURANCE	\$ 574	\$ 828	\$ 828	\$ 1,021	23.31%
	524001 - WORKERS' COMPENSATION	\$ 18,523	\$ 20,524	\$ 20,524	\$ 30,078	46.55%
	534027 - SERVICE AWARDS	\$ 9,531	\$ 9,000	\$ 9,000	\$ 8,550	-5.00%
	534050 - UNIFORM CLEANING	\$ 1,144	\$ 1,144	\$ 1,144	\$ 1,144	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 2,346	\$ 5,000	\$ 5,000	\$ 4,750	-5.00%
	540002 - TRAVEL AND PER DIEM	\$ -	\$ -	\$ 5,000	\$ -	-100.00%
	541001 - CELL PHONE STIPEND	\$ 1,080	\$ 1,080	\$ 1,080	\$ 540	-50.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ -	\$ -	\$ 113,125	\$ 113,125	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 195,722	\$ 214,449	\$ 214,449	\$ 227,751	6.20%
	545002 - INS - AUTOMOBILE LIABILITY	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ -	\$ 3,150	\$ -	\$ 3,000	--
	548009 - PROMO - EVENTS	\$ 2,500	\$ 2,501	\$ 2,501	\$ 2,500	-0.04%
	549014 - COMMUNITY SUPPORT ACTIVITIES	\$ 22,021	\$ 15,000	\$ 15,000	\$ 14,250	-5.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,955	\$ 1,495	\$ 1,495	\$ 2,032	35.92%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,764	\$ 1,360	\$ 1,360	\$ 1,926	41.62%
	549503 - EMPLOYMENT SERVICES	\$ 5,433	\$ 7,731	\$ 7,731	\$ 10,501	35.83%
	549702 - FIXED COST - INFO SYS	\$ 215,108	\$ 301,594	\$ 318,366	\$ 63,703	-79.99%
	551001 - OFFICE SUPPLIES	\$ 4,831	\$ 7,300	\$ 7,300	\$ 6,935	-5.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 152,983	\$ (7,889)	\$ (7,889)	\$ -	-100.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 19,254	\$ 17,001	\$ 17,001	\$ 16,169	-4.89%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 32,969	\$ 227,523	\$ 1,258,507	\$ 1,378,947	9.57%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ -	\$ 62,258	\$ -	-100.00%
	568002 - CAP OUT - SBITA	\$ 58,681	\$ -	\$ -	\$ -	--
	582001 - HOMELESS EMERGENCY ASSISTANCE	\$ 1,988	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	599001 - CONTINGENCY	\$ -	\$ 1	\$ 1	\$ 247,607	24760600.00%
	TOTAL PD-OFFICE OF POLICE CHIEF	\$ 8,663,043	\$ 9,149,714	\$ 10,374,703	\$ 11,057,912	6.59%
300120 - PD-OFFICE OF PROF STANDARD						
	512001 - REGULAR SALARIES & WAGES	\$ 196,834	\$ 234,088	\$ 234,088	\$ 244,515	4.45%
	512002 - OUTSIDE DETAIL SALARIES	\$ 22,362	\$ 16,000	\$ 16,000	\$ 16,000	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,236	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 18,945	\$ 26,713	\$ 26,713	\$ 25,296	-5.30%
	521001 - FICA TAXES	\$ 18,125	\$ 21,175	\$ 21,175	\$ 19,187	-9.39%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 2,678	--
	522005 - STATE RETIREMENT	\$ 3,659	\$ 7,598	\$ 7,598	\$ -	-100.00%
	523001 - AD & D	\$ 44	\$ 56	\$ 56	\$ 59	5.36%
	523008 - GROUP HEALTH INSURANCE	\$ 23,565	\$ 34,070	\$ 34,070	\$ 33,652	-1.23%
	523009 - GROUP LIFE INSURANCE	\$ 164	\$ 309	\$ 309	\$ 323	4.53%
	524001 - WORKERS' COMPENSATION	\$ 13,021	\$ 13,505	\$ 13,505	\$ 17,921	32.70%
	534050 - UNIFORM CLEANING	\$ 1,300	\$ 1,300	\$ 1,300	\$ 2,860	120.00%
	541001 - CELL PHONE STIPEND	\$ 488	\$ 540	\$ 540	\$ 540	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,175	\$ 902	\$ 902	\$ 941	4.32%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,064	\$ 819	\$ 819	\$ 892	8.91%
	549503 - EMPLOYMENT SERVICES	\$ 3,277	\$ 4,658	\$ 4,658	\$ 4,866	4.47%
	549702 - FIXED COST - INFO SYS	\$ 15,739	\$ 17,934	\$ 18,932	\$ 21,001	10.93%
	551001 - OFFICE SUPPLIES	\$ 972	\$ 1,500	\$ 1,500	\$ 1,425	-5.00%
	TOTAL PD-OFFICE OF PROF STANDARD	\$ 321,970	\$ 381,167	\$ 382,165	\$ 392,156	2.61%
300150 - PD-POLICE EDUCATION						
	540002 - TRAVEL AND PER DIEM	\$ 24,221	\$ 20,001	\$ 20,001	\$ 19,000	-5.00%
	555001 - EDUCATION AND TRAINING	\$ 39,424	\$ 25,000	\$ 25,000	\$ 23,750	-5.00%
	TOTAL PD-POLICE EDUCATION	\$ 63,645	\$ 45,001	\$ 45,001	\$ 42,750	-5.00%
300201 - PD-OPERATIONS BUREAU-ADMIN						
	512001 - REGULAR SALARIES & WAGES	\$ 456,213	\$ 468,035	\$ 468,035	\$ 502,083	7.27%
	512002 - OUTSIDE DETAIL SALARIES	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 8,341	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 13,874	\$ 15,000	\$ 15,000	\$ 14,250	-5.00%
	521001 - FICA TAXES	\$ 35,221	\$ 37,106	\$ 37,106	\$ 38,409	3.51%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,243	--
	522005 - STATE RETIREMENT	\$ 17,792	\$ 19,235	\$ 19,235	\$ 20,680	7.51%
	522011 - RETIREMENT 401A POLICE FIRE	\$ -	\$ -	\$ -	\$ 38,558	--
	523001 - AD & D	\$ 108	\$ 111	\$ 111	\$ 120	8.11%
	523008 - GROUP HEALTH INSURANCE	\$ 61,920	\$ 63,817	\$ 63,817	\$ 61,241	-4.04%
	523009 - GROUP LIFE INSURANCE	\$ 429	\$ 618	\$ 618	\$ 663	7.28%
	524001 - WORKERS' COMPENSATION	\$ 26,183	\$ 25,551	\$ 25,551	\$ 27,613	8.07%
	541001 - CELL PHONE STIPEND	\$ 737	\$ 540	\$ 540	\$ -	-100.00%

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	2023 - 2024	2024 - 2025	2024 -2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	549501 - SAFETY ADMINISTRATION	\$ 1,957	\$ 1,803	\$ 1,803	\$ 1,933	7.21%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,766	\$ 1,638	\$ 1,638	\$ 1,833	11.90%
	549503 - EMPLOYMENT SERVICES	\$ 5,440	\$ 9,314	\$ 9,314	\$ 9,991	7.27%
	549702 - FIXED COST - INFO SYS	\$ 48,003	\$ 39,038	\$ 41,209	\$ 42,702	3.62%
	551001 - OFFICE SUPPLIES	\$ 3,792	\$ 3,000	\$ 3,000	\$ 2,850	-5.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	TOTAL PD-OPERATIONS BUREAU-ADMIN	\$ 681,776	\$ 687,806	\$ 689,977	\$ 767,169	11.19%
300202 - PD-SWAT UNIT						
	514001 - OVERTIME	\$ 77,782	\$ 70,000	\$ 70,000	\$ 66,500	-5.00%
	521001 - FICA TAXES	\$ -	\$ 5,355	\$ 5,355	\$ -	-100.00%
	552025 - UNIFORMS	\$ -	\$ 5,001	\$ 7,001	\$ 6,650	-5.01%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 13,276	\$ 10,000	\$ 4,700	\$ 7,600	61.70%
	TOTAL PD-SWAT UNIT	\$ 91,058	\$ 90,356	\$ 87,056	\$ 80,750	-7.24%
300215 - PD-ANIMAL CONTROL						
	512001 - REGULAR SALARIES & WAGES	\$ 76,859	\$ 81,700	\$ 81,700	\$ 85,830	5.06%
	512002 - OUTSIDE DETAIL SALARIES	\$ 600	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 995	\$ 1,000	\$ 1,000	\$ 950	-5.00%
	521001 - FICA TAXES	\$ 6,952	\$ 6,327	\$ 6,327	\$ 6,566	3.78%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 73	--
	522005 - STATE RETIREMENT	\$ 12,509	\$ 11,274	\$ 11,274	\$ 12,175	7.99%
	523001 - AD & D	\$ 19	\$ 20	\$ 20	\$ 21	5.00%
	523008 - GROUP HEALTH INSURANCE	\$ 16,039	\$ 10,090	\$ 10,090	\$ 15,431	52.93%
	523009 - GROUP LIFE INSURANCE	\$ 74	\$ 108	\$ 108	\$ 113	4.63%
	524001 - WORKERS' COMPENSATION	\$ 3,490	\$ 3,642	\$ 3,642	\$ 3,827	5.08%
	531900 - PROF SERV - OTHER	\$ -	\$ -	\$ 15,000	\$ 14,250	-5.00%
	534002 - ANIMAL CONTROL	\$ 197,812	\$ 100,001	\$ 170,001	\$ 95,000	-44.12%
	549501 - SAFETY ADMINISTRATION	\$ 377	\$ 314	\$ 314	\$ 330	5.10%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 340	\$ 286	\$ 286	\$ 313	9.44%
	549503 - EMPLOYMENT SERVICES	\$ 1,048	\$ 1,626	\$ 1,626	\$ 1,708	5.04%
	549702 - FIXED COST - INFO SYS	\$ 11,613	\$ 13,065	\$ 13,792	\$ 14,001	1.52%
	551001 - OFFICE SUPPLIES	\$ 1,039	\$ 1,000	\$ 1,000	\$ 950	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 6,884	\$ 3,000	\$ 3,000	\$ 2,850	-5.00%
	TOTAL PD-ANIMAL CONTROL	\$ 336,650	\$ 233,453	\$ 319,180	\$ 254,388	-20.30%
300220 - PATROL SHIFTS						
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 39,502	\$ 103,762	\$ -	-100.00%
	TOTAL PATROL SHIFTS	\$ -	\$ 39,502	\$ 103,762	\$ -	-100.00%
300221 - PD-PATROL SHIFTS-DIST. 1						
	512001 - REGULAR SALARIES & WAGES	\$ 6,379,972	\$ 7,325,983	\$ 7,312,233	\$ 7,494,609	2.49%
	512002 - OUTSIDE DETAIL SALARIES	\$ 270,158	\$ 531,000	\$ 496,000	\$ 531,000	7.06%
	512004 - PERSONAL LEAVE PAYOFF	\$ 21,258	\$ -	\$ -	\$ 42,630	--
	514001 - OVERTIME	\$ 1,346,656	\$ 1,201,479	\$ 1,201,479	\$ 1,146,443	-4.58%
	521001 - FICA TAXES	\$ 597,428	\$ 692,968	\$ 692,968	\$ 604,430	-12.78%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 102,023	--
	522005 - STATE RETIREMENT	\$ 126,232	\$ 23,876	\$ 23,876	\$ 195,686	719.59%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 14,968	\$ 15,605	\$ 15,605	\$ 45,304	190.32%
	523001 - AD & D	\$ 1,530	\$ 1,753	\$ 1,753	\$ 1,799	2.62%
	523008 - GROUP HEALTH INSURANCE	\$ 1,005,801	\$ 1,216,140	\$ 1,216,140	\$ 1,302,257	7.08%
	523009 - GROUP LIFE INSURANCE	\$ 5,891	\$ 9,665	\$ 9,665	\$ 9,893	2.36%
	524001 - WORKERS' COMPENSATION	\$ 505,353	\$ 536,928	\$ 536,928	\$ 549,290	2.30%
	531900 - PROF SERV - OTHER	\$ -	\$ -	\$ 15,000	\$ 14,250	-5.00%
	534050 - UNIFORM CLEANING	\$ 180	\$ -	\$ -	\$ 3,120	--
	541001 - CELL PHONE STIPEND	\$ 21,528	\$ 24,438	\$ 24,438	\$ 11,610	-52.49%
	549501 - SAFETY ADMINISTRATION	\$ 33,185	\$ 28,208	\$ 28,208	\$ 28,854	2.29%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 29,949	\$ 25,636	\$ 25,636	\$ 27,355	6.71%
	549503 - EMPLOYMENT SERVICES	\$ 92,276	\$ 145,786	\$ 145,786	\$ 149,143	2.30%
	549702 - FIXED COST - INFO SYS	\$ 542,960	\$ 763,421	\$ 805,877	\$ 821,137	1.89%
	551001 - OFFICE SUPPLIES	\$ 4,388	\$ 4,000	\$ 4,000	\$ 3,800	-5.00%
	552012 - CRIME SUPPRESSION TEAM SUPPLY	\$ 3,234	\$ 3,001	\$ 3,001	\$ 2,850	-5.03%
	552013 - DUI UNIT SUPPLIES	\$ 3,817	\$ 4,500	\$ 6,134	\$ 5,827	-5.00%
	552017 - K-9 CORPS MATERIAL & SUPPLIES	\$ -	\$ 17,001	\$ 17,001	\$ 16,150	-5.01%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 9,803	\$ 13,001	\$ 13,001	\$ 12,350	-5.01%
	555001 - EDUCATION AND TRAINING	\$ 390	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	TOTAL PD-PATROL SHIFTS-DIST. 1	\$ 11,016,957	\$ 12,585,389	\$ 12,595,729	\$ 13,122,810	4.18%
300222 - PD-PATROL SHIFTS-DIST. 2						
	512001 - REGULAR SALARIES & WAGES	\$ 4,234,014	\$ 4,786,341	\$ 4,772,591	\$ 4,879,539	2.24%
	512002 - OUTSIDE DETAIL SALARIES	\$ 210,024	\$ 414,000	\$ 379,000	\$ 414,000	9.23%
	512004 - PERSONAL LEAVE PAYOFF	\$ 18,660	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 1,077,371	\$ 929,053	\$ 929,053	\$ 902,457	-2.86%
	521001 - FICA TAXES	\$ 396,477	\$ 468,892	\$ 468,892	\$ 398,100	-15.10%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 75,894	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ 45,904	\$ 58,298	\$ 58,298	\$ 45,726	-21.57%
	523001 - AD & D	\$ 977	\$ 1,146	\$ 1,146	\$ 1,171	2.18%
	523008 - GROUP HEALTH INSURANCE	\$ 599,637	\$ 697,313	\$ 697,313	\$ 746,745	7.09%
	523009 - GROUP LIFE INSURANCE	\$ 3,714	\$ 6,308	\$ 6,308	\$ 6,441	2.11%
	524001 - WORKERS' COMPENSATION	\$ 333,229	\$ 350,791	\$ 350,791	\$ 357,628	1.95%

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	2023 - 2024	2024 - 2025	2024 -2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	534050 - UNIFORM CLEANING	\$ 60	\$ -	\$ -	\$ 4,940	--
	541001 - CELL PHONE STIPEND	\$ 15,072	\$ 15,798	\$ 15,798	\$ 8,910	-43.60%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 56,946	\$ 60,000	\$ 60,000	\$ 54,000	-10.00%
	549501 - SAFETY ADMINISTRATION	\$ 21,916	\$ 18,430	\$ 18,430	\$ 18,786	1.93%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 19,778	\$ 16,753	\$ 16,753	\$ 17,810	6.31%
	549503 - EMPLOYMENT SERVICES	\$ 60,939	\$ 95,244	\$ 95,244	\$ 97,103	1.95%
	549702 - FIXED COST - INFO SYS	\$ 452,038	\$ 492,160	\$ 519,531	\$ 495,622	-4.60%
	551001 - OFFICE SUPPLIES	\$ 6,465	\$ 4,501	\$ 4,501	\$ 4,275	-5.02%
	552004 - BIKE UNIT SUPPLIES	\$ 2,301	\$ 6,250	\$ 6,250	\$ 5,940	-4.96%
	552017 - K-9 CORPS MATERIAL & SUPPLIES	\$ 41,291	\$ -	\$ -	\$ -	--
	552018 - MARINE UNIT SUPPLIES	\$ 3,419	\$ 5,000	\$ 8,031	\$ 4,750	-40.85%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 15,585	\$ 15,000	\$ 15,000	\$ 14,250	-5.00%
	555001 - EDUCATION AND TRAINING	\$ 2,068	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	TOTAL PD-PATROL SHIFTS-DIST. 2	\$ 7,617,885	\$ 8,443,278	\$ 8,424,930	\$ 8,556,087	1.56%
300231 - PD-TRAFFIC UNIT - DIST. 1						
	512001 - REGULAR SALARIES & WAGES	\$ 876,388	\$ 906,758	\$ 906,758	\$ 1,224,390	35.03%
	512002 - OUTSIDE DETAIL SALARIES	\$ 106,003	\$ 52,300	\$ 52,300	\$ 52,300	0.00%
	514001 - OVERTIME	\$ 234,589	\$ 200,001	\$ 200,001	\$ 198,673	-0.66%
	521001 - FICA TAXES	\$ 96,579	\$ 88,668	\$ 88,668	\$ 94,329	6.38%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 18,918	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ -	\$ -	\$ -	\$ 17,890	--
	523001 - AD & D	\$ 205	\$ 216	\$ 216	\$ 294	36.11%
	523008 - GROUP HEALTH INSURANCE	\$ 141,289	\$ 153,985	\$ 153,985	\$ 182,720	18.66%
	523009 - GROUP LIFE INSURANCE	\$ 803	\$ 1,196	\$ 1,196	\$ 1,616	35.12%
	524001 - WORKERS' COMPENSATION	\$ 56,188	\$ 66,457	\$ 66,457	\$ 89,737	35.03%
	541001 - CELL PHONE STIPEND	\$ 1,993	\$ 2,160	\$ 2,160	\$ 1,620	-25.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 4,010	\$ 152,280	\$ 152,280	\$ 152,280	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 19,642	\$ 15,000	\$ 15,000	\$ 14,250	-5.00%
	549501 - SAFETY ADMINISTRATION	\$ 5,313	\$ 3,492	\$ 3,492	\$ 4,714	34.99%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4,794	\$ 3,172	\$ 3,172	\$ 4,469	40.89%
	549503 - EMPLOYMENT SERVICES	\$ 14,772	\$ 18,044	\$ 18,044	\$ 24,365	35.03%
	549702 - FIXED COST - INFO SYS	\$ 60,460	\$ 70,383	\$ 74,297	\$ 84,704	14.01%
	551001 - OFFICE SUPPLIES	\$ 568	\$ 801	\$ 801	\$ 760	-5.12%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 4,680	\$ 5,001	\$ 5,001	\$ 4,750	-5.02%
	TOTAL PD-TRAFFIC UNIT - DIST. 1	\$ 1,628,276	\$ 1,739,914	\$ 1,743,828	\$ 2,172,779	24.60%
300240 - PD-AUXILIARY/PART TIME PROGRAM						
	512001 - REGULAR SALARIES & WAGES	\$ 73,189	\$ 76,241	\$ 76,241	\$ 80,060	5.01%
	512002 - OUTSIDE DETAIL SALARIES	\$ 173,386	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
	513001 - OTHER PERSONAL SERVICES	\$ 610,184	\$ 650,000	\$ 650,000	\$ 617,500	-5.00%
	514001 - OVERTIME	\$ 40,714	\$ 30,000	\$ 30,000	\$ 28,500	-5.00%
	521001 - FICA TAXES	\$ 62,564	\$ 60,148	\$ 60,148	\$ 6,125	-89.82%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 54,009	--
	522005 - STATE RETIREMENT	\$ 33,197	\$ 10,392	\$ 10,392	\$ 11,232	8.08%
	523001 - AD & D	\$ 18	\$ 18	\$ 18	\$ 19	5.56%
	523009 - GROUP LIFE INSURANCE	\$ 71	\$ 101	\$ 101	\$ 106	4.95%
	524001 - WORKERS' COMPENSATION	\$ 578	\$ 595	\$ 595	\$ 625	5.04%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ 540	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 458	\$ 293	\$ 293	\$ 308	5.12%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 413	\$ 267	\$ 267	\$ 292	9.36%
	549503 - EMPLOYMENT SERVICES	\$ 1,296	\$ 1,517	\$ 1,517	\$ 1,593	5.01%
	549702 - FIXED COST - INFO SYS	\$ -	\$ 13,516	\$ 14,268	\$ 7,000	-50.94%
	551001 - OFFICE SUPPLIES	\$ 1,377	\$ 1,500	\$ 1,500	\$ 1,425	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 6,100	\$ 8,100	\$ 8,100	\$ 7,695	-5.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ -	\$ 74,704	\$ -	-100.00%
	TOTAL PD-AUXILIARY/PART TIME PROGRAM	\$ 1,004,085	\$ 913,228	\$ 988,684	\$ 877,029	-11.29%
300280 - PD - CODE COMPLIANCE						
	512001 - REGULAR SALARIES & WAGES	\$ 1,101,625	\$ 1,273,440	\$ 1,273,440	\$ 1,360,172	6.81%
	512002 - OUTSIDE DETAIL SALARIES	\$ 120	\$ -	\$ -	\$ -	--
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,301	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 18,651	\$ 25,001	\$ 25,001	\$ 23,750	-5.00%
	521001 - FICA TAXES	\$ 82,809	\$ 99,328	\$ 99,328	\$ 104,053	4.76%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,817	--
	522005 - STATE RETIREMENT	\$ 152,489	\$ 176,978	\$ 176,978	\$ 194,164	9.71%
	523001 - AD & D	\$ 267	\$ 305	\$ 305	\$ 326	6.89%
	523008 - GROUP HEALTH INSURANCE	\$ 177,317	\$ 220,909	\$ 220,909	\$ 223,591	1.21%
	523009 - GROUP LIFE INSURANCE	\$ 1,056	\$ 1,678	\$ 1,678	\$ 1,795	6.97%
	524001 - WORKERS' COMPENSATION	\$ 109,916	\$ 118,943	\$ 118,943	\$ 127,890	7.52%
	534005 - CODE ENFORCEMENT BOARD	\$ 7,838	\$ 10,000	\$ 20,000	\$ 9,500	-52.50%
	534020 - RECORDING FEES	\$ 3,840	\$ 4,500	\$ 3,675	\$ 4,275	16.33%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 1,534	\$ 1,500	\$ 1,500	\$ 1,425	-5.00%
	540002 - TRAVEL AND PER DIEM	\$ 34	\$ -	\$ -	\$ -	--
	541003 - COMMUNICATION SERVICES	\$ -	\$ -	\$ 825	\$ -	-100.00%
	542001 - POSTAGE & FREIGHT	\$ 27,200	\$ 30,000	\$ 20,000	\$ 28,500	42.50%
	544005 - LEASE/RENT - EQUIPMENT	\$ 4,970	\$ 5,001	\$ 5,001	\$ 4,750	-5.02%
	546012 - M&R - FLEET MAINT CHARGE	\$ 11,737	\$ 9,021	\$ 9,021	\$ 14,864	64.77%
	547001 - PRINTING & BINDING	\$ 1,298	\$ 2,000	\$ 2,000	\$ 1,900	-5.00%
	549501 - SAFETY ADMINISTRATION	\$ 4,570	\$ 4,905	\$ 4,905	\$ 5,237	6.77%

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	2023 - 2024	2024 - 2025	2024 -2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4,124	\$ 4,454	\$ 4,454	\$ 4,965	11.47%
	549503 - EMPLOYMENT SERVICES	\$ 12,705	\$ 25,340	\$ 25,340	\$ 27,067	6.82%
	549702 - FIXED COST - INFO SYS	\$ 151,585	\$ 146,237	\$ 154,369	\$ 148,407	-3.86%
	551001 - OFFICE SUPPLIES	\$ 5,219	\$ 3,000	\$ 3,000	\$ 2,850	-5.00%
	552014 - FUEL & OIL	\$ 30,642	\$ 38,535	\$ 38,535	\$ 38,535	0.00%
	552025 - UNIFORMS	\$ 2,023	\$ 3,000	\$ 3,000	\$ 2,850	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 4,732	\$ 4,000	\$ 3,400	\$ 3,800	11.76%
	554001 - MEMBERSHIPS	\$ 2,584	\$ 1,000	\$ 1,000	\$ 950	-5.00%
	555001 - EDUCATION AND TRAINING	\$ 2,129	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	531002 - PROF SERV - CODE ENFORCEMENT	\$ -	\$ -	\$ 600	\$ -	-100.00%
	TOTAL PD - CODE COMPLIANCE	\$ 1,924,315	\$ 2,211,075	\$ 2,219,207	\$ 2,339,433	5.42%
300301 - PD-SUPPORT BUREAU-ADMIN						
	512001 - REGULAR SALARIES & WAGES	\$ 747,907	\$ 754,349	\$ 754,349	\$ 1,009,030	33.76%
	512002 - OUTSIDE DETAIL SALARIES	\$ 3,920	\$ -	\$ -	\$ -	--
	512004 - PERSONAL LEAVE PAYOFF	\$ 883	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 33,942	\$ 15,000	\$ 15,000	\$ 14,250	-5.00%
	521001 - FICA TAXES	\$ 58,791	\$ 58,856	\$ 58,856	\$ 77,191	31.15%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,090	--
	522005 - STATE RETIREMENT	\$ 52,960	\$ 47,698	\$ 47,698	\$ 82,353	72.66%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 7,815	\$ 24,337	\$ 24,337	\$ 47,196	93.93%
	523001 - AD & D	\$ 176	\$ 179	\$ 179	\$ 242	35.20%
	523008 - GROUP HEALTH INSURANCE	\$ 103,812	\$ 106,472	\$ 106,472	\$ 113,967	7.04%
	523009 - GROUP LIFE INSURANCE	\$ 684	\$ 996	\$ 996	\$ 1,332	33.73%
	524001 - WORKERS' COMPENSATION	\$ 38,459	\$ 40,390	\$ 40,390	\$ 47,782	18.30%
	541001 - CELL PHONE STIPEND	\$ 747	\$ 540	\$ 540	\$ 540	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 3,273	\$ 2,904	\$ 2,904	\$ 3,885	33.78%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,953	\$ 2,639	\$ 2,639	\$ 3,683	39.56%
	549503 - EMPLOYMENT SERVICES	\$ 9,098	\$ 15,010	\$ 15,010	\$ 20,080	33.78%
	549702 - FIXED COST - INFO SYS	\$ 58,369	\$ 68,298	\$ 72,097	\$ 70,703	-1.93%
	551001 - OFFICE SUPPLIES	\$ 1,480	\$ 1,500	\$ 1,500	\$ 1,425	-5.00%
	552015 - HONOR GUARD SUPPLIES	\$ 1,012	\$ 1,001	\$ 1,001	\$ 950	-5.09%
	TOTAL PD-SUPPORT BUREAU-ADMIN	\$ 1,126,281	\$ 1,140,169	\$ 1,143,968	\$ 1,495,699	30.75%
300320 - PD-RECORDS						
	512001 - REGULAR SALARIES & WAGES	\$ 561,720	\$ 632,863	\$ 632,863	\$ 618,204	-2.32%
	512004 - PERSONAL LEAVE PAYOFF	\$ 20,965	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ -	\$ 2,000	\$ 2,000	\$ 1,900	-5.00%
	521001 - FICA TAXES	\$ 44,672	\$ 48,569	\$ 48,569	\$ 47,293	-2.63%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 145	--
	522005 - STATE RETIREMENT	\$ 87,248	\$ 90,767	\$ 90,767	\$ 91,780	1.12%
	523001 - AD & D	\$ 137	\$ 152	\$ 152	\$ 148	-2.63%
	523008 - GROUP HEALTH INSURANCE	\$ 92,428	\$ 106,670	\$ 106,670	\$ 95,583	-10.39%
	523009 - GROUP LIFE INSURANCE	\$ 539	\$ 835	\$ 835	\$ 816	-2.28%
	524001 - WORKERS' COMPENSATION	\$ 4,642	\$ 4,939	\$ 4,939	\$ 4,825	-2.31%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ 540	0.00%
	542001 - POSTAGE & FREIGHT	\$ 17,528	\$ 20,000	\$ 20,000	\$ 19,000	-5.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 1,705	\$ 3,501	\$ 3,501	\$ 3,325	-5.03%
	547001 - PRINTING & BINDING	\$ 638	\$ 5,000	\$ 5,000	\$ 4,750	-5.00%
	549035 - OTHER GOVT AGENCIES	\$ 20,185	\$ 10,000	\$ 16,000	\$ 9,500	-40.63%
	549501 - SAFETY ADMINISTRATION	\$ 2,432	\$ 2,436	\$ 2,436	\$ 2,380	-2.30%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,195	\$ 2,215	\$ 2,215	\$ 2,256	1.85%
	549503 - EMPLOYMENT SERVICES	\$ 6,762	\$ 12,593	\$ 12,593	\$ 12,302	-2.31%
	549702 - FIXED COST - INFO SYS	\$ 76,053	\$ 83,560	\$ 88,207	\$ 91,704	3.96%
	551001 - OFFICE SUPPLIES	\$ 8,150	\$ 6,001	\$ 6,001	\$ 5,700	-5.02%
	TOTAL PD-RECORDS	\$ 948,539	\$ 1,032,641	\$ 1,043,288	\$ 1,012,151	-2.98%
300340 - PD-PROPERTY & EVIDENCE						
	512001 - REGULAR SALARIES & WAGES	\$ 206,441	\$ 233,373	\$ 233,373	\$ 239,361	2.57%
	512004 - PERSONAL LEAVE PAYOFF	\$ 607	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 2,464	\$ 2,000	\$ 2,000	\$ 1,900	-5.00%
	521001 - FICA TAXES	\$ 15,831	\$ 18,008	\$ 18,008	\$ 18,311	1.68%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 145	--
	522005 - STATE RETIREMENT	\$ 29,215	\$ 31,810	\$ 31,810	\$ 33,848	6.41%
	523001 - AD & D	\$ 51	\$ 56	\$ 56	\$ 57	1.79%
	523008 - GROUP HEALTH INSURANCE	\$ 38,331	\$ 42,039	\$ 42,039	\$ 30,954	-26.37%
	523009 - GROUP LIFE INSURANCE	\$ 203	\$ 309	\$ 309	\$ 316	2.27%
	524001 - WORKERS' COMPENSATION	\$ 1,720	\$ 1,821	\$ 1,821	\$ 1,868	2.58%
	549501 - SAFETY ADMINISTRATION	\$ 872	\$ 899	\$ 899	\$ 922	2.56%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 787	\$ 817	\$ 817	\$ 874	6.98%
	549503 - EMPLOYMENT SERVICES	\$ 2,424	\$ 4,644	\$ 4,644	\$ 4,763	2.56%
	549702 - FIXED COST - INFO SYS	\$ 29,401	\$ 32,623	\$ 34,437	\$ 35,702	3.67%
	551001 - OFFICE SUPPLIES	\$ 4,212	\$ 4,001	\$ 4,001	\$ 3,800	-5.02%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 28,855	\$ 22,900	\$ 22,900	\$ 21,755	-5.00%
	TOTAL PD-PROPERTY & EVIDENCE	\$ 361,414	\$ 395,300	\$ 397,114	\$ 394,576	-0.64%
300350 - PD-MAINTENANCE						
	534900 - OTHER CONTRACTUAL SERVICES	\$ 7,575	\$ 3,000	\$ 3,000	\$ 2,850	-5.00%
	540003 - CARE AND SUBSISTENCE	\$ 16,938	\$ 15,000	\$ 21,000	\$ 14,250	-32.14%
	541003 - COMMUNICATION SERVICES	\$ 78,919	\$ 63,200	\$ 65,700	\$ 60,040	-8.61%

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	2023 - 2024	2024 - 2025	2024 -2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	543001 - UTILITIES - ELECTRICITY	\$ 260,658	\$ 264,240	\$ 264,240	\$ 251,589	-4.79%
	543003 - UTILITIES - WATER & SEWER	\$ 72,685	\$ 98,819	\$ 98,819	\$ 98,819	0.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 960	\$ 960	\$ 960	\$ 912	-5.00%
	546001 - MAINTENANCE AND REPAIR	\$ 438,125	\$ 297,600	\$ 297,600	\$ 283,623	-4.70%
	546007 - M&R - BUILDINGS & FACILITIES	\$ -	\$ 82,901	\$ 80,401	\$ 73,175	-8.99%
	546012 - M&R - FLEET MAINT CHARGE	\$ 710,947	\$ 681,475	\$ 681,475	\$ 846,557	24.22%
	549701 - FIXED COST - PROPERTY MAINT	\$ 310,840	\$ 486,799	\$ 486,799	\$ 513,648	5.52%
	552014 - FUEL & OIL	\$ 1,026,683	\$ 1,151,183	\$ 1,151,183	\$ 1,151,183	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 17,061	\$ 18,650	\$ 12,650	\$ 17,717	40.06%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 1	\$ 1	\$ -	-100.00%
	TOTAL PD-MAINTENANCE	\$ 2,941,391	\$ 3,163,828	\$ 3,163,828	\$ 3,314,363	4.76%
300370 - PD-HUMAN RESOURCES						
	512001 - REGULAR SALARIES & WAGES	\$ 408,694	\$ 497,510	\$ 497,510	\$ 454,511	-8.64%
	512002 - OUTSIDE DETAIL SALARIES	\$ 6,520	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
	514001 - OVERTIME	\$ 143,172	\$ 127,844	\$ 127,844	\$ 113,623	-11.12%
	521001 - FICA TAXES	\$ 40,906	\$ 49,368	\$ 49,368	\$ 34,770	-29.57%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 10,225	--
	522005 - STATE RETIREMENT	\$ 7,117	\$ 7,355	\$ 7,355	\$ 12,484	69.73%
	522011 - RETIREMENT 401A POLICE FIRE	\$ 14,840	\$ 16,402	\$ 16,402	\$ 15,182	-7.44%
	523001 - AD & D	\$ 95	\$ 119	\$ 119	\$ 109	-8.40%
	523008 - GROUP HEALTH INSURANCE	\$ 49,223	\$ 65,529	\$ 65,529	\$ 52,700	-19.58%
	523009 - GROUP LIFE INSURANCE	\$ 376	\$ 656	\$ 656	\$ 600	-8.54%
	524001 - WORKERS' COMPENSATION	\$ 35,509	\$ 32,928	\$ 32,928	\$ 29,599	-10.11%
	531017 - PROF SERV - MEDICAL	\$ 26,050	\$ 30,001	\$ 40,151	\$ 28,500	-29.02%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 7,234	\$ 16,000	\$ 16,000	\$ 16,000	0.00%
	541001 - CELL PHONE STIPEND	\$ 467	\$ 540	\$ 540	\$ 540	0.00%
	547001 - PRINTING & BINDING	\$ -	\$ 1,000	\$ 1,000	\$ 500	-50.00%
	549501 - SAFETY ADMINISTRATION	\$ 2,344	\$ 1,915	\$ 1,915	\$ 1,750	-8.62%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,115	\$ 1,742	\$ 1,742	\$ 1,659	-4.76%
	549503 - EMPLOYMENT SERVICES	\$ 6,516	\$ 9,900	\$ 9,900	\$ 9,045	-8.64%
	549702 - FIXED COST - INFO SYS	\$ 39,549	\$ 43,820	\$ 46,257	\$ 49,702	7.45%
	551001 - OFFICE SUPPLIES	\$ 6,409	\$ 6,000	\$ 6,000	\$ 5,700	-5.00%
	552003 - AMMUNITION/MACE	\$ 113,580	\$ 110,000	\$ 113,300	\$ 116,600	2.91%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 245	\$ 501	\$ 501	\$ 475	-5.19%
	552025 - UNIFORMS	\$ 90,767	\$ 115,026	\$ 137,526	\$ 109,275	-20.54%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 54,771	\$ 45,000	\$ 45,000	\$ 42,750	-5.00%
	554001 - MEMBERSHIPS	\$ 4,827	\$ 1,500	\$ 1,500	\$ 1,425	-5.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 250	\$ 250	\$ 240	-4.00%
	555001 - EDUCATION AND TRAINING	\$ 73,244	\$ 176,524	\$ 82,874	\$ 88,373	6.64%
	TOTAL PD-HUMAN RESOURCES	\$ 1,134,570	\$ 1,377,430	\$ 1,322,167	\$ 1,216,337	-8.00%
300380 - PD-CRIMINAL INVEST.-ADMIN						
	512001 - REGULAR SALARIES & WAGES	\$ 393,280	\$ 428,417	\$ 428,417	\$ 418,477	-2.32%
	514001 - OVERTIME	\$ 5,644	\$ 12,000	\$ 12,000	\$ 11,400	-5.00%
	521001 - FICA TAXES	\$ 30,941	\$ 33,690	\$ 33,690	\$ 32,014	-4.97%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 872	--
	522005 - STATE RETIREMENT	\$ 44,684	\$ 51,866	\$ 51,866	\$ 53,734	3.60%
	523001 - AD & D	\$ 102	\$ 104	\$ 104	\$ 100	-3.85%
	523008 - GROUP HEALTH INSURANCE	\$ 53,464	\$ 57,159	\$ 57,159	\$ 64,052	12.06%
	523009 - GROUP LIFE INSURANCE	\$ 403	\$ 566	\$ 566	\$ 552	-2.47%
	524001 - WORKERS' COMPENSATION	\$ 12,456	\$ 12,833	\$ 12,833	\$ 11,792	-8.11%
	534050 - UNIFORM CLEANING	\$ 1,555	\$ 1,560	\$ 1,560	\$ 1,560	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,619	\$ 1,620	\$ 1,620	\$ 540	-66.67%
	549066 - DNA TESTING	\$ 2,290	\$ 50,000	\$ 14,000	\$ 19,000	35.71%
	549501 - SAFETY ADMINISTRATION	\$ 1,701	\$ 1,650	\$ 1,650	\$ 1,611	-2.36%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,535	\$ 1,500	\$ 1,500	\$ 1,527	1.80%
	549503 - EMPLOYMENT SERVICES	\$ 4,730	\$ 8,526	\$ 8,526	\$ 8,328	-2.32%
	549702 - FIXED COST - INFO SYS	\$ 39,865	\$ 43,639	\$ 46,066	\$ 49,702	7.89%
	551001 - OFFICE SUPPLIES	\$ 569	\$ 1,000	\$ 1,000	\$ 950	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 3,600	\$ 3,600	\$ 3,420	-5.00%
	TOTAL PD-CRIMINAL INVEST.-ADMIN	\$ 594,838	\$ 709,730	\$ 676,157	\$ 679,631	0.51%
300385 - PD-GENERAL INVESTIGATION						
	512001 - REGULAR SALARIES & WAGES	\$ 2,759,358	\$ 2,884,503	\$ 2,884,503	\$ 2,961,967	2.69%
	512002 - OUTSIDE DETAIL SALARIES	\$ 193,983	\$ 72,000	\$ 72,000	\$ 72,000	0.00%
	512004 - PERSONAL LEAVE PAYOFF	\$ 115,836	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 644,352	\$ 607,472	\$ 607,472	\$ 584,301	-3.81%
	521001 - FICA TAXES	\$ 286,460	\$ 272,641	\$ 272,641	\$ 227,684	-16.49%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 49,113	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ 31,919	\$ -	\$ -	\$ 16,371	--
	523001 - AD & D	\$ 648	\$ 691	\$ 691	\$ 711	2.89%
	523008 - GROUP HEALTH INSURANCE	\$ 404,263	\$ 443,302	\$ 443,302	\$ 421,986	-4.81%
	523009 - GROUP LIFE INSURANCE	\$ 2,548	\$ 3,804	\$ 3,804	\$ 3,910	2.79%
	524001 - WORKERS' COMPENSATION	\$ 172,519	\$ 211,408	\$ 211,408	\$ 217,087	2.69%
	534050 - UNIFORM CLEANING	\$ 56,835	\$ 53,300	\$ 53,300	\$ 55,900	4.88%
	541001 - CELL PHONE STIPEND	\$ 11,657	\$ 10,800	\$ 10,800	\$ 3,780	-65.00%
	549501 - SAFETY ADMINISTRATION	\$ 15,637	\$ 11,107	\$ 11,107	\$ 11,404	2.67%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 14,118	\$ 10,094	\$ 10,094	\$ 10,811	7.10%
	549503 - EMPLOYMENT SERVICES	\$ 43,498	\$ 57,400	\$ 57,400	\$ 58,943	2.69%

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	549702 - FIXED COST - INFO SYS	\$ 183,344	\$ 209,147	\$ 220,778	\$ 290,513	31.59%
	551001 - OFFICE SUPPLIES	\$ 6,982	\$ 7,900	\$ 7,900	\$ 7,505	-5.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 16,793	\$ 10,000	\$ 10,000	\$ 9,500	-5.00%
	555001 - EDUCATION AND TRAINING	\$ 1,791	\$ 3,600	\$ 569	\$ 3,600	532.69%
	TOTAL PD-GENERAL INVESTIGATION	\$ 4,962,541	\$ 4,869,169	\$ 4,877,769	\$ 5,007,086	2.65%
300390 - PD-SPECIAL INVESTIGATIVE UNIT						
	512001 - REGULAR SALARIES & WAGES	\$ 793,895	\$ 890,627	\$ 890,627	\$ 911,750	2.37%
	512002 - OUTSIDE DETAIL SALARIES	\$ 3,604	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
	514001 - OVERTIME	\$ 325,730	\$ 165,000	\$ 165,000	\$ 156,750	-5.00%
	521001 - FICA TAXES	\$ 87,499	\$ 82,667	\$ 82,667	\$ 69,749	-15.63%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 13,904	--
	522011 - RETIREMENT 401A POLICE FIRE	\$ 11,650	\$ 12,322	\$ 12,322	\$ -	-100.00%
	523001 - AD & D	\$ 185	\$ 213	\$ 213	\$ 219	2.82%
	523008 - GROUP HEALTH INSURANCE	\$ 125,296	\$ 135,449	\$ 135,449	\$ 146,308	8.02%
	523009 - GROUP LIFE INSURANCE	\$ 725	\$ 1,174	\$ 1,174	\$ 1,204	2.56%
	524001 - WORKERS' COMPENSATION	\$ 67,286	\$ 65,275	\$ 65,275	\$ 66,823	2.37%
	534050 - UNIFORM CLEANING	\$ 15,035	\$ 14,040	\$ 14,040	\$ 14,040	0.00%
	535001 - UNDERCOVER OPERATIONS	\$ 25,000	\$ 20,000	\$ 20,000	\$ 19,000	-5.00%
	541001 - CELL PHONE STIPEND	\$ 5,221	\$ 4,860	\$ 4,860	\$ 3,240	-33.33%
	544005 - LEASE/RENT - EQUIPMENT	\$ 4,322	\$ 183,760	\$ 183,760	\$ 183,760	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 4,923	\$ 3,430	\$ 3,430	\$ 3,510	2.33%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4,444	\$ 3,118	\$ 3,118	\$ 3,328	6.74%
	549503 - EMPLOYMENT SERVICES	\$ 13,693	\$ 17,723	\$ 17,723	\$ 18,144	2.38%
	549702 - FIXED COST - INFO SYS	\$ 65,003	\$ 76,635	\$ 80,897	\$ 84,704	4.71%
	551001 - OFFICE SUPPLIES	\$ 2,142	\$ 1,001	\$ 1,001	\$ 950	-5.09%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 6,563	\$ 5,000	\$ 5,000	\$ 4,750	-5.00%
	TOTAL PD-SPECIAL INVESTIGATIVE UNIT	\$ 1,562,216	\$ 1,707,294	\$ 1,711,556	\$ 1,727,133	0.91%
300695 - PD-VICTIMS OF CRIMES ACT GRANT						
	512001 - REGULAR SALARIES & WAGES	\$ 60,731	\$ 56,870	\$ 108,288	\$ 59,745	-44.83%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,029	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 4,622	\$ 4,351	\$ 8,651	\$ 4,570	-47.17%
	522005 - STATE RETIREMENT	\$ 8,606	\$ 7,751	\$ 15,951	\$ 8,382	-47.45%
	523001 - AD & D	\$ 16	\$ 14	\$ 29	\$ 15	-48.28%
	523008 - GROUP HEALTH INSURANCE	\$ 13,042	\$ 14,374	\$ 26,974	\$ 14,374	-46.71%
	523009 - GROUP LIFE INSURANCE	\$ 56	\$ 75	\$ 130	\$ 79	-39.23%
	524001 - WORKERS' COMPENSATION	\$ 780	\$ 444	\$ 444	\$ 466	4.95%
	540002 - TRAVEL AND PER DIEM	\$ -	\$ -	\$ 744	\$ -	-100.00%
	541001 - CELL PHONE STIPEND	\$ 820	\$ 540	\$ 540	\$ -	-100.00%
	549501 - SAFETY ADMINISTRATION	\$ 85	\$ 219	\$ 219	\$ 230	5.02%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 77	\$ 199	\$ 199	\$ 218	9.55%
	549503 - EMPLOYMENT SERVICES	\$ 237	\$ 1,132	\$ 1,132	\$ 1,189	5.04%
	551001 - OFFICE SUPPLIES	\$ -	\$ -	\$ 1,194	\$ -	-100.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ -	\$ 1,167	\$ -	-100.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ -	\$ 599	\$ -	-100.00%
	TOTAL PD-VICTIMS OF CRIMES ACT GRANT	\$ 90,101	\$ 85,969	\$ 166,261	\$ 89,268	-46.31%
TOTAL EXPENSES		\$ 47,071,551	\$ 51,001,413	\$ 52,476,331	\$ 54,599,507	4.05%

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

PARKS & RECREATION

ROLE OF PARKS & RECREATION

The Parks & Recreation 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 community centers through the City and city owned and operated parks.

