



City of Daytona Beach Shores

"Life is Better Here"

"A Premier, Friendly Place to Be"

AGENDA CITY COMMISSION WORKSHOP JULY 28, 2026

**12:00 PM, Shores Community Center, 3000 Bellemead Drive
Daytona Beach Shores, FL 32118**

Upon being recognized, a member of the public shall proceed to the podium and give his or her name and address and may, thereafter, speak for a maximum of three minutes on any matter relevant to a specific agenda item. During "Audience Comments," a member of the public may speak on any matter relevant to City business which is not on the agenda, for a maximum of three minutes in accordance with Section 2-1.1(d) and 2-2 of the City Code. In accordance with Section 2-2, during periods set aside for public discussion any person desiring to speak shall secure a form located at the agenda table, complete the form and present it to the City Clerk so the speaker can be recognized by the presiding officer. The use of profanity, obscene language, threats or any violent or abusive conduct by any person shall constitute a violation of this section. It shall be the duty of the Director of Public Safety, upon the order of the presiding officer at any such meeting, to forcibly, if necessary, evict any person violating the provisions of this section from the Commission Chambers. Any such violation shall subject the offender, upon conviction thereof, to a fine and/or imprisonment as prescribed by Section 1-8.

1. CALL TO ORDER BY MAYOR

2. NEW BUSINESS:

A. FY 26-27 Proposed Budget Presentation

3. ADJOURNMENT:

ANY PERSON WHO DECIDES TO APPEAL ANY DECISION MADE BY THE CITY COUNCIL WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE HE OR SHE MAY NEED TO ENSURE AT HIS OR HER OWN EXPENSE FOR THE TAKING AND PREPARATION OF A VERBATIM RECORD OF ALL TESTIMONY AND EVIDENCE OF THE PROCEEDINGS UPON WHICH THE APPEAL IS TO BE BASED.

NOTE: IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS AN ACCOMMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT THE CITY CLERK FOR THE CITY OF DAYTONA BEACH SHORES, 2990 S. ATLANTIC AVENUE, DAYTONA BEACH SHORES, FLORIDA 32118, TELEPHONE NUMBER 386-7635364, CSCHWAB@CITYOFDBS.ORG, AS FAR IN ADVANCE AS POSSIBLE, BUT PREFERABLY WITHIN 2 WORKING DAYS

OF YOUR RECEIPT OF THIS NOTICE OR 5 DAYS PRIOR TO THE MEETING DATE. IF YOU ARE HEARING OR VOICE IMPAIRED, CONTACT THE RELAY OPERATOR AT 711 or 1 8009558771.

UPON REQUEST BY A QUALIFIED INDIVIDUAL WITH A DISABILITY, THIS DOCUMENT WILL BE MADE AVAILABLE IN AN ALTERNATE FORMAT. IF YOU NEED TO REQUEST THIS DOCUMENT IN AN ALTERNATE FORMAT, PLEASE CONTACT THE CITY CLERK WHOSE CONTACT INFORMATION IS PROVIDED ABOVE.



**CITY COMMISSION AGENDA MEMORANDUM
JULY 28, 2026 AGENDA**

TO: Honorable Mayor and Members of the City Commission
FROM: Lory Irwin, Finance Director
PREPARED BY: Cheri Schwab, City Clerk
SUBJECT: FY 26-27 Proposed Budget Presentation

SYNOPSIS:

FY 26-27 Proposed Budget Workshop

FISCAL IMPACT STATEMENT:

BACKGROUND:

LEGAL REVIEW:

RECOMMENDATION:

SUGGESTED MOTION:

ATTACHMENT: 1. Final FY 26-27 Proposed Budget 072326

CITY OF

DAYTONA BEACH



Shores

PROPOSED BUDGET

FY 2026-27

Life is Better Here

**CITY OF DAYTONA BEACH SHORES PROPOSED BUDGET
FY 2026-27
OCTOBER 1, 2026 - SEPTEMBER 30, 2027**



CITY COMMISSION

**MAYOR NANCY MILLER COMMISSIONER CHRIS CONOMOS
VICE MAYOR MICHAEL POLITIS COMMISSIONER MARK CARD
COMMISSIONER STEPHAN DEMBINSKY**

**MICHAEL FOWLER, CITY MANAGER
LORY IRWIN, FINANCE DIRECTOR**

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COMMUNITY OVERVIEW

CITY OF DAYTONA BEACH SHORES

The City of Daytona Beach Shores is a vibrant coastal community located on a barrier island in southeastern Volusia County, Florida. Bordered by the Atlantic Ocean to the east and the Halifax River to the west, the City encompasses approximately **5.5 square miles** and offers residents and visitors a unique blend of residential neighborhoods, oceanfront resorts, recreational amenities, and natural resources.