ORGANIZATIONAL CHART



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

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
	53.00	0.00	53.00

DEPARTMENTAL SUMMARY – PARKS AND RECREATION

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	101,218	464,863	-
OPERATING	2,057,709	2,193,925	2,156,276
PERSONNEL SERVICES	4,203,160	4,151,786	4,204,959
Parks & Rec Total	6,362,087	6,810,574	6,361,235

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	6,305,427	6,623,167	6,361,235
GRANT PROJECTS	56,660	187,407	-
Parks & Rec Total	6,362,087	6,810,574	6,361,235

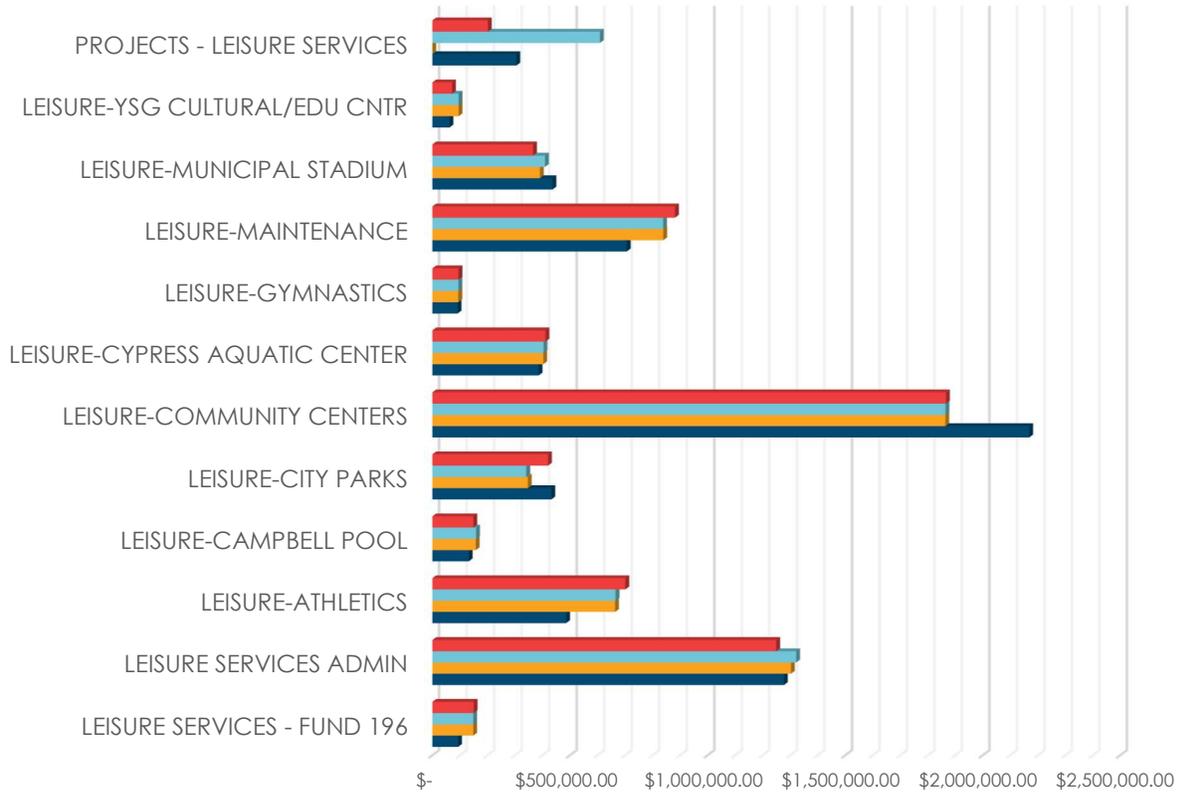
SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
GENERAL FUND	6,361,235	870,615	5,490,620
Parks & Rec Total	6,361,235	870,615	5,490,620

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

Parks & Recreation Operating Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget
 ■ Sum of 2025 AMENDED
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2024 Actual



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

PARKS AND REC EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
720001 - LEISURE SERVICES - FUND 196						
	512001 - REGULAR SALARIES & WAGES	\$ 48,562	\$ 50,750	\$ 50,750	\$ 53,316	-5.06%
	513001 - OTHER PERSONAL SERVICES	\$ 6,780	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
	521001 - FICA TAXES	\$ 4,408	\$ 7,707	\$ 7,707	\$ 4,079	47.07%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 3,825	--
	522005 - STATE RETIREMENT	\$ 6,592	\$ 13,732	\$ 13,732	\$ 14,480	-5.45%
	523001 - AD & D	\$ 12	\$ 12	\$ 12	\$ 13	-8.33%
	523008 - GROUP HEALTH INSURANCE	\$ 11,650	\$ 12,363	\$ 12,363	\$ 12,362	0.01%
	523009 - GROUP LIFE INSURANCE	\$ 46	\$ 67	\$ 67	\$ 70	-4.48%
	524001 - WORKERS' COMPENSATION	\$ 4,625	\$ 4,847	\$ 4,847	\$ 5,093	-5.08%
	540001 - CAR ALLOWANCE	\$ 4,680	\$ 7,079	\$ 7,079	\$ 4,647	34.36%
	541001 - CELL PHONE STIPEND	\$ 780	\$ 780	\$ 780	\$ 780	0.00%
	549403 - CLFRF EXPENSES	\$ 4,657	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 207	\$ 195	\$ 195	\$ 205	-5.13%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 187	\$ 178	\$ 178	\$ 195	-9.55%
	549503 - EMPLOYMENT SERVICES	\$ 612	\$ 1,010	\$ 1,010	\$ 1,061	-5.05%
	TOTAL LEISURE SERVICES - FUND 196	\$ 93,798	\$ 148,720	\$ 148,720	\$ 150,126	0.95%
720100 - LEISURE SERVICES ADMIN						
	512001 - REGULAR SALARIES & WAGES	\$ 651,191	\$ 711,615	\$ 711,615	\$ 684,015	3.88%
	512004 - PERSONAL LEAVE PAYOFF	\$ 46,036	\$ -	\$ -	\$ -	--
	513001 - OTHER PERSONAL SERVICES	\$ 158	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 12,544	\$ 15,001	\$ 15,001	\$ 15,000	0.01%
	521001 - FICA TAXES	\$ 53,142	\$ 60,107	\$ 60,107	\$ 52,327	12.94%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,148	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 18,248	\$ 3,269	\$ 3,269	\$ -	100.00%
	522005 - STATE RETIREMENT	\$ 119,876	\$ 143,982	\$ 143,982	\$ 141,139	1.97%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	523001 - AD & D	\$ 158	\$ 171	\$ 171	\$ 164	4.09%
	523008 - GROUP HEALTH INSURANCE	\$ 97,637	\$ 105,386	\$ 105,386	\$ 104,526	0.82%
	523009 - GROUP LIFE INSURANCE	\$ 629	\$ 939	\$ 939	\$ 903	3.83%
	524001 - WORKERS' COMPENSATION	\$ 13,056	\$ 11,630	\$ 11,630	\$ 11,605	0.21%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 8,838	\$ 9,130	\$ 3,130	\$ 3,130	0.00%
	540001 - CAR ALLOWANCE	\$ 12,980	\$ 7,150	\$ 7,150	\$ 7,150	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 4,820	\$ 10,924	\$ 10,924	\$ 10,924	0.00%
	540003 - CARE AND SUBSISTENCE	\$ 101	\$ -	\$ -	\$ -	--
	541001 - CELL PHONE STIPEND	\$ 2,031	\$ 1,398	\$ 1,398	\$ 1,998	-42.92%
	541003 - COMMUNICATION SERVICES	\$ 1,676	\$ 5,500	\$ 5,500	\$ 1,800	67.27%
	542001 - POSTAGE & FREIGHT	\$ 30	\$ 100	\$ 100	\$ 100	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 2,310	\$ 5,745	\$ 5,745	\$ 5,745	0.00%
	545002 - INS - AUTOMOBILE LIABILITY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 64	\$ -	\$ -	\$ -	--
	546012 - M&R - FLEET MAINT CHARGE	\$ 4,940	\$ 1,793	\$ 5,793	\$ 4,955	14.47%
	547001 - PRINTING & BINDING	\$ 2,003	\$ 4,512	\$ 4,512	\$ 4,512	0.00%
	548001 - PROMO - ACTIVITIES	\$ 19,422	\$ 19,100	\$ 20,600	\$ 28,100	-36.41%
	549016 - CREDIT CARD/BANK FEES	\$ 7,267	\$ 7,000	\$ 7,000	\$ 7,000	0.00%
	549028 - LEISURE SVCS COMMUNITY EVENTS	\$ 16,129	\$ 4,500	\$ 6,500	\$ 4,500	30.77%
	549035 - OTHER GOVT AGENCIES	\$ 1,175	\$ 1,550	\$ 1,550	\$ 1,550	0.00%
	549079 - MAYORS HEALTH & FITNESS CHLNG	\$ 12,958	\$ 6,000	\$ 17,055	\$ 9,691	43.18%
	549501 - SAFETY ADMINISTRATION	\$ 2,264	\$ 2,052	\$ 2,052	\$ 1,912	6.82%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,043	\$ 1,866	\$ 1,866	\$ 1,812	2.89%
	549503 - EMPLOYMENT SERVICES	\$ 6,305	\$ 10,610	\$ 10,610	\$ 9,881	6.87%
	549701 - FIXED COST - PROPERTY MAINT	\$ 366	\$ 576	\$ 576	\$ 617	-7.12%
	549702 - FIXED COST - INFO SYS	\$ 105,874	\$ 95,890	\$ 101,223	\$ 79,100	21.86%
	551001 - OFFICE SUPPLIES	\$ 10,180	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	552009 - CLOTHING AND BEDDING	\$ 9,353	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	552014 - FUEL & OIL	\$ 11,594	\$ 14,450	\$ 14,450	\$ 14,450	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 5,711	\$ 5,400	\$ 5,400	\$ 3,000	44.44%
	554001 - MEMBERSHIPS	\$ 3,286	\$ 3,280	\$ 3,280	\$ 3,280	0.00%
	555001 - EDUCATION AND TRAINING	\$ 6,150	\$ 6,072	\$ 7,272	\$ 7,272	0.00%
	TOTAL LEISURE SERVICES ADMIN	\$ 1,277,545	\$ 1,302,698	\$ 1,321,786	\$ 1,249,306	-5.48%
720110 - LEISURE-ATHLETICS						
	512001 - REGULAR SALARIES & WAGES	\$ 176,822	\$ 211,305	\$ 211,305	\$ 210,851	0.21%
	513001 - OTHER PERSONAL SERVICES	\$ 98,984	\$ 182,525	\$ 182,525	\$ 182,525	0.00%
	514001 - OVERTIME	\$ 5,767	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 21,222	\$ 30,128	\$ 30,128	\$ 16,130	46.46%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 13,963	--
	522005 - STATE RETIREMENT	\$ 31,713	\$ 46,264	\$ 46,264	\$ 44,628	3.54%
	523001 - AD & D	\$ 62	\$ 51	\$ 51	\$ 51	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 24,807	\$ 34,567	\$ 34,567	\$ 58,594	-69.51%
	523009 - GROUP LIFE INSURANCE	\$ 245	\$ 278	\$ 278	\$ 278	0.00%
	524001 - WORKERS' COMPENSATION	\$ 17,798	\$ 20,182	\$ 20,182	\$ 20,140	0.21%
	544005 - LEASE/RENT - EQUIPMENT	\$ -	\$ 200	\$ 200	\$ -	100.00%

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

PARKS AND REC EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	546012 - M&R - FLEET MAINT CHARGE	\$ 8,156	\$ 5,773	\$ 5,773	\$ 9,804	-69.83%
	549003 - ATHLETIC PROGRAM	\$ 2,154	\$ 65,501	\$ 65,501	\$ 65,500	0.00%
	549006 - BASEBALL - YOUTH	\$ 938	\$ -	\$ -	\$ -	--
	549007 - BASKETBALL PROGRAM	\$ 20,681	\$ -	\$ -	\$ -	--
	549020 - EASTER BEACH RUN	\$ 23,340	\$ 15,535	\$ 15,535	\$ 15,535	0.00%
	549023 - FLAG FOOTBALL-YOUTH/ADULT PROG	\$ 8,578	\$ -	\$ -	\$ -	--
	549045 - SOCCER PROGRAM	\$ 223	\$ -	\$ -	\$ -	--
	549047 - T-BALL PROGRAM	\$ 951	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 727	\$ 814	\$ 814	\$ 812	0.25%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 656	\$ 739	\$ 739	\$ 770	-4.19%
	549503 - EMPLOYMENT SERVICES	\$ 2,034	\$ 4,205	\$ 4,205	\$ 4,196	0.21%
	549702 - FIXED COST - INFO SYS	\$ 29,830	\$ 34,486	\$ 36,404	\$ 45,502	-24.99%
	552014 - FUEL & OIL	\$ 8,046	\$ 9,383	\$ 9,383	\$ 9,383	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 2,210	\$ 2,000	\$ 2,000	\$ 2,500	-25.00%
	TOTAL LEISURE-ATHLETICS	\$ 485,944	\$ 663,936	\$ 665,854	\$ 701,162	5.30%
720112 - LEISURE-GYMNASTICS						
	512001 - REGULAR SALARIES & WAGES	\$ 40,742	\$ 40,863	\$ 40,863	\$ 42,088	-3.00%
	513001 - OTHER PERSONAL SERVICES	\$ 16,004	\$ 17,550	\$ 17,550	\$ 17,550	0.00%
	514001 - OVERTIME	\$ 1,764	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	521001 - FICA TAXES	\$ 4,347	\$ 4,546	\$ 4,546	\$ 3,220	29.17%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,420	--
	522005 - STATE RETIREMENT	\$ 10,858	\$ 10,134	\$ 10,134	\$ 11,868	-17.11%
	523001 - AD & D	\$ 10	\$ 10	\$ 10	\$ 10	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 6,314	\$ 7,417	\$ 7,417	\$ 5,541	25.29%
	523009 - GROUP LIFE INSURANCE	\$ 39	\$ 54	\$ 54	\$ 56	-3.70%
	524001 - WORKERS' COMPENSATION	\$ 3,837	\$ 3,903	\$ 3,903	\$ 4,020	-3.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ -	\$ 200	\$ 200	\$ 400	-100.00%
	546001 - MAINTENANCE AND REPAIR	\$ 2,500	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 172	\$ 157	\$ 157	\$ 162	-3.18%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 155	\$ 143	\$ 143	\$ 154	-7.69%
	549503 - EMPLOYMENT SERVICES	\$ 477	\$ 813	\$ 813	\$ 838	-3.08%
	549701 - FIXED COST - PROPERTY MAINT	\$ 336	\$ 529	\$ 529	\$ 567	-7.18%
	549702 - FIXED COST - INFO SYS	\$ 3,499	\$ 3,933	\$ 4,152	\$ 4,200	-1.16%
	551001 - OFFICE SUPPLIES	\$ 47	\$ 1	\$ 1	\$ -	100.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 748	\$ 3,220	\$ 3,220	\$ 2,000	37.89%
	TOTAL LEISURE-GYMNASTICS	\$ 91,849	\$ 94,473	\$ 94,692	\$ 95,094	0.42%
720140 - LEISURE-COMMUNITY CENTERS						
	512001 - REGULAR SALARIES & WAGES	\$ 744,765	\$ 778,897	\$ 778,897	\$ 769,231	1.24%
	512004 - PERSONAL LEAVE PAYOFF	\$ 51,804	\$ -	\$ -	\$ -	--
	513001 - OTHER PERSONAL SERVICES	\$ 408,509	\$ 134,840	\$ 134,840	\$ 148,594	-10.20%
	514001 - OVERTIME	\$ 12,745	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 93,026	\$ 69,903	\$ 69,903	\$ 58,846	15.82%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 11,368	--
	522005 - STATE RETIREMENT	\$ 150,703	\$ 110,265	\$ 110,265	\$ 131,404	-19.17%
	523001 - AD & D	\$ 235	\$ 187	\$ 187	\$ 185	1.07%
	523008 - GROUP HEALTH INSURANCE	\$ 82,727	\$ 110,702	\$ 110,702	\$ 124,534	-12.49%
	523009 - GROUP LIFE INSURANCE	\$ 918	\$ 1,024	\$ 1,024	\$ 1,015	0.88%
	524001 - WORKERS' COMPENSATION	\$ 65,449	\$ 65,534	\$ 65,534	\$ 64,165	2.09%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 9,274	\$ 4,700	\$ 4,700	\$ 8,200	-74.47%
	540001 - CAR ALLOWANCE	\$ 4,600	\$ 4,550	\$ 4,550	\$ 7,800	-71.43%
	540003 - CARE AND SUBSISTENCE	\$ 188	\$ 1	\$ 1	\$ -	100.00%
	541001 - CELL PHONE STIPEND	\$ 1,841	\$ 1,830	\$ 1,830	\$ 3,660	-100.00%
	543001 - UTILITIES - ELECTRICITY	\$ 106,078	\$ 129,224	\$ 121,024	\$ 129,224	-6.78%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 2,124	\$ 1,880	\$ 3,080	\$ 1,880	38.96%
	543003 - UTILITIES - WATER & SEWER	\$ 80,575	\$ 85,449	\$ 85,449	\$ 85,449	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 59,818	\$ 51,000	\$ 51,000	\$ 58,000	-13.73%
	546012 - M&R - FLEET MAINT CHARGE	\$ 3,295	\$ 1,300	\$ 1,300	\$ 2,780	-113.85%
	548003 - PROMO - ADVERTISING	\$ -	\$ 1	\$ 1	\$ -	100.00%
	549028 - LEISURE SVCS COMMUNITY EVENTS	\$ 1,074	\$ 1,350	\$ 1,350	\$ 1,350	0.00%
	549033 - ORTONA AFTERSCHOOL	\$ 2,049	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
	549034 - ORTONA SUMMER	\$ 4,452	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 2,045	\$ 7,900	\$ 6,700	\$ 6,700	0.00%
	549062 - SUNNYLAND SUMMER PROGRAM	\$ 23,884	\$ 17,575	\$ 21,575	\$ 21,575	0.00%
	549083 - SUMMER PROGRAM - MIDTOWN	\$ 2,295	\$ 3,075	\$ 3,075	\$ 3,075	0.00%
	549084 - AFTERSCHOOL PROGRAM-SUNNYLAND	\$ -	\$ 4,000	\$ -	\$ -	--
	549101 - SENIOR OASIS - SUNNYLAND	\$ 1,920	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	549102 - SENIOR OASIS - SCHNEBLY	\$ 2,087	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	549103 - SENIOR OASIS - MIDTOWN	\$ 14,241	\$ 3,000	\$ 5,000	\$ 3,000	40.00%
	549104 - SENIOR OASIS - YSG	\$ 59	\$ -	\$ -	\$ 3,000	--
	549105 - SENIOR OASIS - DICKERSON	\$ 5,933	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 3,282	\$ 2,998	\$ 2,998	\$ 2,962	1.20%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,961	\$ 2,726	\$ 2,726	\$ 2,808	-3.01%
	549503 - EMPLOYMENT SERVICES	\$ 9,151	\$ 15,501	\$ 15,501	\$ 15,308	1.25%

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

PARKS AND REC EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	549701 - FIXED COST - PROPERTY MAINT	\$ 50,805	\$ 79,925	\$ 79,925	\$ -	100.00%
	549702 - FIXED COST - INFO SYS	\$ 111,077	\$ 122,245	\$ 129,043	\$ 140,706	-9.04%
	551001 - OFFICE SUPPLIES	\$ 472	\$ 1	\$ 1	\$ -	100.00%
	552010 - CONCESSION PURCHASES	\$ 1,358	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	552014 - FUEL & OIL	\$ 4,002	\$ 4,227	\$ 4,227	\$ 4,227	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 9,047	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 38,206	\$ 33,200	\$ 33,200	\$ 40,200	-21.08%
	TOTAL LEISURE-COMMUNITY CENTERS	\$ 2,169,074	\$ 1,864,010	\$ 1,864,608	\$ 1,866,246	0.09%
720144 - LEISURE-MIDTOWN CULTURAL CENTE						
	512001 - REGULAR SALARIES & WAGES	\$ 1,646	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 104	\$ -	\$ -	\$ -	--
	522005 - STATE RETIREMENT	\$ 347	\$ -	\$ -	\$ -	--
	523008 - GROUP HEALTH INSURANCE	\$ 276	\$ -	\$ -	\$ -	--
	546001 - MAINTENANCE AND REPAIR	\$ 246	\$ -	\$ -	\$ -	--
	TOTAL LEISURE-MIDTOWN CULTURAL CENTE	\$ 2,619	\$ -	\$ -	\$ -	--
720145 - LEISURE-YSG CULTURAL/EDU CNTR						
	513001 - OTHER PERSONAL SERVICES	\$ -	\$ 13,754	\$ 13,754	\$ 13,754	0.00%
	521001 - FICA TAXES	\$ -	\$ 1,052	\$ 1,052	\$ -	100.00%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,052	--
	522005 - STATE RETIREMENT	\$ -	\$ 800	\$ 800	\$ 800	0.00%
	523001 - AD & D	\$ 1	\$ -	\$ -	\$ -	--
	523009 - GROUP LIFE INSURANCE	\$ 4	\$ -	\$ -	\$ -	--
	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	\$ 35,000	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 17,940	\$ 20,864	\$ 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	\$ -	\$ -	\$ -	--
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 4	\$ -	\$ -	\$ -	--
	549503 - EMPLOYMENT SERVICES	\$ 14	\$ -	\$ -	\$ -	--
	549702 - FIXED COST - INFO SYS	\$ 704	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 5,982	\$ 7,000	\$ 7,000	\$ -	100.00%
	TOTAL LEISURE-YSG CULTURAL/EDU CNTR	\$ 62,206	\$ 95,470	\$ 95,470	\$ 71,470	-25.14%
720167 - LEISURE-CYPRESS AQUATIC CENTER						
	512001 - REGULAR SALARIES & WAGES	\$ 107,984	\$ 128,148	\$ 128,148	\$ 130,518	-1.85%
	513001 - OTHER PERSONAL SERVICES	\$ 106,632	\$ 69,825	\$ 69,825	\$ 72,825	-4.30%
	514001 - OVERTIME	\$ 2,006	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 16,294	\$ 15,143	\$ 15,143	\$ 9,985	34.06%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 5,572	--
	522005 - STATE RETIREMENT	\$ 25,098	\$ 25,466	\$ 25,466	\$ 26,312	-3.32%
	523001 - AD & D	\$ 32	\$ 31	\$ 31	\$ 31	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 16,983	\$ 24,545	\$ 24,545	\$ 25,737	-4.86%
	523009 - GROUP LIFE INSURANCE	\$ 124	\$ 169	\$ 169	\$ 172	-1.78%
	524001 - WORKERS' COMPENSATION	\$ 16,410	\$ 13,444	\$ 13,444	\$ 13,693	-1.85%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 926	\$ 322	\$ 322	\$ 18,322	-5590.06%
	543001 - UTILITIES - ELECTRICITY	\$ 36,225	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 9,369	\$ 13,128	\$ 13,128	\$ 13,128	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ -	\$ 1,312	\$ 1,312	\$ 1,550	-18.14%
	549035 - OTHER GOVT AGENCIES	\$ 360	\$ 501	\$ 501	\$ 500	0.20%
	549501 - SAFETY ADMINISTRATION	\$ 446	\$ 493	\$ 493	\$ 502	-1.83%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 402	\$ 449	\$ 449	\$ 476	-6.01%
	549503 - EMPLOYMENT SERVICES	\$ 1,239	\$ 2,551	\$ 2,551	\$ 2,597	-1.80%
	549702 - FIXED COST - INFO SYS	\$ 20,316	\$ 24,106	\$ 25,447	\$ 23,801	6.47%
	552001 - MATERIAL & SUPPLIES	\$ -	\$ 700	\$ 700	\$ 700	0.00%
	552008 - CHEMICALS AND FERTILIZER	\$ 15,732	\$ 18,001	\$ 18,001	\$ -	100.00%
	552010 - CONCESSION PURCHASES	\$ 209	\$ -	\$ -	\$ -	--
	552014 - FUEL & OIL	\$ 907	\$ 1,578	\$ 1,578	\$ 1,578	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 18	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 8,373	\$ 10,001	\$ 10,001	\$ 10,000	0.01%
	TOTAL LEISURE-CYPRESS AQUATIC CENTER	\$ 386,085	\$ 402,913	\$ 404,254	\$ 410,999	1.67%

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

PARKS AND REC EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
720168 - LEISURE-CAMPBELL POOL						
	512001 - REGULAR SALARIES & WAGES	\$ 54,285	\$ 56,530	\$ 56,530	\$ 52,295	7.49%
	513001 - OTHER PERSONAL SERVICES	\$ -	\$ 3,000	\$ 3,000	\$ -	100.00%
	514001 - OVERTIME	\$ 30	\$ -	\$ -	\$ -	--
	521001 - FICA TAXES	\$ 3,982	\$ 4,553	\$ 4,553	\$ 4,001	12.12%
	522005 - STATE RETIREMENT	\$ 6,061	\$ 5,173	\$ 5,173	\$ 4,311	16.66%
	523001 - AD & D	\$ 18	\$ 13	\$ 13	\$ 13	0.00%
	523008 - GROUP HEALTH INSURANCE	\$ 10,325	\$ 12,063	\$ 12,063	\$ 14,069	-16.63%
	523009 - GROUP LIFE INSURANCE	\$ 70	\$ 75	\$ 75	\$ 69	8.00%
	524001 - WORKERS' COMPENSATION	\$ 7,953	\$ 5,930	\$ 5,930	\$ 5,486	7.49%
	534900 - OTHER CONTRACTUAL SERVICES	\$ -	\$ -	\$ -	\$ 13,000	--
	543001 - UTILITIES - ELECTRICITY	\$ 21,564	\$ 19,000	\$ 19,000	\$ 19,000	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 7,000	\$ 4,000	\$ 7,000	-75.00%
	546001 - MAINTENANCE AND REPAIR	\$ 4,922	\$ 9,363	\$ 12,363	\$ 9,363	24.27%
	549501 - SAFETY ADMINISTRATION	\$ 220	\$ 218	\$ 218	\$ 201	7.80%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 199	\$ 198	\$ 198	\$ 191	3.54%
	549503 - EMPLOYMENT SERVICES	\$ 612	\$ 1,125	\$ 1,125	\$ 1,041	7.47%
	549701 - FIXED COST - PROPERTY MAINT	\$ 1,957	\$ 3,079	\$ 3,079	\$ 3,301	-7.21%
	549702 - FIXED COST - INFO SYS	\$ 11,446	\$ 13,674	\$ 14,434	\$ 11,901	17.55%
	552008 - CHEMICALS AND FERTILIZER	\$ 6,664	\$ 13,000	\$ 13,000	\$ -	100.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 2,194	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	TOTAL LEISURE-CAMPBELL POOL	\$ 132,502	\$ 157,994	\$ 158,754	\$ 149,242	-5.99%
720171 - LEISURE-CITY PARKS						
	534900 - OTHER CONTRACTUAL SERVICES	\$ 8,946	\$ 9,000	\$ 9,000	\$ -	100.00%
	543001 - UTILITIES - ELECTRICITY	\$ 119,232	\$ 92,000	\$ 99,000	\$ 100,800	-1.82%
	543003 - UTILITIES - WATER & SEWER	\$ 75,047	\$ 91,566	\$ 87,566	\$ 91,566	-4.57%
	546001 - MAINTENANCE AND REPAIR	\$ 118,800	\$ 125,000	\$ 116,400	\$ 125,000	-7.39%
	546012 - M&R - FLEET MAINT CHARGE	\$ 31	\$ 976	\$ 976	\$ 1,214	-24.39%
	549701 - FIXED COST - PROPERTY MAINT	\$ 11,641	\$ 18,316	\$ 18,316	\$ 94,839	-417.79%
	552014 - FUEL & OIL	\$ 897	\$ 1,155	\$ 1,155	\$ 1,155	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 58,584	\$ -	\$ -	\$ -	--
	552901 - COST OF GOODS SOLD	\$ -	\$ 4,001	\$ 4,001	\$ 4,618	-15.42%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 7,489	\$ 5,001	\$ 5,001	\$ 1,000	80.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 31,850	\$ -	\$ -	\$ -	--
	TOTAL LEISURE-CITY PARKS	\$ 432,517	\$ 347,015	\$ 341,415	\$ 420,192	23.07%
720172 - LEISURE-MAINTENANCE						
	512001 - REGULAR SALARIES & WAGES	\$ 394,967	\$ 423,295	\$ 423,295	\$ 427,481	-0.99%
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,334	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 22,530	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
	521001 - FICA TAXES	\$ 30,595	\$ 33,910	\$ 33,910	\$ 32,702	3.56%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,530	--
	522005 - STATE RETIREMENT	\$ 56,853	\$ 60,421	\$ 60,421	\$ 62,778	-3.90%
	523001 - AD & D	\$ 93	\$ 102	\$ 102	\$ 103	-0.98%
	523008 - GROUP HEALTH INSURANCE	\$ 80,562	\$ 90,833	\$ 90,833	\$ 112,100	-23.41%
	523009 - GROUP LIFE INSURANCE	\$ 328	\$ 559	\$ 559	\$ 564	-0.89%
	524001 - WORKERS' COMPENSATION	\$ 45,074	\$ 43,485	\$ 43,485	\$ 43,909	-0.98%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 909	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	541001 - CELL PHONE STIPEND	\$ -	\$ -	\$ -	\$ 600	--
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 6,000	\$ 2,000	\$ 6,000	-200.00%
	546001 - MAINTENANCE AND REPAIR	\$ 5,360	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ -	\$ 124	\$ 124	\$ -	100.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,712	\$ 1,630	\$ 1,630	\$ 1,646	-0.98%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,545	\$ 1,482	\$ 1,482	\$ 1,560	-5.26%
	549503 - EMPLOYMENT SERVICES	\$ 4,760	\$ 8,425	\$ 8,425	\$ 8,507	-0.97%
	549701 - FIXED COST - PROPERTY MAINT	\$ 5,007	\$ 7,878	\$ 7,878	\$ 8,446	-7.21%
	549702 - FIXED COST - INFO SYS	\$ 50,738	\$ 58,069	\$ 61,299	\$ 70,703	-15.34%
	552016 - JANITORIAL SUPPLIES	\$ 1,101	\$ 73,401	\$ 73,401	\$ 73,400	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 2,802	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
	TOTAL LEISURE-MAINTENANCE	\$ 706,270	\$ 839,114	\$ 838,344	\$ 881,529	5.15%
720201 - LEISURE-MUNICIPAL STADIUM						
	512005 - SALARIES - CONCESSIONS	\$ 6,576	\$ 23,000	\$ 23,000	\$ -	100.00%
	513001 - OTHER PERSONAL SERVICES	\$ 20,021	\$ -	\$ -	\$ 23,000	--
	521001 - FICA TAXES	\$ -	\$ 1,760	\$ 1,760	\$ -	100.00%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 1,760	--
	534046 - BCU CONCESSION EXPENSE	\$ 957	\$ 1,500	\$ 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	\$ 6,800	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 82,238	\$ 125,000	\$ 125,000	\$ 100,000	20.00%

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

PARKS AND REC EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
543003 - UTILITIES - WATER & SEWER		\$ 68,315	\$ 33,441	\$ 33,441	\$ 33,441	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 53,539	\$ 65,000	\$ 88,600	\$ 65,000	26.64%
546012 - M&R - FLEET MAINT CHARGE		\$ 142	\$ -	\$ -	\$ 168	--
552010 - CONCESSION PURCHASES		\$ 23,912	\$ 50,000	\$ 42,000	\$ 47,000	-11.90%
552014 - FUEL & OIL		\$ 83	\$ -	\$ -	\$ -	--
552016 - JANITORIAL SUPPLIES		\$ 4,506	\$ -	\$ -	\$ -	--
552062 - INVENTORY ADJUSTMENTS		\$ 4,549	\$ -	\$ -	\$ -	--
552901 - COST OF GOODS SOLD		\$ 91,154	\$ 74,700	\$ 74,700	\$ 74,700	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 7,083	\$ 9,500	\$ 9,500	\$ 9,500	0.00%
TOTAL LEISURE-MUNICIPAL STADIUM		\$ 436,661	\$ 390,701	\$ 409,301	\$ 365,869	-10.61%
TOTAL EXPENSES		\$ 6,277,070	\$ 6,307,044	\$ 6,343,199	\$ 6,361,235	0.28%

GROWTH MANAGEMENT & PLANNING

ROLE OF GROWTH MANAGEMENT & PLANNING

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



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
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
Total Growth Management & Planning	39.25	0.25	39.50

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

DEPARTMENTAL SUMMARY – GROWTH MANAGEMENT & PLANNING

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	1,585,370	12,880,003	-
GRANTS & AID	773,442	-	-
OPERATING	1,493,384	3,314,974	2,589,538
PERSONNEL SERVICES	4,146,201	5,076,334	4,899,058
Growth Management & Planning Total	7,998,397	21,271,311	7,488,597

USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	1,260,582	1,652,525	1,624,883
PERMIT & LICENSE SPECIAL REV	6,737,816	19,619,786	5,863,713
Growth Management & Planning Total	7,998,397	21,271,311	7,488,597

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
Growth Management & Planning Total	7,488,597	6,295,295	1,193,302

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

Growth Management & Planning Operating Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget ■ Sum of 2025 AMENDED ■ Sum of 2025 ADOPTED 2 ■ Sum of 2024 Actual



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

PLANNING EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
General Fund						
150000 - PROJECTS - DEVELOPMENT SERVICE						
	565000 - CONSTRUCTION IN PROGRESS	\$ 3,006	\$ -	\$ 46,994	\$ -	-100.00%
	TOTAL PROJECTS - DEVELOPMENT SERVICE	\$ 3,006	\$ -	\$ 46,994	\$ -	-100.00%
150100 - PLANNING						
	512001 - REGULAR SALARIES & WAGES	\$ 649,606	\$ 658,542	\$ 658,542	\$ 704,974	7.05%
	512004 - PERSONAL LEAVE PAYOFF	\$ 2,306	\$ -	\$ -	\$ -	--
	513001 - OTHER PERSONAL SERVICES	\$ 36,403	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
	521001 - FICA TAXES	\$ 53,328	\$ 52,671	\$ 52,671	\$ 53,931	2.39%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 2,295	--
	522005 - STATE RETIREMENT	\$ 126,038	\$ 130,017	\$ 130,017	\$ 137,973	6.12%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	523001 - AD & D	\$ 156	\$ 157	\$ 157	\$ 169	7.77%
	523008 - GROUP HEALTH INSURANCE	\$ 70,867	\$ 86,198	\$ 86,198	\$ 86,197	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 616	\$ 871	\$ 871	\$ 931	6.84%
	524001 - WORKERS' COMPENSATION	\$ 4,197	\$ 5,139	\$ 5,139	\$ 5,503	7.07%
	531021 - PROF SERV - TRAFFIC IMPACT	\$ 70,447	\$ 280,000	\$ 280,000	\$ 280,000	0.00%
	531900 - PROF SERV - OTHER	\$ 93,450	\$ 110,000	\$ 110,000	\$ 80,000	-27.27%
	534010 - HISTORIC PRESERVATION BOARD	\$ -	\$ 600	\$ 600	\$ 600	0.00%
	534017 - PLANNING BOARD	\$ -	\$ 300	\$ 300	\$ 300	0.00%
	540001 - CAR ALLOWANCE	\$ 26,019	\$ 28,355	\$ 28,355	\$ 28,355	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 2,960	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
	540003 - CARE AND SUBSISTENCE	\$ 1,179	\$ 1,501	\$ 1,501	\$ 1,500	-0.07%
	541001 - CELL PHONE STIPEND	\$ 3,348	\$ 4,608	\$ 4,608	\$ 4,608	0.00%
	542001 - POSTAGE & FREIGHT	\$ 117	\$ 100	\$ 100	\$ 100	0.00%
	547001 - PRINTING & BINDING	\$ 3,067	\$ 7,000	\$ 7,000	\$ 7,000	0.00%
	548001 - PROMO - ACTIVITIES	\$ 756	\$ 501	\$ 501	\$ 500	-0.20%
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 5,877	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
	549014 - COMMUNITY SUPPORT ACTIVITIES	\$ -	\$ -	\$ -	\$ 1,000	--
	549501 - SAFETY ADMINISTRATION	\$ 2,272	\$ 1,844	\$ 1,844	\$ 1,987	7.78%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,050	\$ 1,674	\$ 1,674	\$ 1,884	12.56%
	549503 - EMPLOYMENT SERVICES	\$ 6,311	\$ 9,530	\$ 9,530	\$ 10,273	7.79%
	549702 - FIXED COST - INFO SYS	\$ 74,370	\$ 98,827	\$ 104,323	\$ 88,204	-15.45%
	551001 - OFFICE SUPPLIES	\$ 8,334	\$ 9,100	\$ 9,100	\$ 9,100	0.00%
	552025 - UNIFORMS	\$ -	\$ -	\$ -	\$ 5,000	--
	554001 - MEMBERSHIPS	\$ 11,741	\$ 16,000	\$ 16,000	\$ 16,000	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 578	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	555001 - EDUCATION AND TRAINING	\$ 1,181	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
	TOTAL PLANNING	\$ 1,257,575	\$ 1,600,035	\$ 1,605,531	\$ 1,624,883	1.21%
GENERAL FUND TOTAL		\$ 1,260,582	\$ 1,600,035	\$ 1,652,525	\$ 1,624,883	-1.67%
PERMITS & LICENSE SPECIAL REVENUE FUND						
150000 - PROJECTS - DEVELOPMENT SERVICE						
	546999 - NON CAPITAL FROM CAPITAL	\$ 17,378	\$ -	\$ -	\$ -	--
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 105,162	\$ -	\$ -	\$ -	--
	565000 - CONSTRUCTION IN PROGRESS	\$ 1,564,986	\$ -	\$ 12,833,009	\$ -	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 17,378	\$ -	\$ -	\$ -	--
	TOTAL PROJECTS - DEVELOPMENT SERVICE	\$ 1,704,904	\$ -	\$ 12,833,009	\$ -	-100.00%
150402 - PERMIT & LICENSE SPECIAL REV						
	512001 - REGULAR SALARIES & WAGES	\$ 2,123,353	\$ 2,443,292	\$ 2,843,292	\$ 2,554,124	-10.17%
	512004 - PERSONAL LEAVE PAYOFF	\$ 5,301	\$ -	\$ -	\$ -	--
	513001 - OTHER PERSONAL SERVICES	\$ 67,828	\$ 93,599	\$ 93,599	\$ 93,600	0.00%
	514001 - OVERTIME	\$ 45,770	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
	521001 - FICA TAXES	\$ 166,070	\$ 197,681	\$ 197,681	\$ 195,252	-1.23%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 10,986	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 11	\$ 1,991	\$ 1,991	\$ 2,050	2.96%
	522005 - STATE RETIREMENT	\$ 356,307	\$ 412,669	\$ 412,669	\$ 436,682	5.82%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 650	\$ 650	\$ 650	0.00%
	523001 - AD & D	\$ 507	\$ 587	\$ 587	\$ 613	4.43%
	523007 - EXECUTIVE INSURANCE	\$ -	\$ 247	\$ 247	\$ 247	-0.15%
	523008 - GROUP HEALTH INSURANCE	\$ 313,269	\$ 370,993	\$ 370,993	\$ 385,451	3.90%
	523009 - GROUP LIFE INSURANCE	\$ 2,009	\$ 3,225	\$ 3,225	\$ 3,371	4.54%
	524001 - WORKERS' COMPENSATION	\$ 122,258	\$ 136,805	\$ 136,805	\$ 143,060	4.57%
	534003 - BOARD OF ADJUSTMENT	\$ 847	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	534006 - DEMOLITIONS AND CONDEMNATIONS	\$ 95,886	\$ 849,999	\$ 849,999	\$ 600,000	-29.41%
	534020 - RECORDING FEES	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 21,632	\$ 115,999	\$ 115,999	\$ 116,000	0.00%
	540001 - CAR ALLOWANCE	\$ 19,341	\$ 26,184	\$ 26,184	\$ 27,952	6.75%
	540002 - TRAVEL AND PER DIEM	\$ 2,102	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	540003 - CARE AND SUBSISTENCE	\$ 2,953	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	541001 - CELL PHONE STIPEND	\$ 453	\$ 979	\$ 979	\$ 1,171	19.64%
	541003 - COMMUNICATION SERVICES	\$ 3,396	\$ 17,000	\$ 17,000	\$ 17,000	0.00%
	542001 - POSTAGE & FREIGHT	\$ 3,436	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 8,817	\$ 14,651	\$ 14,651	\$ 14,651	0.00%

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

PLANNING EXPENDITURE DETAIL

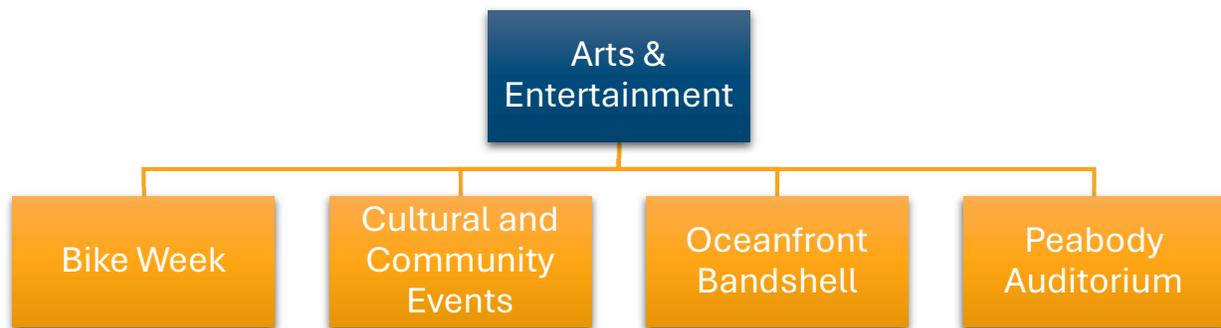
Cost Center	Object	2023 - 2024	2024 - 2025	2024 -2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
544001 - LEASE/RENT - BLDGS & STRUCTURE		\$ 119,975	\$ 119,999	\$ 119,999	\$ 120,000	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 9,113	\$ 4,517	\$ 4,517	\$ 9,433	108.83%
547001 - PRINTING & BINDING		\$ 5,943	\$ 7,500	\$ 7,500	\$ 5,000	-33.33%
547003 - DOCUMENT IMAGING & TECHNOLOGY		\$ 51,595	\$ 399,998	\$ 615,548	\$ 200,000	-67.51%
549014 - COMMUNITY SUPPORT ACTIVITIES		\$ 3,180	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
549016 - CREDIT CARD/BANK FEES		\$ 138,135	\$ 199,999	\$ 199,999	\$ 200,000	0.00%
549501 - SAFETY ADMINISTRATION		\$ 8,197	\$ 8,379	\$ 8,379	\$ 8,776	4.74%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 7,398	\$ 7,617	\$ 7,617	\$ 8,320	9.23%
549503 - EMPLOYMENT SERVICES		\$ 22,871	\$ 43,309	\$ 43,309	\$ 45,362	4.74%
549702 - FIXED COST - INFO SYS		\$ 219,740	\$ 230,748	\$ 243,581	\$ 224,710	-7.75%
549703 - INDIRECT COST ALLOCATION		\$ 182,821	\$ 192,347	\$ 192,347	\$ 182,821	-4.95%
551001 - OFFICE SUPPLIES		\$ 8,118	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
552014 - FUEL & OIL		\$ 35,695	\$ 33,930	\$ 33,930	\$ 33,930	0.00%
552025 - UNIFORMS		\$ 17,166	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 34,564	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
554001 - MEMBERSHIPS		\$ 4,687	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 13,216	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
555001 - EDUCATION AND TRAINING		\$ 15,511	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
583009 - TRANS - FIRE IMPACT FEES		\$ 773,442	\$ -	\$ -	\$ -	--
TOTAL		\$ 5,032,912	\$ 6,157,394	\$ 6,785,777	\$ 5,863,713	0.00%
PERMITS & LICENSE SPECIAL REVENUE FUND Total		\$ 5,032,912	\$ 6,157,394	\$ 19,618,786	\$ 5,863,713	-70.11%
TOTAL EXPENSES		\$ 7,998,397	\$ 7,757,429	\$ 21,271,311	\$ 7,488,597	-64.79%

ARTS AND ENTERTAINMENT

ROLE OF 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
	10.13	0.00	10.13

DEPARTMENTAL SUMMARY – ARTS & ENTERTAINMENT

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	-	-	22,000
OPERATING	5,117,368	5,983,909	5,910,995
PERSONNEL SERVICES	1,090,582	997,785	1,108,550
Arts & Entertainment Department Total	6,207,950	6,981,694	7,041,546

USES OF FINANCIAL RESOURCES BY FUND

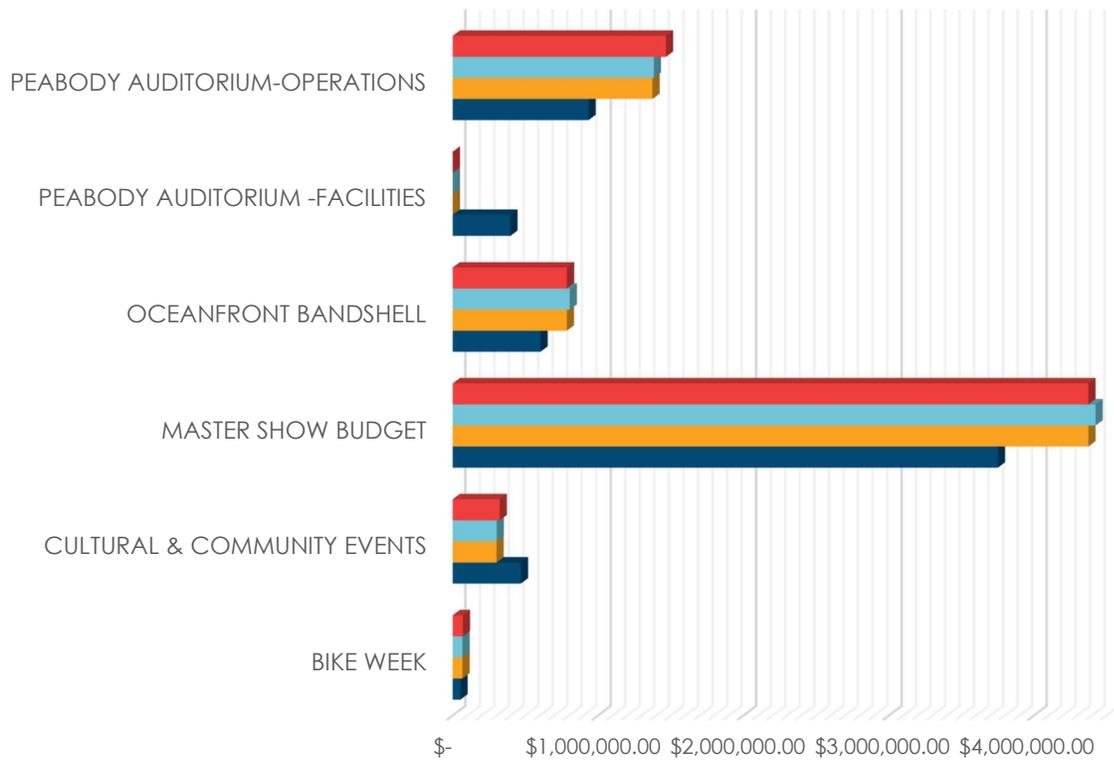
FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	6,207,950	6,981,694	7,041,546
Arts & Entertainment Department Total	6,207,950	6,981,694	7,041,546

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
GENERAL FUND	7,041,546	6,539,092	502,454
Arts & Entertainment Department Total	7,041,546	6,539,092	502,454

Arts & Entertainment Operating Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget
 ■ Sum of 2025 AMENDED
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2024 Actual



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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
160000 - PROJECTS - CULTURAL SERVICES						
	565001 - CONSTRUCTION IN PROGRESS	\$ -	\$ -	\$ -	\$ 22,000	--
	TOTAL PROJECTS - CULTURAL SERVICES	\$ -	\$ -	\$ -	\$ 22,000	--
160100 - PEABODY AUDITORIUM-OPERATIONS						
	512001 - REGULAR SALARIES & WAGES	\$ 389,497	\$ 410,111	\$ 410,111	\$ 427,772	4.31%
	512004 - PERSONAL LEAVE PAYOFF	\$ -	\$ -	\$ -	\$ 49,648	--
	513001 - OTHER PERSONAL SERVICES	\$ 32,688	\$ 75,000	\$ 75,000	\$ 75,000	0.00%
	514001 - OVERTIME	\$ 11,967	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	521001 - FICA TAXES	\$ 49,224	\$ 38,258	\$ 38,258	\$ 32,725	-14.46%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 10,683	--
	522005 - STATE RETIREMENT	\$ 64,433	\$ 77,083	\$ 77,083	\$ 88,991	15.45%
	523001 - AD & D	\$ 94	\$ 99	\$ 99	\$ 103	4.04%
	523008 - GROUP HEALTH INSURANCE	\$ 64,785	\$ 68,513	\$ 68,513	\$ 70,125	2.35%
	523009 - GROUP LIFE INSURANCE	\$ 374	\$ 540	\$ 540	\$ 565	4.63%
	524001 - WORKERS' COMPENSATION	\$ 10,114	\$ 10,672	\$ 10,672	\$ 11,133	4.32%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 89,788	\$ 7,500	\$ 13,400	\$ 7,500	-44.03%
	540001 - CAR ALLOWANCE	\$ 3,903	\$ 3,900	\$ 3,900	\$ 3,900	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 1,261	\$ 9,501	\$ 9,501	\$ 9,500	-0.01%
	541001 - CELL PHONE STIPEND	\$ 541	\$ 540	\$ 540	\$ 540	0.00%
	541003 - COMMUNICATION SERVICES	\$ -	\$ 2,500	\$ 2,500	\$ -	-100.00%
	542001 - POSTAGE & FREIGHT	\$ 2,022	\$ 5,001	\$ 5,001	\$ 5,000	-0.02%
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ 87,500	\$ 87,500	\$ 87,500	0.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ -	\$ 37,500	\$ 37,500	\$ 37,500	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 42,000	\$ 42,000	\$ 42,000	0.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ -	\$ 2,501	\$ 2,501	\$ 2,500	-0.04%
	545001 - INS - ALL RISK PROPERTY	\$ -	\$ 126,978	\$ 126,978	\$ 134,737	6.11%
	545018 - INS - SPECIAL EVENTS COVERAGE	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 307	\$ 110,001	\$ 110,001	\$ 110,000	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 105	\$ 909	\$ 909	\$ 1,063	16.94%
	548001 - PROMO - ACTIVITIES	\$ 65	\$ -	\$ -	\$ -	--
	548003 - PROMO - ADVERTISING	\$ 10,087	\$ -	\$ -	\$ -	--
	549002 - ADVERTISING LEGAL/RECRUITING	\$ 109	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	549016 - CREDIT CARD/BANK FEES	\$ 48,366	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 360	\$ 501	\$ 501	\$ 500	-0.20%
	549501 - SAFETY ADMINISTRATION	\$ 1,655	\$ 1,578	\$ 1,578	\$ 1,647	4.37%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,494	\$ 1,434	\$ 1,434	\$ 1,561	8.86%
	549503 - EMPLOYMENT SERVICES	\$ 4,601	\$ 8,160	\$ 8,160	\$ 8,513	4.33%
	549701 - FIXED COST - PROPERTY MAINT	\$ -	\$ 46,387	\$ 46,387	\$ 49,727	7.20%
	549702 - FIXED COST - INFO SYS	\$ 54,385	\$ 53,545	\$ 56,522	\$ 50,402	-10.83%
	551001 - OFFICE SUPPLIES	\$ 9,751	\$ 7,500	\$ 7,500	\$ 7,500	0.00%
	552009 - CLOTHING AND BEDDING	\$ 1,014	\$ 3,001	\$ 3,001	\$ 3,000	-0.03%
	552011 - FOOD & BEV. SUPPLIES	\$ 1,849	\$ -	\$ -	\$ -	--
	552014 - FUEL & OIL	\$ -	\$ 1,776	\$ 1,776	\$ 1,776	0.00%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ -	\$ 1,201	\$ 1,201	\$ 1,200	-0.08%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 5,201	\$ 6,001	\$ 6,001	\$ 6,000	-0.02%
	552901 - COST OF GOODS SOLD	\$ 26,575	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 3,337	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
	554001 - MEMBERSHIPS	\$ 7,886	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 8,599	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
	555001 - EDUCATION AND TRAINING	\$ 3,026	\$ 4,001	\$ 4,001	\$ 4,000	-0.02%
	TOTAL PEABODY AUDITORIUM-OPERATIONS	\$ 934,463	\$ 1,373,692	\$ 1,382,569	\$ 1,466,311	0.00%
160110 - PEABODY AUDITORIUM -FACILITIES						
	534900 - OTHER CONTRACTUAL SERVICES	\$ 3,213	\$ -	\$ -	\$ -	--
	543001 - UTILITIES - ELECTRICITY	\$ 88,925	\$ -	\$ -	\$ -	--
	543002 - UTILITIES - FUEL FOR HEATING	\$ 40,697	\$ -	\$ -	\$ -	--
	543003 - UTILITIES - WATER & SEWER	\$ 40,610	\$ -	\$ -	\$ -	--
	545001 - INS - ALL RISK PROPERTY	\$ 115,888	\$ -	\$ -	\$ -	--
	546001 - MAINTENANCE AND REPAIR	\$ 74,563	\$ -	\$ -	\$ -	--
	546012 - M&R - FLEET MAINT CHARGE	\$ 485	\$ -	\$ -	\$ -	--
	549701 - FIXED COST - PROPERTY MAINT	\$ 29,480	\$ -	\$ -	\$ -	--
	552014 - FUEL & OIL	\$ 1,251	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,037	\$ -	\$ -	\$ -	--
	TOTAL PEABODY AUDITORIUM -FACILITIES	\$ 396,149	\$ -	\$ -	\$ -	0.00%
160200 - OCEANFRONT BANDSHELL						
	534900 - OTHER CONTRACTUAL SERVICES	\$ 181,367	\$ 130,001	\$ 150,001	\$ 130,000	-13.33%
	541003 - COMMUNICATION SERVICES	\$ -	\$ 1	\$ 1	\$ -	-100.00%
	543001 - UTILITIES - ELECTRICITY	\$ 17,084	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 1	\$ 1	\$ -	-100.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 21,741	\$ 27,500	\$ 27,500	\$ 27,500	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 58,032	\$ 30,000	\$ 30,000	\$ 25,000	-16.67%
	548001 - PROMO - ACTIVITIES	\$ 241,759	\$ 375,000	\$ 375,000	\$ 375,000	0.00%

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	548003 - PROMO - ADVERTISING	\$ 15,068	\$ 17,500	\$ 17,500	\$ 17,500	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 510	\$ 501	\$ 501	\$ 500	-0.20%
	549701 - FIXED COST - PROPERTY MAINT	\$ 5,077	\$ 7,990	\$ 7,990	\$ 8,565	7.20%
	552011 - FOOD & BEV. SUPPLIES	\$ 3,674	\$ 45,000	\$ 45,000	\$ 45,000	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 598	\$ 1,501	\$ 1,501	\$ 1,500	-0.07%
	552062 - INVENTORY ADJUSTMENTS	\$ 908	\$ -	\$ -	\$ -	--
	552901 - COST OF GOODS SOLD	\$ 52,761	\$ 120,000	\$ 120,000	\$ 120,000	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 4,875	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	554001 - MEMBERSHIPS	\$ 539	\$ -	\$ -	\$ 5,000	--
	TOTAL OCEANFRONT BANDSHELL	\$ 603,993	\$ 784,995	\$ 804,995	\$ 785,565	0.00%
160300 - BIKE WEEK						
	513001 - OTHER PERSONAL SERVICES	\$ 27,977	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 2,295	--
	534900 - OTHER CONTRACTUAL SERVICES	\$ 10,292	\$ 17,500	\$ 17,500	\$ 17,500	0.00%
	544007 - LEASE/RENT - OTHER	\$ 12,553	\$ 15,001	\$ 15,001	\$ 15,000	-0.01%
	547001 - PRINTING & BINDING	\$ -	\$ 1,001	\$ 1,001	\$ 1,000	-0.10%
	552011 - FOOD & BEV. SUPPLIES	\$ -	\$ 1,501	\$ 1,501	\$ 1,500	-0.07%
	552014 - FUEL & OIL	\$ 867	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,453	\$ 2,001	\$ 2,001	\$ 2,000	-0.05%
	TOTAL BIKE WEEK	\$ 53,142	\$ 67,004	\$ 67,004	\$ 69,295	0.00%
160310 - CULTURAL & COMMUNITY EVENTS						
	512001 - REGULAR SALARIES & WAGES	\$ 366,611	\$ 192,305	\$ 192,305	\$ 210,695	9.56%
	514001 - OVERTIME	\$ 9,279	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	521001 - FICA TAXES	\$ 13,413	\$ 14,941	\$ 14,941	\$ 16,118	7.88%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 230	--
	522005 - STATE RETIREMENT	\$ 23,968	\$ 26,621	\$ 26,621	\$ 29,980	12.62%
	523001 - AD & D	\$ 39	\$ 46	\$ 46	\$ 51	10.87%
	523008 - GROUP HEALTH INSURANCE	\$ 22,029	\$ 31,437	\$ 31,437	\$ 29,621	-5.78%
	523009 - GROUP LIFE INSURANCE	\$ 156	\$ 255	\$ 255	\$ 278	9.02%
	524001 - WORKERS' COMPENSATION	\$ 3,935	\$ 3,904	\$ 3,904	\$ 4,537	16.21%
	540001 - CAR ALLOWANCE	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	0.00%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ 540	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 250	\$ 250	\$ 250	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 731	\$ 740	\$ 740	\$ 812	9.73%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 659	\$ 673	\$ 673	\$ 769	14.26%
	549503 - EMPLOYMENT SERVICES	\$ 2,032	\$ 3,827	\$ 3,827	\$ 4,193	9.56%
	549702 - FIXED COST - INFO SYS	\$ 23,911	\$ 21,113	\$ 22,287	\$ 21,001	-5.77%
	TOTAL CULTURAL & COMMUNITY EVENTS	\$ 468,603	\$ 300,952	\$ 302,126	\$ 323,375	0.00%
160500 - MASTER SHOW BUDGET						
	534900 - OTHER CONTRACTUAL SERVICES	\$ 141,792	\$ 270,000	\$ 310,000	\$ 270,000	-12.90%
	544005 - LEASE/RENT - EQUIPMENT	\$ 1,163	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	548001 - PROMO - ACTIVITIES	\$ 3,489,281	\$ 3,799,999	\$ 3,799,999	\$ 3,800,000	0.00%
	548003 - PROMO - ADVERTISING	\$ 24,429	\$ 45,000	\$ 55,000	\$ 45,000	-18.18%
	552011 - FOOD & BEV. SUPPLIES	\$ 17,237	\$ 80,000	\$ 80,000	\$ 80,000	0.00%
	552062 - INVENTORY ADJUSTMENTS	\$ 1,154	\$ -	\$ -	\$ -	--
	552901 - COST OF GOODS SOLD	\$ 76,535	\$ 170,000	\$ 170,000	\$ 170,000	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 10	\$ -	\$ -	\$ -	--
	TOTAL MASTER SHOW BUDGET	\$ 3,751,601	\$ 4,374,999	\$ 4,424,999	\$ 4,375,000	0.00%
TOTAL EXPENSES		\$ 6,207,951	\$ 6,901,642	\$ 6,981,693	\$ 7,041,546	0.00%

The City of Daytona Beach, Florida
 Adopted Budget Fiscal Year 2025 – 2026

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
	16.00	0.00	16.00

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

DEPARTMENTAL SUMMARY – BUSINESS ENTERPRISE MANAGEMENT

USES OF FINANCIAL RESOURCES

TITLE	FY 2023-2024 ACTUAL	FY 2024 – 2025 AMENDED	FY 2025-2026 BUDGET
CAPITAL	28,322	569,485	8,000
OPERATING	6,614,884	6,967,013	6,676,625
OTHER EXPENSES	790	-	-
PERSONNEL SERVICES	1,230,213	1,289,753	1,308,455
BEM Department Total	7,874,209	8,826,252	7,993,081

USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
GENERAL FUND	3,154,171	3,551,874	3,463,224
HALIFAX HARBOR FUND	3,707,174	4,371,581	3,694,899
PIER FUND	1,012,865	813,984	834,958
PIER RENEW AND REPLACEMENT FUND	-	88,812	-
BEM Department Total	7,874,209	8,826,252	7,993,081

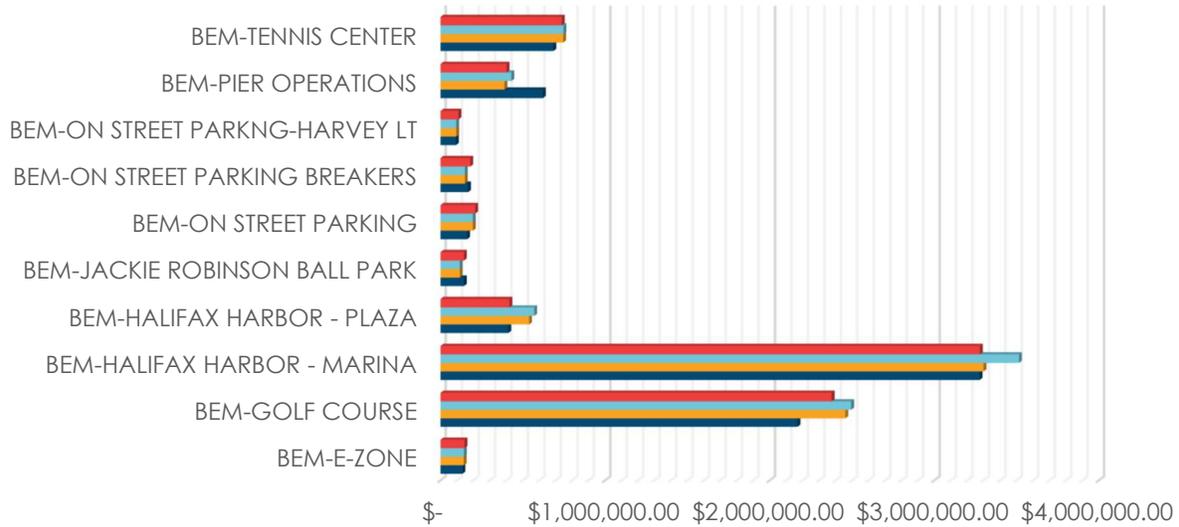
SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	NET CITY COST
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)
BEM Department Total	7,993,081	9,281,051	(1,287,970)

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

Business Enterprise Management Operating Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget ■ Sum of 2025 AMENDED ■ Sum of 2025 ADOPTED 2 ■ Sum of 2024 Actual



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
Grand Total		\$ 8,000

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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
General Fund						
180400 - BEM-TENNIS CENTER						
	512001 - REGULAR SALARIES & WAGES	\$ 175,740	\$ 183,733	\$ 183,733	\$ 185,485	0.95%
	513001 - OTHER PERSONAL SERVICES	\$ 56,221	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
	514001 - OVERTIME	\$ -	\$ 3,500	\$ 3,500	\$ 3,000	-14.29%
	521001 - FICA TAXES	\$ 17,160	\$ 18,147	\$ 18,147	\$ 14,189	-21.81%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 4,055	--
	522005 - STATE RETIREMENT	\$ 32,582	\$ 36,530	\$ 36,530	\$ 37,514	2.69%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 130	\$ 130	\$ 130	0.00%
	523001 - AD & D	\$ 43	\$ 45	\$ 45	\$ 45	-1.07%
	523008 - GROUP HEALTH INSURANCE	\$ 35,801	\$ 39,092	\$ 39,092	\$ 22,836	-41.58%
	523009 - GROUP LIFE INSURANCE	\$ 170	\$ 243	\$ 243	\$ 245	0.76%
	524001 - WORKERS' COMPENSATION	\$ 5,084	\$ 5,330	\$ 5,330	\$ 5,362	0.60%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 12,119	\$ 19,001	\$ 32,365	\$ 23,000	-28.94%
	540001 - CAR ALLOWANCE	\$ 520	\$ 520	\$ 520	\$ 520	0.00%
	540002 - TRAVEL AND PER DIEM	\$ 795	\$ 1,000	\$ 1,500	\$ 1,000	-33.33%
	541001 - CELL PHONE STIPEND	\$ 70	\$ 70	\$ 70	\$ 70	0.29%
	543001 - UTILITIES - ELECTRICITY	\$ 33,010	\$ 40,000	\$ 40,000	\$ 35,000	-12.50%
	543003 - UTILITIES - WATER & SEWER	\$ 9,343	\$ 10,145	\$ 10,145	\$ 11,000	8.43%
	545001 - INS - ALL RISK PROPERTY	\$ 9,285	\$ 10,173	\$ 10,173	\$ 10,772	5.89%
	546001 - MAINTENANCE AND REPAIR	\$ 64,240	\$ 58,600	\$ 60,736	\$ 50,000	-17.68%
	546012 - M&R - FLEET MAINT CHARGE	\$ -	\$ 587	\$ 587	\$ 6	-98.98%
	546999 - NON CAPITAL FROM CAPITAL	\$ 2,250	\$ -	\$ -	\$ -	--
	547001 - PRINTING & BINDING	\$ -	\$ 75	\$ 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	\$ 12,000	\$ 14,000	16.67%
	549035 - OTHER GOVT AGENCIES	\$ 516	\$ 501	\$ 501	\$ 550	9.78%
	549078 - TOURNAMENT-WOMENS PRO	\$ -	\$ 35,000	\$ 5,000	\$ 25,000	400.00%
	549501 - SAFETY ADMINISTRATION	\$ 662	\$ 630	\$ 630	\$ 633	0.45%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 598	\$ 573	\$ 573	\$ 600	4.71%
	549503 - EMPLOYMENT SERVICES	\$ 1,841	\$ 3,257	\$ 3,257	\$ 3,271	0.43%
	549701 - FIXED COST - PROPERTY MAINT	\$ 8,666	\$ 13,636	\$ 13,636	\$ 14,618	7.20%
	549702 - FIXED COST - INFO SYS	\$ 31,569	\$ 35,074	\$ 37,024	\$ 36,402	-1.68%
	551001 - OFFICE SUPPLIES	\$ 1,117	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	552009 - CLOTHING AND BEDDING	\$ -	\$ 800	\$ 800	\$ 700	-12.50%
	552014 - FUEL & OIL	\$ 27	\$ 124	\$ 124	\$ 124	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 1,746	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	552902 - COGS - TENNIS - PROSHOP	\$ 62,401	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
	552903 - COGS - FOOD & BEVERAGE	\$ 6,271	\$ 12,500	\$ 12,500	\$ 10,000	-20.00%
	552904 - COGS - TENNIS - INSTRUCTION	\$ 75,851	\$ 50,000	\$ 64,000	\$ 75,000	17.19%
	552905 - COGS - TENNIS - REPAIR	\$ 17,548	\$ 20,000	\$ 20,000	\$ 19,000	-5.00%
	552906 - COGS - TENNIS - TOURNAMENTS	\$ 351	\$ 600	\$ 600	\$ 600	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,729	\$ 8,000	\$ 8,000	\$ 4,000	-50.00%
	554001 - MEMBERSHIPS	\$ 370	\$ 500	\$ 500	\$ 500	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ -	\$ 2,000	\$ 2,000	\$ 5,000	150.00%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 800	\$ 800	\$ 800	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 2,250	\$ 8,500	\$ 8,500	\$ 8,000	-5.88%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 2,250	\$ -	\$ -	\$ -	--
	TOTAL BEM-TENNIS CENTER	\$ 684,754	\$ 744,567	\$ 746,517	\$ 736,102	-1.40%
180500 - BEM-GOLF COURSE						
	512001 - REGULAR SALARIES & WAGES	\$ 189,255	\$ 197,797	\$ 197,797	\$ 207,796	5.06%
	513001 - OTHER PERSONAL SERVICES	\$ 185,651	\$ 200,000	\$ 200,000	\$ 200,000	0.00%
	521001 - FICA TAXES	\$ 27,851	\$ 30,432	\$ 30,432	\$ 15,896	-47.76%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 15,300	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 11,491	\$ 11,810	\$ 11,810	\$ 12,772	8.14%
	522005 - STATE RETIREMENT	\$ 35,111	\$ 42,409	\$ 42,409	\$ 44,382	4.65%
	523001 - AD & D	\$ 45	\$ 48	\$ 48	\$ 50	3.90%
	523008 - GROUP HEALTH INSURANCE	\$ 37,326	\$ 40,131	\$ 40,131	\$ 40,130	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 178	\$ 261	\$ 261	\$ 274	5.09%
	524001 - WORKERS' COMPENSATION	\$ 5,964	\$ 6,254	\$ 6,254	\$ 6,570	5.06%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 1,167,042	\$ 1,395,271	\$ 1,330,271	\$ 1,267,908	-4.69%
	540001 - CAR ALLOWANCE	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	0.00%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ 540	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 52,194	\$ 55,000	\$ 50,000	\$ 55,000	10.00%
	543003 - UTILITIES - WATER & SEWER	\$ 31,891	\$ 36,000	\$ 36,000	\$ 35,000	-2.78%
	545001 - INS - ALL RISK PROPERTY	\$ 26,822	\$ 29,389	\$ 29,389	\$ 31,118	5.88%
	545013 - INS - GENERAL LIABILITY	\$ 7,929	\$ 9,111	\$ 9,111	\$ 9,877	8.41%
	545016 - INS - RAILROAD PROTECT	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 48,002	\$ 41,000	\$ 139,510	\$ 70,000	-49.82%
	547001 - PRINTING & BINDING	\$ -	\$ 4,001	\$ 4,001	\$ 4,000	-0.02%
	548005 - PROMO - MARKETING	\$ 1,800	\$ 1,000	\$ 1,620	\$ 1,000	-38.27%
	549016 - CREDIT CARD/BANK FEES	\$ 60,344	\$ 60,000	\$ 60,000	\$ 62,000	3.33%
	549096 - MAYORS GOLF TOURNAMENT EXPENSE	\$ 13,301	\$ -	\$ -	\$ -	--
	549501 - SAFETY ADMINISTRATION	\$ 778	\$ 762	\$ 762	\$ 800	4.99%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 702	\$ 692	\$ 692	\$ 758	9.60%

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	549503 - EMPLOYMENT SERVICES	\$ 2,193	\$ 3,936	\$ 3,936	\$ 4,135	5.06%
	549701 - FIXED COST - PROPERTY MAINT	\$ 17,810	\$ 23,786	\$ 23,786	\$ 27,634	16.18%
	549702 - FIXED COST - INFO SYS	\$ 24,742	\$ 26,885	\$ 28,380	\$ 21,001	-26.00%
	551001 - OFFICE SUPPLIES	\$ 685	\$ 1,500	\$ 1,280	\$ 1,100	-14.06%
	552016 - JANITORIAL SUPPLIES	\$ 1,694	\$ 1,300	\$ 1,300	\$ 1,700	30.77%
	552021 - NON-CAPITAL HARDWARE/SOFTWARE	\$ 4	\$ 4,500	\$ 1,500	\$ 4,500	200.00%
	552901 - COST OF GOODS SOLD	\$ 208,284	\$ 225,000	\$ 218,000	\$ 225,000	3.21%
	552903 - COGS - FOOD & BEVERAGE	\$ 52	\$ -	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 2,064	\$ 4,000	\$ 2,000	\$ 4,000	100.00%
	554001 - MEMBERSHIPS	\$ 2,540	\$ 2,001	\$ 4,001	\$ 2,000	-50.01%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ -	\$ 15,000	\$ -	-100.00%
	TOTAL BEM-GOLF COURSE	\$ 2,167,085	\$ 2,457,616	\$ 2,493,021	\$ 2,375,042	-4.73%
180610 - BEM-JACKIE ROBINSON BALL PARK						
	534041 - JRBP PARKING EXPENSE	\$ 18,675	\$ 20,000	\$ 20,000	\$ 25,000	25.00%
	534042 - JRBP PARKING PROFIT REIMBRSMNT	\$ 78,498	\$ 20,000	\$ 20,000	\$ 35,000	75.00%
	543003 - UTILITIES - WATER & SEWER	\$ 7,605	\$ 9,000	\$ 9,000	\$ 10,000	11.11%
	546001 - MAINTENANCE AND REPAIR	\$ 22,373	\$ 40,000	\$ 40,000	\$ 43,800	9.50%
	549701 - FIXED COST - PROPERTY MAINT	\$ 14,108	\$ 22,200	\$ 22,200	\$ 23,798	7.20%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 5,000	\$ 5,000	\$ 4,000	-20.00%
	TOTAL BEM-JACKIE ROBINSON BALL PARK	\$ 141,259	\$ 116,200	\$ 116,200	\$ 141,598	21.86%
180875 - BEM-ON STREET PARKING						
	534015 - PARKING TICKET REFUNDS	\$ -	\$ 150	\$ 150	\$ 150	0.00%
	534016 - PAYROLL REIMBURSEMENT	\$ 101,266	\$ 134,329	\$ 134,329	\$ 134,329	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 11,261	\$ 12,001	\$ 12,001	\$ 15,500	29.16%
	541003 - COMMUNICATION SERVICES	\$ 3,378	\$ 4,360	\$ 4,360	\$ 4,500	3.21%
	542001 - POSTAGE & FREIGHT	\$ 78	\$ 415	\$ 415	\$ 200	-51.81%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 9,751	\$ 10,001	\$ 10,001	\$ 11,000	9.99%
	544005 - LEASE/RENT - EQUIPMENT	\$ 4,139	\$ 3,001	\$ 3,001	\$ 5,000	66.61%
	545099 - INS - OTHER	\$ 9,271	\$ 13,001	\$ 13,001	\$ 13,000	-0.01%
	546001 - MAINTENANCE AND REPAIR	\$ 18	\$ 2,076	\$ 2,076	\$ 2,500	20.42%
	546012 - M&R - FLEET MAINT CHARGE	\$ 1,657	\$ 2,294	\$ 2,294	\$ 3,053	33.09%
	551001 - OFFICE SUPPLIES	\$ 17,794	\$ 11,257	\$ 11,257	\$ 18,000	59.90%
	552014 - FUEL & OIL	\$ 2,458	\$ 3,250	\$ 3,250	\$ 3,250	0.00%
	TOTAL BEM-ON STREET PARKING	\$ 161,071	\$ 196,135	\$ 196,135	\$ 210,482	7.31%
180000 - PROJECTS - BUSINESS ENTERPRISE						
	564999 - NON CAPITAL FROM CAPITAL	\$ 7,277	\$ -	\$ -	\$ -	--
	565000 - CONSTRUCTION IN PROGRESS	\$ 7,277	\$ -	\$ 290,213	\$ -	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 7,277	\$ -	\$ -	\$ -	--
	TOTAL PROJECTS - BUSINESS ENTERPRISE	\$ 21,831	\$ -	\$ 290,213	\$ -	-100.00%
180700 - BEM-HALIFAX HARBOR - MARINA						
	512001 - REGULAR SALARIES & WAGES	\$ 138,515	\$ 138,493	\$ 138,493	\$ 145,487	5.05%
	521001 - FICA TAXES	\$ 10,266	\$ 10,594	\$ 10,594	\$ 11,130	5.06%
	522005 - STATE RETIREMENT	\$ 41,196	\$ 43,090	\$ 43,090	\$ 43,804	1.66%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 750	\$ 750	\$ 750	0.00%
	522010 - PENSION EXPENSE	\$ 3,452	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 31	\$ 33	\$ 33	\$ 35	5.81%
	523008 - GROUP HEALTH INSURANCE	\$ 10,778	\$ 11,581	\$ 11,581	\$ 11,581	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 124	\$ 183	\$ 183	\$ 192	4.94%
	524001 - WORKERS' COMPENSATION	\$ 1,040	\$ 1,081	\$ 1,081	\$ 1,136	5.05%
	531900 - PROF SERV - OTHER	\$ 2,340	\$ -	\$ -	\$ -	--
	534016 - PAYROLL REIMBURSEMENT	\$ 738,704	\$ 900,000	\$ 900,000	\$ 900,000	0.00%
	534020 - RECORDING FEES	\$ -	\$ -	\$ 3,500	\$ -	-100.00%
	534026 - SECURITY	\$ 3,292	\$ -	\$ -	\$ -	--
	534028 - TV CABLE SERVICE	\$ 9,747	\$ 15,000	\$ 15,000	\$ 26,000	73.33%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 252,022	\$ 426,400	\$ 421,900	\$ 335,640	-20.45%
	540001 - CAR ALLOWANCE	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	541001 - CELL PHONE STIPEND	\$ 567	\$ 567	\$ 567	\$ 567	0.00%
	542001 - POSTAGE & FREIGHT	\$ 514	\$ 750	\$ 750	\$ 600	-20.00%
	543001 - UTILITIES - ELECTRICITY	\$ 209,542	\$ 220,000	\$ 187,000	\$ 220,000	17.65%
	543003 - UTILITIES - WATER & SEWER	\$ 142,060	\$ 131,761	\$ 131,761	\$ 143,000	8.53%
	544004 - LEASE/RENT - LAND	\$ 28,104	\$ 23,000	\$ 31,000	\$ 24,000	-22.58%
	544005 - LEASE/RENT - EQUIPMENT	\$ 12,307	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 99,864	\$ 109,420	\$ 109,420	\$ 118,396	8.20%
	545013 - INS - GENERAL LIABILITY	\$ 58,739	\$ 58,590	\$ 88,590	\$ 63,517	-28.30%
	546001 - MAINTENANCE AND REPAIR	\$ 251,283	\$ 132,901	\$ 294,901	\$ 133,430	-54.75%
	546999 - NON CAPITAL FROM CAPITAL	\$ 4,634	\$ -	\$ -	\$ -	--
	547001 - PRINTING & BINDING	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	0.00%
	548001 - PROMO - ACTIVITIES	\$ 23,570	\$ 30,000	\$ 25,000	\$ 25,000	0.00%

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	549002 - ADVERTISING LEGAL/RECRUITING	\$ -	\$ 150	\$ 150	\$ -	-100.00%
	549016 - CREDIT CARD/BANK FEES	\$ 164,979	\$ 115,000	\$ 115,000	\$ 165,000	43.48%
	549035 - OTHER GOVT AGENCIES	\$ 1,150	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
	549091 - RESERVATION PROCESSING FEE	\$ 5,293	\$ 3,800	\$ 3,800	\$ 5,500	44.74%
	549501 - SAFETY ADMINISTRATION	\$ 237	\$ 87	\$ 87	\$ 91	4.94%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 214	\$ 79	\$ 79	\$ 87	9.57%
	549503 - EMPLOYMENT SERVICES	\$ 659	\$ 449	\$ 449	\$ 472	5.11%
	549701 - FIXED COST - PROPERTY MAINT	\$ 8,083	\$ 12,725	\$ 12,725	\$ 13,666	7.39%
	549702 - FIXED COST - INFO SYS	\$ 15,869	\$ 13,975	\$ 14,752	\$ 8,400	-43.06%
	551001 - OFFICE SUPPLIES	\$ 15,160	\$ 15,500	\$ 15,500	\$ 15,500	0.00%
	552014 - FUEL & OIL	\$ -	\$ 916	\$ 916	\$ 916	0.00%
	552023 - SOIL, SEED, SOD AND PLANTS	\$ 23,688	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
	552025 - UNIFORMS	\$ 2,012	\$ 3,000	\$ 4,000	\$ 3,000	-25.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 3,859	\$ 1,500	\$ 2,371	\$ 1,500	-36.74%
	552901 - COST OF GOODS SOLD	\$ 24,161	\$ 23,000	\$ 23,000	\$ 31,000	34.78%
	552908 - COGS - DIESEL	\$ 288,727	\$ 380,000	\$ 380,000	\$ 320,000	-15.79%
	552909 - COGS - FUEL	\$ 408,202	\$ 400,001	\$ 400,001	\$ 410,000	2.50%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 31,606	\$ 15,000	\$ 21,000	\$ 32,000	52.38%
	554001 - MEMBERSHIPS	\$ 645	\$ 250	\$ 639	\$ 645	0.94%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 72	\$ -	\$ 300	\$ -	-100.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ -	\$ 10,000	\$ 10,000	\$ 15,000	50.00%
	555001 - EDUCATION AND TRAINING	\$ 4,754	\$ 5,000	\$ 5,000	\$ 6,000	20.00%
	559001 - DEPRECIATION EXPENSE	\$ 220,084	\$ -	\$ -	\$ -	--
	562001 - CAP OUT - BUILDINGS	\$ -	\$ -	\$ 10,000	\$ -	-100.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 4,634	\$ -	\$ 35,000	\$ -	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 4,634	\$ -	\$ -	\$ -	--
	TOTAL BEM-HALIFAX HARBOR - MARINA	\$ 3,274,409	\$ 3,297,926	\$ 3,513,263	\$ 3,276,341	-6.74%
180720 - BEM-HALIFAX HARBOR - PLAZA						
	512001 - REGULAR SALARIES & WAGES	\$ 7,205	\$ 7,528	\$ 7,528	\$ 7,905	5.01%
	521001 - FICA TAXES	\$ 513	\$ 576	\$ 576	\$ 605	4.99%
	522005 - STATE RETIREMENT	\$ 978	\$ 1,026	\$ 1,026	\$ 1,109	8.10%
	523001 - AD & D	\$ 2	\$ 2	\$ 2	\$ 2	-5.14%
	523008 - GROUP HEALTH INSURANCE	\$ 1,424	\$ 1,543	\$ 1,543	\$ 1,543	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 7	\$ 10	\$ 10	\$ 10	4.34%
	524001 - WORKERS' COMPENSATION	\$ 67	\$ 59	\$ 59	\$ 62	4.58%
	534013 - LEASING COMMISSIONS	\$ 14,167	\$ 14,000	\$ 14,000	\$ 15,000	7.14%
	534016 - PAYROLL REIMBURSEMENT	\$ 15,672	\$ 19,520	\$ 19,520	\$ 20,600	5.53%
	534020 - RECORDING FEES	\$ -	\$ -	\$ 5,000	\$ -	-100.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 17,325	\$ 19,800	\$ 21,800	\$ 20,400	-6.42%
	540002 - TRAVEL AND PER DIEM	\$ 112	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
	540003 - CARE AND SUBSISTENCE	\$ 122	\$ 250	\$ 250	\$ 250	0.00%
	541001 - CELL PHONE STIPEND	\$ 54	\$ 54	\$ 54	\$ 54	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 22,291	\$ 17,000	\$ 22,000	\$ 17,000	-22.73%
	543003 - UTILITIES - WATER & SEWER	\$ 57,317	\$ 64,921	\$ 64,921	\$ 65,000	0.12%
	545001 - INS - ALL RISK PROPERTY	\$ 46,635	\$ 51,098	\$ 51,098	\$ 56,170	9.93%
	546001 - MAINTENANCE AND REPAIR	\$ 116,663	\$ 100,000	\$ 105,628	\$ 78,664	-25.53%
	548001 - PROMO - ACTIVITIES	\$ 1,435	\$ 1,200	\$ 1,200	\$ 2,500	108.33%
	549037 - PROPERTY TAXES	\$ 97,589	\$ 102,800	\$ 108,800	\$ 108,000	-0.74%
	549501 - SAFETY ADMINISTRATION	\$ 29	\$ 29	\$ 29	\$ 30	4.94%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 27	\$ 26	\$ 26	\$ 29	10.97%
	549503 - EMPLOYMENT SERVICES	\$ 82	\$ 150	\$ 150	\$ 157	4.87%
	549701 - FIXED COST - PROPERTY MAINT	\$ 9,199	\$ 14,475	\$ 14,475	\$ 15,517	7.20%
	551001 - OFFICE SUPPLIES	\$ 619	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	552009 - CLOTHING AND BEDDING	\$ 221	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	552023 - SOIL, SEED, SOD AND PLANTS	\$ -	\$ 5,000	\$ -	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 1,071	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 750	\$ 750	\$ 750	0.00%
	555001 - EDUCATION AND TRAINING	\$ 108	\$ 500	\$ 500	\$ 2,000	300.00%
	562001 - CAP OUT - BUILDINGS	\$ -	\$ 110,000	\$ 121,960	\$ -	-100.00%
	TOTAL BEM-HALIFAX HARBOR - PLAZA	\$ 410,933	\$ 537,517	\$ 568,105	\$ 418,557	-26.32%
180820 - BEM-E-ZONE						
	512001 - REGULAR SALARIES & WAGES	\$ 82,114	\$ 86,576	\$ 86,576	\$ 90,954	5.06%
	521001 - FICA TAXES	\$ 6,574	\$ 6,622	\$ 6,622	\$ 6,958	5.07%
	522005 - STATE RETIREMENT	\$ 11,250	\$ 11,800	\$ 11,800	\$ 12,761	8.14%
	523001 - AD & D	\$ 20	\$ 21	\$ 21	\$ 22	3.95%
	523008 - GROUP HEALTH INSURANCE	\$ 8,674	\$ 9,269	\$ 9,269	\$ 9,269	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 81	\$ 114	\$ 114	\$ 120	5.32%
	524001 - WORKERS' COMPENSATION	\$ 654	\$ 676	\$ 676	\$ 710	5.02%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 8,576	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	540001 - CAR ALLOWANCE	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	0.00%
	541001 - CELL PHONE STIPEND	\$ 540	\$ 540	\$ 540	\$ 540	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 356	\$ 333	\$ 333	\$ 350	5.16%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 322	\$ 303	\$ 303	\$ 332	9.57%
	549503 - EMPLOYMENT SERVICES	\$ 990	\$ 1,723	\$ 1,723	\$ 1,810	5.05%

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
	549702 - FIXED COST - INFO SYS	\$ 8,442	\$ 8,571	\$ 9,048	\$ 7,000	-22.63%
	551001 - OFFICE SUPPLIES	\$ 191	\$ 500	\$ 500	\$ 500	0.00%
	TOTAL BEM-E-ZONE	\$ 132,685	\$ 140,948	\$ 141,425	\$ 145,226	2.69%
180830 - BEM-PIER OPERATIONS						
	512001 - REGULAR SALARIES & WAGES	\$ 61,100	\$ 63,714	\$ 63,714	\$ 66,913	5.02%
	521001 - FICA TAXES	\$ 4,472	\$ 4,875	\$ 4,875	\$ 5,119	5.00%
	522005 - STATE RETIREMENT	\$ 11,988	\$ 12,558	\$ 12,558	\$ 13,131	4.56%
	522006 - DEFERRED COMP CONTRIBUTION	\$ -	\$ 120	\$ 120	\$ 120	0.00%
	522010 - PENSION EXPENSE	\$ 1,874	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 15	\$ 15	\$ 15	\$ 16	7.06%
	523008 - GROUP HEALTH INSURANCE	\$ 9,586	\$ 10,370	\$ 10,370	\$ 10,371	0.01%
	523009 - GROUP LIFE INSURANCE	\$ 57	\$ 84	\$ 84	\$ 88	5.15%
	524001 - WORKERS' COMPENSATION	\$ 485	\$ 498	\$ 498	\$ 522	4.87%
	534016 - PAYROLL REIMBURSEMENT	\$ 22,074	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 16,450	\$ 20,250	\$ 20,250	\$ 20,250	0.00%
	540001 - CAR ALLOWANCE	\$ 480	\$ 480	\$ 480	\$ 480	0.00%
	541001 - CELL PHONE STIPEND	\$ 388	\$ 389	\$ 389	\$ 389	-0.05%
	543001 - UTILITIES - ELECTRICITY	\$ 4,893	\$ 4,000	\$ 6,000	\$ 4,000	-33.33%
	543003 - UTILITIES - WATER & SEWER	\$ 23,366	\$ 25,064	\$ 25,064	\$ 25,064	0.00%
	544004 - LEASE/RENT - LAND	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
	544006 - LEASE/RENT - PUBLIC PARKING	\$ 1,819	\$ 45,000	\$ 45,000	\$ 46,000	2.22%
	545001 - INS - ALL RISK PROPERTY	\$ 10,000	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
	545013 - INS - GENERAL LIABILITY	\$ 5,505	\$ 3,740	\$ 3,740	\$ 4,054	8.40%
	545099 - INS - OTHER	\$ 75,281	\$ 93,500	\$ 93,500	\$ 99,818	6.76%
	546001 - MAINTENANCE AND REPAIR	\$ 43,762	\$ 30,000	\$ 70,000	\$ 30,000	-57.14%
	549501 - SAFETY ADMINISTRATION	\$ 201	\$ 174	\$ 174	\$ 183	4.94%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 181	\$ 158	\$ 158	\$ 173	9.57%
	549503 - EMPLOYMENT SERVICES	\$ 559	\$ 899	\$ 899	\$ 944	4.99%
	549701 - FIXED COST - PROPERTY MAINT	\$ 4,199	\$ 6,684	\$ 6,684	\$ 7,442	11.34%
	549702 - FIXED COST - INFO SYS	\$ 3,653	\$ 4,181	\$ 4,414	\$ 4,900	11.03%
	559001 - DEPRECIATION EXPENSE	\$ 257,088	\$ -	\$ -	\$ -	--
	559002 - AMORTIZATION EXPENSE	\$ 40,918	\$ -	\$ -	\$ -	--
	593005 - INTEREST EXP - LEASES	\$ 790	\$ -	\$ -	\$ -	--
	TOTAL BEM-PIER OPERATIONS	\$ 621,184	\$ 387,753	\$ 429,986	\$ 400,976	-6.75%
180840 - BEM-ON STREET PARKING BREAKERS						
	534015 - PARKING TICKET REFUNDS	\$ -	\$ 100	\$ 100	\$ 100	0.00%
	534016 - PAYROLL REIMBURSEMENT	\$ 96,202	\$ 86,663	\$ 86,663	\$ 90,000	3.85%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 10,698	\$ 9,546	\$ 9,546	\$ 12,000	25.71%
	541003 - COMMUNICATION SERVICES	\$ 3,209	\$ 2,076	\$ 2,076	\$ 11,000	429.87%
	542001 - POSTAGE & FREIGHT	\$ 74	\$ 208	\$ 208	\$ 200	-3.85%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 9,263	\$ 7,210	\$ 7,210	\$ 10,000	38.70%
	544005 - LEASE/RENT - EQUIPMENT	\$ 3,932	\$ 1,000	\$ 1,000	\$ 4,000	300.00%
	545099 - INS - OTHER	\$ 8,808	\$ 2,180	\$ 2,180	\$ 9,000	312.84%
	546001 - MAINTENANCE AND REPAIR	\$ 293	\$ 14,134	\$ 14,134	\$ 10,000	-29.25%
	549016 - CREDIT CARD/BANK FEES	\$ 16,941	\$ 12,000	\$ 12,000	\$ 17,000	41.67%
	551001 - OFFICE SUPPLIES	\$ 16,905	\$ 12,155	\$ 12,155	\$ 17,000	39.86%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 330	\$ 330	\$ 330	0.00%
	TOTAL BEM-ON STREET PARKING BREAKERS	\$ 166,325	\$ 147,602	\$ 147,602	\$ 180,630	22.38%
180870 - BEM-ON STREET PARKING-HARVEY LT						
	534016 - PAYROLL REIMBURSEMENT	\$ 50,633	\$ 54,164	\$ 54,164	\$ 60,000	10.77%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 11,093	\$ 12,600	\$ 12,600	\$ 14,000	11.11%
	541003 - COMMUNICATION SERVICES	\$ 1,689	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	542001 - POSTAGE & FREIGHT	\$ 39	\$ 75	\$ 75	\$ 75	0.00%
	544001 - LEASE/RENT - BLDGS & STRUCTURE	\$ 4,875	\$ 4,326	\$ 4,326	\$ 5,000	15.58%
	544005 - LEASE/RENT - EQUIPMENT	\$ 2,069	\$ 2,400	\$ 2,400	\$ 2,400	0.00%
	545099 - INS - OTHER	\$ 4,636	\$ 3,114	\$ 3,114	\$ 5,000	60.57%
	546001 - MAINTENANCE AND REPAIR	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	549016 - CREDIT CARD/BANK FEES	\$ 8,651	\$ 8,000	\$ 8,000	\$ 9,000	12.50%
	551001 - OFFICE SUPPLIES	\$ 8,986	\$ 6,643	\$ 6,643	\$ 9,000	35.48%
	555001 - EDUCATION AND TRAINING	\$ -	\$ 150	\$ 150	\$ 150	0.00%
	TOTAL BEM-ON STREET PARKING-HARVEY LT	\$ 92,671	\$ 94,972	\$ 94,972	\$ 108,125	13.85%
180000 - PROJECTS - BUSINESS ENTERPRISE						
	565000 - CONSTRUCTION IN PROGRESS	\$ -	\$ 83,531	\$ 88,812	\$ -	-100.00%
	TOTAL PROJECTS - BUSINESS ENTERPRISE	\$ -	\$ 83,531	\$ 88,812	\$ -	-100.00%
	TOTAL EXPENSE	\$ 7,874,207	\$ 8,204,767	\$ 8,826,252	\$ 7,993,081	0.00%