Incorporated in 1960, Daytona Beach Shores has developed into one of Florida's premier beachfront communities while maintaining a commitment to preserving its small-town character, exceptional quality of life, and strong sense of community. The City provides a full range of municipal services, including police protection, fire and emergency medical services through interlocal partnership, public works, planning and development, code compliance, parks and recreation, finance, and administrative services.

Location and Accessibility

Strategically located between the City of Daytona Beach to the north and the City of Port Orange and the Town of Ponce Inlet to the south, Daytona Beach Shores enjoys convenient access to major transportation corridors including Interstate 95, Interstate 4, U.S. Highway 1, and State Road A1A. Daytona Beach International Airport is located approximately ten miles from the City, providing convenient commercial and general aviation access. Its central location within Volusia County provides residents and businesses with access to regional employment centers, higher education institutions, healthcare facilities, cultural attractions, and recreational opportunities while maintaining the atmosphere of a beachfront community.

Community Character

Daytona Beach Shores is recognized for its miles of sandy beaches, oceanfront parks, and scenic waterfront views. The City is predominantly residential, consisting of single-family homes, condominiums, and multifamily developments, complemented by hotels, restaurants, and locally owned businesses that support the area's tourism-based economy.

The City's year-round population is supplemented by seasonal residents and visitors who contribute significantly to the local economy. Tourism remains an important economic driver while residential investment continues to strengthen the City's tax base and long-term financial stability.

Maintaining the City's appearance, protecting its natural resources, and enhancing public spaces remain priorities for both residents and City leadership.

Economic Environment

The City's economic base is supported primarily by:

- Residential property investment
- Tourism and hospitality
- Retail and restaurant businesses
- Professional services
- Recreation and entertainment
- Construction and redevelopment

Recent public and private investments continue to strengthen the community through redevelopment initiatives, infrastructure improvements, resiliency projects, and enhancements to public facilities.

The City continues to pursue strategic economic development opportunities that encourage investment while preserving the coastal character that makes Daytona Beach Shores a desirable place to live, work, and visit.

Quality of Life

Residents enjoy a high quality of life supported by:

- Direct access to the Atlantic Ocean and Halifax River
- Well-maintained parks and public spaces
- Safe neighborhoods
- Recreational amenities and community events
- Extensive walking and bicycling opportunities

- Strong public safety services
- Active community organizations and civic engagement

The City's emphasis on responsive customer service, infrastructure maintenance, and responsible financial management contributes to a community that continues to attract residents, businesses, and visitors alike.

Resiliency and Infrastructure

As a coastal community, Daytona Beach Shores recognizes the importance of resilience planning and infrastructure investment. The City continues to invest in projects that strengthen public infrastructure, improve stormwater management, protect utility systems, and reduce vulnerability to hurricanes, coastal flooding, and sea level rise.

Current initiatives include utility improvements, flood mitigation projects, stormwater master planning, emergency preparedness enhancements, and the pursuit of state and federal grant funding to reduce the financial burden on local taxpayers.

These investments are intended to protect public assets, improve service reliability, and support the long-term sustainability of the community.

Looking Forward

The Fiscal Year 2026–2027 budget continues the City's commitment to responsible financial stewardship while investing in infrastructure, public safety, economic development, and community resilience.