THE CITY OF DAYTONA BEACH, FLORIDIA

DEPARTMENT SUMMARY – PUBLIC WORKS

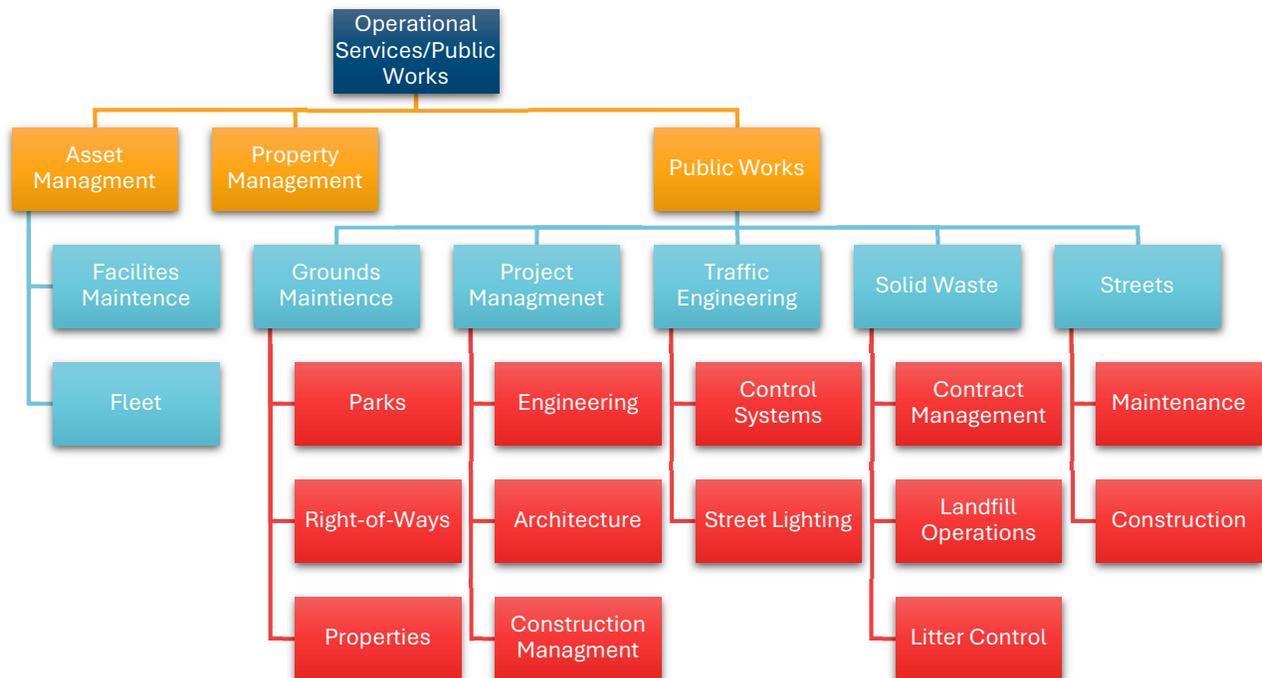
FISCAL YEAR 2025 - 2026

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



THE CITY OF DAYTONA BEACH, FLORIDIA

DEPARTMENT SUMMARY – PUBLIC WORKS FISCAL YEAR 2025 - 2026

PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
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

THE CITY OF DAYTONA BEACH, FLORIDIA

DEPARTMENT SUMMARY – PUBLIC WORKS FISCAL YEAR 2025 - 2026

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
Public Works Total	120.00	7.00	127.00

NEW PERSONEEL POSITION DETAIL

Division – Position Title	Funding Source	FTE Amount	Salary & Benefits Cost
<u>Streets Maniit & Repair</u>			
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

THE CITY OF DAYTONA BEACH, FLORIDIA

DEPARTMENT SUMMARY – PUBLIC WORKS FISCAL YEAR 2025 - 2026

Grounds Maintenance				
	Irrigation Technician	001 – GENERAL Fund	1	\$56,478
	Irrigation Technician	001 – GENERAL Fund	1	\$56,478

DEPARTMENTAL SUMMARY – PUBLIC WORKS

USES OF FINANCIAL RESOURCES

TITLE	2023 - 2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
CAPITAL	2,940,262	4,043,212	2,456,961
OPERATING	25,758,201	31,505,533	23,782,088
PERSONNEL SERVICES	11,405,157	12,528,430	13,206,986
Public Works Total	40,103,620	48,077,175	39,446,035

USES OF FINANCIAL RESOURCES BY FUND

FUND	2023 - 2024 ACTUAL	2024 - 2025 AMENDED	2025-2026 BUDGET
FACILITIES PROPERTY MAINT FUND	2,486,510	2,735,885	2,957,842
FLEET MAINTENANCE FUND	3,186,970	3,526,500	3,738,270
GENERAL FUND	18,402,637	22,936,598	23,194,466
PIER FUND	95,140	190,215	155,058
PIER RENEW & REPLACEMENT FUND	318,517	85,658	-
SOLID WASTE MANAGEMENT FUND	13,379,978	16,458,448	7,381,303
STORMWATER IMPROVEMENT	365,364	647,852	643,694
TRANSPORTATION 5CENT GAS TAX	1,376,841	553,860	835,521
WATER AND SEWER FUND	490,092	518,694	539,881
Public Works Total	40,102,049	47,650,710	39,446,035

THE CITY OF DAYTONA BEACH, FLORIDIA

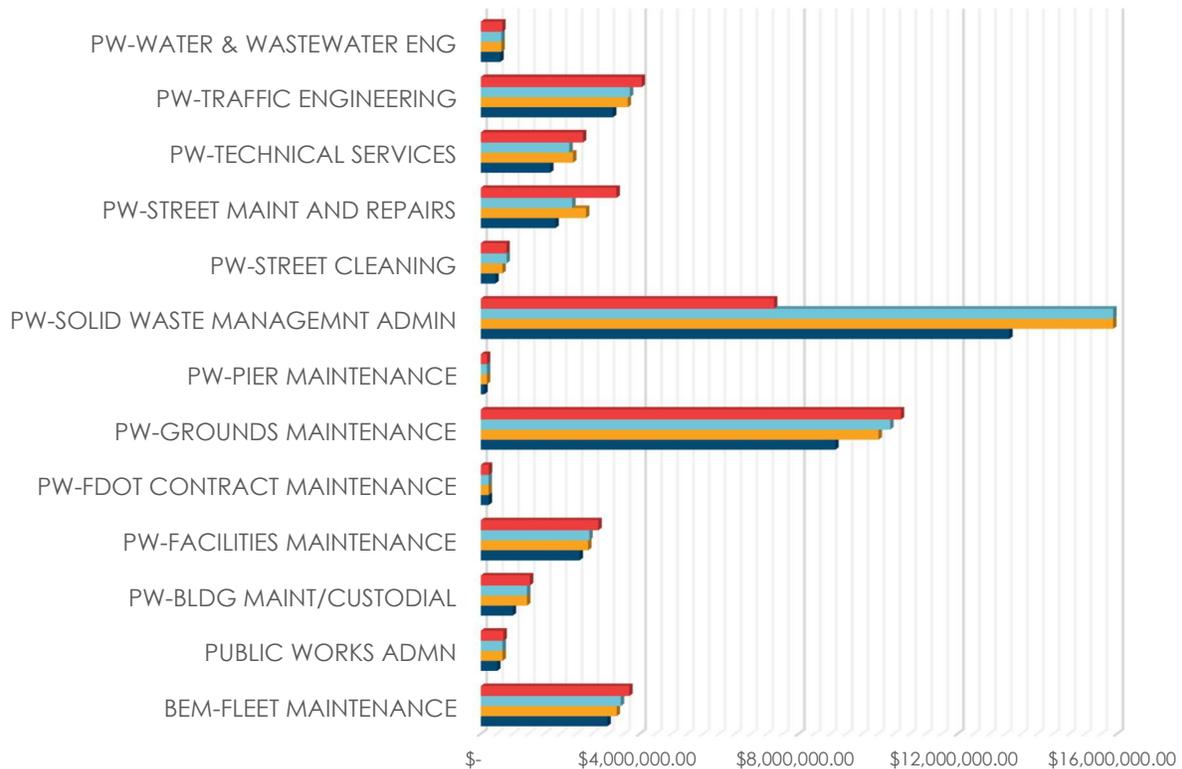
DEPARTMENT SUMMARY – PUBLIC WORKS FISCAL YEAR 2025 - 2026

SUMMARY OF DEPARTMENTAL FINANCIAL INFORMAITON

TITLE	EXPENDITURES	REVENUES	NET CITY COST
FACILITIES PROPERTY MAINT FUND	2,957,842	2,962,167	(4,325)
FLEET MAINTENANCE FUND	3,738,270	3,739,346	(1,076)
GENERAL FUND	23,194,466	2,541,879	20,652,587
PIER FUND	155,058	-	155,058
SOLID WASTE MANAGEMENT FUND	7,381,303	24,433,817	(17,052,514)
STORMWATER IMPROVEMENT	643,694	-	643,694
TRANSPORTATION 5CENT GAS TAX	853,513	-	853,513
WATER AND SEWER FUND	539,881	-	539,881
Public Works Total	42,760,514	33,677,209	9,083,305

Public Works Operating Expenses by Cost Center Annual Comparision

■ Sum of 2026 Budget
 ■ Sum of 2025 AMENDED
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2024 Actual



THE CITY OF DAYTONA BEACH, FLORIDIA

DEPARTMENT SUMMARY – PUBLIC WORKS FISCAL YEAR 2025 - 2026

CAPITAL OUTLAY DETAIL

Cost Center	Capital Outlay Description	Total
001-600412 - Street Maintenance And Repairs		\$ 532,100
	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
001-600625 - Grounds Maintenance		\$ 510,000
	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
430-600500 - Solid Waste Management Administration		\$ 75,000
	Haz Mat Storage Facility	\$ 75,000
460-600415 - Street Cleaning		\$ 306,000
	Replacement of Street Sweeper Fleet # 6310 with 3274 hours	\$ 306,000
540-600820 - Facilities Maintenance		\$ 198,340
	Replace Bucket Truck Fleet #5878 2018 with 32,386 miles due the age and on-going mechanical problems.	\$ 198,340
Grand Total		\$ 1,621,440

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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
General Fund						
600000 - PROJECTS - PUBLIC WORKS						
549000 - NON CAPITAL FROM CAPITAL BUDG		\$ 16,236	\$ -	\$ 336,764	\$ 576,264	71.12%
549403 - CLFRF EXPENSES		\$ 100,244	\$ -	\$ 417,619	\$ -	-100.00%
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ 577,084	\$ -	\$ 667,691	\$ -	-100.00%
565000 - CONSTRUCTION IN PROGRESS		\$ 425,882	\$ -	\$ 1,020,183	\$ -	-100.00%
TOTAL PROJECTS - PUBLIC WORKS		\$ 1,119,446	\$ -	\$ 2,442,257	\$ 576,264	-76.40%
600100 - PUBLIC WORKS ADMN						
512001 - REGULAR SALARIES & WAGES		\$ 83,587	\$ 86,061	\$ 86,061	\$ 90,413	5.06%
513001 - OTHER PERSONAL SERVICES		\$ -	\$ 66,192	\$ 66,192	\$ 15,000	-77.34%
521001 - FICA TAXES		\$ 6,128	\$ 11,647	\$ 11,647	\$ 6,917	-40.61%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 1,148	--
522005 - STATE RETIREMENT		\$ 24,010	\$ 51,045	\$ 51,045	\$ 27,596	-45.94%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
523001 - AD & D		\$ 20	\$ 20	\$ 20	\$ 22	8.50%
523008 - GROUP HEALTH INSURANCE		\$ 7,533	\$ 8,016	\$ 8,016	\$ 8,016	0.00%
523009 - GROUP LIFE INSURANCE		\$ 81	\$ 114	\$ 114	\$ 119	4.69%
524001 - WORKERS' COMPENSATION		\$ 185	\$ 671	\$ 671	\$ 706	5.17%
531900 - PROF SERV - OTHER		\$ 63,870	\$ 73,430	\$ 69,226	\$ 73,430	6.07%
534900 - OTHER CONTRACTUAL SERVICES		\$ 56,451	\$ 19,103	\$ 22,968	\$ 19,100	-16.84%
540001 - CAR ALLOWANCE		\$ 1,360	\$ 1,326	\$ 1,326	\$ 1,326	0.00%
540002 - TRAVEL AND PER DIEM		\$ 2,046	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
541001 - CELL PHONE STIPEND		\$ 271	\$ 265	\$ 265	\$ 265	0.00%
541003 - COMMUNICATION SERVICES		\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
543001 - UTILITIES - ELECTRICITY		\$ 48,035	\$ 64,000	\$ 64,000	\$ 74,880	17.00%
543003 - UTILITIES - WATER & SEWER		\$ 6,681	\$ 7,087	\$ 7,087	\$ 7,087	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 16,962	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
547001 - PRINTING & BINDING		\$ -	\$ 150	\$ 150	\$ 150	0.00%
549501 - SAFETY ADMINISTRATION		\$ 176	\$ 87	\$ 87	\$ 91	4.99%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 159	\$ 79	\$ 79	\$ 87	9.61%
549503 - EMPLOYMENT SERVICES		\$ 488	\$ 449	\$ 449	\$ 472	5.15%
549701 - FIXED COST - PROPERTY MAINT		\$ 5,392	\$ 8,485	\$ 8,485	\$ 9,096	7.20%
549702 - FIXED COST - INFO SYS		\$ 14,940	\$ 7,664	\$ 8,090	\$ 4,900	-39.43%
551001 - OFFICE SUPPLIES		\$ 1,958	\$ 3,250	\$ 3,250	\$ 3,250	0.00%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ -	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
554001 - MEMBERSHIPS		\$ 3,290	\$ 5,171	\$ 5,171	\$ 5,171	0.00%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 420	\$ -	\$ -	\$ -	--
554004 - SUBSCRIPTION- IT&CLOUD SERVICE		\$ 54,779	\$ 60,000	\$ 60,000	\$ 149,000	148.33%
555001 - EDUCATION AND TRAINING		\$ 10,657	\$ 38,504	\$ 38,504	\$ 38,504	0.00%
TOTAL PUBLIC WORKS ADMN		\$ 410,678	\$ 544,816	\$ 544,903	\$ 568,746	4.38%
600210 - PW-TECHNICAL SERVICES						
512001 - REGULAR SALARIES & WAGES		\$ 846,336	\$ 1,096,398	\$ 1,096,398	\$ 1,255,405	14.50%
514001 - OVERTIME		\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
521001 - FICA TAXES		\$ 64,117	\$ 84,030	\$ 84,030	\$ 96,038	14.29%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 153	--
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 5,311	\$ 5,413	\$ 5,413	\$ 5,739	6.02%
522005 - STATE RETIREMENT		\$ 109,474	\$ 144,299	\$ 144,299	\$ 155,858	8.01%
523001 - AD & D		\$ 203	\$ 262	\$ 262	\$ 301	15.00%
523008 - GROUP HEALTH INSURANCE		\$ 72,626	\$ 116,322	\$ 116,322	\$ 126,301	8.58%
523009 - GROUP LIFE INSURANCE		\$ 801	\$ 1,446	\$ 1,446	\$ 1,657	14.60%
524001 - WORKERS' COMPENSATION		\$ 27,762	\$ 35,229	\$ 35,229	\$ 35,621	1.11%
531900 - PROF SERV - OTHER		\$ 385,954	\$ 586,225	\$ 490,546	\$ 640,855	30.64%
534020 - RECORDING FEES		\$ 883	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 388	\$ 10,000	\$ 9,500	\$ 12,000	26.32%
540001 - CAR ALLOWANCE		\$ 19,075	\$ 27,300	\$ 27,300	\$ 26,000	-4.76%
541001 - CELL PHONE STIPEND		\$ 2,744	\$ 3,472	\$ 3,472	\$ 3,118	-10.21%
541003 - COMMUNICATION SERVICES		\$ -	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
542001 - POSTAGE & FREIGHT		\$ 323	\$ 200	\$ 700	\$ 600	-14.29%
543001 - UTILITIES - ELECTRICITY		\$ -	\$ 2,600	\$ 2,600	\$ 3,250	25.00%
543003 - UTILITIES - WATER & SEWER		\$ 13,189	\$ 9,940	\$ 9,940	\$ 9,940	0.00%
546001 - MAINTENANCE AND REPAIR		\$ 775	\$ 21,490	\$ 21,490	\$ 21,490	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 1,285	\$ 2,568	\$ 2,568	\$ 1,899	-26.05%
546999 - NON CAPITAL FROM CAPITAL		\$ 639	\$ -	\$ -	\$ -	--
549002 - ADVERTISING LEGAL/RECRUITING		\$ 104	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
549501 - SAFETY ADMINISTRATION		\$ 3,526	\$ 4,221	\$ 4,221	\$ 4,833	14.51%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 3,183	\$ 3,837	\$ 3,837	\$ 4,582	19.42%
549503 - EMPLOYMENT SERVICES		\$ 9,805	\$ 21,819	\$ 21,819	\$ 24,983	14.50%
549702 - FIXED COST - INFO SYS		\$ 73,107	\$ 84,820	\$ 89,537	\$ 81,204	-9.31%
551001 - OFFICE SUPPLIES		\$ 6,745	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
552014 - FUEL & OIL		\$ 5,660	\$ 6,783	\$ 6,783	\$ 6,783	0.00%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ 5,185	\$ 11,860	\$ 11,860	\$ 8,800	-25.80%
552999 - OTHER MATERIAL & SUPPLIES		\$ 8,883	\$ 6,000	\$ 6,000	\$ 8,000	33.33%
554004 - SUBSCRIPTION- IT&CLOUD SERVICE		\$ 5,595	\$ 13,720	\$ 13,720	\$ 14,200	3.50%
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ 72,039	\$ -	\$ -	\$ -	--
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 639	\$ -	\$ -	\$ -	--
TOTAL PW-TECHNICAL SERVICES		\$ 1,746,357	\$ 2,321,254	\$ 2,230,292	\$ 2,570,610	15.26%

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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
600300 - PW-TRAFFIC ENGINEERING						
	512001 - REGULAR SALARIES & WAGES	\$ 708,598	\$ 742,437	\$ 742,437	\$ 757,736	2.06%
	512004 - PERSONAL LEAVE PAYOFF	\$ 823	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 138,712	\$ 140,000	\$ 140,000	\$ 140,000	0.00%
	521001 - FICA TAXES	\$ 62,352	\$ 67,507	\$ 67,507	\$ 57,967	-14.13%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 10,710	--
	522005 - STATE RETIREMENT	\$ 115,091	\$ 120,274	\$ 120,274	\$ 135,738	12.86%
	523001 - AD & D	\$ 174	\$ 181	\$ 181	\$ 182	0.47%
	523008 - GROUP HEALTH INSURANCE	\$ 129,945	\$ 142,526	\$ 142,526	\$ 129,064	-9.45%
	523009 - GROUP LIFE INSURANCE	\$ 674	\$ 980	\$ 980	\$ 1,000	2.06%
	524001 - WORKERS' COMPENSATION	\$ 107,377	\$ 113,525	\$ 113,525	\$ 115,672	1.89%
	531900 - PROF SERV - OTHER	\$ 81,501	\$ 100,001	\$ 136,465	\$ 150,000	9.92%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 1,947	\$ 15,750	\$ 15,750	\$ 25,750	63.49%
	541001 - CELL PHONE STIPEND	\$ 1,438	\$ 1,438	\$ 1,438	\$ 1,318	-8.33%
	541003 - COMMUNICATION SERVICES	\$ 40	\$ 2,600	\$ 2,600	\$ 2,600	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 1,486,773	\$ 1,510,499	\$ 1,510,499	\$ 1,767,284	17.00%
	543003 - UTILITIES - WATER & SEWER	\$ 17,312	\$ 14,830	\$ 14,830	\$ 14,830	0.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 7,540	\$ 1	\$ 1	\$ 30,000	2999900.00%
	546001 - MAINTENANCE AND REPAIR	\$ 189,049	\$ 320,160	\$ 280,165	\$ 325,160	16.06%
	546012 - M&R - FLEET MAINT CHARGE	\$ 12,531	\$ 27,111	\$ 27,111	\$ 29,815	9.97%
	549501 - SAFETY ADMINISTRATION	\$ 3,455	\$ 2,857	\$ 2,857	\$ 2,917	2.11%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,118	\$ 2,597	\$ 2,597	\$ 2,766	6.50%
	549503 - EMPLOYMENT SERVICES	\$ 9,607	\$ 14,774	\$ 14,774	\$ 15,079	2.06%
	549701 - FIXED COST - PROPERTY MAINT	\$ 5,505	\$ 8,665	\$ 8,665	\$ 9,301	7.34%
	549702 - FIXED COST - INFO SYS	\$ 83,416	\$ 116,351	\$ 122,822	\$ 91,704	-25.34%
	551001 - OFFICE SUPPLIES	\$ 705	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	552014 - FUEL & OIL	\$ 39,588	\$ 46,773	\$ 46,773	\$ 46,773	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 3,232	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 9,997	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
	553002 - PAVING MARKINGS	\$ 52,072	\$ 75,000	\$ 75,000	\$ 75,000	0.00%
	553003 - STOP/STREET SIGNS	\$ 32,459	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 15,799	\$ 25,855	\$ 25,855	\$ 25,855	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 5,700	\$ -	\$ 50,995	\$ -	-100.00%
	TOTAL PW-TRAFFIC ENGINEERING	\$ 3,326,529	\$ 3,698,692	\$ 3,752,627	\$ 4,050,221	7.93%
600412 - PW-STREET MAINT AND REPAIRS						
	512001 - REGULAR SALARIES & WAGES	\$ 797,445	\$ 911,734	\$ 911,734	\$ 1,030,111	12.98%
	512004 - PERSONAL LEAVE PAYOFF	\$ 42,530	\$ -	\$ -	\$ 7,254	--
	514001 - OVERTIME	\$ 32,973	\$ 54,000	\$ 54,000	\$ 54,000	0.00%
	521001 - FICA TAXES	\$ 64,377	\$ 73,879	\$ 73,879	\$ 78,804	6.67%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 4,686	--
	522005 - STATE RETIREMENT	\$ 132,186	\$ 147,047	\$ 147,047	\$ 170,741	16.11%
	523001 - AD & D	\$ 198	\$ 217	\$ 217	\$ 247	13.93%
	523008 - GROUP HEALTH INSURANCE	\$ 126,579	\$ 162,177	\$ 162,177	\$ 213,279	31.51%
	523009 - GROUP LIFE INSURANCE	\$ 775	\$ 1,203	\$ 1,203	\$ 1,360	13.03%
	524001 - WORKERS' COMPENSATION	\$ 141,299	\$ 139,415	\$ 139,415	\$ 176,974	26.94%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 2,510	\$ 206,900	\$ 13,700	\$ 206,900	1410.22%
	540001 - CAR ALLOWANCE	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,502	\$ 1,437	\$ 1,437	\$ 1,439	0.11%
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ 750	\$ 750	\$ -	-100.00%
	543003 - UTILITIES - WATER & SEWER	\$ -	\$ 750	\$ 750	\$ -	-100.00%
	544004 - LEASE/RENT - LAND	\$ 22,140	\$ 200	\$ 200	\$ 200	0.00%
	544005 - LEASE/RENT - EQUIPMENT	\$ 21,213	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 187,064	\$ 491,839	\$ 317,839	\$ 506,000	59.20%
	546012 - M&R - FLEET MAINT CHARGE	\$ 65,210	\$ 69,288	\$ 69,288	\$ 75,264	8.62%
	549501 - SAFETY ADMINISTRATION	\$ 3,583	\$ 3,512	\$ 3,512	\$ 3,966	12.93%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,233	\$ 3,191	\$ 3,191	\$ 3,760	17.83%
	549503 - EMPLOYMENT SERVICES	\$ 9,962	\$ 18,143	\$ 18,143	\$ 20,499	12.99%
	549701 - FIXED COST - PROPERTY MAINT	\$ 3,730	\$ 5,870	\$ 5,870	\$ 6,292	7.19%
	549702 - FIXED COST - INFO SYS	\$ 94,477	\$ 100,230	\$ 105,804	\$ 113,405	7.18%
	551001 - OFFICE SUPPLIES	\$ 1,938	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	552001 - MATERIAL & SUPPLIES	\$ 23,365	\$ 80,000	\$ 80,000	\$ 87,000	8.75%
	552014 - FUEL & OIL	\$ 58,003	\$ 66,338	\$ 66,338	\$ 66,338	0.00%
	552016 - JANITORIAL SUPPLIES	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	552023 - SOIL, SEED, SOD AND PLANTS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 8,059	\$ 12,500	\$ 12,500	\$ 12,500	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 6,093	\$ 9,500	\$ 9,500	\$ 9,500	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ -	\$ 500	\$ 500	\$ 500	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 22,020	\$ 55,000	\$ 69,951	\$ 532,100	660.68%
	TOTAL PW-STREET MAINT AND REPAIRS	\$ 1,876,364	\$ 2,647,520	\$ 2,300,845	\$ 3,415,018	48.42%

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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
600413 - PW-FDOT CONTRACT MAINTENANCE						
	512001 - REGULAR SALARIES & WAGES	\$ 66,913	\$ 73,536	\$ 73,536	\$ 74,093	0.76%
	514001 - OVERTIME	\$ 31,953	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
	521001 - FICA TAXES	\$ 7,451	\$ 6,315	\$ 6,315	\$ 5,668	-10.24%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 689	-
	522005 - STATE RETIREMENT	\$ 13,482	\$ 11,249	\$ 11,249	\$ 11,656	3.62%
	523001 - AD & D	\$ 17	\$ 17	\$ 17	\$ 18	4.60%
	523008 - GROUP HEALTH INSURANCE	\$ 16,406	\$ 18,538	\$ 18,538	\$ 18,504	-0.18%
	523009 - GROUP LIFE INSURANCE	\$ 66	\$ 97	\$ 97	\$ 98	0.83%
	524001 - WORKERS' COMPENSATION	\$ 6,697	\$ 7,023	\$ 7,023	\$ 7,077	0.77%
	534044 - WEED & PEST CONTROL	\$ 2,703	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 7,913	\$ 8,186	\$ 8,186	\$ 8,186	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 950	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 8,302	\$ 2,525	\$ 2,525	\$ 6,456	155.68%
	549501 - SAFETY ADMINISTRATION	\$ 406	\$ 283	\$ 283	\$ 285	0.80%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 366	\$ 257	\$ 257	\$ 270	5.23%
	549503 - EMPLOYMENT SERVICES	\$ 1,129	\$ 1,464	\$ 1,464	\$ 1,474	0.71%
	549702 - FIXED COST - INFO SYS	\$ 10,842	\$ 12,344	\$ 13,030	\$ 14,001	7.45%
	552014 - FUEL & OIL	\$ 13,026	\$ 13,918	\$ 13,918	\$ 13,918	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 7,465	\$ 6,500	\$ 6,500	\$ 6,500	0.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 523	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
	TOTAL PW-FDOT CONTRACT MAINTENANCE	\$ 196,610	\$ 195,252	\$ 195,938	\$ 201,895	3.04%
600625 - PW-GROUNDS MAINTENANCE						
	512001 - REGULAR SALARIES & WAGES	\$ 2,296,204	\$ 2,574,836	\$ 2,574,836	\$ 2,705,152	5.06%
	512004 - PERSONAL LEAVE PAYOFF	\$ 27,255	\$ -	\$ 18,000	\$ -	-100.00%
	513001 - OTHER PERSONAL SERVICES	\$ 9,353	\$ -	\$ 7,100	\$ 8,000	12.68%
	514001 - OVERTIME	\$ 522,103	\$ 482,210	\$ 482,210	\$ 482,210	0.00%
	521001 - FICA TAXES	\$ 211,395	\$ 233,862	\$ 233,862	\$ 206,944	-11.51%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 37,501	-
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 23,806	\$ 23,437	\$ 23,437	\$ 27,155	15.87%
	522005 - STATE RETIREMENT	\$ 387,384	\$ 405,622	\$ 405,622	\$ 439,319	8.31%
	523001 - AD & D	\$ 560	\$ 617	\$ 617	\$ 649	5.22%
	523008 - GROUP HEALTH INSURANCE	\$ 453,490	\$ 554,424	\$ 554,424	\$ 564,974	1.90%
	523009 - GROUP LIFE INSURANCE	\$ 2,189	\$ 3,399	\$ 3,399	\$ 3,571	5.05%
	524001 - WORKERS' COMPENSATION	\$ 213,399	\$ 230,709	\$ 230,709	\$ 246,726	6.94%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 2,562,027	\$ 3,382,156	\$ 3,228,663	\$ 3,308,952	2.49%
	540001 - CAR ALLOWANCE	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	0.00%
	541001 - CELL PHONE STIPEND	\$ 3,295	\$ 3,412	\$ 3,412	\$ 3,117	-8.66%
	541003 - COMMUNICATION SERVICES	\$ 2,873	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ 38,149	\$ 38,850	\$ 38,850	\$ 45,455	17.00%
	543003 - UTILITIES - WATER & SEWER	\$ 408,129	\$ 377,051	\$ 377,051	\$ 500,000	32.61%
	544005 - LEASE/RENT - EQUIPMENT	\$ 19,787	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 410,269	\$ 410,201	\$ 363,801	\$ 430,200	18.25%
	546012 - M&R - FLEET MAINT CHARGE	\$ 127,643	\$ 86,986	\$ 86,986	\$ 137,680	58.28%
	546999 - NON CAPITAL FROM CAPITAL	\$ 9,820	\$ -	\$ -	\$ -	-
	549501 - SAFETY ADMINISTRATION	\$ 11,637	\$ 9,911	\$ 9,911	\$ 10,415	5.08%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 10,502	\$ 9,011	\$ 9,011	\$ 9,874	9.58%
	549503 - EMPLOYMENT SERVICES	\$ 32,358	\$ 51,233	\$ 51,233	\$ 53,833	5.07%
	549701 - FIXED COST - PROPERTY MAINT	\$ 2,576	\$ 4,028	\$ 4,028	\$ 4,233	5.09%
	549702 - FIXED COST - INFO SYS	\$ 282,422	\$ 343,465	\$ 362,566	\$ 368,216	1.56%
	551001 - OFFICE SUPPLIES	\$ 4,286	\$ 4,500	\$ 4,500	\$ 4,500	0.00%
	552008 - CHEMICALS AND FERTILIZER	\$ 77,995	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
	552014 - FUEL & OIL	\$ 159,378	\$ 154,518	\$ 154,518	\$ 154,518	0.00%
	552016 - JANITORIAL SUPPLIES	\$ 2,249	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
	552023 - SOIL, SEED, SOD AND PLANTS	\$ 130,998	\$ 70,000	\$ 70,000	\$ 70,000	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 6,747	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	552037 - FUEL & OIL - GENERATOR	\$ 403	\$ 600	\$ 900	\$ 600	-33.33%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 28,936	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 426,997	\$ 315,000	\$ 765,905	\$ 510,000	-33.41%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 9,820	\$ -	\$ -	\$ -	-
	TOTAL PW-GROUNDS MAINTENANCE	\$ 8,924,233	\$ 10,011,838	\$ 10,307,351	\$ 10,575,594	2.60%
600845 - PW-BLDG MAINT/CUSTODIAL						
	543001 - UTILITIES - ELECTRICITY	\$ 35,091	\$ 37,000	\$ 37,000	\$ 43,290	17.00%
	543002 - UTILITIES - FUEL FOR HEATING	\$ 20,137	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
	543003 - UTILITIES - WATER & SEWER	\$ 50,429	\$ 57,727	\$ 57,727	\$ 57,727	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 93,355	\$ 100,500	\$ 100,500	\$ 100,500	0.00%
	549701 - FIXED COST - PROPERTY MAINT	\$ 589,093	\$ 927,158	\$ 927,158	\$ 994,601	7.27%
	552016 - JANITORIAL SUPPLIES	\$ 14,315	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	TOTAL PW-BLDG MAINT/CUSTODIAL	\$ 802,420	\$ 1,162,385	\$ 1,162,385	\$ 1,236,118	6.34%
General Fund Total		\$ 18,402,637	\$ 20,581,757	\$ 22,936,598	\$ 23,194,466	1.12%

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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
REDEVELOPMENT - DOWNTOWN						
600000 - PROJECTS - PUBLIC WORKS						
	565000 - CONSTRUCTION IN PROGRESS	\$ 1,570	\$ -	\$ 23,926	\$ -	-100.00%
	TOTAL PROJECTS - PUBLIC WORKS	\$ 1,570	\$ -	\$ 23,926	\$ -	-100.00%
REDEVELOPMENT - BALLOUGH ROAD						
600000 - PROJECTS - PUBLIC WORKS						
	565000 - CONSTRUCTION IN PROGRESS	\$ -	\$ -	\$ 350,000	\$ -	-100.00%
	TOTAL PROJECTS - PUBLIC WORKS	\$ -	\$ -	\$ 350,000	\$ -	-100.00%
REDEVELOPMENT-SOUTH ATL						
600000 - PROJECTS - PUBLIC WORKS						
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ -	\$ -	\$ 52,540	\$ -	-100.00%
	TOTAL PROJECTS - PUBLIC WORKS	\$ -	\$ -	\$ 52,540	\$ -	-100.00%
TRANSPORTATION 5CENT GAS TAX						
600000 - PROJECTS - PUBLIC WORKS						
	546999 - NON CAPITAL FROM CAPITAL	\$ 458,947	\$ -	\$ -	\$ -	--
	565000 - CONSTRUCTION IN PROGRESS	\$ 458,947	\$ 500,724	\$ 553,860	\$ 835,521	50.85%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 458,947	\$ -	\$ -	\$ -	--
	TOTAL PROJECTS - PUBLIC WORKS	\$ 1,376,841	\$ 500,724	\$ 553,860	\$ 835,521	50.85%
GRANT PROJECTS						
600000 - PROJECTS - PUBLIC WORKS						
	546999 - NON CAPITAL FROM CAPITAL	\$ 1,603	\$ -	\$ -	\$ -	--
	565000 - CONSTRUCTION IN PROGRESS	\$ 992,861	\$ -	\$ 1,871,066	\$ -	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 1,603	\$ -	\$ -	\$ -	--
	TOTAL PROJECTS - PUBLIC WORKS	\$ 996,067	\$ -	\$ 1,871,066	\$ -	-100.00%
WATER AND SEWER FUND						
600240 - PW-WATER & WASTEWATER ENG						
	512001 - REGULAR SALARIES & WAGES	\$ 343,392	\$ 361,139	\$ 361,139	\$ 377,954	4.66%
	521001 - FICA TAXES	\$ 26,464	\$ 27,628	\$ 27,628	\$ 28,913	4.65%
	522005 - STATE RETIREMENT	\$ 52,453	\$ 54,529	\$ 54,529	\$ 58,847	7.92%
	523001 - AD & D	\$ 83	\$ 86	\$ 86	\$ 91	5.48%
	523008 - GROUP HEALTH INSURANCE	\$ 30,469	\$ 32,770	\$ 32,770	\$ 32,769	0.00%
	523009 - GROUP LIFE INSURANCE	\$ 332	\$ 477	\$ 477	\$ 499	4.59%
	524001 - WORKERS' COMPENSATION	\$ 2,669	\$ 2,819	\$ 2,819	\$ 2,950	4.65%
	540001 - CAR ALLOWANCE	\$ 5,902	\$ 5,902	\$ 5,902	\$ 5,902	0.00%
	541001 - CELL PHONE STIPEND	\$ 599	\$ 600	\$ 600	\$ 599	-0.16%
	549501 - SAFETY ADMINISTRATION	\$ 1,442	\$ 1,390	\$ 1,390	\$ 1,455	4.69%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,302	\$ 1,265	\$ 1,265	\$ 1,380	9.05%
	549503 - EMPLOYMENT SERVICES	\$ 4,010	\$ 7,187	\$ 7,187	\$ 7,521	4.65%
	549702 - FIXED COST - INFO SYS	\$ 20,974	\$ 21,695	\$ 22,902	\$ 21,001	-8.30%
	TOTAL PW-WATER & WASTEWATER ENG	\$ 490,092	\$ 517,487	\$ 518,694	\$ 539,881	4.08%
SOLID WASTE MANAGEMENT FUND						
600000 - PROJECTS - PUBLIC WORKS						
	546999 - NON CAPITAL FROM CAPITAL	\$ 17,914	\$ -	\$ -	\$ -	--
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 28,687	\$ -	\$ 493,990	\$ -	-100.00%
	565000 - CONSTRUCTION IN PROGRESS	\$ 17,914	\$ -	\$ 59,779	\$ -	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 17,914	\$ -	\$ -	\$ -	--
	TOTAL PROJECTS - PUBLIC WORKS	\$ 82,428	\$ -	\$ 553,769	\$ -	-100.00%
600500 - PW-SOLID WASTE MANAGEMNT ADMIN						
	512001 - REGULAR SALARIES & WAGES	\$ 348,674	\$ 323,440	\$ 323,440	\$ 336,843	4.14%
	514001 - OVERTIME	\$ 8,211	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
	521001 - FICA TAXES	\$ 23,181	\$ 25,511	\$ 25,511	\$ 25,768	1.01%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 765	--
	522004 - GENERAL EMPLOYEE RETIREMENT	\$ 5,311	\$ 5,413	\$ 5,413	\$ 5,739	6.02%
	522005 - STATE RETIREMENT	\$ 72,555	\$ 95,017	\$ 95,017	\$ 75,885	-20.13%
	522010 - PENSION EXPENSE	\$ 6,313	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 77	\$ 79	\$ 79	\$ 81	2.33%
	523008 - GROUP HEALTH INSURANCE	\$ 28,356	\$ 30,412	\$ 30,412	\$ 39,680	30.48%
	523009 - GROUP LIFE INSURANCE	\$ 306	\$ 426	\$ 426	\$ 445	4.37%
	524001 - WORKERS' COMPENSATION	\$ 7,920	\$ 8,489	\$ 8,489	\$ 8,896	4.79%
	531003 - PROF SERV - CONTAM SITE MITIG	\$ 28,687	\$ -	\$ -	\$ -	--
	532001 - ACCOUNTING & AUDITING	\$ 10,031	\$ 9,640	\$ 9,640	\$ 9,640	0.00%
	534020 - RECORDING FEES	\$ 581	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
	534022 - REFUSE CONTRACT	\$ 8,636,322	\$ 10,500,000	\$ 10,500,000	\$ 1,702,500	-83.79%
	534023 - REFUSE CONTRACT ADMINISTRATION	\$ 115,759	\$ 123,000	\$ 130,850	\$ 130,305	-0.42%
	534029 - VOLUSIA CTY DISPOSAL	\$ 2,857,913	\$ 3,630,000	\$ 3,630,000	\$ 3,804,240	4.80%
	534030 - WASTE PRO Z900 CHARGES	\$ 449,521	\$ 450,000	\$ 450,000	\$ 450,000	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 12,868	\$ 40,000	\$ 32,150	\$ 40,000	24.42%
	540001 - CAR ALLOWANCE	\$ 3,870	\$ 3,887	\$ 3,887	\$ 3,887	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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
541001 - CELL PHONE STIPEND		\$ 1,148	\$ 1,151	\$ 1,151	\$ 1,151	-0.01%
543001 - UTILITIES - ELECTRICITY		\$ 284	\$ 1,900	\$ 1,900	\$ 2,225	17.11%
543003 - UTILITIES - WATER & SEWER		\$ 4,946	\$ 3,727	\$ 3,727	\$ 3,727	0.00%
543004 - LANDFILL CHARGES		\$ 98,083	\$ -	\$ -	\$ -	--
545001 - INS - ALL RISK PROPERTY		\$ 814	\$ 892	\$ 892	\$ 944	5.83%
545013 - INS - GENERAL LIABILITY		\$ 143,891	\$ 165,340	\$ 165,340	\$ 179,245	8.41%
546001 - MAINTENANCE AND REPAIR		\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 356	\$ 430	\$ 430	\$ 704	63.72%
549049 - USED OIL PROGRAM		\$ 6,025	\$ 8,500	\$ 8,500	\$ 8,500	0.00%
549501 - SAFETY ADMINISTRATION		\$ 750	\$ 609	\$ 609	\$ 636	4.46%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 677	\$ 553	\$ 553	\$ 603	9.07%
549503 - EMPLOYMENT SERVICES		\$ 2,085	\$ 3,145	\$ 3,145	\$ 3,288	4.56%
549701 - FIXED COST - PROPERTY MAINT		\$ 29,811	\$ 46,909	\$ 46,909	\$ 50,286	7.20%
549702 - FIXED COST - INFO SYS		\$ 19,324	\$ 22,014	\$ 23,238	\$ 25,901	11.46%
549703 - INDIRECT COST ALLOCATION		\$ 299,232	\$ 307,785	\$ 307,785	\$ 299,232	-2.78%
549801 - BAD DEBT EXPENSE		\$ 17,015	\$ -	\$ -	\$ -	--
551001 - OFFICE SUPPLIES		\$ 1,245	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
552014 - FUEL & OIL		\$ 74	\$ 186	\$ 186	\$ 186	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 50,297	\$ 81,000	\$ 81,000	\$ 81,000	0.00%
559001 - DEPRECIATION EXPENSE		\$ 5,039	\$ -	\$ -	\$ -	--
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ -	\$ -	\$ -	\$ 75,000	--
TOTAL PW-SOLID WASTE MANAGEMENT ADMIN		\$ 13,297,550	\$ 81,186	\$ 81,186	\$ 156,186	92.38%
Total Solid Waste Management Fund		\$ 13,379,978	\$ 15,903,455	\$ 16,458,448	\$ 7,381,303	-55.15%
STORMWATER IMPROVEMENT						
600415 - PW-STREET CLEANING						
512001 - REGULAR SALARIES & WAGES		\$ 184,198	\$ 187,287	\$ 187,287	\$ 194,627	3.92%
521001 - FICA TAXES		\$ 12,598	\$ 14,329	\$ 14,329	\$ 14,889	3.91%
522005 - STATE RETIREMENT		\$ 58,615	\$ 80,510	\$ 80,510	\$ 60,271	-25.14%
523001 - AD & D		\$ 44	\$ 45	\$ 45	\$ 47	3.80%
523008 - GROUP HEALTH INSURANCE		\$ 13,970	\$ 14,935	\$ 14,935	\$ 14,935	0.00%
523009 - GROUP LIFE INSURANCE		\$ 177	\$ 247	\$ 247	\$ 257	4.01%
524001 - WORKERS' COMPENSATION		\$ 974	\$ 1,462	\$ 1,462	\$ 1,519	3.91%
534900 - OTHER CONTRACTUAL SERVICES		\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
540001 - CAR ALLOWANCE		\$ 3,870	\$ 3,887	\$ 3,887	\$ 3,887	0.00%
541001 - CELL PHONE STIPEND		\$ 728	\$ 731	\$ 731	\$ 731	0.03%
546001 - MAINTENANCE AND REPAIR		\$ 83,554	\$ 35,000	\$ 30,500	\$ 35,000	14.75%
549501 - SAFETY ADMINISTRATION		\$ 171	\$ 84	\$ 84	\$ 89	5.54%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 154	\$ 77	\$ 77	\$ 84	9.15%
549503 - EMPLOYMENT SERVICES		\$ 475	\$ 436	\$ 436	\$ 458	5.10%
549702 - FIXED COST - INFO SYS		\$ 5,838	\$ 6,735	\$ 7,110	\$ 8,400	18.15%
552035 - SMALL TOOLS & MINOR EQUIPMENT		\$ -	\$ -	\$ 4,500	\$ -	-100.00%
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ -	\$ 195,193	\$ 299,212	\$ 306,000	2.27%
TOTAL PW-STREET CLEANING		\$ 365,364	\$ 543,458	\$ 647,852	\$ 643,694	-0.64%
PIER FUND						
600000 - PROJECTS - PUBLIC WORKS						
546999 - NON CAPITAL FROM CAPITAL		\$ 8,292	\$ -	\$ -	\$ -	--
565000 - CONSTRUCTION IN PROGRESS		\$ 305	\$ -	\$ 36,902	\$ -	-100.00%
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 305	\$ -	\$ -	\$ -	--
TOTAL PROJECTS - PUBLIC WORKS		\$ 8,901	\$ -	\$ 36,902	\$ -	-100.00%

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	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Budget	% Change
600875 - PW-PIER MAINTENANCE						
	531900 - PROF SERV - OTHER	\$ 14,284	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 31,311	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ 8,200	\$ 8,200	\$ 9,595	17.01%
	543003 - UTILITIES - WATER & SEWER	\$ 110	\$ 125	\$ 125	\$ 125	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 37,330	\$ 68,000	\$ 68,000	\$ 68,000	0.00%
	549035 - OTHER GOVT AGENCIES	\$ -	\$ 200	\$ 200	\$ 200	0.00%
	549701 - FIXED COST - PROPERTY MAINT	\$ 3,204	\$ 5,038	\$ 5,038	\$ 5,388	6.95%
	552999 - OTHER MATERIAL & SUPPLIES	\$ -	\$ 6,750	\$ 6,750	\$ 6,750	0.00%
	TOTAL PW-PIER MAINTENANCE	\$ 86,239	\$ 153,313	\$ 153,313	\$ 155,058	1.14%
	Total Pier Fund	\$ 95,140	\$ 153,313	\$ 190,215	\$ 155,058	-18.48%

PIER RENEW & REPLACEMENT FUND

600000 - PROJECTS - PUBLIC WORKS

	565000 - CONSTRUCTION IN PROGRESS	\$ 159,259	\$ -	\$ 85,659	\$ -	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 159,259	\$ -	\$ -	\$ -	--
	TOTAL PROJECTS - PUBLIC WORKS	\$ 318,517	\$ -	\$ 85,659	\$ -	-100.00%

FLEET MAINTENANCE FUND

180900 - BEM-FLEET MAINTENANCE

	512001 - REGULAR SALARIES & WAGES	\$ 317,653	\$ 320,827	\$ 320,827	\$ 334,569	4.28%
	514001 - OVERTIME	\$ 521	\$ 1,100	\$ 1,100	\$ 1,100	0.00%
	521001 - FICA TAXES	\$ 23,515	\$ 24,627	\$ 24,627	\$ 25,595	3.93%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 84	--
	522005 - STATE RETIREMENT	\$ 43,110	\$ 43,878	\$ 43,878	\$ 55,066	25.50%
	522010 - PENSION EXPENSE	\$ 3,502	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 74	\$ 77	\$ 77	\$ 80	4.28%
	523008 - GROUP HEALTH INSURANCE	\$ 51,392	\$ 56,413	\$ 56,413	\$ 55,200	-2.15%
	523009 - GROUP LIFE INSURANCE	\$ 292	\$ 423	\$ 423	\$ 442	4.40%
	524001 - WORKERS' COMPENSATION	\$ 20,777	\$ 22,215	\$ 22,215	\$ 23,228	4.56%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 1,264	\$ 4,116	\$ 4,116	\$ 4,116	0.00%
	540002 - TRAVEL AND PER DIEM	\$ -	\$ 500	\$ 500	\$ 500	0.00%
	541001 - CELL PHONE STIPEND	\$ 779	\$ 780	\$ 780	\$ 779	-0.08%
	541003 - COMMUNICATION SERVICES	\$ -	\$ 320	\$ 320	\$ 320	0.00%
	543001 - UTILITIES - ELECTRICITY	\$ -	\$ 13,000	\$ -	\$ -	--
	543002 - UTILITIES - FUEL FOR HEATING	\$ 1,060	\$ 1,325	\$ 1,575	\$ 1,325	-15.87%
	543003 - UTILITIES - WATER & SEWER	\$ 21,048	\$ 16,841	\$ 16,841	\$ 16,841	0.00%
	545001 - INS - ALL RISK PROPERTY	\$ 23,010	\$ 29,838	\$ 29,838	\$ 43,582	46.06%
	546001 - MAINTENANCE AND REPAIR	\$ 923,827	\$ 751,000	\$ 751,000	\$ 1,000,000	33.16%
	546010 - M&R - SOFTWARE	\$ -	\$ -	\$ 100,000	\$ 25,000	-75.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 900	\$ 2,113	\$ 2,113	\$ 1,448	-31.47%
	549035 - OTHER GOVT AGENCIES	\$ -	\$ 100	\$ 100	\$ 100	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 1,309	\$ 1,235	\$ 1,235	\$ 1,288	4.30%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,181	\$ 1,123	\$ 1,123	\$ 1,221	8.74%
	549503 - EMPLOYMENT SERVICES	\$ 3,638	\$ 6,384	\$ 6,384	\$ 6,658	4.29%
	549701 - FIXED COST - PROPERTY MAINT	\$ 36,312	\$ 42,232	\$ 42,232	\$ 52,780	24.98%
	549702 - FIXED COST - INFO SYS	\$ 37,893	\$ 38,733	\$ 40,887	\$ 35,702	-12.68%
	551001 - OFFICE SUPPLIES	\$ 2,202	\$ 2,000	\$ 4,000	\$ 2,000	-50.00%
	552002 - TOOLS ALLOWANCE	\$ 2,955	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	552014 - FUEL & OIL	\$ 1,574	\$ 2,909	\$ 2,659	\$ 2,909	9.40%
	552016 - JANITORIAL SUPPLIES	\$ 412	\$ 1,587	\$ 1,587	\$ 1,587	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 3,247	\$ 3,900	\$ 23,750	\$ 13,000	-45.26%
	552909 - COGS - FUEL	\$ 1,648,799	\$ 2,000,000	\$ 1,993,150	\$ 2,000,000	0.34%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 2,203	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
	554001 - MEMBERSHIPS	\$ -	\$ 150	\$ 150	\$ 150	0.00%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 100	\$ 100	\$ 100	0.00%
	554038 - FUEL & OIL - DAYTONA HOUSING	\$ 12,015	\$ 24,000	\$ 24,000	\$ 24,000	0.00%
	555001 - EDUCATION AND TRAINING	\$ 506	\$ 2,000	\$ -	\$ 2,000	--
	TOTAL BEM-FLEET MAINTENANCE	\$ 3,186,970	\$ 3,421,346	\$ 3,523,500	\$ 3,738,270	6.10%

FACILITIES PROPERTY MAINT FUND

600000 - PROJECTS - PUBLIC WORKS

	565000 - CONSTRUCTION IN PROGRESS	\$ -	\$ -	\$ 4,151	\$ -	-100.00%
	TOTAL PROJECTS - PUBLIC WORKS	\$ -	\$ -	\$ 4,151	\$ -	-100.00%

600820 - PW-FACILITIES MAINTENANCE

	512001 - REGULAR SALARIES & WAGES	\$ 1,010,559	\$ 1,012,563	\$ 1,012,563	\$ 1,056,773	4.37%
	514001 - OVERTIME	\$ 63,339	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
	521001 - FICA TAXES	\$ 76,789	\$ 82,052	\$ 82,052	\$ 80,843	-1.47%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 4,590	--
	522005 - STATE RETIREMENT	\$ 153,914	\$ 158,377	\$ 158,377	\$ 170,053	7.37%
	522010 - PENSION EXPENSE	\$ 12,527	\$ -	\$ -	\$ -	--
	523001 - AD & D	\$ 238	\$ 241	\$ 241	\$ 254	5.24%
	523008 - GROUP HEALTH INSURANCE	\$ 175,909	\$ 195,242	\$ 195,242	\$ 192,112	-1.60%
	523009 - GROUP LIFE INSURANCE	\$ 933	\$ 1,338	\$ 1,338	\$ 1,395	4.26%
	524001 - WORKERS' COMPENSATION	\$ 82,370	\$ 83,749	\$ 83,749	\$ 87,393	4.35%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 240,816	\$ 395,878	\$ 395,878	\$ 442,894	11.88%

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	2023 - 2024	2024 - 2025	2024 - 2025	2025 - 2026	% Change
		Actual	Adopted	Amended	Budget	
541001 - CELL PHONE STIPEND		\$ 1,139	\$ 1,140	\$ 1,140	\$ 1,139	-0.11%
541003 - COMMUNICATION SERVICES		\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
543001 - UTILITIES - ELECTRICITY		\$ 7,791	\$ -	\$ -	\$ 7,120	--
543003 - UTILITIES - WATER & SEWER		\$ 3,298	\$ -	\$ -	\$ -	--
545001 - INS - ALL RISK PROPERTY		\$ 1,963	\$ 2,151	\$ 2,151	\$ 2,278	5.90%
546001 - MAINTENANCE AND REPAIR		\$ 275,345	\$ 382,601	\$ 405,880	\$ 382,600	-5.74%
546012 - M&R - FLEET MAINT CHARGE		\$ 16,445	\$ 15,240	\$ 15,240	\$ 19,320	26.77%
549002 - ADVERTISING LEGAL/RECRUITING		\$ -	\$ 500	\$ 500	\$ 500	0.00%
549501 - SAFETY ADMINISTRATION		\$ 4,259	\$ 3,897	\$ 3,897	\$ 4,069	4.40%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 3,843	\$ 3,542	\$ 3,542	\$ 3,857	8.90%
549503 - EMPLOYMENT SERVICES		\$ 11,840	\$ 20,149	\$ 20,149	\$ 21,030	4.37%
549702 - FIXED COST - INFO SYS		\$ 111,002	\$ 121,581	\$ 128,342	\$ 116,905	-8.91%
551001 - OFFICE SUPPLIES		\$ 2,561	\$ 4,500	\$ 4,500	\$ 4,500	0.00%
552002 - TOOLS ALLOWANCE		\$ 2,053	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
552014 - FUEL & OIL		\$ 27,830	\$ 27,153	\$ 27,153	\$ 27,153	0.00%
552016 - JANITORIAL SUPPLIES		\$ -	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ -	\$ 650	\$ 650	\$ 650	0.00%
552035 - SMALL TOOLS & MINOR EQUIPMENT		\$ 38,798	\$ 35,150	\$ 35,150	\$ 35,000	-0.43%
552999 - OTHER MATERIAL & SUPPLIES		\$ 8,029	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
554001 - MEMBERSHIPS		\$ -	\$ 2,000	\$ 2,000	\$ 75	-96.25%
555001 - EDUCATION AND TRAINING		\$ -	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
559001 - DEPRECIATION EXPENSE		\$ 27,257	\$ -	\$ -	\$ -	--
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ 62,831	\$ 55,000	\$ 55,000	\$ 198,340	260.62%
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 62,831	\$ -	\$ -	\$ -	--
TOTAL PW-FACILITIES MAINTENANCE		\$ 2,486,510	\$ 2,701,694	\$ 2,731,734	\$ 2,957,842	8.28%
Total Facilities Property Mant Fund		\$ 2,486,510	\$ 2,701,694	\$ 2,735,885	\$ 2,957,842	8.11%
TOTAL EXPENSE		\$ 41,099,687	\$ 44,323,234	\$ 49,948,241	\$ 39,446,035	-21.03%

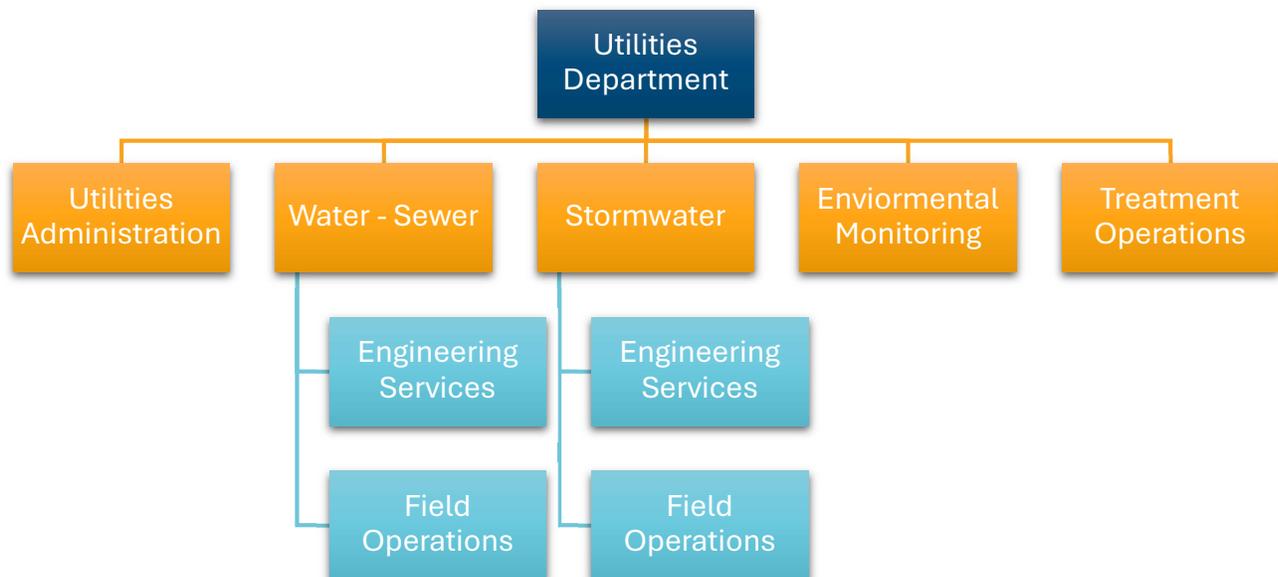
UTILITIES

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



The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

PERSONNEL SERVICES DETAIL

Position Title	FY 2024/25 (Amended)	Changes	FY 2026 Budget
Stormwater			
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

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

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
Stormwater Sub-Total	33.95	0.00	33.95
Water & Sewer			
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

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

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
Water & Sewer Sub-Total	153.30	1.00	154.30
Utilities Total	187.25	1.00	188.25

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

PERSONNEL POSITION CHANGE - DETAIL

Division – Position Title	Funding Source	FTE Amount	Salary & Benefits Cost
<u>Water Distribution</u>			
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
Stormwater			
CAPITAL	5,102,801	4,320,398	588,500
OPERATING	2,574,134	3,067,352	3,770,044
PERSONNEL SERVICES	3,065,551	3,284,506	3,356,843
Stormwater Total	10,742,486	10,672,256	7,715,387
Water & Sewer			
CAPITAL	15,039,956	35,424,922	1,984,100
OPERATING	34,283,925	37,406,779	29,900,938
OTHER EXPENSES	30,234	-	-
PERSONNEL SERVICES	13,297,895	14,297,578	14,949,115
Water & Sewer Total	62,652,009	87,129,279	46,834,154
UTILITIES TOTAL	73,394,496	97,801,534	54,549,540

The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

USES OF FINANCIAL RESOURCES BY FUND

FUND	2023-2024 ACTUAL	2024-2025 AMENDED	2025-2026 BUDGET
Stormwater			
STORMWATER IMPROVEMENT	7,424,121	6,071,634	7,715,387
STORMWATER R&R 8%	3,318,365	4,600,622	-
Stormwater Total	10,742,486	10,672,256	7,715,387
Water & Sewer			
RENEWAL & REPLACEMENT - 5%	4,841,157	11,014,522	-
RENEWAL & REPLACEMENT - 8%	8,467,910	18,531,014	-
WATER & SEWER IMPR CONST FUND	3,762,183	10,459,382	1,478,300
WATER AND SEWER FUND	45,580,759	47,124,361	45,355,854
Water & Sewer Total	62,652,009	87,129,279	46,834,154
UTILITIES TOTAL	73,394,496	97,801,534	54,549,540

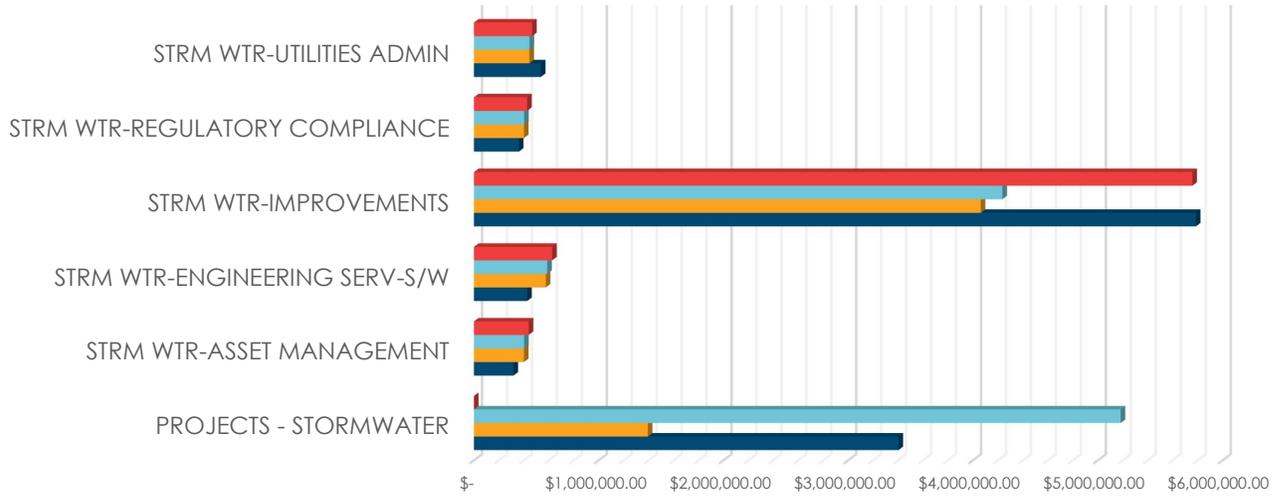
SUMMARY OF DEPARTMENTAL FINANCIAL INFORMATION

FUND	EXPENDITURES	REVENUES	Net City Cost
Stormwater			
STORMWATER IMPROVEMENT	7,715,387	20,345,806	(12,630,419)
STORMWATER R&R 8%	-	-	-
Stormwater Total	7,715,387	20,345,806	(12,630,419)
Water & Sewer			
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)
Water & Sewer Total	46,824,895	75,507,271	(28,682,376)
UTILITIES TOTAL	54,600,590	95,853,077	(41,312,796)

The City of Daytona Beach, Florida
Adopted Budget Fiscal Year 2025 – 2026

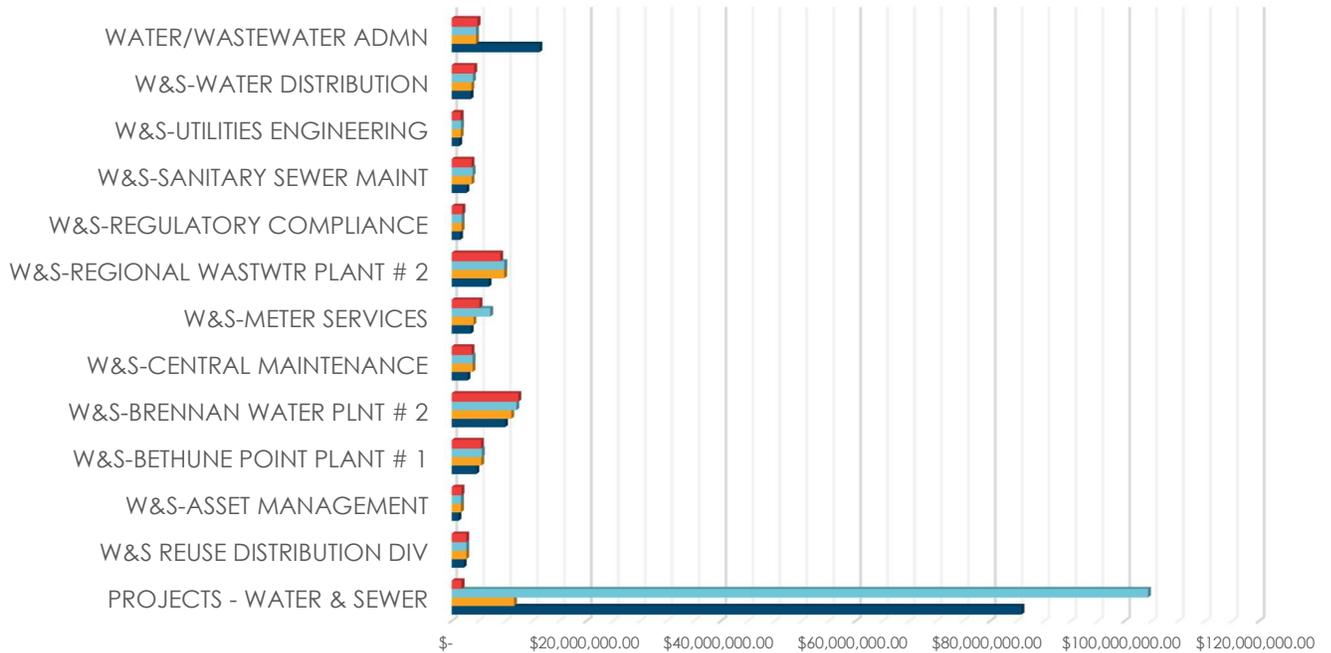
Stormwater Operating Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget
 ■ Sum of 2025 AMENDED
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2024 Actual



Water & Sewer Operating Expenses by Cost Center Annual Comparison

■ Sum of 2026 Budget
 ■ Sum of 2025 AMENDED
 ■ Sum of 2025 ADOPTED 2
 ■ Sum of 2024 Actual



The City of Daytona Beach, Florida

Adopted Budget Fiscal Year 2025 – 2026

CAPITAL OUTLAY

STORMWATER

Cost Center	Capital Outlay Description	Total
460-650417 - Stormwater Field Operations		\$ 588,500
	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
Stormwater Total		\$ 588,500

Water & Sewer

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

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

STORMWATER EXPENDITURE DETAIL

Cost Center	Object	2023 - 2024 Actual	2024 - 2025 Adopted	2024 -2025 Amended	2025 - 2026 Budget	% Change
STORMWATER IMPROVEMENT						
STRM WTR-ASSET MANAGEMENT						
512001 - REGULAR SALARIES & WAGES		\$ 195,242	\$ 211,464	\$ 211,464	\$ 222,695	5.31%
512004 - PERSONAL LEAVE PAYOFF		\$ 2,665	\$ -	\$ -	\$ -	--
514001 - OVERTIME		\$ 9,205	\$ 19,300	\$ 19,300	\$ 12,500	-35.23%
521001 - FICA TAXES		\$ 14,913	\$ 17,653	\$ 17,653	\$ 17,036	-3.49%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 957	--
522005 - STATE RETIREMENT		\$ 30,481	\$ 34,359	\$ 34,359	\$ 36,224	5.43%
523001 - AD & D		\$ 46	\$ 50	\$ 50	\$ 53	6.89%
523008 - GROUP HEALTH INSURANCE		\$ 38,445	\$ 43,656	\$ 43,656	\$ 43,656	0.00%
523009 - GROUP LIFE INSURANCE		\$ 184	\$ 280	\$ 280	\$ 294	4.98%
524001 - WORKERS' COMPENSATION		\$ 5,812	\$ 6,112	\$ 6,112	\$ 6,425	5.12%
541003 - COMMUNICATION SERVICES		\$ -	\$ -	\$ -	\$ 2,000	--
549501 - SAFETY ADMINISTRATION		\$ 828	\$ 812	\$ 812	\$ 857	5.59%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 747	\$ 740	\$ 740	\$ 813	9.84%
549503 - EMPLOYMENT SERVICES		\$ 2,302	\$ 4,207	\$ 4,207	\$ 4,432	5.34%
549702 - FIXED COST - INFO SYS		\$ -	\$ 19,163	\$ 20,229	\$ 23,101	14.20%
TOTAL ASSET MANAGEMENT		\$ 300,871	\$ 357,796	\$ 358,862	\$ 371,043	3.39%
STRM WTR-REGULATORY COMPLIANCE						
512001 - REGULAR SALARIES & WAGES		\$ 222,107	\$ 238,037	\$ 238,037	\$ 248,044	4.20%
512004 - PERSONAL LEAVE PAYOFF		\$ 891	\$ -	\$ -	\$ -	--
514001 - OVERTIME		\$ 3,344	\$ 6,600	\$ 6,600	\$ 6,600	0.00%
521001 - FICA TAXES		\$ 16,745	\$ 18,715	\$ 18,715	\$ 18,975	1.39%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 505	--
522005 - STATE RETIREMENT		\$ 30,705	\$ 33,343	\$ 33,343	\$ 37,350	12.02%
523001 - AD & D		\$ 55	\$ 58	\$ 58	\$ 60	2.64%
523008 - GROUP HEALTH INSURANCE		\$ 33,933	\$ 37,275	\$ 37,275	\$ 42,524	14.08%
523009 - GROUP LIFE INSURANCE		\$ 217	\$ 314	\$ 314	\$ 327	4.27%
524001 - WORKERS' COMPENSATION		\$ 23,045	\$ 23,548	\$ 23,548	\$ 24,544	4.23%
541001 - CELL PHONE STIPEND		\$ 306	\$ 306	\$ 306	\$ 306	-0.13%
546001 - MAINTENANCE AND REPAIR		\$ 5,440	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
549501 - SAFETY ADMINISTRATION		\$ 923	\$ 918	\$ 918	\$ 955	4.03%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 832	\$ 834	\$ 834	\$ 905	8.56%
549503 - EMPLOYMENT SERVICES		\$ 2,565	\$ 4,737	\$ 4,737	\$ 4,936	4.20%
549702 - FIXED COST - INFO SYS		\$ 18,265	\$ 20,905	\$ 22,068	\$ 25,201	14.20%
513001 - OTHER PERSONAL SERVICES		\$ 3,900	\$ -	\$ -	\$ -	--
514001 - OVERTIME		\$ 285	\$ 1,000	\$ 1,000	\$ 500	-50.00%
521001 - FICA TAXES		\$ 20,786	\$ 26,995	\$ 26,995	\$ 29,889	10.72%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 39	--
522005 - STATE RETIREMENT		\$ 37,179	\$ 48,098	\$ 48,098	\$ 54,886	14.11%
523001 - AD & D		\$ 66	\$ 85	\$ 85	\$ 94	10.32%
523008 - GROUP HEALTH INSURANCE		\$ 35,028	\$ 48,527	\$ 48,527	\$ 40,468	-16.61%
523009 - GROUP LIFE INSURANCE		\$ 263	\$ 464	\$ 464	\$ 516	11.15%
524001 - WORKERS' COMPENSATION		\$ 9,011	\$ 11,875	\$ 11,875	\$ 10,674	-10.11%
531009 - PROF SERV - ENGINEERING		\$ 11,378	\$ 29,999	\$ 25,399	\$ 30,000	18.11%
540001 - CAR ALLOWANCE		\$ 3,900	\$ 3,900	\$ 3,900	\$ -	-100.00%
540002 - TRAVEL AND PER DIEM		\$ 1,081	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
541001 - CELL PHONE STIPEND		\$ 420	\$ 420	\$ 420	\$ 1,256	198.96%
542001 - POSTAGE & FREIGHT		\$ -	\$ 5,000	\$ 9,600	\$ 1,000	-89.58%
548001 - PROMO - ACTIVITIES		\$ 953	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
549035 - OTHER GOVT AGENCIES		\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
549501 - SAFETY ADMINISTRATION		\$ 1,135	\$ 1,355	\$ 1,355	\$ 1,504	11.01%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,023	\$ 1,231	\$ 1,231	\$ 1,426	15.85%
549503 - EMPLOYMENT SERVICES		\$ 3,154	\$ 7,002	\$ 7,002	\$ 7,775	11.04%
549702 - FIXED COST - INFO SYS		\$ 21,231	\$ 23,134	\$ 24,421	\$ 30,101	23.26%
551001 - OFFICE SUPPLIES		\$ -	\$ 500	\$ 500	\$ 500	0.00%
552025 - UNIFORMS		\$ -	\$ 300	\$ 300	\$ 300	0.00%
554001 - MEMBERSHIPS		\$ 1,390	\$ 1,225	\$ 1,225	\$ 1,350	10.20%
554004 - SUBSCRIPTION- IT&CLOUD SERVICE		\$ -	\$ 3,000	\$ 13,000	\$ 14,200	9.23%
555001 - EDUCATION AND TRAINING		\$ 338	\$ 2,775	\$ 2,775	\$ 2,500	-9.91%
TOTAL REGULATORY COMPLIANCE		\$ 511,892	\$ 624,475	\$ 636,924	\$ 662,211	3.97%
STRM WTR-UTILITIES ADMIN						
512001 - REGULAR SALARIES & WAGES		\$ 387,674	\$ 305,096	\$ 305,096	\$ 319,337	4.67%
521001 - FICA TAXES		\$ 22,220	\$ 23,342	\$ 23,342	\$ 24,429	4.66%
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 8,342	\$ 7,894	\$ 7,894	\$ 8,369	6.02%
522005 - STATE RETIREMENT		\$ 33,287	\$ 33,692	\$ 33,692	\$ 36,434	8.14%
523001 - AD & D		\$ 73	\$ 74	\$ 74	\$ 77	3.57%
523008 - GROUP HEALTH INSURANCE		\$ 33,610	\$ 35,700	\$ 35,700	\$ 34,720	-2.74%
523009 - GROUP LIFE INSURANCE		\$ 290	\$ 403	\$ 403	\$ 422	4.60%
524001 - WORKERS' COMPENSATION		\$ 8,847	\$ 9,082	\$ 9,082	\$ 9,533	4.96%

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

STORMWATER EXPENDITURE DETAIL

540001 - CAR ALLOWANCE	\$ 6,657	\$ 6,657	\$ 6,657	\$ 6,657	-0.01%
541001 - CELL PHONE STIPEND	\$ 1,240	\$ 1,240	\$ 1,240	\$ 1,240	0.02%
549501 - SAFETY ADMINISTRATION	\$ 1,119	\$ 953	\$ 953	\$ 1,000	4.91%
549502 - EMPLOYEE BENEFITS ADMIN	\$ 1,010	\$ 864	\$ 864	\$ 948	9.71%
549503 - EMPLOYMENT SERVICES	\$ 3,112	\$ 4,919	\$ 4,919	\$ 5,168	5.06%
549702 - FIXED COST - INFO SYS	\$ 29,230	\$ 14,515	\$ 15,323	\$ 17,501	14.21%
TOTAL UTILITIES ADMIN	\$ 536,710	\$ 444,431	\$ 445,239	\$ 465,833	4.63%

STRM WTR-IMPROVEMENTS

512001 - REGULAR SALARIES & WAGES	\$ 912,393	\$ 1,016,525	\$ 1,016,525	\$ 994,796	-2.14%
512004 - PERSONAL LEAVE PAYOFF	\$ 2,076	\$ -	\$ -	\$ -	--
514001 - OVERTIME	\$ 138,082	\$ 119,999	\$ 119,999	\$ 140,000	16.67%
521001 - FICA TAXES	\$ 75,729	\$ 86,945	\$ 86,945	\$ 76,102	-12.47%
521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 10,710	--
522005 - STATE RETIREMENT	\$ 149,039	\$ 157,528	\$ 157,528	\$ 161,680	2.64%
522010 - PENSION EXPENSE	\$ 28,112	\$ -	\$ -	\$ -	--
523001 - AD & D	\$ 227	\$ 244	\$ 244	\$ 239	-2.15%
523008 - GROUP HEALTH INSURANCE	\$ 190,298	\$ 236,396	\$ 236,396	\$ 223,095	-5.63%
523009 - GROUP LIFE INSURANCE	\$ 882	\$ 1,343	\$ 1,343	\$ 1,313	-2.22%
524001 - WORKERS' COMPENSATION	\$ 65,898	\$ 70,560	\$ 70,560	\$ 69,044	-2.15%
534900 - OTHER CONTRACTUAL SERVICES	\$ 10,656	\$ 419,497	\$ 463,118	\$ 1,415,500	205.65%
540002 - TRAVEL AND PER DIEM	\$ 3,341	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
540003 - CARE AND SUBSISTENCE	\$ -	\$ -	\$ -	\$ 200	--
541001 - CELL PHONE STIPEND	\$ 1,679	\$ 1,680	\$ 1,680	\$ 1,679	-0.09%
541003 - COMMUNICATION SERVICES	\$ 326	\$ 2,500	\$ 2,500	\$ -	-100.00%
543001 - UTILITIES - ELECTRICITY	\$ 17,726	\$ 20,198	\$ 20,198	\$ 19,000	-5.93%
543003 - UTILITIES - WATER & SEWER	\$ 25,553	\$ 38,846	\$ 38,846	\$ 33,100	-14.79%
543004 - LANDFILL CHARGES	\$ 36,003	\$ 30,000	\$ 70,000	\$ 50,000	-28.57%
544005 - LEASE/RENT - EQUIPMENT	\$ 38,303	\$ 129,999	\$ 59,899	\$ 70,000	16.86%
545001 - INS - ALL RISK PROPERTY	\$ 9,742	\$ 10,674	\$ 10,674	\$ 11,302	5.88%
545013 - INS - GENERAL LIABILITY	\$ 252,378	\$ 289,999	\$ 289,999	\$ 314,388	8.41%
546001 - MAINTENANCE AND REPAIR	\$ 153,336	\$ 264,999	\$ 264,999	\$ 765,000	188.68%
546012 - M&R - FLEET MAINT CHARGE	\$ 54,865	\$ 82,573	\$ 82,573	\$ 90,834	10.00%
546999 - NON CAPITAL FROM CAPITAL	\$ 4,486	\$ -	\$ -	\$ -	--
549501 - SAFETY ADMINISTRATION	\$ 4,326	\$ 3,913	\$ 3,913	\$ 3,830	-2.12%
549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,904	\$ 3,557	\$ 3,557	\$ 3,631	2.08%
549503 - EMPLOYMENT SERVICES	\$ 12,027	\$ 20,230	\$ 20,230	\$ 19,796	-2.14%
549701 - FIXED COST - PROPERTY MAINT	\$ 119,558	\$ 188,128	\$ 188,128	\$ 201,672	7.20%
549702 - FIXED COST - INFO SYS	\$ 111,207	\$ 125,284	\$ 132,252	\$ 143,506	8.51%
549703 - INDIRECT COST ALLOCATION	\$ 86,448	\$ 83,910	\$ 83,910	\$ 86,448	3.02%
549801 - BAD DEBT EXPENSE	\$ 5,634	\$ -	\$ -	\$ -	--
551001 - OFFICE SUPPLIES	\$ 2,849	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
552007 - WATER STORES ISSUES	\$ 60,384	\$ 44,999	\$ 44,999	\$ 45,000	0.00%
552008 - CHEMICALS AND FERTILIZER	\$ 3,205	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
552014 - FUEL & OIL	\$ 76,842	\$ 95,325	\$ 95,325	\$ 95,326	0.00%
552999 - OTHER MATERIAL & SUPPLIES	\$ 95,075	\$ 99,999	\$ 129,999	\$ 100,000	-23.08%
554001 - MEMBERSHIPS	\$ 30	\$ 100	\$ 200	\$ 100	-50.00%
555001 - EDUCATION AND TRAINING	\$ 5,273	\$ 8,275	\$ 8,275	\$ 9,000	8.76%
559001 - DEPRECIATION EXPENSE	\$ 1,238,333	\$ -	\$ -	\$ -	--
564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 894,443	\$ 396,000	\$ 518,120	\$ 588,500	13.58%
565999 - CAPITAL OUTLAY RECLASSIFY	\$ 894,443	\$ -	\$ -	\$ -	--
TOTAL IMPROVEMENTS	\$ 5,785,110	\$ 4,063,225	\$ 4,235,934	\$ 5,757,791	35.93%

Total Stormwater Improvement Fund

\$ 7,134,583	\$ 5,489,927	\$ 5,676,959	\$ 7,256,879	27.83%
---------------------	---------------------	---------------------	---------------------	---------------

STORMWATER GRANT FUND

PROJECTS - STORMWATER

565000 - CONSTRUCTION IN PROGRESS	\$ 42,300	\$ -	\$ 582,700	\$ -	-100.00%
565999 - CAPITAL OUTLAY RECLASSIFY	\$ 42,300	\$ -	\$ -	\$ -	--
TOTAL - STORMWATER	\$ 84,600	\$ -	\$ 582,700	\$ -	-100.00%

STORMWATER R&R 8%

PROJECTS - STORMWATER

549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 4,450	\$ -	\$ 798,344	\$ -	-100.00%
564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 125,627	\$ -	\$ 373	\$ -	-100.00%
565000 - CONSTRUCTION IN PROGRESS	\$ 1,531,330	\$ 1,393,958	\$ 3,801,905	\$ -	-100.00%
565999 - CAPITAL OUTLAY RECLASSIFY	\$ 1,656,957	\$ -	\$ -	\$ -	--
TOTAL - STORMWATER	\$ 3,318,365	\$ 1,393,958	\$ 4,600,622	\$ -	-100.00%

TOTAL EXPENSES	\$ 10,537,548	\$ 6,883,885	\$ 10,860,281	\$ 7,256,879	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
WATER AND SEWER FUND					
610100 - WATER/WASTEWATER ADMN					
512001 - REGULAR SALARIES & WAGES		\$ 920,112	\$ 685,960	\$ 685,960	\$ 768,740 12.07%
514001 - OVERTIME		\$ 269	\$ 100	\$ 100	\$ - -100.00%
521001 - FICA TAXES		\$ 49,961	\$ 52,485	\$ 52,485	\$ 58,809 12.05%
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 19,463	\$ 18,419	\$ 18,419	\$ 19,528 6.02%
522005 - STATE RETIREMENT		\$ 73,787	\$ 75,078	\$ 75,078	\$ 88,327 17.65%
522006 - DEFERRED COMP CONTRIBUTION		\$ -	\$ 1,000	\$ 1,000	\$ 1,000 0.00%
523001 - AD & D		\$ 164	\$ 165	\$ 165	\$ 184 11.82%
523008 - GROUP HEALTH INSURANCE		\$ 82,564	\$ 87,612	\$ 87,612	\$ 95,901 9.46%
523009 - GROUP LIFE INSURANCE		\$ 653	\$ 905	\$ 905	\$ 1,015 12.13%
524001 - WORKERS' COMPENSATION		\$ 16,041	\$ 16,383	\$ 16,383	\$ 20,690 26.29%
531013 - PROF SERV - LEGAL		\$ -	\$ 219,999	\$ 219,999	\$ 250,000 13.64%
534900 - OTHER CONTRACTUAL SERVICES		\$ 122,980	\$ 226,000	\$ 211,500	\$ 221,000 4.49%
540001 - CAR ALLOWANCE		\$ 13,244	\$ 13,244	\$ 13,244	\$ 13,244 0.00%
540002 - TRAVEL AND PER DIEM		\$ 3,733	\$ 5,000	\$ 5,000	\$ 5,000 0.00%
540003 - CARE AND SUBSISTENCE		\$ 736	\$ 4,000	\$ 4,000	\$ 4,000 0.00%
541001 - CELL PHONE STIPEND		\$ 2,335	\$ 2,336	\$ 2,336	\$ 2,628 12.50%
542001 - POSTAGE & FREIGHT		\$ 4,514	\$ 5,000	\$ 5,000	\$ 5,000 0.00%
543001 - UTILITIES - ELECTRICITY		\$ 7,261	\$ 7,400	\$ 7,400	\$ 7,650 3.38%
544001 - LEASE/RENT - BLDGS & STRUCTURE		\$ 139,996	\$ 141,999	\$ 141,999	\$ 145,000 2.11%
544004 - LEASE/RENT - LAND		\$ 492	\$ 7,500	\$ 7,500	\$ 6,500 -13.33%
545003 - INS - BOILER & MACHINE		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000 0.00%
545013 - INS - GENERAL LIABILITY		\$ 972,663	\$ 1,117,567	\$ 1,117,567	\$ 1,211,553 8.41%
546001 - MAINTENANCE AND REPAIR		\$ 763	\$ 4,000	\$ 4,000	\$ 1,500 -62.50%
546012 - M&R - FLEET MAINT CHARGE		\$ 208	\$ 51	\$ 51	\$ 123 141.18%
547001 - PRINTING & BINDING		\$ -	\$ 500	\$ 500	\$ 500 0.00%
549002 - ADVERTISING LEGAL/RECRUITING		\$ 8,800	\$ 5,000	\$ 5,000	\$ 5,000 0.00%
549501 - SAFETY ADMINISTRATION		\$ 2,481	\$ 2,122	\$ 2,122	\$ 2,424 14.22%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 2,239	\$ 1,927	\$ 1,927	\$ 2,298 19.25%
549503 - EMPLOYMENT SERVICES		\$ 6,900	\$ 10,962	\$ 10,962	\$ 12,528 14.29%
549702 - FIXED COST - INFO SYS		\$ 119,016	\$ 67,687	\$ 71,452	\$ 51,102 -28.48%
549703 - INDIRECT COST ALLOCATION		\$ 805,326	\$ 799,090	\$ 799,090	\$ 805,326 0.78%
551001 - OFFICE SUPPLIES		\$ 6,519	\$ 10,000	\$ 18,000	\$ 10,000 -44.44%
552007 - WATER STORES ISSUES		\$ 899	\$ -	\$ -	\$ - --
552014 - FUEL & OIL		\$ 548	\$ 793	\$ 793	\$ 793 0.00%
552025 - UNIFORMS		\$ 966	\$ 1,350	\$ 1,350	\$ 1,350 0.00%
552062 - INVENTORY ADJUSTMENTS		\$ 47,858	\$ -	\$ -	\$ - --
552999 - OTHER MATERIAL & SUPPLIES		\$ 223	\$ 3,000	\$ 3,500	\$ 3,000 -14.29%
554001 - MEMBERSHIPS		\$ 642	\$ 8,500	\$ 8,500	\$ 6,500 -23.53%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 955	\$ 1,000	\$ 1,000	\$ 1,000 0.00%
555001 - EDUCATION AND TRAINING		\$ 3,381	\$ 7,500	\$ 7,500	\$ 7,000 -6.67%
559001 - DEPRECIATION EXPENSE		\$ 9,587,077	\$ -	\$ -	\$ - --
559002 - AMORTIZATION EXPENSE		\$ 4,884	\$ -	\$ -	\$ - --
593005 - INTEREST EXP - LEASES		\$ 1,753	\$ -	\$ -	\$ - --
TOTAL WATER/WASTEWATER ADMN		\$ 13,044,407	\$ 3,623,634	\$ 3,621,399	\$ 3,848,213 6.26%
610140 - W&S-ASSET MANAGEMENT					
512001 - REGULAR SALARIES & WAGES		\$ 455,569	\$ 493,402	\$ 493,402	\$ 519,621 5.31%
512004 - PERSONAL LEAVE PAYOFF		\$ 6,218	\$ -	\$ -	\$ - --
514001 - OVERTIME		\$ 21,479	\$ 45,000	\$ 45,000	\$ 35,000 -22.22%
521001 - FICA TAXES		\$ 34,796	\$ 41,188	\$ 41,188	\$ 39,751 -3.49%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 2,678 --
522005 - STATE RETIREMENT		\$ 71,122	\$ 80,168	\$ 80,168	\$ 85,342 6.45%
523001 - AD & D		\$ 109	\$ 121	\$ 121	\$ 125 3.07%
523008 - GROUP HEALTH INSURANCE		\$ 89,705	\$ 101,861	\$ 101,861	\$ 101,863 0.00%
523009 - GROUP LIFE INSURANCE		\$ 431	\$ 651	\$ 651	\$ 686 5.36%
524001 - WORKERS' COMPENSATION		\$ 13,548	\$ 14,261	\$ 14,261	\$ 14,992 5.12%
534900 - OTHER CONTRACTUAL SERVICES		\$ 45,729	\$ 159,500	\$ 166,793	\$ 220,500 32.20%
540002 - TRAVEL AND PER DIEM		\$ 4,742	\$ 6,320	\$ 6,320	\$ 6,320 0.00%
541003 - COMMUNICATION SERVICES		\$ 7,504	\$ 10,000	\$ 10,000	\$ 10,000 0.00%
544005 - LEASE/RENT - EQUIPMENT		\$ 1,510	\$ 5,000	\$ 5,000	\$ 3,000 -40.00%
546001 - MAINTENANCE AND REPAIR		\$ 14,342	\$ 50,000	\$ 42,707	\$ 50,000 17.08%
546999 - NON CAPITAL FROM CAPITAL		\$ 1,524	\$ -	\$ -	\$ - --
549501 - SAFETY ADMINISTRATION		\$ 1,932	\$ 1,901	\$ 1,901	\$ 2,001 5.24%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 1,743	\$ 1,728	\$ 1,728	\$ 1,897 9.76%
549503 - EMPLOYMENT SERVICES		\$ 5,370	\$ 9,821	\$ 9,821	\$ 10,340 5.29%
549702 - FIXED COST - INFO SYS		\$ -	\$ 45,180	\$ 47,692	\$ 54,602 14.49%
551001 - OFFICE SUPPLIES		\$ 4,443	\$ 7,500	\$ 7,500	\$ 5,000 -33.33%
552014 - FUEL & OIL		\$ 39	\$ -	\$ 2,000	\$ - -100.00%
552021 - NON-CAPITAL HARDWARE/SOFTWARE		\$ -	\$ 20,400	\$ 20,400	\$ - -100.00%
552025 - UNIFORMS		\$ 880	\$ 1,750	\$ 1,750	\$ 1,750 0.00%
552041 - SOFTWARE PURCHASE		\$ -	\$ 56,000	\$ 56,000	\$ 28,500 -49.11%
552999 - OTHER MATERIAL & SUPPLIES		\$ 60,588	\$ 65,000	\$ 62,900	\$ 60,000 -4.61%
554001 - MEMBERSHIPS		\$ 1,617	\$ 2,035	\$ 2,035	\$ 2,095 2.95%
554002 - SUBSCRIPTIONS & PUBLICATIONS		\$ 175	\$ 320	\$ 320	\$ 150 -53.13%

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
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 131,083	\$ 159,745	\$ 159,745	31.61%
	555001 - EDUCATION AND TRAINING	\$ 2,995	\$ 5,725	\$ 5,825	5.58%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 13,501	\$ -	\$ -	--
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 13,501	\$ -	\$ -	--
	TOTAL W&S-ASSET MANAGEMENT	\$ 1,006,195	\$ 1,384,577	\$ 1,387,089	6.17%
610150 - W&S-REGULATORY COMPLIANCE					
	512001 - REGULAR SALARIES & WAGES	\$ 549,619	\$ 594,391	\$ 594,391	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	\$ 46,512	1.93%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 1,040	--
	522005 - STATE RETIREMENT	\$ 76,050	\$ 82,868	\$ 82,868	11.79%
	523001 - AD & D	\$ 135	\$ 143	\$ 143	4.01%
	523008 - GROUP HEALTH INSURANCE	\$ 84,401	\$ 95,379	\$ 95,379	14.61%
	523009 - GROUP LIFE INSURANCE	\$ 539	\$ 784	\$ 784	4.34%
	524001 - WORKERS' COMPENSATION	\$ 53,757	\$ 55,246	\$ 55,246	4.24%
	531900 - PROF SERV - OTHER	\$ 92,979	\$ 164,999	\$ 164,999	-9.09%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 888	\$ 1,000	\$ 1,500	-33.33%
	540002 - TRAVEL AND PER DIEM	\$ 2,738	\$ 2,400	\$ 2,400	4.17%
	541001 - CELL PHONE STIPEND	\$ 713	\$ 714	\$ 714	-0.13%
	541003 - COMMUNICATION SERVICES	\$ 14,300	\$ 16,000	\$ 16,000	0.00%
	546001 - MAINTENANCE AND REPAIR	\$ 36,380	\$ 35,500	\$ 35,500	4.23%
	546012 - M&R - FLEET MAINT CHARGE	\$ 8,122	\$ 3,491	\$ 3,491	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	\$ 102,999	0.00%
	549501 - SAFETY ADMINISTRATION	\$ 2,275	\$ 2,288	\$ 2,288	4.28%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,053	\$ 2,080	\$ 2,080	8.75%
	549503 - EMPLOYMENT SERVICES	\$ 6,326	\$ 11,828	\$ 11,828	4.27%
	549702 - FIXED COST - INFO SYS	\$ 46,694	\$ 55,440	\$ 58,523	20.81%
	551001 - OFFICE SUPPLIES	\$ 2,394	\$ 2,500	\$ 2,800	-10.71%
	552014 - FUEL & OIL	\$ 7,962	\$ 10,136	\$ 10,136	0.00%
	552019 - MEDICAL AND LAB SUPPLIES	\$ 121,875	\$ 114,999	\$ 114,999	0.00%
	552025 - UNIFORMS	\$ -	\$ 500	\$ -	--
	552999 - OTHER MATERIAL & SUPPLIES	\$ 14,302	\$ 16,000	\$ 15,700	1.91%
	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	\$ 7,500	-13.33%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 29,791	\$ 20,000	\$ 20,000	305.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 29,791	\$ -	\$ -	--
	TOTAL W&S-REGULATORY COMPLIANCE	\$ 1,260,853	\$ 1,481,547	\$ 1,484,630	7.80%
610160 - W&S-METER SERVICES					
	512001 - REGULAR SALARIES & WAGES	\$ 582,429	\$ 577,117	\$ 577,117	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	\$ 84,999	0.00%
	521001 - FICA TAXES	\$ 49,718	\$ 52,564	\$ 52,564	-12.35%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 8,415	--
	522005 - STATE RETIREMENT	\$ 89,390	\$ 93,656	\$ 93,656	6.70%
	523001 - AD & D	\$ 139	\$ 138	\$ 138	4.74%
	523008 - GROUP HEALTH INSURANCE	\$ 120,353	\$ 134,037	\$ 134,037	-5.95%
	523009 - GROUP LIFE INSURANCE	\$ 537	\$ 764	\$ 764	4.06%
	524001 - WORKERS' COMPENSATION	\$ 51,537	\$ 43,838	\$ 43,838	4.18%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 78,938	\$ 248,498	\$ 364,088	-42.05%
	540002 - TRAVEL AND PER DIEM	\$ 1,579	\$ 1,880	\$ 3,880	-22.68%
	541001 - CELL PHONE STIPEND	\$ 347	\$ -	\$ -	--
	541003 - COMMUNICATION SERVICES	\$ 392	\$ 4,000	\$ 4,000	-100.00%
	542001 - POSTAGE & FREIGHT	\$ 417	\$ 3,000	\$ 3,000	-83.33%
	546001 - MAINTENANCE AND REPAIR	\$ 12,699	\$ 75,000	\$ 71,000	108.45%
	546012 - M&R - FLEET MAINT CHARGE	\$ 41,270	\$ 35,833	\$ 35,833	21.27%
	549501 - SAFETY ADMINISTRATION	\$ 2,685	\$ 2,223	\$ 2,223	4.30%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,423	\$ 2,020	\$ 2,020	8.82%
	549503 - EMPLOYMENT SERVICES	\$ 7,467	\$ 11,486	\$ 11,486	4.34%
	549702 - FIXED COST - INFO SYS	\$ 106,085	\$ 123,817	\$ 130,703	-35.19%
	551001 - OFFICE SUPPLIES	\$ 7,473	\$ 6,000	\$ 6,000	-41.67%
	552007 - WATER STORES ISSUES	\$ 1,314,631	\$ 1,453,996	\$ 3,766,070	-34.55%
	552014 - FUEL & OIL	\$ 60,658	\$ 78,090	\$ 78,090	0.00%
	552035 - SMALL TOOLS & MINOR EQUIPMENT	\$ 217	\$ -	\$ 300	-100.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 21,143	\$ 30,000	\$ 26,500	13.21%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 250	\$ 450	-44.44%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 11,742	\$ -	\$ -	--
	555001 - EDUCATION AND TRAINING	\$ 5,132	\$ 4,400	\$ 4,400	119.55%
	559002 - AMORTIZATION EXPENSE	\$ 50,652	\$ -	\$ -	--
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 57,948	\$ 150,000	\$ 209,773	-100.00%

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	
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 57,948	\$ -	\$ -	--	
	593006 - INTEREST EXP - SBITA	\$ 28,481	\$ -	\$ -	--	
	TOTAL W&S-METER SERVICES	\$ 2,849,065	\$ 3,242,606	\$ 5,731,929	\$ 4,133,003	-27.90%
610200 - W&S-UTILITIES ENGINEERING						
	512001 - REGULAR SALARIES & WAGES	\$ 653,410	\$ 730,816	\$ 730,816	\$ 740,977	1.39%
	512004 - PERSONAL LEAVE PAYOFF	\$ 2,334	\$ -	\$ -	\$ -	--
	513001 - OTHER PERSONAL SERVICES	\$ 29,794	\$ 32,000	\$ 32,000	\$ 32,000	0.00%
	514001 - OVERTIME	\$ -	\$ 2,500	\$ 2,500	\$ 3,500	40.00%
	521001 - FICA TAXES	\$ 50,174	\$ 58,549	\$ 58,549	\$ 56,685	-3.18%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 2,716	--
	522005 - STATE RETIREMENT	\$ 99,741	\$ 113,233	\$ 113,233	\$ 118,719	4.84%
	523001 - AD & D	\$ 159	\$ 176	\$ 176	\$ 178	1.04%
	523008 - GROUP HEALTH INSURANCE	\$ 90,072	\$ 106,874	\$ 106,874	\$ 91,209	-14.66%
	523009 - GROUP LIFE INSURANCE	\$ 634	\$ 965	\$ 965	\$ 978	1.36%
	524001 - WORKERS' COMPENSATION	\$ 18,207	\$ 21,893	\$ 21,893	\$ 16,066	-26.62%
	531009 - PROF SERV - ENGINEERING	\$ 11,639	\$ 70,000	\$ 70,000	\$ 70,000	0.00%
	534900 - OTHER CONTRACTUAL SERVICES	\$ 47,679	\$ 76,000	\$ 95,500	\$ 76,000	-20.42%
	540001 - CAR ALLOWANCE	\$ 12,205	\$ 6,760	\$ 6,760	\$ 2,860	-57.69%
	540002 - TRAVEL AND PER DIEM	\$ 3,619	\$ 4,300	\$ 4,300	\$ 4,300	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,408	\$ 840	\$ 840	\$ 2,642	214.56%
	541003 - COMMUNICATION SERVICES	\$ -	\$ -	\$ 18,370	\$ -	-100.00%
	546001 - MAINTENANCE AND REPAIR	\$ -	\$ 1,000	\$ 1,000	\$ -	-100.00%
	546012 - M&R - FLEET MAINT CHARGE	\$ 970	\$ 536	\$ 536	\$ 781	45.71%
	547001 - PRINTING & BINDING	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	549035 - OTHER GOVT AGENCIES	\$ 491	\$ 6,000	\$ 6,000	\$ 2,500	-58.33%
	549501 - SAFETY ADMINISTRATION	\$ 2,747	\$ 2,814	\$ 2,814	\$ 2,853	1.38%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,487	\$ 2,557	\$ 2,557	\$ 5,777	5.77%
	549503 - EMPLOYMENT SERVICES	\$ 7,662	\$ 14,543	\$ 14,543	\$ 14,745	1.39%
	549702 - FIXED COST - INFO SYS	\$ 78,180	\$ 54,111	\$ 57,120	\$ 56,703	-0.73%
	551001 - OFFICE SUPPLIES	\$ 5,042	\$ 5,000	\$ 11,000	\$ 5,000	-54.55%
	552014 - FUEL & OIL	\$ 1,345	\$ 2,315	\$ 2,315	\$ 2,315	0.00%
	552025 - UNIFORMS	\$ 1,937	\$ 1,350	\$ 1,350	\$ 1,350	0.00%
	554001 - MEMBERSHIPS	\$ 1,006	\$ 600	\$ 1,100	\$ 800	-27.27%
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ 298	\$ 900	\$ 900	\$ 900	0.00%
	554004 - SUBSCRIPTION- IT&CLOUD SERVICE	\$ 18,803	\$ 25,000	\$ 25,000	\$ 23,000	-8.00%
	555001 - EDUCATION AND TRAINING	\$ 2,030	\$ 1,700	\$ 1,700	\$ 1,700	0.00%
	TOTAL W&S-UTILITIES ENGINEERING	\$ 1,145,272	\$ 1,344,832	\$ 1,392,211	\$ 1,335,682	-4.06%
610230 - W&S REUSE DISTRIBUTION DIV						
	512001 - REGULAR SALARIES & WAGES	\$ 489,300	\$ 595,251	\$ 595,251	\$ 615,158	3.34%
	512004 - PERSONAL LEAVE PAYOFF	\$ 3,410	\$ -	\$ -	\$ -	--
	514001 - OVERTIME	\$ 146,812	\$ 147,290	\$ 147,290	\$ 145,000	-1.55%
	521001 - FICA TAXES	\$ 48,309	\$ 55,863	\$ 55,863	\$ 47,060	-15.76%
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	\$ 11,093	--
	522005 - STATE RETIREMENT	\$ 86,790	\$ 99,535	\$ 99,535	\$ 106,651	7.15%
	523001 - AD & D	\$ 119	\$ 143	\$ 143	\$ 148	3.24%
	523008 - GROUP HEALTH INSURANCE	\$ 61,747	\$ 82,745	\$ 82,745	\$ 74,949	-9.42%
	523009 - GROUP LIFE INSURANCE	\$ 463	\$ 786	\$ 786	\$ 812	3.31%
	524001 - WORKERS' COMPENSATION	\$ 34,623	\$ 48,631	\$ 48,631	\$ 50,362	3.56%
	531900 - PROF SERV - OTHER	\$ 6,040	\$ -	\$ -	\$ -	--
	534900 - OTHER CONTRACTUAL SERVICES	\$ 1,135	\$ 3,900	\$ 3,900	\$ 134,000	3335.90%
	540002 - TRAVEL AND PER DIEM	\$ 37	\$ 1,200	\$ 1,200	\$ 1,200	0.00%
	541001 - CELL PHONE STIPEND	\$ 1,644	\$ 1,260	\$ 1,260	\$ 839	-33.39%
	543001 - UTILITIES - ELECTRICITY	\$ 118,799	\$ 122,219	\$ 122,219	\$ 125,000	2.28%
	543003 - UTILITIES - WATER & SEWER	\$ 1,323	\$ 1,613	\$ 1,613	\$ 1,900	17.79%
	544005 - LEASE/RENT - EQUIPMENT	\$ 2,772	\$ 10,000	\$ 8,500	\$ 10,000	17.65%
	545001 - INS - ALL RISK PROPERTY	\$ 32,846	\$ 35,989	\$ 35,989	\$ 38,107	5.89%
	546001 - MAINTENANCE AND REPAIR	\$ 101,836	\$ 274,999	\$ 260,999	\$ 145,000	-44.44%
	546012 - M&R - FLEET MAINT CHARGE	\$ 23,054	\$ 13,825	\$ 13,825	\$ 22,725	64.38%
	549501 - SAFETY ADMINISTRATION	\$ 2,592	\$ 2,292	\$ 2,292	\$ 2,368	3.33%
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,339	\$ 2,082	\$ 2,082	\$ 2,245	7.84%
	549503 - EMPLOYMENT SERVICES	\$ 7,207	\$ 11,846	\$ 11,846	\$ 12,242	3.34%
	549702 - FIXED COST - INFO SYS	\$ 51,910	\$ 55,178	\$ 58,247	\$ 77,703	33.40%
	551001 - OFFICE SUPPLIES	\$ 2,485	\$ 2,000	\$ 3,000	\$ 2,500	-16.67%
	552007 - WATER STORES ISSUES	\$ 353,931	\$ 469,997	\$ 458,497	\$ 470,000	2.51%
	552014 - FUEL & OIL	\$ 23,210	\$ 32,531	\$ 42,531	\$ 32,531	-23.51%
	552037 - FUEL & OIL - GENERATOR	\$ -	\$ 1,250	\$ 1,250	\$ 850	-32.00%
	552999 - OTHER MATERIAL & SUPPLIES	\$ 54,105	\$ 46,000	\$ 56,000	\$ 46,000	-17.86%
	554001 - MEMBERSHIPS	\$ -	\$ 180	\$ 180	\$ 180	0.00%
	555001 - EDUCATION AND TRAINING	\$ 2,660	\$ 3,180	\$ 5,180	\$ 3,180	-38.61%
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 69,048	\$ 60,000	\$ 60,000	\$ -	-100.00%
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 69,048	\$ -	\$ -	\$ -	--
	TOTAL W&S REUSE DISTRIBUTION DIV	\$ 1,799,594	\$ 2,181,785	\$ 2,180,854	\$ 2,179,803	-0.05%

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	
610240 - W&S-BRENNAN WATER PLNT # 2						
512001 - REGULAR SALARIES & WAGES		\$ 1,081,081	\$ 1,163,403	\$ 1,163,403	\$ 1,199,281	3.08%
512004 - PERSONAL LEAVE PAYOFF		\$ 14,579	\$ -	\$ -	\$ -	--
514001 - OVERTIME		\$ 47,087	\$ 70,000	\$ 70,000	\$ 70,000	0.00%
521001 - FICA TAXES		\$ 84,623	\$ 94,355	\$ 94,355	\$ 91,745	-2.77%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 5,355	--
522005 - STATE RETIREMENT		\$ 171,528	\$ 184,640	\$ 184,640	\$ 200,018	8.33%
523001 - AD & D		\$ 263	\$ 282	\$ 282	\$ 288	2.07%
523008 - GROUP HEALTH INSURANCE		\$ 188,318	\$ 222,844	\$ 222,844	\$ 223,963	0.50%
523009 - GROUP LIFE INSURANCE		\$ 1,031	\$ 1,538	\$ 1,538	\$ 1,583	2.93%
524001 - WORKERS' COMPENSATION		\$ 100,548	\$ 102,884	\$ 102,884	\$ 106,377	3.39%
531900 - PROF SERV - OTHER		\$ 8,395	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 3,586	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
540002 - TRAVEL AND PER DIEM		\$ 1,767	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
541001 - CELL PHONE STIPEND		\$ 1,198	\$ 1,200	\$ 1,200	\$ 899	-25.12%
543001 - UTILITIES - ELECTRICITY		\$ 883,045	\$ 1,082,459	\$ 1,082,459	\$ 955,800	-11.70%
543003 - UTILITIES - WATER & SEWER		\$ 39,384	\$ 45,360	\$ 45,360	\$ 47,250	4.17%
543004 - LANDFILL CHARGES		\$ 564,858	\$ 629,999	\$ 865,084	\$ 960,000	10.97%
544005 - LEASE/RENT - EQUIPMENT		\$ 27,676	\$ 50,000	\$ 50,000	\$ 30,000	-40.00%
545001 - INS - ALL RISK PROPERTY		\$ 286,701	\$ 314,623	\$ 314,623	\$ 365,782	16.26%
546001 - MAINTENANCE AND REPAIR		\$ 439,744	\$ 699,999	\$ 688,910	\$ 675,000	-2.02%
546012 - M&R - FLEET MAINT CHARGE		\$ 15,415	\$ 8,708	\$ 8,708	\$ 13,036	49.70%
549035 - OTHER GOVT AGENCIES		\$ 21,000	\$ 29,000	\$ 29,000	\$ 25,000	-13.79%
549501 - SAFETY ADMINISTRATION		\$ 4,692	\$ 4,480	\$ 4,480	\$ 4,617	3.06%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 4,234	\$ 4,072	\$ 4,072	\$ 4,377	7.50%
549503 - EMPLOYMENT SERVICES		\$ 13,046	\$ 23,150	\$ 23,150	\$ 23,866	3.09%
549701 - FIXED COST - PROPERTY MAINT		\$ 393,239	\$ 666,799	\$ 666,799	\$ 723,646	8.53%
549702 - FIXED COST - INFO SYS		\$ 108,461	\$ 124,129	\$ 131,032	\$ 141,406	7.92%
551001 - OFFICE SUPPLIES		\$ 4,923	\$ 7,000	\$ 7,000	\$ 7,000	-28.57%
552008 - CHEMICALS AND FERTILIZER		\$ 3,225,243	\$ 3,124,995	\$ 3,656,000	\$ 3,875,000	5.99%
552014 - FUEL & OIL		\$ 21,776	\$ 14,216	\$ 14,216	\$ 14,216	0.00%
552019 - MEDICAL AND LAB SUPPLIES		\$ 15,915	\$ 19,500	\$ 19,500	\$ 19,500	0.00%
552025 - UNIFORMS		\$ 394	\$ 800	\$ 800	\$ 800	0.00%
552037 - FUEL & OIL - GENERATOR		\$ 22,094	\$ 58,000	\$ 58,000	\$ 58,000	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 44,561	\$ 42,500	\$ 42,500	\$ 42,500	0.00%
554001 - MEMBERSHIPS		\$ 2,180	\$ 2,500	\$ 2,500	\$ 2,250	-10.00%
555001 - EDUCATION AND TRAINING		\$ 1,945	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ 40,569	\$ 50,000	\$ 50,000	\$ 10,000	-80.00%
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 40,569	\$ -	\$ -	\$ -	--
TOTAL W&S-BRENNAN WATER PLNT # 2		\$ 7,925,671	\$ 8,856,935	\$ 9,618,839	\$ 9,910,055	3.03%
610250 - W&S-WATER DISTRIBUTION						
512001 - REGULAR SALARIES & WAGES		\$ 608,726	\$ 693,615	\$ 693,615	\$ 754,304	8.75%
512004 - PERSONAL LEAVE PAYOFF		\$ 1,294	\$ -	\$ -	\$ -	--
514001 - OVERTIME		\$ 231,092	\$ 179,999	\$ 194,999	\$ 210,000	7.69%
521001 - FICA TAXES		\$ 62,327	\$ 66,834	\$ 66,834	\$ 57,704	-13.66%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 16,065	--
522005 - STATE RETIREMENT		\$ 114,247	\$ 119,074	\$ 119,074	\$ 135,292	13.62%
523001 - AD & D		\$ 147	\$ 167	\$ 167	\$ 181	8.40%
523008 - GROUP HEALTH INSURANCE		\$ 127,115	\$ 157,354	\$ 157,354	\$ 159,682	1.48%
523009 - GROUP LIFE INSURANCE		\$ 550	\$ 917	\$ 917	\$ 996	8.58%
524001 - WORKERS' COMPENSATION		\$ 48,036	\$ 53,207	\$ 53,207	\$ 61,922	16.38%
534900 - OTHER CONTRACTUAL SERVICES		\$ 373,820	\$ 359,999	\$ 565,774	\$ 565,000	-0.14%
540001 - CAR ALLOWANCE		\$ 900	\$ -	\$ -	\$ -	--
540002 - TRAVEL AND PER DIEM		\$ 407	\$ 1,600	\$ 1,600	\$ 1,500	-6.25%
541001 - CELL PHONE STIPEND		\$ 2,122	\$ 2,100	\$ 2,100	\$ 2,098	-0.09%
541003 - COMMUNICATION SERVICES		\$ 134	\$ -	\$ -	\$ -	--
543001 - UTILITIES - ELECTRICITY		\$ 10,354	\$ 10,912	\$ 10,912	\$ 10,900	-0.11%
543003 - UTILITIES - WATER & SEWER		\$ 1,000	\$ 1,147	\$ 1,147	\$ 1,900	65.65%
545001 - INS - ALL RISK PROPERTY		\$ 8,252	\$ 9,041	\$ 9,041	\$ 9,573	5.88%
546001 - MAINTENANCE AND REPAIR		\$ 121,039	\$ 229,999	\$ 221,999	\$ 230,000	3.60%
546012 - M&R - FLEET MAINT CHARGE		\$ 51,563	\$ 26,350	\$ 26,350	\$ 41,585	57.82%
546999 - NON CAPITAL FROM CAPITAL		\$ 8,804	\$ -	\$ -	\$ -	--
549501 - SAFETY ADMINISTRATION		\$ 3,411	\$ 2,671	\$ 2,671	\$ 2,904	8.73%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 3,078	\$ 2,426	\$ 2,426	\$ 2,753	13.49%
549503 - EMPLOYMENT SERVICES		\$ 9,483	\$ 13,804	\$ 13,804	\$ 15,011	8.74%
549702 - FIXED COST - INFO SYS		\$ 88,481	\$ 99,600	\$ 105,139	\$ 106,405	1.20%
551001 - OFFICE SUPPLIES		\$ 4,814	\$ 3,500	\$ 4,500	\$ 3,500	-22.22%
552007 - WATER STORES ISSUES		\$ 724,161	\$ 749,999	\$ 734,999	\$ 750,000	2.04%
552014 - FUEL & OIL		\$ 46,700	\$ 44,782	\$ 44,782	\$ 44,782	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 62,755	\$ 91,000	\$ 91,000	\$ 90,000	-1.10%
555001 - EDUCATION AND TRAINING		\$ 6,363	\$ 8,475	\$ 8,475	\$ 8,500	0.29%
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ 49,619	\$ -	\$ 29,970	\$ 84,800	182.95%
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 49,619	\$ -	\$ -	\$ -	--
TOTAL W&S-WATER DISTRIBUTION		\$ 2,820,410	\$ 2,928,572	\$ 3,162,856	\$ 3,367,356	6.47%

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	
610320 - W&S-BETHUNE POINT PLANT # 1						
512001 - REGULAR SALARIES & WAGES		\$ 791,352	\$ 867,793	\$ 867,793	\$ 917,430	5.72%
512004 - PERSONAL LEAVE PAYOFF		\$ 787	\$ -	\$ -	\$ 6,720	--
513001 - OTHER PERSONAL SERVICES		\$ 14,205	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
514001 - OVERTIME		\$ 37,605	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
521001 - FICA TAXES		\$ 63,236	\$ 72,892	\$ 72,892	\$ 70,183	-3.72%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 7,017	--
522005 - STATE RETIREMENT		\$ 117,513	\$ 132,423	\$ 132,423	\$ 147,592	11.46%
523001 - AD & D		\$ 192	\$ 209	\$ 209	\$ 220	5.35%
523008 - GROUP HEALTH INSURANCE		\$ 118,785	\$ 130,872	\$ 130,872	\$ 130,868	0.00%
523009 - GROUP LIFE INSURANCE		\$ 752	\$ 1,145	\$ 1,145	\$ 1,211	5.76%
524001 - WORKERS' COMPENSATION		\$ 57,830	\$ 60,781	\$ 60,781	\$ 64,249	5.71%
534900 - OTHER CONTRACTUAL SERVICES		\$ 2,959	\$ 3,400	\$ 3,400	\$ 3,200	-5.88%
540002 - TRAVEL AND PER DIEM		\$ 338	\$ 2,500	\$ 2,500	\$ 2,000	-20.00%
541001 - CELL PHONE STIPEND		\$ 899	\$ 900	\$ 900	\$ 599	-33.44%
543001 - UTILITIES - ELECTRICITY		\$ 705,291	\$ 881,999	\$ 881,999	\$ 745,000	-15.53%
543003 - UTILITIES - WATER & SEWER		\$ 31,334	\$ 48,409	\$ 48,409	\$ 35,300	-27.08%
544005 - LEASE/RENT - EQUIPMENT		\$ 104,169	\$ 50,000	\$ 50,000	\$ 40,000	-20.00%
546001 - MAINTENANCE AND REPAIR		\$ 1,073,656	\$ 1,099,999	\$ 1,199,999	\$ 1,200,000	0.00%
546012 - M&R - FLEET MAINT CHARGE		\$ 3,506	\$ 7,497	\$ 7,497	\$ 2,485	-66.85%
549035 - OTHER GOVT AGENCIES		\$ 7,250	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
549501 - SAFETY ADMINISTRATION		\$ 3,394	\$ 3,341	\$ 3,341	\$ 3,532	5.72%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 3,063	\$ 3,038	\$ 3,038	\$ 3,349	10.22%
549503 - EMPLOYMENT SERVICES		\$ 9,437	\$ 17,267	\$ 17,267	\$ 18,257	5.73%
549701 - FIXED COST - PROPERTY MAINT		\$ 30,419	\$ 47,865	\$ 47,865	\$ 51,310	7.20%
549702 - FIXED COST - INFO SYS		\$ 86,141	\$ 97,798	\$ 103,237	\$ 106,405	3.07%
551001 - OFFICE SUPPLIES		\$ 5,801	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
552007 - WATER STORES ISSUES		\$ 138	\$ -	\$ -	\$ -	--
552008 - CHEMICALS AND FERTILIZER		\$ 172,738	\$ 429,999	\$ 283,499	\$ 305,000	7.58%
552014 - FUEL & OIL		\$ 6,819	\$ 9,613	\$ 11,113	\$ 9,613	-13.50%
552019 - MEDICAL AND LAB SUPPLIES		\$ 14,582	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
552025 - UNIFORMS		\$ 245	\$ 400	\$ 400	\$ 400	0.00%
552037 - FUEL & OIL - GENERATOR		\$ 13,985	\$ 45,000	\$ 45,000	\$ 45,000	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 146,352	\$ 172,999	\$ 186,777	\$ 173,000	-7.38%
554001 - MEMBERSHIPS		\$ 1,995	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
555001 - EDUCATION AND TRAINING		\$ 5,196	\$ 5,500	\$ 5,500	\$ 4,000	-27.27%
564001 - CAP OUT - MACHINE & EQUIPMENT		\$ 15,403	\$ 80,000	\$ 202,060	\$ 150,000	-25.76%
565999 - CAPITAL OUTLAY RECLASSIFY		\$ 15,403	\$ -	\$ -	\$ -	--
TOTAL W&S-BETHUNE POINT PLANT # 1		\$ 3,662,768	\$ 4,389,639	\$ 4,485,916	\$ 4,359,941	-2.81%
610330 - W&S-REGIONAL WASTWTR PLANT # 2						
512001 - REGULAR SALARIES & WAGES		\$ 971,504	\$ 1,092,311	\$ 1,092,311	\$ 1,099,872	0.69%
512004 - PERSONAL LEAVE PAYOFF		\$ 1,102	\$ -	\$ -	\$ -	--
514001 - OVERTIME		\$ 65,162	\$ 80,499	\$ 80,499	\$ 80,000	-0.62%
521001 - FICA TAXES		\$ 77,668	\$ 89,723	\$ 89,723	\$ 84,140	-6.22%
521002 - FICA TAXES (MANUAL CALC)		\$ -	\$ -	\$ -	\$ 6,120	--
522004 - GENERAL EMPLOYEE RETIREMENT		\$ 10,853	\$ 10,434	\$ 10,434	\$ 11,050	5.90%
522005 - STATE RETIREMENT		\$ 135,901	\$ 154,937	\$ 154,937	\$ 154,471	-0.30%
522010 - PENSION EXPENSE		\$ 116,344	\$ -	\$ -	\$ -	--
523001 - AD & D		\$ 236	\$ 263	\$ 263	\$ 264	0.37%
523008 - GROUP HEALTH INSURANCE		\$ 157,089	\$ 193,231	\$ 193,231	\$ 199,248	3.11%
523009 - GROUP LIFE INSURANCE		\$ 918	\$ 1,442	\$ 1,442	\$ 1,452	0.68%
524001 - WORKERS' COMPENSATION		\$ 71,658	\$ 77,302	\$ 77,302	\$ 77,886	0.76%
531900 - PROF SERV - OTHER		\$ 2,152	\$ 5,000	\$ 5,000	\$ -	-100.00%
534900 - OTHER CONTRACTUAL SERVICES		\$ 4,437	\$ 12,000	\$ 12,000	\$ 5,000	-58.33%
540002 - TRAVEL AND PER DIEM		\$ 46	\$ 5,500	\$ 5,500	\$ 2,000	-63.64%
541001 - CELL PHONE STIPEND		\$ 899	\$ 900	\$ 900	\$ 599	-33.44%
543001 - UTILITIES - ELECTRICITY		\$ 1,070,018	\$ 1,447,199	\$ 1,406,199	\$ 1,190,070	-15.37%
543003 - UTILITIES - WATER & SEWER		\$ 57,806	\$ 50,685	\$ 90,685	\$ 100,000	10.27%
543004 - LANDFILL CHARGES		\$ 897,317	\$ 1,249,999	\$ 1,249,999	\$ 1,058,000	-15.36%
544005 - LEASE/RENT - EQUIPMENT		\$ 38,221	\$ 35,000	\$ 65,000	\$ 42,000	-35.38%
545001 - INS - ALL RISK PROPERTY		\$ 661,142	\$ 724,400	\$ 724,400	\$ 783,935	8.22%
546001 - MAINTENANCE AND REPAIR		\$ 408,954	\$ 1,115,499	\$ 1,115,499	\$ 1,100,000	-1.39%
546012 - M&R - FLEET MAINT CHARGE		\$ 6,222	\$ 9,245	\$ 9,245	\$ 9,275	0.32%
549035 - OTHER GOVT AGENCIES		\$ 6,500	\$ 10,000	\$ 10,000	\$ 7,500	-25.00%
549501 - SAFETY ADMINISTRATION		\$ 4,225	\$ 4,203	\$ 4,203	\$ 4,235	0.75%
549502 - EMPLOYEE BENEFITS ADMIN		\$ 3,812	\$ 3,823	\$ 3,823	\$ 4,015	5.01%
549503 - EMPLOYMENT SERVICES		\$ 11,746	\$ 21,737	\$ 21,737	\$ 21,887	0.69%
549701 - FIXED COST - PROPERTY MAINT		\$ 13,182	\$ 20,743	\$ 20,743	\$ 22,236	7.20%
549702 - FIXED COST - INFO SYS		\$ 103,531	\$ 117,725	\$ 124,272	\$ 141,406	13.79%
551001 - OFFICE SUPPLIES		\$ 903	\$ 5,000	\$ 6,000	\$ 2,500	-58.33%
552008 - CHEMICALS AND FERTILIZER		\$ 451,681	\$ 997,996	\$ 967,996	\$ 750,000	-22.52%
552014 - FUEL & OIL		\$ 6,363	\$ 15,040	\$ 15,040	\$ 15,040	0.00%
552019 - MEDICAL AND LAB SUPPLIES		\$ 12,661	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
552025 - UNIFORMS		\$ 366	\$ 400	\$ 400	\$ 400	0.00%
552037 - FUEL & OIL - GENERATOR		\$ 10,185	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
552999 - OTHER MATERIAL & SUPPLIES		\$ 88,572	\$ 109,999	\$ 123,777	\$ 100,000	-19.21%

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	
	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	\$ -	\$ -	--	
	TOTAL W&S-REGIONAL WASTWTR PLANT # 2	\$ 5,500,483	\$ 7,803,735	\$ 7,824,060	\$ 7,216,100	-7.77%
610340 - W&S-CENTRAL MAINTENANCE						
	512001 - REGULAR SALARIES & WAGES	\$ 456,629	\$ 522,298	\$ 522,298	2.92%	
	512004 - PERSONAL LEAVE PAYOFF	\$ 22,969	\$ -	\$ -	--	
	514001 - OVERTIME	\$ 97,187	\$ 129,999	\$ 129,999	-3.85%	
	521001 - FICA TAXES	\$ 42,577	\$ 49,903	\$ 49,903	-17.59%	
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ -	--	
	522005 - STATE RETIREMENT	\$ 76,820	\$ 86,139	\$ 86,139	7.92%	
	523001 - AD & D	\$ 113	\$ 125	\$ 125	3.21%	
	523008 - GROUP HEALTH INSURANCE	\$ 80,626	\$ 102,894	\$ 102,894	3.40%	
	523009 - GROUP LIFE INSURANCE	\$ 446	\$ 690	\$ 690	2.84%	
	524001 - WORKERS' COMPENSATION	\$ 34,665	\$ 35,932	\$ 35,932	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	\$ 876	-0.10%	
	543001 - UTILITIES - ELECTRICITY	\$ 468,101	\$ 648,294	\$ 648,294	-18.37%	
	543003 - UTILITIES - WATER & SEWER	\$ 54,950	\$ 74,416	\$ 74,416	-5.93%	
	544005 - LEASE/RENT - EQUIPMENT	\$ -	\$ 14,000	\$ 14,000	0.00%	
	545001 - INS - ALL RISK PROPERTY	\$ 104,053	\$ 114,009	\$ 114,009	5.89%	
	546001 - MAINTENANCE AND REPAIR	\$ 628,062	\$ 696,997	\$ 696,997	9.33%	
	546012 - M&R - FLEET MAINT CHARGE	\$ 26,607	\$ 29,632	\$ 29,632	-13.71%	
	549035 - OTHER GOVT AGENCIES	\$ -	\$ 200	\$ 200	0.00%	
	549501 - SAFETY ADMINISTRATION	\$ 2,305	\$ 2,010	\$ 2,010	2.97%	
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 2,080	\$ 1,827	\$ 1,827	7.40%	
	549503 - EMPLOYMENT SERVICES	\$ 6,410	\$ 10,394	\$ 10,394	2.92%	
	549701 - FIXED COST - PROPERTY MAINT	\$ 2,918	\$ 4,592	\$ 4,592	7.19%	
	549702 - FIXED COST - INFO SYS	\$ 92,988	\$ 99,388	\$ 104,915	-39.28%	
	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	\$ 80,000	-25.00%	
	554002 - SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 200	\$ 200	225.00%	
	555001 - EDUCATION AND TRAINING	\$ 210	\$ 5,760	\$ 5,760	0.00%	
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ 163,150	\$ 163,150	-32.58%	
	TOTAL W&S-CENTRAL MAINTENANCE	\$ 2,371,104	\$ 3,109,610	\$ 3,115,137	\$ 2,966,533	-4.77%
610360 - W&S-SANITARY SEWER MAINT						
	512001 - REGULAR SALARIES & WAGES	\$ 764,889	\$ 895,635	\$ 895,635	6.11%	
	512004 - PERSONAL LEAVE PAYOFF	\$ 1,193	\$ -	\$ -	--	
	514001 - OVERTIME	\$ 140,728	\$ 94,999	\$ 104,999	33.33%	
	521001 - FICA TAXES	\$ 67,026	\$ 75,785	\$ 75,785	-4.06%	
	521002 - FICA TAXES (MANUAL CALC)	\$ -	\$ -	\$ 10,710	--	
	522005 - STATE RETIREMENT	\$ 127,069	\$ 138,984	\$ 138,984	13.26%	
	523001 - AD & D	\$ 193	\$ 216	\$ 216	5.60%	
	523008 - GROUP HEALTH INSURANCE	\$ 160,916	\$ 200,322	\$ 200,322	4.96%	
	523009 - GROUP LIFE INSURANCE	\$ 733	\$ 1,184	\$ 1,184	5.96%	
	524001 - WORKERS' COMPENSATION	\$ 62,280	\$ 62,058	\$ 62,058	6.10%	
	534900 - OTHER CONTRACTUAL SERVICES	\$ 50,868	\$ 364,498	\$ 502,128	-27.41%	
	540002 - TRAVEL AND PER DIEM	\$ 825	\$ 1,720	\$ 1,720	0.00%	
	541001 - CELL PHONE STIPEND	\$ 1,679	\$ 1,680	\$ 1,680	-25.06%	
	543001 - UTILITIES - ELECTRICITY	\$ 5,240	\$ 6,718	\$ 6,718	-18.13%	
	543003 - UTILITIES - WATER & SEWER	\$ 981	\$ 1,273	\$ 1,273	-13.59%	
	543004 - LANDFILL CHARGES	\$ 126,292	\$ 124,999	\$ 164,999	-39.39%	
	546001 - MAINTENANCE AND REPAIR	\$ 208,351	\$ 399,998	\$ 360,957	-3.04%	
	546012 - M&R - FLEET MAINT CHARGE	\$ 71,309	\$ 53,223	\$ 68,223	18.51%	
	549501 - SAFETY ADMINISTRATION	\$ 3,737	\$ 3,445	\$ 3,445	6.21%	
	549502 - EMPLOYEE BENEFITS ADMIN	\$ 3,373	\$ 3,136	\$ 3,136	10.62%	
	549503 - EMPLOYMENT SERVICES	\$ 10,390	\$ 17,823	\$ 17,823	6.11%	
	549702 - FIXED COST - INFO SYS	\$ 106,488	\$ 119,498	\$ 126,144	6.55%	
	551001 - OFFICE SUPPLIES	\$ 3,258	\$ 3,500	\$ 3,500	0.00%	
	552007 - WATER STORES ISSUES	\$ 118,469	\$ 114,999	\$ 114,999	0.00%	
	552014 - FUEL & OIL	\$ 57,440	\$ 66,513	\$ 66,513	0.00%	
	552999 - OTHER MATERIAL & SUPPLIES	\$ 94,968	\$ 102,500	\$ 92,500	8.11%	
	555001 - EDUCATION AND TRAINING	\$ 6,244	\$ 7,000	\$ 7,500	-6.67%	
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ -	\$ 97,000	\$ 97,000	-100.00%	
	TOTAL W&S-SANITARY SEWER MAINT	\$ 2,194,938	\$ 2,958,706	\$ 3,119,441	\$ 2,966,194	-4.91%
Water and Sewer Fund Total		\$ 45,580,759	\$ 43,306,178	\$ 47,124,361	\$ 45,355,854	-3.75%

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	
WATER & SEWER IMPR CONST FUND						
610000 - PROJECTS - WATER & SEWER						
	546999 - NON CAPITAL FROM CAPITAL	\$ 42,319	\$ -	\$ -	--	
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 788,641	\$ -	\$ 1,224,295	-100.00%	
	564000 - MACHINERY & EQUIPMENT	\$ 531,643	\$ -	\$ 1,577,059	-100.00%	
	564001 - CAP OUT - MACHINE & EQUIPMENT	\$ 376,881	\$ -	\$ 119	1242168.91%	
	565000 - CONSTRUCTION IN PROGRESS	\$ 459,389	\$ -	\$ 7,657,909	-100.00%	
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 1,563,310	\$ -	\$ -	--	
	TOTAL PROJECTS - WATER & SEWER	\$ 3,762,183	\$ -	\$ 10,459,382	\$ 1,478,300	-85.87%
WATER & SEWER GRANT FUND						
610000 - PROJECTS - WATER & SEWER						
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 45,700	\$ -	\$ 81,435	-100.00%	
	565000 - CONSTRUCTION IN PROGRESS	\$ 426,837	\$ -	\$ 3,958,883	-100.00%	
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 426,837	\$ -	\$ -	--	
	TOTAL PROJECTS - WATER & SEWER	\$ 899,375	\$ -	\$ 4,040,319	\$ -	-100.00%
STATE REVOLVING LOAN-W&S CONST						
610000 - PROJECTS - WATER & SEWER						
	565000 - CONSTRUCTION IN PROGRESS	\$ 29,945,187	\$ -	\$ 23,583,943	-100.00%	
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 29,945,187	\$ -	\$ -	--	
	TOTAL PROJECTS - WATER & SEWER	\$ 59,890,374	\$ -	\$ 23,583,943	\$ -	-100.00%
RENEWAL & REPLACEMENT - 5%						
610000 - PROJECTS - WATER & SEWER						
	546007 - M&R - BUILDINGS & FACILITIES	\$ -	\$ -	\$ 285,000	-100.00%	
	546900 - M&R - OTHER	\$ -	\$ -	\$ 206,000	-100.00%	
	546999 - NON CAPITAL FROM CAPITAL	\$ 379,211	\$ -	\$ -	--	
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 867,552	\$ -	\$ 1,530,181	-100.00%	
	565000 - CONSTRUCTION IN PROGRESS	\$ 1,797,196	\$ 3,565,674	\$ 8,993,341	-100.00%	
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 1,797,196	\$ -	\$ -	--	
	TOTAL PROJECTS - WATER & SEWER	\$ 4,841,157	\$ 3,565,674	\$ 8,993,341	\$ -	-100.00%
RENEWAL & REPLACEMENT - 8%						
610000 - PROJECTS - WATER & SEWER						
	546999 - NON CAPITAL FROM CAPITAL	\$ 92,227	\$ -	\$ -	--	
	549000 - NON CAPITAL FROM CAPITAL BUDG	\$ 437,703	\$ -	\$ 2,236,473	-100.00%	
	565000 - CONSTRUCTION IN PROGRESS	\$ 3,968,990	\$ 5,705,079	\$ 16,294,541	-100.00%	
	565999 - CAPITAL OUTLAY RECLASSIFY	\$ 3,968,990	\$ -	\$ -	--	
	TOTAL PROJECTS - WATER & SEWER	\$ 8,467,910	\$ 5,705,079	\$ 18,531,014	\$ -	-100.00%
TOTAL EXPENSES		\$ 123,441,759	\$ 52,576,931	\$ 114,753,540	\$ 46,834,154	0.00%

City of Daytona Beach, Florida

Annual Budget

Fiscal Year 2025 – 2026

SECTION 6:

COMMUNITY REDEVELOPMENT AGENCY

&

DOWNTOWN DEVELOPMENT AUTHORITY

City of Daytona Beach, Florida

CRA DETAIL PAGES

Fiscal Year 2025 – 2026

DOWNTOWN

The City of Daytona Beach, Florida
Budget Year 2025 – 2026
Downtown CRA Expense Summary

POSTION SUMMARY

CRA FTE POSITON ALLOCATIONS				
TITLE	2023- 2024 ACTUAL	2024- 2025 BUDGET	2025- 2026 BUDGET	CHANGE 2025- 2026
DEVELOPMENT SERVICES ADMIN COORD	0.01	-	-	-
OFFICE SPECIALIST III	0.40	0.40	0.40	-
REDEVELOPMENT DIRECTOR	0.40	0.25	0.25	-
ECONOMIC & STRATEGIC OPPORT DIRECTOR	-	0.10	0.10	-
REDEVELOPMENT PROJECT MANAGER	-	0.30	0.30	-
	0.81	1.05	1.05	-

CRA POSTION DETAIL – 2025-2026 Budget ONLY				
TITLE	Allocation %	Salary	Modifiers¹	Total
ECONOMIC & STRATEGIC OPPORT DIRECTOR	10%	16,605	8,544	25,149
REDEVELOPMENT DIRECTOR	25%	39,976	22,684	62,660
OFFICE SPECIALIST III	40%	15,769	10,171	25,940
REDEVELOPMENT PROJECT MANAGER	30%	24,600	10,895	35,495
		96,950	52,294	149,244

PROJECT SUMMARIES

Project Label	Project Description	2024-2025 Budget (Amended)	2024 – 2025 YTD Activity	2025-2026 Additional Budget	Estimated Available Funding FY 2025 – 2026
151925	Beach Street Redevelopment	\$1,775,546	\$235,755	\$267,159	\$1,806,950
601732	Orange Ave Trail	23,926	-	-	23,926
		\$1,799,472	\$235,755	\$267,159	\$1,830,876

DEBT SERVICE

¹ Modifiers amounts include AD&D, Auto Allowance, Cell phone Stipend, City Life Insurance, FICA Taxes, Florida Retirement, Health Insurance, Workers Comp Insurance, Employment Services, Employee Safety Administration, Employee Benefit Administration and other fringe benefits.

The City of Daytona Beach, Florida
Budget Year 2025 – 2026
Downtown CRA Expense Summary

020091 – DEBT SERVICES DOWNTOWN REDEVELOPMENT	2023 - 2024 Actual	2024 - 2025 Budget (Amended)	2025 – 2026 Budget	Change
571001 – DEBT SERVICE – PRINCIPAL	\$142,000	\$147,000	\$152,000	\$5,000
572001 – DEBT SERVICE – INTEREST	30,338	25,223	19,931	(5,292)
	\$172,338	\$172,223	\$171,931	\$(292)

TRANSFERS

DETAIL	2023 – 2024 Actual	2024 – 2025 Budget (Amended)	2025- 2026 Budget	Change
TRANS – CAPITAL FINANCING FUND	\$63,848	\$ -	\$ -	\$ -
TRANS – LOAN PROG – DOWNTOWN	172,338	172,223	171,931	(292)
	\$236,186	\$172,223	\$171,931	\$(292)

The City of Daytona Beach, Florida
Budget Year 2025 - 2026
Downtown CRA Expense and Revenues

	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
CRA REVENUE SUMMARY	ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
APPROPRIATION OF FUND BALANCE	\$ -	\$ 1,877,396	\$ -	\$ -	--
GENERAL GOVERNMENT	117,961	147,112	147,291	147,291	0.00%
INTERGOVERNMENTAL	1,140,594	1,260,331	1,288,788	1,379,016	7.00%
MISC.	-	-	-	4,680	--
OTHER SOURCES	66,296	-	-	114,192	--
TRANSFERS	985,222	1,212,308	1,222,716	1,326,468	8.49%
	\$ 2,310,073	\$ 4,497,147	\$ 2,658,795	\$ 2,971,647	11.77%

	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
CRA EXPENSE SUMMARY	ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
CAPITAL	\$ 227,507	\$ 1,799,472	\$ 291,449	\$ 267,159	-8.33%
OPERATING	1,181,332	2,235,921	2,052,704	2,383,313	16.11%
OTHER EXPENSES	117,961	147,112	-	-	--
PERSONNEL SERVICES	151,858	144,491	144,491	149,244	3.29%
TRANSFERS	236,186	172,223	172,223	171,931	-0.17%
	\$ 1,914,844	\$ 4,499,219	\$ 2,660,867	\$ 2,971,647	11.68%

CRA REVENUE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
		ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
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	2,072	-	-100.00%
130-150210-338-338003-000000	INCREMENT - DOWNTOWN REDEV	1,140,594	1,260,331	1,288,788	1,379,016	7.00%
130-150210-345-345900-000000	PAYMENT FROM COMPONENT UNIT	117,961	147,112	147,291	147,291	0.00%
130-150210-381-381005-000000	TRANSFER - GENERAL FUND	985,222	1,212,308	1,222,716	1,326,468	8.49%
		\$ 2,310,073	\$ 4,499,219	\$ 2,660,867	\$ 2,971,647	11.68%

CRA EXPENSE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
		ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
130-050130-581-591116-000000	TRANS - LOAN PROG - DOWNTOWN	\$ 172,338	\$ 172,223	\$ 172,223	\$ 171,931	-0.17%
130-050130-581-591127-000000	TRANS - CAPITAL FINANCING FUND	63,848	-	-	-	--
130-150001-552-546999-000000	NON CAPITAL FROM CAPITAL	-	-	-	-	--
130-150001-552-565000-151925	CONSTRUCTION IN PROGRESS	225,937	1,775,546	291,449	267,159	-8.33%
130-150210-552-512001-000000	REGULAR SALARIES & WAGES	100,707	94,061	94,061	96,950	3.07%
130-150210-552-513001-000000	OTHER PERSONAL SERVICES	297	-	-	-	--
130-150210-552-514001-000000	OVERTIME	409	-	-	-	--
130-150210-552-521001-000000	FICA TAXES	6,964	7,196	7,196	7,417	3.07%
130-150210-552-522005-000000	STATE RETIREMENT	27,815	24,071	24,071	24,471	1.66%
130-150210-552-522006-000000	DEFERRED COMP CONTRIBUTION	-	350	350	350	0.00%
130-150210-552-523001-000000	AD & D	22	23	23	23	0.00%
130-150210-552-523008-000000	GROUP HEALTH INSURANCE	12,307	13,902	13,902	15,107	8.67%
130-150210-552-523009-000000	GROUP LIFE INSURANCE	101	124	124	128	3.23%
130-150210-552-524001-000000	WORKERS' COMPENSATION	588	734	734	757	3.13%
130-150210-552-532001-000000	ACCOUNTING & AUDITING	1,270	1,956	1,956	1,956	0.00%
130-150210-552-534019-000000	PROJECTS	104,081	99,999	99,999	50,000	-50.00%
130-150210-552-534900-000000	OTHER CONTRACTUAL SERVICES	815,460	1,416,998	1,416,998	1,555,000	9.74%
130-150210-552-540001-000000	CAR ALLOWANCE	1,943	2,535	2,535	2,535	0.00%
130-150210-552-540003-000000	CARE AND SUBSISTENCE	856	1,200	1,200	1,200	0.00%
130-150210-552-541001-000000	CELL PHONE STIPEND	379	399	399	399	0.00%
130-150210-552-542001-000000	POSTAGE & FREIGHT	-	300	300	300	0.00%
130-150210-552-543001-000000	UTILITIES - ELECTRICITY	54,757	67,000	67,000	67,000	0.00%
130-150210-552-543003-000000	UTILITIES - WATER & SEWER	710	1,316	1,316	1,318	0.15%
130-150210-552-544006-000000	LEASE/RENT - PUBLIC PARKING	4,167	22,001	22,001	22,000	0.00%
130-150210-552-544007-000000	LEASE/RENT - OTHER	2,217	66,230	66,230	66,230	0.00%
130-150210-552-546001-000000	MAINTENANCE AND REPAIR	22,484	75,000	75,000	54,210	-27.72%
130-150210-552-547001-000000	PRINTING & BINDING	1,919	2,000	2,000	2,000	0.00%
130-150210-552-548005-000000	PROMO - MARKETING	6,320	30,000	30,000	75,000	150.00%
130-150210-552-549002-000000	ADVERTISING LEGAL/RECRUITING	-	2,000	2,000	2,000	0.00%
130-150210-552-549401-000000	FACADE GRANT	149,989	432,954	249,999	450,000	80.00%
130-150210-552-549501-000000	SAFETY ADMINISTRATION	70	155	155	155	0.00%
130-150210-552-549502-000000	EMPLOYEE BENEFITS ADMIN	63	141	141	147	4.26%
130-150210-552-549503-000000	EMPLOYMENT SERVICES	194	800	800	803	0.37%
130-150210-552-549702-000000	FIXED COST - INFO SYS	4,109	4,967	4,705	19,601	316.60%
130-150210-552-551001-000000	OFFICE SUPPLIES	1,806	1,500	1,500	4,500	200.00%
130-150210-552-552999-000000	OTHER MATERIAL & SUPPLIES	235	250	250	-	-100.00%
130-150210-552-554001-000000	MEMBERSHIPS	1,388	2,000	2,000	2,000	0.00%
130-150210-552-554002-000000	SUBSCRIPTIONS & PUBLICATIONS	-	250	250	1,000	300.00%
130-150210-552-555001-000000	EDUCATION AND TRAINING	9,562	8,000	8,000	8,000	0.00%
130-150210-552-591001-000000	PAYMENT TO COMPONENT UNIT	117,961	147,112	-	-	--
130-600000-572-565000-601732	CONSTRUCTION IN PROGRESS	1,570	23,926	-	-	--
		\$ 1,914,843	\$ 4,499,219	\$ 2,660,867	\$ 2,971,647	11.68%

City of Daytona Beach, Florida

CRA DETAIL PAGES

Fiscal Year 2025 – 2026

MAIN STREET

The City of Daytona Beach, Florida
Budget Year 2025 -2026
Main Street CRA Expense Summary

POSTION SUMMARY

CRA FTE POSITON ALLOCATIONS				
TITLE	2023- 2024 ACTUAL	2024- 2025 BUDGET	2025- 2026 BUDGET	CHANGE 2025- 2026
DEVELOPMENT SERVICES ADMIN COORD	0.05	-	-	-
ECONOMIC & STRATEGIC OPPORT DIRECTOR	-	0.25	0.3	0.05
MAIN STREET COORDINATOR	1.00	1.00	1.00	-
OFFICE SPECIALIST III	0.60	0.60	0.60	-
REDEVELOPMENT DIRECTOR	0.60	0.25	0.40	0.15
REDEVELOPMENT PROJECT MANAGER	1.50	1.15	1.45	0.30
SENIOR ACCOUNT CLERK	0.50	0.50	0.65	0.15
	<u>4.25</u>	<u>3.75</u>	<u>3.75</u>	<u>0.65</u>

CRA POSTION DETAIL – 2025 – 2026 Budget Only				
TITLE	Allocation %	Salary	Modifiers 1	Total
ECONOMIC & STRATEGIC OPPORT DIRECTOR	30%	49,816	25,582	75,398
REDEVELOPMENT DIRECTOR	25%	63,962	36,145	100,107
MAIN STREET COORDINATOR	100%	-	-	-
OFFICE SPECIALIST III	60%	23,653	15,256	38,909
REDEVELOPMENT PROJECT MANAGER	85%	69,699	33,665	103,364
REDEVELOPMENT PROJECT MANAGER	20%	16,400	7,263	23,663
REDEVELOPMENT PROJECT MANAGER	40%	32,800	15,038	47,838
SENIOR ACCOUNT CLERK	65%	25,140	14,175	39,315
		<u>281,470</u>	<u>147,124</u>	<u>428,594</u>

¹ Modifiers amounts include AD&D, Auto Allowance, Cell phone Stipend, City Life Insurance, FICA Taxes, Florida Retirement, Health Insurance, Workers Comp Insurance, Employment Services, Employee Safety Administration, Employee Benefit Administration and other fringe benefits.

The City of Daytona Beach, Florida
Budget Year 2025 -2026
Main Street CRA Expense Summary

PROJECT SUMMARIES

Project Label	Project Description	2024-2025 Budget (Amended)	2024 – 2025 YTD Activity	2025-2026 Additional Budget	Estimated Available Funding FY 2025 – 2026
152505	Boardwalk Extension	\$1,900,000	\$ -	\$ -	\$1,900,000
151406	East ISB Streetscape	65,800	4,943	2,957,580	3,018,437
150904	Land Acquisition	3,392,808	50,000	-	3,342,808
602405	Main Street Coquina Arch Repair	682,020	680,642	-	1,377
152506	Main St Streetscapes	5,200,000	-	-	5,200,000
		\$11,240,628	\$735,585	\$2,957,580	\$13,462,622

DEBT SERVICE

022001 – DEBT SERV – MAIN ST CRA	2023 - 2024 Actual	2024 - 2025 Budget (Amended)	2025 – 2026 Budget	Change
571001 – DEBT SERVICE – PRINCIPAL	\$2,130,000	\$2,175,000	\$2,225,000	\$50,000
572001 – DEBT SERVICE – INTEREST	381,260	333,905	285,505	(48,400)
	\$2,511,260	\$2,508,905	\$2,510,505	\$1,600

TRANSFERS

DETAIL	2023 – 2024 Actual	2024 – 2025 Budget (Amended)	2025-2026 Budget	Change
TRANS – CAP IMPR NOTE 2020	\$2,511,260	\$ 2,508,905	\$2,510,505	\$1,600
	\$2,511,260	\$2,508,905	\$2,510,505	\$1,600

The City of Daytona Beach, Florida
Budget Year 2025 - 2026
Main Street CRA Expense and Revenues

CRA REVENUE SUMMARY	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
	ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
APPROPRIATION OF FUND BALANCE	\$ -	\$ 9,205,025	\$ -	\$ -	--
GENERAL GOVERNMENT	71,526	-	-	52,964	--
INTERGOVERNMENTAL	3,007,047	3,222,895	3,270,072	3,418,752	4.55%
MISC.	110,314	12,753	12,753	63,494	397.88%
OTHER SOURCES	296,733	-	-	480,928	--
TRANSFERS	2,597,973	3,100,096	3,102,444	3,288,492	6.00%
	\$ 6,083,593	\$ 15,540,769	\$ 6,385,269	\$ 7,304,630	14.40%

CRA EXPENSE SUMMARY	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
	ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
CAPITAL	\$ 104,980	\$ 11,240,628	\$ 3,064,578	\$ 2,957,580	-3.49%
GRANTS & AID	-	500,001	-	-	--
OPERATING	354,880	979,631	500,588	1,407,951	181.26%
OTHER EXPENSES	-	-	-	-	--
PERSONNEL SERVICES	322,786	321,901	321,494	428,594	33.31%
TRANSFERS	2,511,260	2,508,905	2,508,905	2,510,505	0.06%
	\$ 3,293,906	\$ 15,551,066	\$ 6,395,565	\$ 7,304,630	14.21%

CRA REVENUE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
		ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
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	12,753	9,684	-24.06%
131-000000-362-362056-000000	RENT - CORBIN BLDG	90,344	-	-	53,810	--
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	10,296	-	-100.00%
131-150220-338-338004-000000	INCREMENT - MAIN ST REDEV	3,007,047	3,222,895	3,270,072	3,418,752	4.55%
131-150220-381-381005-000000	TRANSFER - GENERAL FUND	2,597,973	3,100,096	3,102,444	3,288,492	6.00%
		\$ 6,083,593	\$ 15,551,065	\$ 6,395,565	\$ 7,304,630	14.21%

CRA EXPENSE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
		ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
131-050131-581-591130-000000	TRANS - 2011 A & B	\$ -	\$ -	\$ -	\$ -	--
131-050131-581-591135-000000	TRANS - CAP IMPR NOTE 2020	\$ 2,511,260	\$ 2,508,905	\$ 2,508,905	\$ 2,510,505	0.06%
131-150001-529-565000-602405	CONSTRUCTION IN PROGRESS	\$ 104,980	\$ 682,020	\$ -	\$ -	--
131-150001-552-561000-150904	LAND ACQUISITION	\$ -	\$ 3,392,808	\$ -	\$ -	--
131-150001-552-565000-151406	CONSTRUCTION IN PROGRESS	\$ -	\$ 65,800	\$ 3,064,578	\$ 2,957,580	-3.49%
131-150001-552-565000-152505	CONSTRUCTION IN PROGRESS	\$ -	\$ 1,900,000	\$ -	\$ -	--
131-150001-552-565000-152506	CONSTRUCTION IN PROGRESS	\$ -	\$ 5,200,000	\$ -	\$ -	--
131-150001-552-582000-152309	AIDS TO PRIVATE ORGANIZATIONS	\$ -	\$ 500,000	\$ -	\$ -	--
131-150220-552-512001-000000	REGULAR SALARIES & WAGES	\$ 189,282	\$ 211,281	\$ 211,281	\$ 281,471	33.22%
131-150220-552-513001-000000	OTHER PERSONAL SERVICES	\$ 142	\$ -	\$ -	\$ -	--
131-150220-552-514001-000000	OVERTIME	\$ 614	\$ 407	\$ -	\$ -	--
131-150220-552-521001-000000	FICA TAXES	\$ 19,676	\$ 16,162	\$ 16,162	\$ 21,532	33.23%
131-150220-552-522005-000000	STATE RETIREMENT	\$ 61,279	\$ 45,001	\$ 45,001	\$ 61,346	36.32%
131-150220-552-522006-000000	DEFERRED COMP CONTRIBUTION	\$ -	\$ 500	\$ 500	\$ 500	0.00%
131-150220-552-523001-000000	AD & D	\$ 59	\$ 51	\$ 51	\$ 68	33.33%
131-150220-552-523008-000000	GROUP HEALTH INSURANCE	\$ 36,670	\$ 35,635	\$ 35,635	\$ 46,966	31.80%
131-150220-552-523009-000000	GROUP LIFE INSURANCE	\$ 259	\$ 279	\$ 279	\$ 372	33.33%
131-150220-552-524001-000000	WORKERS' COMPENSATION	\$ 1,726	\$ 1,649	\$ 1,649	\$ 2,197	33.23%
131-150220-552-531900-000000	PROF SERV - OTHER	\$ 23,100	\$ 10,444	\$ -	\$ 25,000	--
131-150220-552-532001-000000	ACCOUNTING & AUDITING	\$ 4,412	\$ 4,412	\$ 4,412	\$ 4,412	0.00%
131-150220-552-534019-000000	PROJECTS	\$ 25,016	\$ 498,053	\$ 132,815	\$ 552,368	315.89%
131-150220-552-534037-000000	MAINT CONTR-PINWOOD CEMETARY	\$ 3,300	\$ 3,600	\$ 3,600	\$ 3,600	0.00%
131-150220-552-534900-000000	OTHER CONTRACTUAL SERVICES	\$ 42,874	\$ 33,599	\$ 27,185	\$ 482,185	1673.72%
131-150220-552-540001-000000	CAR ALLOWANCE	\$ 9,071	\$ 6,435	\$ 6,435	\$ 8,385	30.30%
131-150220-552-541001-000000	CELL PHONE STIPEND	\$ 1,368	\$ 858	\$ 858	\$ 1,162	35.43%
131-150220-552-542001-000000	POSTAGE & FREIGHT	\$ -	\$ 200	\$ 200	\$ 200	0.00%
131-150220-552-543001-000000	UTILITIES - ELECTRICITY	\$ 2,232	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
131-150220-552-543003-000000	UTILITIES - WATER & SEWER	\$ 8,934	\$ 18,897	\$ 18,897	\$ 18,897	0.00%
131-150220-552-546001-000000	MAINTENANCE AND REPAIR	\$ 26,722	\$ 108,557	\$ 165,001	\$ 35,188	-78.67%
131-150220-552-547001-000000	PRINTING & BINDING	\$ 973	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
131-150220-552-549002-000000	ADVERTISING LEGAL/RECRUITING	\$ 181	\$ 500	\$ 500	\$ 500	0.00%
131-150220-552-549016-000000	CREDIT CARD/BANK FEES	\$ 2,819	\$ 1,607	\$ 1,500	\$ 1,500	0.00%
131-150220-552-549401-000000	FACADE GRANT	\$ 153,716	\$ 250,601	\$ 100,001	\$ 232,000	132.00%
131-150220-552-549501-000000	SAFETY ADMINISTRATION	\$ 563	\$ 514	\$ 514	\$ 646	25.68%
131-150220-552-549502-000000	EMPLOYEE BENEFITS ADMIN	\$ 508	\$ 468	\$ 468	\$ 612	30.77%
131-150220-552-549503-000000	EMPLOYMENT SERVICES	\$ 1,567	\$ 2,661	\$ 2,661	\$ 3,337	25.40%
131-150220-552-549702-000000	FIXED COST - INFO SYS	\$ 47,243	\$ 31,961	\$ 30,277	\$ 26,601	-12.14%
131-150220-552-551001-000000	OFFICE SUPPLIES	\$ 1,391	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
131-150220-552-552999-000000	OTHER MATERIAL & SUPPLIES	\$ 2,105	\$ 2,000	\$ 1,000	\$ 10,000	900.00%
131-150220-552-554001-000000	MEMBERSHIPS	\$ 1,652	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
131-150220-552-554002-000000	SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 200	\$ 200	\$ 500	150.00%
131-150220-552-555001-000000	EDUCATION AND TRAINING	\$ 8,209	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
		\$ 3,293,903	\$ 15,551,065	\$ 6,395,565	\$ 7,304,630	14.21%

City of Daytona Beach, Florida

CRA DETAIL PAGES

Fiscal Year 2025 – 2026

BALLOUGH ROAD

The City of Daytona Beach, Florida
Budget Year 2025 -2026
Ballough Road CRA Expense Summary

POSTION SUMMARY

CRA FTE POSITON ALLOCATIONS				
TITLE	2023- 2024 ACTUAL	2024- 2025 BUDGET	2025- 2026 BUDGET	CHANGE 2025- 2026
ECONOMIC & STRATEGIC OPPORT				
DIRECTOR	-	0.05	-	(0.05)
REDEVELOPMENT DIRECTOR	-	0.25	-	(0.25)
REDEVELOPMENT PROJECT MANAGER	0.75	0.90	0.40	(0.50)
SENIOR ACCOUNT CLERK	0.25	0.25	-	(0.25)
	<u>1</u>	<u>1.45</u>	<u>0.40</u>	<u>(1.05)</u>

CRA POSTION DETAIL – 2025 – 2026 Budget ONLY				
TITLE	Allocation %	Salary	Modifiers	Total
REDEVELOPMENT PROJECT MANAGER	40%	32,800	14,826	47,626
		<u>32,800</u>	<u>14,826</u>	<u>47,626</u>

PROJECT SUMMARIES

Project Label	Project Description	2024-2025 Budget (Amended)	2024 – 2025 YTD Activity	2025-2026 Additional Budget	Estimated Available Funding FY 2025 – 2026
151109	Ballough Bridge/Streetscape	\$369,354	\$ -	\$ -	\$369,354
150903	Ballough Streetscape/Beautification	115,562	-	-	115,562
151006	Land Acquisition	1,145,489	-	255,767	1,401,256
602308	North Beach St. Improvements	350,000	-	-	350,000
		<u>\$1,980,405</u>	<u>\$ -</u>	<u>\$255,767</u>	<u>\$2,236,172</u>

The City of Daytona Beach, Florida
Budget Year 2025 - 2026
Ballough Road CRA Expense and Revenues

CRA REVENUE SUMMARY	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
	ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
APPROPRIATION OF FUND BALANCE	\$ -	\$ 1,984,567.00	\$ 1,770.00	\$ -	-100.00%
INTERGOVERNMENTAL	138,577	145,901	147,948	152,736	3.24%
OTHER SOURCES	62,258	-	-	89,038	--
TRANSFERS	119,725	140,341	140,364	146,916	4.67%
	\$ 320,560	\$ 2,270,809	\$ 290,082	\$ 388,690	33.99%

CRA EXPENSE SUMMARY	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
	ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
CAPITAL	\$ -	\$ 1,980,405	\$ -	\$ 255,767	--
OPERATING	58,637	100,497	100,173	85,297	-14.85%
OTHER EXPENSES	-	-	-	-	--
PERSONNEL SERVICES	99,974	189,909	189,909	47,626	-74.92%
	\$ 158,611	\$ 2,270,811	\$ 290,082	\$ 388,690	33.99%

CRA REVENUE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
		ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
132-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 62,258	\$ -	\$ -	\$ 89,038	--
132-150230-338-338005-000000	INCREMENT - BALLOUGH RD REDEV	138,577	145,901	147,948	152,736	3.24%
132-150230-381-381005-000000	TRANSFER - GENERAL FUND	119,725	140,341	140,364	146,916	4.67%
132-150230-399-399001-000000	APPROPRIATION OF FUND BALANCE	-	1,770	1,770	-	-100.00%
		\$ 320,560	\$ 288,012	\$ 290,082	\$ 388,690	33.99%

CRA EXPENSE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
		ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
132-150001-552-546999-000000	NON CAPITAL FROM CAPITAL	\$ -	\$ -	\$ -	\$ -	--
132-150001-552-561000-151006	LAND ACQUISITION	-	1,145,489	-	-	--
132-150001-552-565000-150903	CONSTRUCTION IN PROGRESS	-	115,562	-	-	--
132-150001-552-565000-151109	CONSTRUCTION IN PROGRESS	-	369,354	-	-	--
132-150001-552-565999-000000	CAPITAL OUTLAY RECLASSIFY	-	-	-	-	--
132-150001-554-561000-151006	LAND ACQUISITION	-	-	-	255,767	--
132-150230-552-512001-000000	REGULAR SALARIES & WAGES	71,024	125,590	125,590	32,800	-73.88%
132-150230-552-512004-000000	PERSONAL LEAVE PAYOFF	-	-	-	-	--
132-150230-552-521001-000000	FICA TAXES	4,707	9,609	9,609	2,509	-73.89%
132-150230-552-522004-000000	GENERAL EMPLOYEE RETIREMENT	-	-	-	-	--
132-150230-552-522005-000000	STATE RETIREMENT	9,938	26,718	26,718	4,602	-82.78%
132-150230-552-522006-000000	DEFERRED COMP CONTRIBUTION	-	300	300	300	0.00%
132-150230-552-523001-000000	AD & D	13	30	30	8	-73.33%
132-150230-552-523008-000000	GROUP HEALTH INSURANCE	9,242	18,945	18,945	4,434	-76.60%
132-150230-552-523009-000000	GROUP LIFE INSURANCE	55	165	165	43	-73.94%
132-150230-552-524001-000000	WORKERS' COMPENSATION	442	980	980	256	-73.88%
132-150230-552-531900-000000	PROF SERV - OTHER	500	18,880	-	4,659	--
132-150230-552-532001-000000	ACCOUNTING & AUDITING	209	250	250	250	0.00%
132-150230-552-534006-000000	DEMOLITIONS AND CONDEMNATIONS	-	24,999	49,999	-	-100.00%
132-150230-552-540001-000000	CAR ALLOWANCE	3,079	4,680	4,680	1,560	-66.67%
132-150230-552-541001-000000	CELL PHONE STIPEND	400	723	723	216	-70.12%
132-150230-552-543001-000000	UTILITIES - ELECTRICITY	293	300	300	300	0.00%
132-150230-552-543003-000000	UTILITIES - WATER & SEWER	-	-	-	-	--
132-150230-552-546001-000000	MAINTENANCE AND REPAIR	-	-	-	-	--
132-150230-552-547001-000000	PRINTING & BINDING	533	548	548	548	0.00%
132-150230-552-549401-000000	FACADE GRANT	8,999	-	-	19,651	--
132-150230-552-549402-000000	DEV GT-TIF AGREEMENT PAYMENT	42,905	49,039	42,919	49,039	14.26%
132-150230-552-549501-000000	SAFETY ADMINISTRATION	230	306	306	125	-59.15%
132-150230-552-549502-000000	EMPLOYEE BENEFITS ADMIN	205	278	278	120	-56.83%
132-150230-552-549503-000000	EMPLOYMENT SERVICES	638	1,585	1,585	653	-58.80%
132-150230-552-549702-000000	FIXED COST - INFO SYS	4,862	6,130	5,807	10,500	80.82%
132-150230-552-551001-000000	OFFICE SUPPLIES	336	350	350	350	0.00%
132-150230-552-555001-000000	EDUCATION AND TRAINING	-	-	-	-	--
132-150230-552-599001-000000	CONTINGENCY	-	-	-	-	--
132-600000-541-546999-000000	NON CAPITAL FROM CAPITAL	-	-	-	-	--
132-600000-541-565000-602308	CONSTRUCTION IN PROGRESS	-	350,000	-	-	--
132-600000-541-565999-000000	CAPITAL OUTLAY RECLASSIFY	-	-	-	-	--
132-999000-599-599999-000000	RESERVES	-	-	-	-	--
		\$ 158,610	\$ 2,270,810	\$ 290,082	\$ 388,690	33.99%

City of Daytona Beach, Florida

CRA DETAIL PAGES

Fiscal Year 2025 – 2026

MIDTOWN

The City of Daytona Beach, Florida
Budget Year 2025 – 2026
Midtown CRA Expense Summary

POSTION SUMMARY

CRA FTE POSITON ALLOCATIONS				
TITLE	2023- 2024 ACTUAL	2024- 2025 BUDGET	2025- 2026 BUDGET	CHANGE 2025- 2026
COMMUNITY DEVELOPMENT & HOUSING ADMN	-	0.10	0.10	-
DEVELOPMENT SERVICES ADMIN COORD	0.01	-	-	-
ECONOMIC & STRATEGIC OPPORT DIRECTOR	-	0.05	0.05	-
REDEVELOPMENT DIRECTOR	-	0.25	0.35	0.10
REDEVELOPMENT PROJECT MANAGER	0.75	0.65	0.85	0.20
SENIOR ACCOUNT CLERK	0.25	0.25	0.35	0.10
	1.01	1.30	1.70	0.40

CRA POSTION DETAIL – 2025 – 2026 BUDGET ONLY				
TITLE	Allocation %	Salary	Modifiers	Total
ECONOMIC & STRATEGIC OPPORT DIRECTOR	5%	\$8,303	\$4,272	\$12,575
REDEVELOPMENT DIRECTOR	35%	55,967	31,656	87,623
SENIOR ACCOUNT CLERK	35%	13,537	7,633	21,170
COMMUNITY DEVELOPMENT & HOUSING ADMN	10%	10,457	3,042	13,499
REDEVELOPMENT PROJECT MANAGER	15%	12,300	5,941	18,241
REDEVELOPMENT PROJECT MANAGER	10%	8,200	3,632	11,832
REDEVELOPMENT PROJECT MANAGER	60%	49,199	22,557	71,756
		\$157,963	\$78,733	\$236,696

PROJECT SUMMARIES

Project Label	Project Description	2024-2025 Budget (Amended)	2024 – 2025 YTD Activity	2025-2026 Additional Budget	Estimated Available Funding FY 2025 – 2026
152405	847 Orange Ave	\$45,356	\$289	\$ -	\$45,067
152204	Land Acquisition	356,854	-	-	356,854
151213	West ISB Streetscape	1,980,606	-	-	1,980,606
		\$2,382,816	\$289	\$ -	\$2,382,527

The City of Daytona Beach, Florida
Budget Year 2025 – 2026
Midtown CRA Expense Summary

DEBT SERVICE

022302 – DEBT SERVICE 2023 MIDTOWN CRA	2023 - 2024 Actual	2024 - 2025 Budget (Amended)	2025 – 2026 Budget	Change
571001 – DEBT SERVICE – PRINCIPAL	\$ -	\$ -	\$445,000	\$445,000
572001 – DEBT SERVICE – INTEREST	54,235	356,200	356,200	-
573001 – BOND ISSUE COST	25,000	2,141	-	(2,141)
	\$79,235	\$358,341	\$801,200	\$442,859

TRANSFERS

DETAIL	2023 – 2024 Actual	2024 – 2025 Budget (Amended)	2025- 2026 Budget	Change
TRANS – 2010 BOND DEBT SERV	\$214,740	\$216,471	\$ -	(\$216,471)
TRANS – 2023 JPM DEBT SERV	54,235	356,200	801,200	445,000
	\$268,975	\$572,671	\$801,200	\$228,529

The City of Daytona Beach, Florida
Budget Year 2025 - 2026
Midtown CRA Expense and Revenues

CRA REVENUE SUMMARY	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
	ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
APPROPRIATION OF FUND BALANCE	\$ -	\$ 2,735,499.00	\$ -	\$ 461,710.00	--
INTERGOVERNMENTAL	554,238	626,080	634,248	697,032	9.90%
MISC.	66,723	45,094	-	114,699	--
OTHER SOURCES	89,756	-	-	142,338	--
TRANSFERS	478,840	602,225	601,740	670,476	11.42%
	<u>\$ 1,189,557</u>	<u>\$ 4,008,898</u>	<u>\$ 1,235,988</u>	<u>\$ 2,086,255</u>	<u>68.79%</u>

CRA EXPENSE SUMMARY	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
	ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
CAPITAL	\$ 19,766	\$ 2,382,817	\$ 81,429	\$ -	-100.00%
OPERATING	258,851	875,775	407,751	1,048,359	157.11%
OTHER EXPENSES	-	-	-	-	--
PERSONNEL SERVICES	154,271	177,637	174,137	236,696	35.93%
TRANSFERS	268,975	572,671	572,671	801,200	39.91%
	<u>\$ 701,863</u>	<u>\$ 4,008,900</u>	<u>\$ 1,235,988</u>	<u>\$ 2,086,255</u>	<u>68.79%</u>

CRA REVENUE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
		ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
133-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 85,393	\$ -	\$ -	\$ 138,136	--
133-000000-369-369914-000000	MISCELLANEOUS REVENUE	1,671	-	-	5,513	--
133-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	-	2,735,499	-	461,710	--
133-150240-338-338006-000000	INCREMENT - MIDTOWN	554,238	626,080	634,248	697,032	9.90%
133-150240-338-362010-000000	C A M LEASE REVENUE	-	-	-	24,686	--
133-150240-362-362010-000000	C A M LEASE REVENUE	14,847	10,154	-	-	--
133-150240-362-362059-000000	RENT - MIDTOWN - ORANGE AVE	49,945	34,940	-	84,500	--
133-150240-362-362060-000000	RENT - MIDTOWN - 562 ISB	260	-	-	-	--
133-150240-381-381005-000000	TRANSFER - GENERAL FUND	478,840	602,225	601,740	670,476	11.42%
133-150240-383-383100-000000	LEASE FINANCING	4,202	-	-	4,202	--
		<u>\$ 1,189,396</u>	<u>\$ 4,008,898</u>	<u>\$ 1,235,988</u>	<u>\$ 2,086,255</u>	<u>68.79%</u>

CRA EXPENSE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE
		ACTUAL	AMENDED	ADOPTED	ADOPTED	2025-2026
133-050133-581-591101-000000	TRANS - 2010 BOND DEBT SERV	\$ 214,740	\$ 216,471	\$ 216,471	\$ -	-100.00%
133-050133-581-591138-000000	TRANS - 2023 JPM DEBT SERV	54,235	356,200	356,200	801,200	124.93%
133-150001-552-546999-000000	NON CAPITAL FROM CAPITAL	2,661	-	-	-	--
133-150001-552-561000-152204	LAND ACQUISITION	3,601	356,854	-	-	--
133-150001-552-565000-151213	CONSTRUCTION IN PROGRESS	10,842	1,980,606	81,429	-	-100.00%
133-150001-552-565000-152405	CONSTRUCTION IN PROGRESS	2,661	45,356	-	-	--
133-150001-552-565999-000000	CAPITAL OUTLAY RECLASSIFY	2,661	-	-	-	--
133-150240-552-512001-000000	REGULAR SALARIES & WAGES	124,668	116,031	116,031	147,506	27.13%
133-150240-552-512004-000000	PERSONAL LEAVE PAYOFF	-	-	-	-	--
133-150240-552-513001-000000	OTHER PERSONAL SERVICES	142	3,500	-	-	--
133-150240-552-521001-000000	FICA TAXES	4,941	8,878	8,878	11,284	27.10%
133-150240-552-522005-000000	STATE RETIREMENT	10,126	25,415	25,415	33,041	30.01%
133-150240-552-522006-000000	DEFERRED COMP CONTRIBUTION	-	300	300	-	-100.00%
133-150240-552-523001-000000	AD & D	13	27	27	35	29.63%
133-150240-552-523008-000000	GROUP HEALTH INSURANCE	9,344	15,835	15,835	21,738	37.28%
133-150240-552-523009-000000	GROUP LIFE INSURANCE	55	152	152	195	28.29%
133-150240-552-524001-000000	WORKERS' COMPENSATION	432	906	906	1,151	27.04%
133-150240-552-531900-000000	PROF SERV - OTHER	46,539	97,999	49,999	375,000	650.02%
133-150240-552-532001-000000	ACCOUNTING & AUDITING	472	510	510	510	0.00%
133-150240-552-534006-000000	DEMOLITIONS AND CONDEMNATIONS	-	180,000	-	101,500	--
133-150240-552-534019-000000	PROJECTS	90,364	193,176	48,176	205,000	325.52%
133-150240-552-540001-000000	CAR ALLOWANCE	3,079	4,095	4,095	4,875	19.05%
133-150240-552-540002-000000	TRAVEL AND PER DIEM	-	-	-	-	--
133-150240-552-541001-000000	CELL PHONE STIPEND	399	588	588	791	34.52%
133-150240-552-543001-000000	UTILITIES - ELECTRICITY	7,821	10,600	5,600	4,000	-28.57%
133-150240-552-543003-000000	UTILITIES - WATER & SEWER	3,733	4,860	4,860	10,000	105.76%
133-150240-552-546001-000000	MAINTENANCE AND REPAIR	23,964	32,500	36,500	42,450	16.30%
133-150240-552-547001-000000	PRINTING & BINDING	488	500	500	7,500	1400.00%
133-150240-552-549002-000000	ADVERTISING LEGAL/RECRUITING	-	2,000	2,000	300	-85.00%
133-150240-552-549401-000000	FACADE GRANT	73,840	329,999	249,999	280,000	12.00%
133-150240-552-549501-000000	SAFETY ADMINISTRATION	229	269	269	320	18.96%
133-150240-552-549502-000000	EMPLOYEE BENEFITS ADMIN	207	246	246	304	23.58%
133-150240-552-549503-000000	EMPLOYMENT SERVICES	638	1,395	1,395	1,656	18.71%
133-150240-552-549702-000000	FIXED COST - INFO SYS	4,913	6,130	5,807	9,100	56.71%
133-150240-552-552999-000000	OTHER MATERIAL & SUPPLIES	749	12,000	1,800	8,000	344.44%
133-150240-552-555001-000000	EDUCATION AND TRAINING	3,307	5,500	2,000	5,000	150.00%
133-150240-554-512001-000000	REGULAR SALARIES & WAGES	-	-	-	10,457	--
133-150240-554-521001-000000	FICA TAXES	-	-	-	800	--
133-150240-554-522005-000000	STATE RETIREMENT	-	-	-	1,467	--
133-150240-554-522006-000000	DEFERRED COMP CONTRIBUTION	-	-	-	300	--
133-150240-554-523001-000000	AD & D	-	-	-	3	--
133-150240-554-523009-000000	GROUP LIFE INSURANCE	-	-	-	14	--
133-150240-554-524001-000000	WORKERS' COMPENSATION	-	-	-	82	--
133-150240-554-540001-000000	CAR ALLOWANCE	-	-	-	390	--
133-150240-554-549501-000000	SAFETY ADMINISTRATION	-	-	-	40	--
133-150240-554-549502-000000	EMPLOYEE BENEFITS ADMIN	-	-	-	38	--
133-150240-554-549503-000000	EMPLOYMENT SERVICES	-	-	-	208	--
		<u>\$ 701,864</u>	<u>\$ 4,008,898</u>	<u>\$ 1,235,988</u>	<u>\$ 2,086,255</u>	<u>68.79%</u>

City of Daytona Beach, Florida

CRA DETAIL PAGES

Fiscal Year 2025 – 2026

SOUTH ATLANTIC

The City of Daytona Beach, Florida
Budget Year 2025 – 2026
South Atlantic CRA Expense Summary

POSTION SUMMARY

CRA FTE POSITON ALLOCATIONS				
TITLE	2023- 2024 ACTUAL	2024- 2025 BUDGET	2025- 2026 BUDGET	CHANGE 2025- 2026
ECONOMIC & STRATEGIC OPPORT DIRECTOR	-	0.02	0.02	-
	-	0.02	0.02	-

CRA POSTION DETAIL – 2025 – 2026 BUDGET ONLY				
TITLE	Allocation %	Salary	Modifiers	Total
ECONOMIC & STRATEGIC OPPORT DIRECTOR	2%	\$3,321	\$1,709	\$5,030
		\$3,321	\$1,709	\$5,030

PROJECT SUMMARIES

Project Label	Project Description	2024-2025 Budget (Amended)	2024 – 2025 YTD Activity	2025-2026 Additional Budget	Estimated Available Funding FY 2025 – 2026
602201	Cornelia Young Improvements	\$52,540	\$ -	\$ -	\$52,540
152002	South Atlantic CRA Streetscape	995,825	-	73,747	1,069,572
		\$1,048,365	\$ -	\$73,747	\$1,122,112

The City of Daytona Beach, Florida
Budget Year 2025 - 2026
South Atlantic CRA Expense and Revenues

CRA REVENUE SUMMARY	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE 2025-2026
	ACTUAL	AMENDED	ADOPTED	ADOPTED	
APPROPRIATION OF FUND BALANCE	\$ -	\$1,621,833.00	\$ -	\$ -	--
INTERGOVERNMENTAL	228,753	262,694	266,340	236,472	-11.21%
MISC.	-	-	-	-	--
OTHER SOURCES	48,680	-	-	84,982	--
TRANSFERS	197,634	252,685	252,696	227,460	-9.99%
	<u>\$ 475,067</u>	<u>\$ 2,137,212</u>	<u>\$ 519,036</u>	<u>\$ 548,914</u>	<u>5.76%</u>

CRA EXPENSE SUMMARY	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE 2025-2026
	ACTUAL	AMENDED	ADOPTED	ADOPTED	
CAPITAL	\$ -	\$ 1,745,825	\$ 207,630	\$ 73,747	-64.48%
OPERATING	29,904	386,543	306,561	470,137	53.36%
OTHER EXPENSES	-	-	-	-	--
PERSONNEL SERVICES	4,621	4,845	4,845	5,030	3.82%
	<u>\$ 34,525</u>	<u>\$ 2,137,213</u>	<u>\$ 519,036</u>	<u>\$ 548,914</u>	<u>5.76%</u>

CRA REVENUE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE 2025-2026
		ACTUAL	AMENDED	ADOPTED	ADOPTED	
134-000000-361-361101-000000	INTEREST ON INVESTMENTS	\$ 48,680	\$ -	\$ -	\$ 84,982	--
134-000000-369-369914-000000	MISCELLANEOUS REVENUE	-	-	-	-	--
134-000000-399-399001-000000	APPROPRIATION OF FUND BALANCE	-	1,621,833	-	-	--
134-150250-338-338007-000000	INCREMENT - SO ATLANTIC	228,753	262,694	266,340	236,472	-11.21%
134-150250-381-381005-000000	TRANSFER - GENERAL FUND	197,634	252,685	252,696	227,460	-9.99%
		<u>\$ 475,067</u>	<u>\$ 2,137,212</u>	<u>\$ 519,036</u>	<u>\$ 548,914</u>	<u>5.76%</u>

CRA EXPENSE DETAIL	Account Description	2023-2024	2024-2025	2024-2025	2025-2026	% CHANGE 2025-2026
		ACTUAL	AMENDED	ADOPTED	ADOPTED	
134-150001-552-561000-000000	LAND ACQUISITION	\$ -	\$ 750,000	\$ -	\$ -	--
134-150001-552-565000-152002	CONSTRUCTION IN PROGRESS	-	995,825	207,630	73,747	-64.48%
134-150250-552-512001-000000	REGULAR SALARIES & WAGES	3,049	3,162	3,162	3,321	5.03%
134-150250-552-521001-000000	FICA TAXES	237	242	242	254	4.96%
134-150250-552-522005-000000	STATE RETIREMENT	1,044	1,091	1,091	1,104	1.19%
134-150250-552-522006-000000	DEFERRED COMP CONTRIBUTION	-	20	20	20	0.00%
134-150250-552-523001-000000	AD & D	1	1	1	1	0.00%
134-150250-552-523008-000000	GROUP HEALTH INSURANCE	208	222	222	222	0.00%
134-150250-552-523009-000000	GROUP LIFE INSURANCE	6	4	4	4	0.00%
134-150250-552-524001-000000	WORKERS' COMPENSATION	-	25	25	26	4.00%
134-150250-552-531900-000000	PROF SERV - OTHER	2,400	7,441	-	261,000	--
134-150250-552-532001-000000	ACCOUNTING & AUDITING	137	137	137	137	0.00%
134-150250-552-534006-000000	DEMOLITIONS AND CONDEMNATIONS	-	25,000	-	-	--
134-150250-552-540001-000000	CAR ALLOWANCE	77	78	78	78	0.00%
134-150250-552-546001-000000	MAINTENANCE AND REPAIR	3,668	4,999	4,999	5,000	0.02%
134-150250-552-547001-000000	PRINTING & BINDING	924	925	925	3,500	278.38%
134-150250-552-549002-000000	ADVERTISING LEGAL/RECRUITING	275	500	500	500	0.00%
134-150250-552-549401-000000	FACADE GRANT	22,500	295,000	300,000	200,000	-33.33%
134-600000-575-549000-602201	NON CAPITAL FROM CAPITAL BUDG	-	52,540	-	-	--
		<u>\$ 34,526</u>	<u>\$ 2,137,212</u>	<u>\$ 519,036</u>	<u>\$ 548,914</u>	<u>5.76%</u>

City of Daytona Beach, Florida

DDA DETAIL

Fiscal Year 2025 – 2026

**DOWNTOWN DEVELOPMENT
AUTHORITY (DDA)**

CITY OF DAYTONA BEACH, FL
Downtown Development Authority
FY 2025 - 2026 Budget Detail

COST CENTER	Account Number	Account Description	2023 - 2024 Actual	2024 - 2025 Adopted	2024 - 2025 Amended	2025 - 2026 Adopted	% Change
REVENUES							
150300	DOWNTOWN DEV AUTHORITY						
	140-150300-311-311001-000000	CURRENT AD VALOREM	\$ 214,151	\$ 237,024	\$ 237,024	\$ 244,980	3.36%
	140-150300-345-345901-000000	PAYMENT FROM PRIMARY GOVT	\$ 117,961	\$ 147,291	\$ 147,291	\$ 147,291	0.00%
	140-150300-311-311002-000000	DELINQUENT AD VALOREM	\$ 8,875	\$ -	\$ -	\$ -	#DIV/0!
		TOTAL REVENUES	\$ 340,987	\$ 384,315	\$ 384,315	\$ 392,271	102.07%
EXPENSES							
150300	DOWNTOWN DEV AUTHORITY						
	140-150300-552-534900-000000	OTHER CONTRACTUAL SERVICES	\$ 39,000	\$ 43,291	\$ 43,291	\$ 26,554	-38.66%
	140-150300-552-540003-000000	CARE AND SUBSISTENCE	\$ 101	\$ 300	\$ 300	\$ 120	-60.00%
	140-150300-552-548003-000000	PROMO - ADVERTISING	\$ 41,229	\$ 43,917	\$ 43,742	\$ 44,631	2.03%
	140-150300-552-548009-000000	PROMO - EVENTS	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	0.00%
	140-150300-552-554001-000000	MEMBERSHIPS	\$ -	\$ -	\$ 175	\$ 175	0.00%
	140-150300-552-591002-000000	PAYMENT TO PRIMARY GOVERNMENT	\$ 117,961	\$ 147,291	\$ 147,291	\$ 147,291	0.00%
	140-150300-552-548005-000000	PROMO - MARKETING	\$ 252	\$ -	\$ -	\$ -	#DIV/0!
			\$ 198,543	\$ 236,399	\$ 236,399	\$ 220,371	93.22%
150310	DDA FARMERS' MARKET						
	140-150310-552-534900-000000	OTHER CONTRACTUAL SERVICES	\$ 5,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
	140-150310-552-545013-000000	INS - GENERAL LIABILITY	\$ 1,050	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	140-150310-552-548004-000000	PROMO - MARKET	\$ -	\$ 4,400	\$ 4,400	\$ 4,400	0.00%
	140-150310-552-552040-000000	DDA SNAP EXPENSES	\$ 197	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
			\$ 6,247	\$ 22,900	\$ 22,900	\$ 22,900	100.00%
150320	DDA DOWNTOWN EVENTS						
	140-150320-552-548003-000000	PROMO - ADVERTISING	\$ 175	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
	140-150320-552-548009-000000	PROMO - EVENTS	\$ 121,500	\$ 127,500	\$ 127,500	\$ 144,000	12.94%
			\$ 121,675	\$ 132,500	\$ 132,500	\$ 149,000	112.45%
		TOTAL EXPENSES	\$ 326,465	\$ 391,799	\$ 391,799	\$ 392,271	100.12%

City of Daytona Beach, Florida

Annual Budget

Fiscal Year 2025 – 2026

SECTION 7:

DEBT SERVICE

The City of Daytona Beach, Florida

Debt Service Detail Fiscal Year 2025 - 2026

Debt Services

Cost Center	Object	2024 Actual	2025 Adopted	2025 Amended	2026 Budget	% Change
020411 - DEBT SERV-WATER & SEWER						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 8,297,122	\$ 8,297,122	\$ 10,052,803	21.16%
	593001 - ENTERPRISE - DS - INTEREST	\$ 1,328,235	\$ 1,200,349	\$ 1,200,349	\$ 1,064,674	-11.30%
	593003 - AMORT DEFERRED ON REFUNDING	\$ 85,335	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 1,413,570	\$ 9,497,471	\$ 9,497,471	\$ 11,117,477	17.06%
020460 - DEBT SERV-STORMWATER						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 40,764	\$ 40,764	\$ 119,368	192.83%
	593001 - ENTERPRISE - DS - INTEREST	\$ 35,296	\$ 34,675	\$ 34,675	\$ 32,523	-6.21%
	593003 - AMORT DEFERRED ON REFUNDING	\$ 5,623	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 40,919	\$ 75,439	\$ 75,439	\$ 151,891	101.34%
020901 - DEBT SERV-DOWNTOWN REDEV						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 142,000	\$ 147,000	\$ 147,000	\$ 152,000	3.40%
	572001 - DEBT SERVICE - INTEREST	\$ 30,338	\$ 25,223	\$ 25,223	\$ 19,931	-20.98%
	FUND TOTAL	\$ 172,338	\$ 172,223	\$ 172,223	\$ 171,931	-0.17%
020902 - DEBT SERV-HALIFAX HARBOR						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 616,000	\$ 616,000	\$ 637,000	3.41%
	593001 - ENTERPRISE - DS - INTEREST	\$ 118,575	\$ 105,917	\$ 105,917	\$ 83,739	-20.94%
	593003 - AMORT DEFERRED ON REFUNDING	\$ 10,026	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 128,601	\$ 721,917	\$ 721,917	\$ 720,739	-0.16%
021001 - DEBT SERV-2010 BOND SERIES						
	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	--
	FUND TOTAL	\$ 832,118	\$ 835,890	\$ 835,890	\$ 1,302	-99.84%
021201 - DEBT SERV-2012 GEN OBLIGAT						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 1,175,000	\$ 1,215,000	\$ 1,215,000	\$ 1,215,000	0.00%
	572001 - DEBT SERVICE - INTEREST	\$ 248,063	\$ 212,813	\$ 212,813	\$ 174,844	-17.84%
	573004 - DEBT SERVICE - PAYING AGENT	\$ 390	\$ 400	\$ 400	\$ 400	0.00%
	FUND TOTAL	\$ 1,423,453	\$ 1,428,213	\$ 1,428,213	\$ 1,390,244	-2.66%

The City of Daytona Beach, Florida

Debt Service Detail Fiscal Year 2025 - 2026

Debt Services

Cost Center	Object	2024 Actual	2025 Adopted	2025 Amended	2026 Budget	% Change
021401 - DEBT SERV-2014 FIRE ENGINES						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 84,854	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 1,732	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 86,586	\$ -	\$ -	\$ -	--
021601 - DEBT SERV-2016 FIRE AERIAL						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 87,317	\$ 88,802	\$ 88,802	\$ 90,311	1.70%
	572001 - DEBT SERVICE - INTEREST	\$ 4,529	\$ 3,045	\$ 3,045	\$ 1,536	-49.56%
	FUND TOTAL	\$ 91,846	\$ 91,847	\$ 91,847	\$ 91,847	0.00%
021701 - DEBT SERV-2017 FIRE PUMPER RES						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 82,938	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 1,626	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 84,564	\$ -	\$ -	\$ -	--
021702 - DEBT SERV-2017 FIRE PUMPER DEC						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 45,418	\$ 46,463	\$ 46,463	\$ 47,531	2.30%
	572001 - DEBT SERVICE - INTEREST	\$ 5,469	\$ 4,425	\$ 4,425	\$ 3,356	-24.16%
	FUND TOTAL	\$ 50,887	\$ 50,888	\$ 50,888	\$ 50,887	0.00%
022001 - DEBT SERV-2020 MAIN ST CRA						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 2,130,000	\$ 2,175,000	\$ 2,175,000	\$ 2,225,000	2.30%
	572001 - DEBT SERVICE - INTEREST	\$ 381,260	\$ 333,905	\$ 333,905	\$ 285,534	-14.49%
	FUND TOTAL	\$ 2,511,260	\$ 2,508,905	\$ 2,508,905	\$ 2,510,534	0.06%
022002 - DEBT SERV-2020 DELL VX RAILS						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 72,058	\$ 73,355	\$ 73,355	\$ -	-100.00%
	572001 - DEBT SERVICE - INTEREST	\$ 2,617	\$ 1,321	\$ 1,321	\$ -	-100.00%
	FUND TOTAL	\$ 74,675	\$ 74,676	\$ 74,676	\$ -	-100.00%
022101 - DEBT SERV-2021 POLICE PATROL V						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 289,391	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 2,691	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 292,082	\$ -	\$ -	\$ -	--

The City of Daytona Beach, Florida

Debt Service Detail Fiscal Year 2025 - 2026

Debt Services

Cost Center	Object	2024 Actual	2025 Adopted	2025 Amended	2026 Budget	% Change
022201 - DEBT SERV-2022 RADIOS						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 274,360	\$ 279,985	\$ 279,985	\$ 285,724	2.05%
	572001 - DEBT SERVICE - INTEREST	\$ 23,199	\$ 17,575	\$ 17,575	\$ 11,835	-32.66%
	FUND TOTAL	\$ 297,559	\$ 297,560	\$ 297,560	\$ 297,559	0.00%
022202 - DEBT SERV-2022 POLICE 40 VEHIC						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 481,774	\$ 495,072	\$ 495,072	\$ 508,736	2.76%
	572001 - DEBT SERVICE - INTEREST	\$ 41,002	\$ 27,706	\$ 27,706	\$ 14,041	-49.32%
	FUND TOTAL	\$ 522,776	\$ 522,778	\$ 522,778	\$ 522,777	0.00%
022203 - DEBT SERV - POLICE LEASES						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 265,507	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 1,102	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 266,609	\$ -	\$ -	\$ -	--
022301 - DEBT SERV - FINANCE LEASES						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 7,250	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 241	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 7,491	\$ -	\$ -	\$ -	--
022302 - DEBT SERV-2023 MIDTOWN CRA						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ -	\$ -	\$ 445,000	--
	572001 - DEBT SERVICE - INTEREST	\$ 54,235	\$ 356,200	\$ 356,200	\$ 356,200	0.00%
	573001 - BOND ISSUE COST	\$ 25,000	\$ 2,141	\$ -	\$ -	--
	FUND TOTAL	\$ 79,235	\$ 358,341	\$ 356,200	\$ 801,200	124.93%
022303 - DEBT SERV - CRA (130) LEASES						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 62,302	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 1,547	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 63,849	\$ -	\$ -	\$ -	--
022304 - DEBT SERV - SBITA						
	571001 - DEBT SERVICE - PRINCIPAL	\$ 473,243	\$ -	\$ -	\$ -	--
	572001 - DEBT SERVICE - INTEREST	\$ 15,950	\$ -	\$ -	\$ -	--
	FUND TOTAL	\$ 489,193	\$ -	\$ -	\$ -	--

The City of Daytona Beach, Florida

Debt Service Detail Fiscal Year 2025 - 2026

Debt Services

Cost Center	Object	2024 Actual	2025 Adopted	2025 Amended	2026 Budget	% Change
022401 - DEBT SERV-POLICE VEH/GOLF GPS						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 399,440	\$ 399,440	\$ 416,017	4.15%
	572001 - DEBT SERVICE - INTEREST	\$ -	\$ 70,550	\$ 70,550	\$ 53,974	-23.50%
	FUND TOTAL	<u>\$ -</u>	<u>\$ 469,990</u>	<u>\$ 469,990</u>	<u>\$ 469,991</u>	<u>0.00%</u>
022402 - DEBT SERV-2024AB SERIES						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ 685,000	\$ 685,000	\$ 845,000	23.36%
	572001 - DEBT SERVICE - INTEREST	\$ -	\$ 2,599,576	\$ 2,599,576	\$ 2,510,281	-3.43%
	573001 - BOND ISSUE COST	\$ 474,290	\$ -	\$ -	\$ -	--
	FUND TOTAL	<u>\$ 474,290</u>	<u>\$ 3,284,576</u>	<u>\$ 3,284,576</u>	<u>\$ 3,355,281</u>	<u>2.15%</u>
022501 - DEBT SERV- 2025 TXBL LOC NOTE						
	571001 - DEBT SERVICE - PRINCIPAL	\$ -	\$ -	\$ -	\$ 500,000	--
	572001 - DEBT SERVICE - INTEREST	\$ -	\$ -	\$ -	\$ 250,000	--
	573001 - BOND ISSUE COST	\$ -	\$ 68,000	\$ -	\$ -	--
	FUND TOTAL	<u>\$ -</u>	<u>\$ 68,000</u>	<u>\$ -</u>	<u>\$ 750,000</u>	<u>--</u>
	TOTAL DEBT SERVICE	<u>\$ 9,403,901</u>	<u>\$ 20,458,714</u>	<u>\$ 20,388,573</u>	<u>\$ 22,403,660</u>	<u>9.88%</u>

City of Daytona Beach, Florida

Annual Budget

Fiscal Year 2025 – 2026

SECTION 8:

INTER-FUND TRANSFERS

The City of Daytona Beach, Florida

Inter-Fund Transfer Detail

Fiscal Year 2025 - 2026

			2023-2024 ACTUAL	2024 - 2025 Adopted	2024 - 2025 Amended	2025-2026 Budget
001			67,232,190	18,028,931	19,591,501	14,710,637
130	REDEVELOPMENT - DOWNTOWN	TRANS - CAPITAL FINANCING FUND	63,848	0	0	0
		TRANS - LOAN PROG - DOWNTOWN	172,338	172,223	172,223	171,931
130 Total			236,186	172,223	172,223	171,931
131	REDEVELOPMENT - MAIN ST	TRANS - CAP IMPR NOTE 2020	2,511,260	2,508,905	2,508,905	2,510,505
131 Total			2,511,260	2,508,905	2,508,905	2,510,505
133	REDEVELOPMENT-MIDTOWN	TRANS - 2010 BOND DEBT SERV	214,740	216,471	216,471	0
		TRANS - 2023 JPM DEBT SERV	54,235	356,200	356,200	801,200
133 Total			268,975	572,671	572,671	801,200
150	TRANSPORTATION 5CENT GAS TAX	TRANS - 2010 BOND DEBT SERV	349,704	351,447	351,447	0
150 Total			349,704	351,447	351,447	0
301	CAPITAL PROJECTS FUND	TRANS - FIRE IMPACT FEES	0	0	1,477,248	0
301 Total			0	0	1,477,248	0
411	WATER AND SEWER FUND	TRANS - GENERAL FUND	2,500,000	0	0	0
		TRANS - GENERAL FUND PLT	7,453,063	7,929,131	7,929,131	7,675,950
		TRANS - W&S DEBT SERV FUND	8,931,826	8,884,434	8,884,434	11,117,477
		TRANS - WATER & SEWER IMPRV FD	1,620,107	0	0	1,307,890
		TRANS - WATER & SEWER R&R - 5%	3,114,606	3,565,674	3,565,674	3,591,477
		TRANS - WATER & SEWER R&R - 8%	4,983,369	5,705,079	5,705,079	5,746,363
411 Total			28,602,970	26,084,318	26,084,318	29,439,157
430	SOLID WASTE MANAGEMENT FUND	TRANS - GENERAL FUND	8,199,036	4,045,551	4,045,551	4,681,378
		TRANS - GENERAL FUND PLT	2,632,879	2,902,158	2,902,158	2,396,426
430 Total			10,831,915	6,947,709	6,947,709	7,077,804
440	HALIFAX HARBOR FUND	TRANS - HALIFAX HARBOR DBT SRV	722,351	721,917	721,917	720,739
440 Total			722,351	721,917	721,917	720,739
460	STORMWATER IMPROVEMENT	TRANS - GENERAL FUND	7,614,545	6,739,902	6,739,902	4,583,459
		TRANS - GENERAL FUND PLT	1,815,517	1,859,360	1,859,360	2,111,179
		TRANS - STORMWATER DEBT SERV	75,439	75,439	75,439	151,891
		TRANS - STORMWATER IMPROV	1,224,420	1,393,958	1,393,958	1,437,609
460 Total			10,729,921	10,068,659	10,068,659	8,284,138
480	PIER FUND	TRANS - GENERAL FUND PLT	109,660	82,419	82,419	105,033
		TRANS - PIER 8% R&R	81,816	83,531	83,531	86,248
480 Total			191,476	165,950	165,950	191,281
Grand Total			121,676,949	65,622,730	68,662,548	63,907,392

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

SECTION 9:
RESERVES

The City of Daytona Beach, Florida

Reserve Detail Fiscal Year 2025 - 2026

FUND	FUND NAME	ACCOUNT	2024 - 2025 Amended	2025 - 2026 Budget
001	GENERAL FUND	FISCAL INTEGRITY REQ RESERVES	12,046,353	12,725,633
		RESERVES	7,363,769	677,158
001 Total			19,410,122	13,402,791
150	TRANSPORTATION 5CENT GAS TAX	RESERVES	43,844	0
150 Total			43,844	0
160	PERMIT & LICENSE SPECIAL REV	FISCAL INTEGRITY REQ RESERVES	616,541	592,142
		RESERVES	5,174,419	516,070
160 Total			5,790,960	1,108,212
204	GENERAL OBLIGATION BONDS 2012	RESERVES	243	39,313
204 Total			243	39,313
205	BB&T CAP IMPROV REV NOTE 2017	RESERVES	0	2,096
205 Total			0	2,096
219	SUN TRST CAP IMP REV NOTE 2010	RESERVES	0	1,302
219 Total			0	1,302
411	WATER AND SEWER FUND	FISCAL INTEGRITY REQ RESERVES	1,087,912	1,087,912
		RESERVES	16,885,178	49,100
411 Total			17,973,090	1,137,012
412	WATER & SEWER IMPR CONST FUND	RESERVES	-349,286	0
412 Total			-349,286	0
413	WATER/SEWER DEBT SV FUND	RESERVES	1	102,988
413 Total			1	102,988

The City of Daytona Beach, Florida

Reserve Detail Fiscal Year 2025 - 2026

FUND	FUND NAME	ACCOUNT	2024 - 2025 Amended	2025 - 2026 Budget
425	RENEWAL & REPLACEMENT - 5%	RESERVES	0	3,692,176
425 Total			0	3,692,176
428	RENEWAL & REPLACEMENT - 8%	RESERVES	0	6,138,157
428 Total			0	6,138,157
430	SOLID WASTE MANAGEMENT FUND	FISCAL INTEGRITY REQ RESERVES	1,595,703	6,836,052
		RESERVES	6,528,583	4,678,305
430 Total			8,124,286	11,514,357
440	HALIFAX HARBOR FUND	FISCAL INTEGRITY REQ RESERVES	372,544	369,890
		RESERVES	174,585	215,417
440 Total			547,129	585,307
442	HALIFAX HARBOR DEBT SV	RESERVES	0	7,152
442 Total			0	7,152
460	STORMWATER IMPROVEMENT	FISCAL INTEGRITY REQ RESERVES	67,387	67,387
		RESERVES	5,296,605	4,531,861
460 Total			5,363,992	4,599,248
462	STORMWATER DEBT SERVICE	RESERVES	0	4,676
462 Total			0	4,676
465	STORMWATER R&R 8%	RESERVES	0	1,609,994
465 Total			0	1,609,994
480	PIER FUND	FISCAL INTEGRITY REQ RESERVES	92,459	99,156
		RESERVES	254,325	0
480 Total			346,784	99,156

The City of Daytona Beach, Florida

Reserve Detail Fiscal Year 2025 - 2026

FUND	FUND NAME	ACCOUNT	2024 - 2025 Amended	2025 - 2026 Budget
481	PIER RENEW & REPLACEMENT FUND	RESERVES	0	91,529
481 Total			0	91,529
510	FLEET MAINTENANCE FUND	RESERVES	76,366	11,858
510 Total			76,366	11,858
530	EMPLOYMENT SERVICES	RESERVES	725,437	102,995
530 Total			725,437	102,995
540	FACILITIES PROPERTY MAINT FUND	RESERVES	258,378	14,079
540 Total			258,378	14,079
560	CONSOLIDATED INSURANCE	RESERVES	887,995	1,060,784
560 Total			887,995	1,060,784
Grand Total			59,199,341	45,325,183

City of Daytona Beach, Florida

Annual Budget

Fiscal Year 2025 – 2026

SECTION 10:

CAPITAL PROJECTS

CAPITAL IMPROVEMENT PROGRAM

HOW THE PROGRAM WORKS

A Capital Project/Improvement can be defined as any addition or enhancement made to land, equipment, or a building, that will either enhance the property's overall value, prolong its useful life, or adapt it to new uses. The City identifies potential capital improvement projects using technical assessments of infrastructural conditions and needs, public input received through individual department's planning efforts, staff input, and requests from the City Commission.

The City of Daytona's Capital Improvement Plan (CIP) is a planning, budgetary, and prioritizing tool which, as a part of the Capital Improvements Element, reflects the City's infrastructure needs. Capital Projects are major fixed assets or infrastructure with long term value, such as buildings, roads, bridges and parks. A capital improvement is defined as any purchase of equipment or any construction project having a value of \$10,000 or more, excluding repairs, and a minimum life of two years or more.

Funds budgeted for specific projects remain allocated until the project is completed. Additionally, project budgets are reviewed and, if needed, funding may be adjusted. Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages. Projects may be funded by current revenues or by debt financing, depending upon the availability of funds, the nature of the project, and the policies of the City Commission.

In balancing the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, projects must either be revised to reduce costs, postponed to a future period, or eliminated from the program. Alternative financing, such as long-term debt, may be proposed to provide sufficient revenue to fund requested capital projects. There may be bona fide reasons why a project is needed or desired in the immediate future, but it may be deferred because resources are not realistically available.

RELATIONSHIP TO THE OPERATING BUDGET

The Operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides all City services but does not result in major physical assets for the city. Year-to-year, changes in the Operating budget are expected to be stable and represent incremental changes in the cost of doing business. Resources for the Operating budget generally come from taxes, user fees, and intergovernmental payments that usually recur from year to year. The Capital budget includes one-time costs for projects that may last several years. The projects result in major physical assets for the city. Resources for the Capital budget generally come from bond issues, impact fees, grants and taxes. However, the Operating and Capital budgets are closely linked. The most obvious link is the Operating budget assumes the cost of maintaining and operating new facilities built under the Capital budget.

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
	602508	Saffey Haz Mat Container SCHOOL ZONE SIGNS Tennis Center Lighting Traffic Studies City Owned Intersections	Public Works Public Works Public Works Public Works	\$ - \$ 50,000 \$ - \$ -	\$ 150,000 \$ 100,000 \$ 450,000 \$ 125,000	\$ - \$ 100,000 \$ 500,000 \$ 125,000	\$ - \$ 100,000 \$ - \$ 125,000	\$ - \$ 100,000 \$ - \$ 125,000	\$ 150,000 \$ 450,000 \$ 950,000 \$ 500,000
	POL001	Trip & Fall Abatement PATROL HAND GUN TRADE-IN	Public Works Police	\$ - \$ 186,150	\$ 550,000 \$ -	\$ 550,000 \$ -	\$ 550,000 \$ -	\$ 550,000 \$ -	\$ 2,200,000 \$ 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>

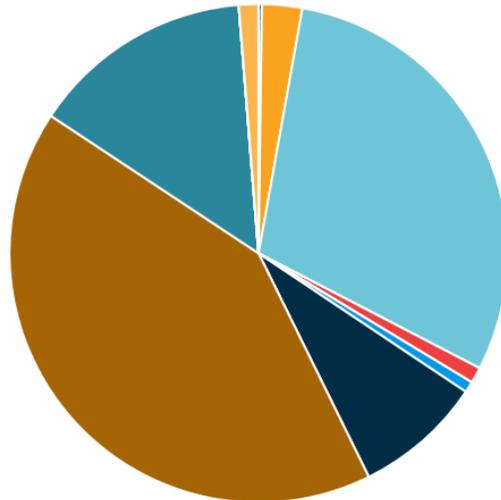
CITY OF DAYTONA BEACH, FL

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

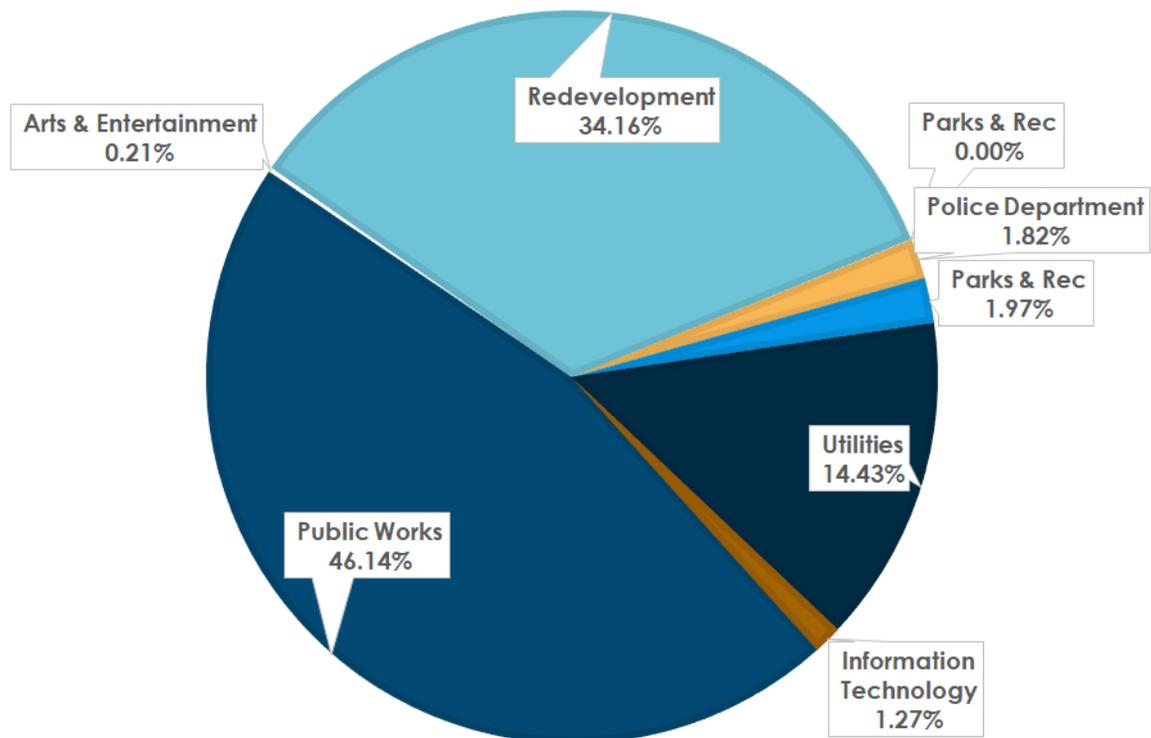
CITY OF DAYTONA BEACH, FL

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>

CAPITAL PROJECTS BY DEPARTMENT



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
\$	7,359,295	\$ -	\$ 7,359,295

Prior Year Comparison

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

Project Forecast

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

Budget Details

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

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.

Year	Annual Totals		
	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
\$	24,141,529	\$ -	\$ 24,141,529

Prior Year Comparison

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

Project Forecast

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

Budget Details

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

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
	\$ 7,105,199	\$ -	\$ 7,105,199

Prior Year Comparison

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

Project Forecast

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

Budget Details

Objects Expenditure	2026 Budget
561 - Capital	
565000 - Construction In Progress	279,609
Total	279,609
Total Expenditure	279,609

152002 - South Atlantic CRA Streetscape

Project Number 152002

Title South Atlantic CRA Streetscape

Asset Type 30 - Infrastructure

Division 1140 - Redevelopment and
Neighborhood Services

Year Identified 2019

Start Date 10/1/2019

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
	\$ 5,314,045	\$ -	\$ 5,314,045

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

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

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

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
	\$ 27,944,325	\$ -	\$ 27,944,325

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
Total Expenditure	(18.51)%	\$ 5,031,144	\$ 4,100,000

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
Total Expenditure	\$ 4,100,000				
Percent Increase		(0.00%)	0.00%	0.00%	0.00%

Budget Details

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

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
\$	2,365,151	\$ -	\$ 2,365,151

Prior Year Comparison

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

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
Total Expenditure	\$ 153,874	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Percent Increase		224.94%	0.00%	0.00%	0.00%

Budget Details

Objects Expenditure	2026 Budget
531 - Operating	
549000 -Non Capital from Capital	153,874
Total	153,874
Total Expenditure	153,874

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
	\$ 2,581,710	\$ -	\$ 2,581,710

Prior Year Comparison

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

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
Total Expenditure	\$ 422,390	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Percent Increase		77.56%	0.00%	0.00%	0.00%

Budget Details

Objects Expenditure	2026 Budget
531 - Operating	
549000 -Non Capital from Capital	422,390
Total	422,390
Total Expenditure	422,390

602508 - School Zone Signs

Project Number 602508

Title School Zone Signs

Asset Type 30 - Infrastructure

Division 6099 - Capital Projects - Public Works

Start Date 10/1/2024

Year Identified 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
	\$ 150,000	\$ -	\$ 150,000

Prior Year Comparison

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

Project Forecast

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

Budget Details

Objects Expenditure	2026 Budget
561 - Capital	
564000 - Machinery & Equipment	50,000
Total	50,000
Total Expenditure	50,000

BEM001 - Atlantic Room Door Replacment

Project Number BEM001

Title Atlantic Room Door Replacment

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
	\$ 22,000	\$ -	\$ 22,000

Prior Year Comparison

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

Project Forecast

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

Budget Details

Objects Expenditure	2026 Budget
561 -Capital	
565001 - Construction in Progress	22,000
Total	22,000
Total Expenditure	22,000

IT0001 - Patrol Rugged Laptop Replacments

Project Number IT0001

Title Patrol Rugged Laptop Replacments

Asset Type 20 - Equipment

Division 1160 - Information Technology Systems

Start Date 10/1/2025

Year Identified 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
Total Expenditure	100.0%	\$ -	\$ 130,000

Project Forecast

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

Budget Details

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

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
Total Expenditure	100.0%	\$ -	\$ 202,000

Project Forecast

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

Budget Details

Objects Expenditure	2026 Budget
561 -Capital	
565001 - Construction in Progress	202,000
Total	202,000
Total Expenditure	202,000

POL001 - Patrol Handgun Trade In

Project Number POL001

Title Patrol Handgun Trade In

Asset Type 20 - Equipment

Division 3099 - Capital Projects - Police

Start Date 10/1/2025

Year Identified 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.

Year	Annual Totals		
	Total Expenditure	Total Funding Source	Difference
2025	-	-	0
2026	186,150	-	186,150
	\$ 186,150	\$ -	\$ 186,150

Object Expenditure	Prior Year Comparison		
	Percent Change	2025 Amount	2026 Amount
564001 - Cap Out - Machine & Equipment	100.0%	\$ -	\$ 186,150
Total Expenditure	100.0%	\$ -	\$ 186,150

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

Objects Expenditure	Budget Details	
		2026 Budget
561 -Capital		
564001 - Cap Out - Machine &		186,150
Total		186,150
Total Expenditure		186,150

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

SECTION 11:
APPENDICES

STATE OF FLORIDA)
COUNTY OF VOLUSIA)

I, Letitia LaMagna, City Clerk and custodian of the official records of The City of Daytona Beach, Florida, do hereby certify that the attached is a true and correct copy of Resolution 2025-371 of the City Commission Meeting dated September 17, 2025 as it appears in the files and records of The City of Daytona Beach.

IN WITNESS WHEREOF, I have hereunto set my hand as such City Clerk and affixed hereto the official seal of The City of Daytona Beach, Florida, on this 19th day of September, 2025.


LETITIA LAMAGNA
CITY CLERK

RESOLUTION NO. 2025-371

A RESOLUTION DETERMINING THE AMOUNT AND FIXING THE RATE OF TAXATION IN MAKING THE ANNUAL PROPERTY AD VALOREM LEVY IN THE AMOUNT OF 5.9300 PER \$1,000 OF NON-EXEMPT ASSESSED VALUE FOR GENERAL FUND OPERATIONS OF THE CITY OF DAYTONA BEACH FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025, THROUGH SEPTEMBER 30, 2026, WHICH REPRESENTS A 4.10% TAX RATE INCREASE FROM THE ROLLED BACK RATE OF 5.6962; AND THE VOTED DEBT SERVICE MILLAGE OF 0.1395, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to §200.065(1), Florida Statutes, the Honorable Larry Bartlett, J.D., C.F.A., Property Appraiser for the County of Volusia, has certified the taxable value of property within the City of Daytona Beach, said certification being dated June 24, 2025; and

WHEREAS, by Resolution No. 2025-281, the rolled-back millage rate for FY 2025/26 was calculated at 5.6962; and at its July 16, 2025, meeting the City Commission calculated the proposed aggregate millage rate as 5.9547 and calculated the voted debt service millage rate at 0.1574; and a hearing time was established for adoption of the tentative millage rate at 6:00 p.m., September 4, 2024, in the City Commission Chambers; and

WHEREAS, on or about August 24, 2025, the Honorable Larry Bartlett, J.D., C.F.A, Property Appraiser for the County of Volusia, mailed by first class mail a notice to each property owner within the City advising of the rolled-back tax levies, the proposed tax levies, the voted debt service tax levy, and the hearing date, time and location.

WHEREAS, by Resolution No. 2025-337 on September 3, 2025, the City Commission proposed a millage rate of 5.9300 and called a public hearing for final action on millage at 6:00 pm, September 17, 2025, in the City Commission Chambers; and

WHEREAS, there appeared a notice of this public hearing in The News-Journal on September 12, 2025, in accordance with §200.065(3)(a), (3)(h), and (3)(l); and

WHEREAS, the 5.9300 millage rate adopted is 4.10% higher than the rolled-back rate of 5.6962.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DAYTONA BEACH, FLORIDA:

SECTION 1. It is hereby found that a Public Hearing has been conducted on September 3, 2025, at 6:00 p.m., Eastern Daylight Savings Time, in the City Commission Chambers, Room 290, City Hall, 301 South Ridgewood Avenue, Daytona Beach, Florida, in accordance with §200.065(2)(e), Florida Statutes.

SECTION 2. It is hereby found that a Public Hearing has been conducted on September 17, 2025, at 6:00 p.m., Eastern Daylight Savings Time, in the City Commission Chambers, Room 290, City Hall, 301 South Ridgewood Avenue, Daytona Beach, Florida, in accordance with §200.065(2)(d), (2)(e), (3)(a), (3)(h), and (3)(l), Florida Statutes.

SECTION 3 It is hereby found that the name of The City of Daytona Beach as the taxing authority, the rolled back rate of 5.6962, the 4.10% tax rate increase, the millage rate to be levied of 5.9300, and the voted debt service millage of 0.1395, have been publicly announced prior to the adoption of this resolution in accordance with §200.065(2)(d), Florida Statutes.

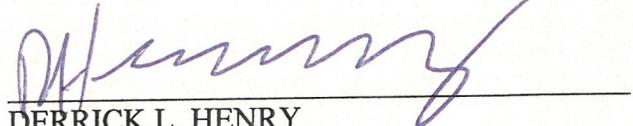
SECTION 4. The City Commission of The City of Daytona Beach after carefully investigating the rate of taxation necessary to raise the sum of money required to meet an appropriation for operations for FY 2025/26, and after hearing the general public at a Public Hearing, does hereby find and determine the rate of taxation necessary shall be 5.9300 on each \$1,000 of assessed taxable real and personal property lying and being within the jurisdiction of The City of Daytona Beach, and 0.1395 for the voted debt service.

SECTION 5. It is hereby found that millage rate adopted by the City Commission represents a 4.10% increase from the rolled back rate of 5.6962.

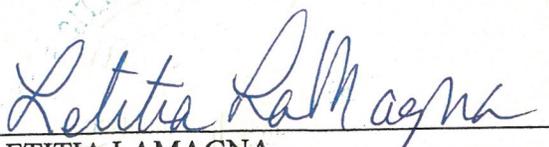
SECTION 6. The Budget Officer is hereby authorized and directed to adjust the millage rate adopted in Section 4 above, upon notification of aggregate changes in the assessment roll in accordance with §200.065(6) Florida Statutes.

SECTION 7. The City Manager is hereby directed to furnish certified copies of this Resolution to the Honorable Larry Bartlett, J.D., C.F.A., Property Appraiser, County of Volusia, 123 West Indiana Avenue, Room 102, DeLand, Florida 32720; and to the Finance Department, County of Volusia, 123 West Indiana Avenue, Room 103, DeLand, Florida 32720.

SECTION 8. This Resolution shall take effect immediately upon its adoption.


DERRICK L. HENRY
Mayor

ATTEST:


LETITIA LAMAGNA
City Clerk

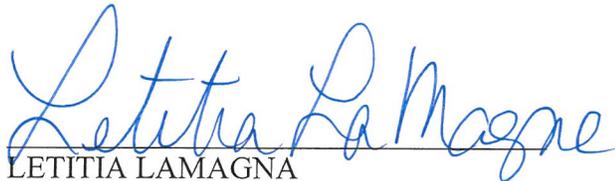
Passed: September 3, 2025
Adopted: September 17, 2025

STATE OF FLORIDA)

COUNTY OF VOLUSIA)

I, Letitia LaMagna, City Clerk and custodian of the official records of The City of Daytona Beach, Florida, do hereby certify that the attached is a true and correct copy of Resolution 2025-374 of the City Commission Meeting dated September 17, 2025 as it appears in the files and records of The City of Daytona Beach.

IN WITNESS WHEREOF, I have hereunto set my hand as such City Clerk and affixed hereto the official seal of The City of Daytona Beach, Florida, on this 19th day of September, 2025.


LETITIA LAMAGNA
CITY CLERK

RESOLUTION NO. DDA 2025-374

A RESOLUTION DETERMINING THE AMOUNT AND FIXING THE RATE OF TAXATION IN MAKING THE ANNUAL PROPERTY AD VALOREM LEVY IN THE AMOUNT OF 1.0000 PER \$1,000 OF NON-EXEMPT ASSESSED VALUE FOR GENERAL FUND OPERATIONS OF THE DAYTONA BEACH DOWNTOWN DEVELOPMENT AUTHORITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2025, THROUGH SEPTEMBER 30, 2026; DECREASING PROPERTY TAX RATE BY 3.63% FROM THE ROLLED BACK MILLAGE RATE OF 1.0377; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 200.065(1), Florida Statutes, the Honorable Larry Bartlett, J.D., Property Appraiser for the County of Volusia, has certified the taxable value of property within the City of Daytona Beach, said certification being dated June 24, 2025; and

WHEREAS, at its July 10, 2025, meeting the Daytona Beach Downtown Development Authority proposed an aggregate millage rate of 1.0000 for FY 2025/26, and established a hearing time for adoption of the tentative millage rate at 6:00 p.m., September 3, 2025, in the City Commission Chambers; and

WHEREAS, on or about August 24, 2025, the Honorable Larry Bartlett, J.D., C.F.A., Property Appraiser for the County of Volusia, mailed by first class mail a notice to each property owner within the Authority advising of the rolled-back tax levies, the proposed tax levies, and the hearing date, time, and location; and

WHEREAS, by Resolution adopted September 3, 2025, the Board established a tentative millage rate of 1.0000 and called for a public hearing for final action on millage at 6:00 p.m., September 17, 2025, in the City Commission Chambers, and

WHEREAS, there appeared a notice of the public hearing in The News-Journal on September 12, 2025, in accordance with §200.065(3)(a), (3)(h), and (3)(l), Florida Statutes, and

WHEREAS, the millage rate adopted below is a 3.63% decrease from the rolled back millage rate.

NOW, THEREFORE, BE IT RESOLVED BY THE DAYTONA BEACH DOWNTOWN DEVELOPMENT AUTHORITY:

SECTION 1. It is hereby found that a Public Hearing has been conducted on September 3, 2025, at 6:00 p.m., Eastern Daylight Savings Time, in the City Commission Chambers, Room 290, City Hall, 301 South Ridgewood Avenue, Daytona Beach, Florida, in accordance with Section 200.065(2)(e), Florida Statutes.

SECTION 2. It is hereby found that a Public Hearing has been conducted on September 17, 2025, at 6:00 p.m., Eastern Daylight Savings Time, in the City Commission Chambers, Room 290, City Hall, 301 South Ridgewood Avenue, Daytona Beach, Florida, in accordance with §200.065(2)(d), (2)(e), (3)(a), (3)(h), and (3)(l), Florida Statutes.

SECTION 3. It is hereby found that the name of The Daytona Beach Downtown Development Authority as the taxing authority, the rolled back rate of 1.0377, the 3.63% tax rate decrease, and the millage rate to be levied have been publicly announced prior to the adoption of this resolution in accordance with §200.065(2)(d), Florida Statutes.

SECTION 4. The Board of the Daytona Beach Downtown Development Authority after carefully investigating the rate of taxation necessary to raise the sum of money required to meet an appropriation for operations for FY 2025/26, and after hearing the general public at a Public Hearing, does hereby find and determine the rate of taxation necessary shall be 1.0000 on each \$1,000 of assessed taxable real and personal property lying and being within the jurisdiction of Authority.

SECTION 5. The millage rate adopted by the Authority herein is lower than the rolled-back rate of 1.0377 by 3.63%.

SECTION 6. The Board Chairman is hereby authorized and directed to adjust the millage rate adopted in section 4, above, upon notification of aggregate changes in the assessment roll in accordance with §200.065(6), Florida Statutes.

SECTION 7. The Board Chairman is hereby directed to furnish certified copies of this Resolution to the Honorable Larry Bartlett, J.D., Property Appraiser, County of Volusia, 123 West Indiana Avenue, Room 102, DeLand, Florida, 32720; and to the Finance Department, County of Volusia, 123 West Indiana Avenue, Room 103, DeLand, Florida, 32720

SECTION 8. This Resolution shall take effect October 1, 2025.

DAYTONA BEACH DOWNTOWN
DEVELOPMENT AUTHORITY



MICHAEL O. SZNAJSTAJLER
Chair

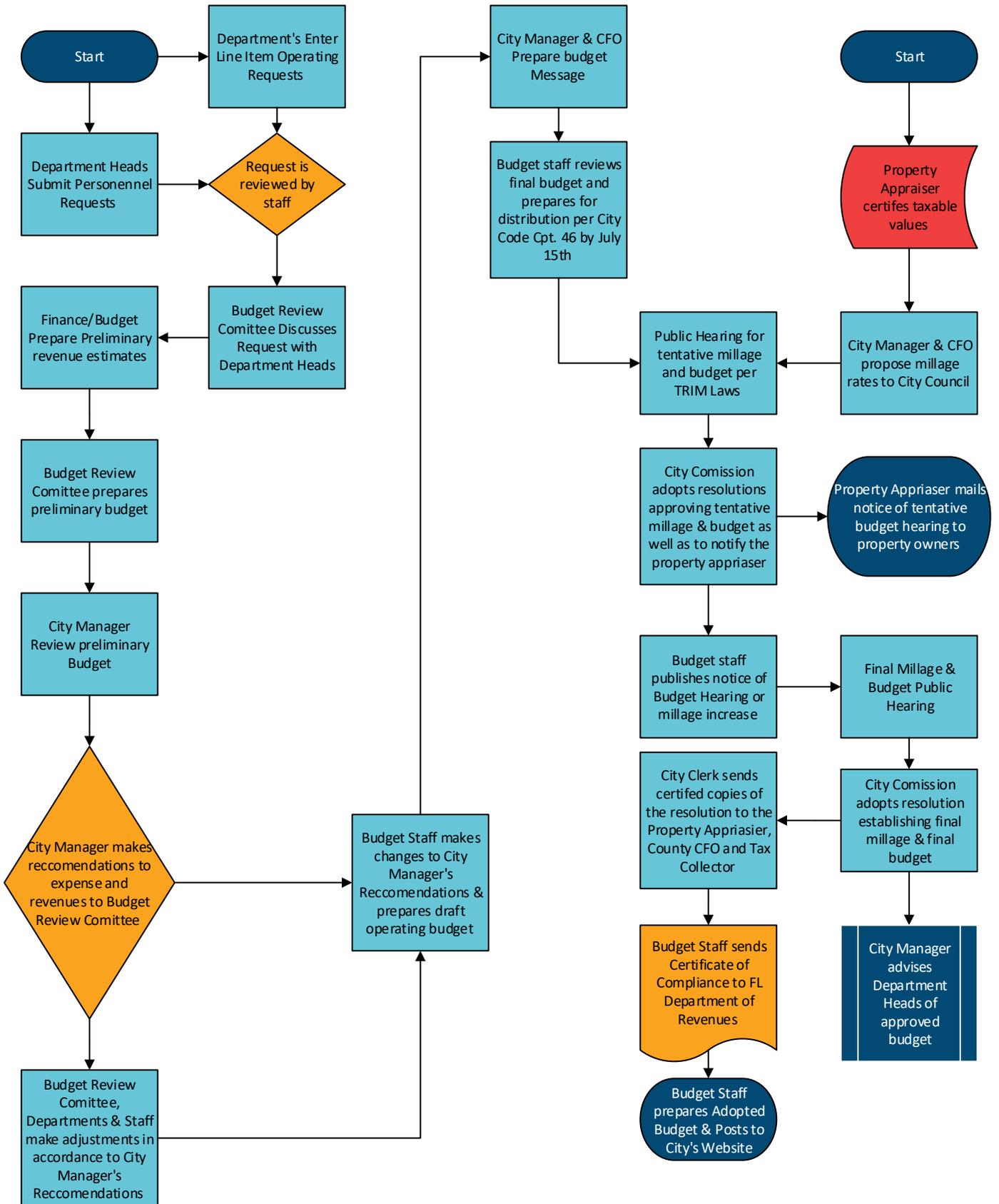
ATTEST:



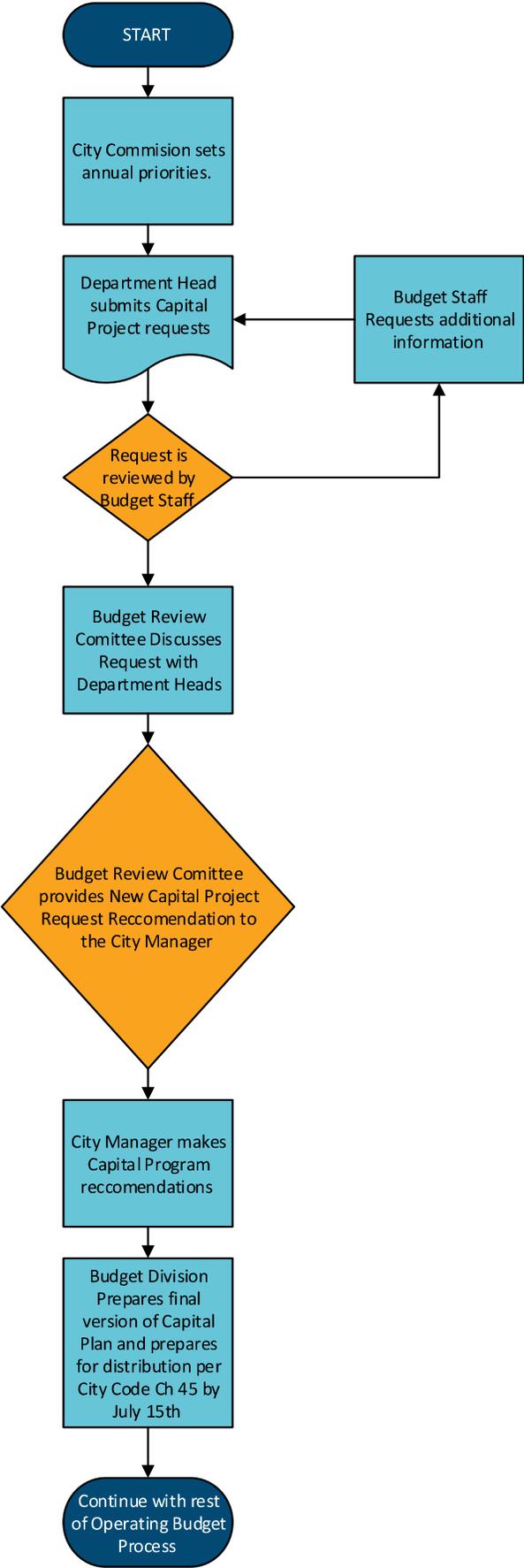
LETITIA LAMAGNA
City Clerk

Adopted: September 3, 2025

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.