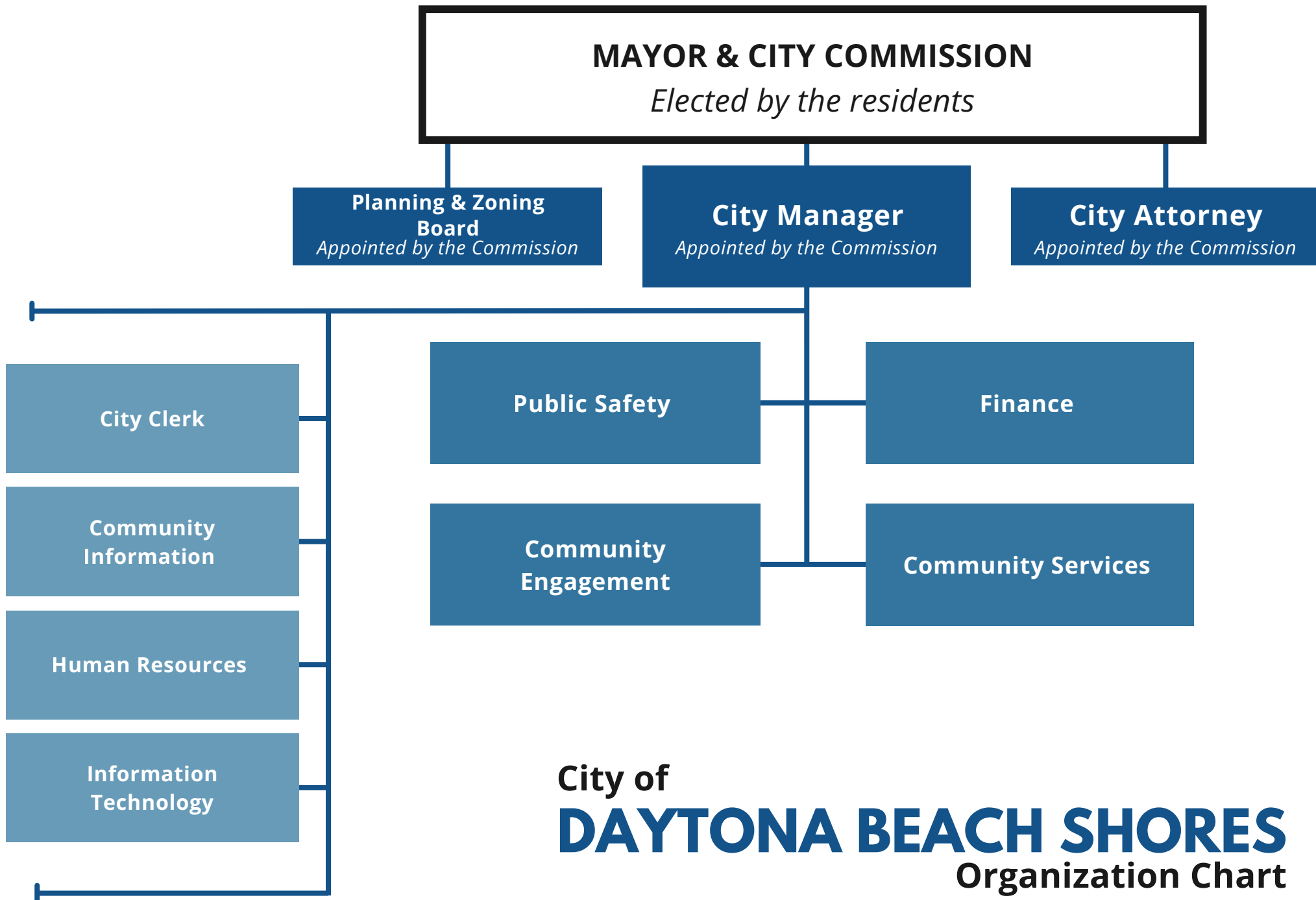
By balancing current operational needs with long-term planning, Daytona Beach Shores remains well positioned to preserve its exceptional quality of life, maintain high levels of public service, and continue building a strong and resilient future for residents, businesses, and visitors.

City of Daytona Beach Shores Mission Statement

The City of Daytona Beach Shores is committed to providing exceptional public services, protecting the health and safety of our residents and visitors, preserving our coastal community, and responsibly managing public resources through sound financial stewardship.

City of Daytona Beach Shores Vision Statement

It's the year 2029, the City of Daytona Beach Shores is a beautiful, well-maintained vibrant city where life really is better. It has shops and restaurants that serve not just residents, but that draw visitors from surrounding areas. It offers an active environment, offering a wide array of recreational activities and special events. It is widely recognized for the transparency and integrity of its local government, and the civic engagement of its residents.



City of
DAYTONA BEACH SHORES
Organization Chart

City of Daytona Beach Shores

FY 2026–2027 Budget at a Glance

Our Budget Priorities

- Maintain exceptional public safety and municipal services
- Invest in critical infrastructure and community resiliency
- Support economic development and enhance quality of life
- Preserve the City's long-term financial stability
- Leverage grant funding to maximize taxpayer value

Budget Overview

Fund	FY 2026–2027 Budget
General Fund	\$24.97 Million
Capital Improvement Fund	\$5.28 Million
Sewer Enterprise Fund	\$52.35 Million
Sewer Capital Improvement Fund	\$33.46 Million
Total City Budget	\$116.06 Million

General Fund Highlights

- Total General Fund Budget: \$24.97 Million
- Change from FY 2025–2026: +2.8%
- Operating Expenditures: \$17.79 Million
- Operating Expenditure Change: –3.1%
- Capital Transfers: \$6.33 Million
- Contingency & Other Reserves: \$707,500
- Proposed Millage Rate: 4.9998 mills

Where Your Tax Dollars Go

- Public Safety – 31%
- Capital Improvements – 26%
- Public Works – 8%
- Environmental Services – 7%
- Information Technology – 4%
- Executive Administration – 4%
- Parks & Recreation – 3%
- Finance – 3%
- Community Center – 3%
- Other Departments – 11%

General Fund Revenue Sources

- Property Taxes – 46%
- Fund Balance & Reserves – 24%

- Charges for Services – 9%
- Business & Utility Taxes – 5%
- Franchise Fees & Permits – 5%
- Internal Services & Debt Proceeds – 5%
- Intergovernmental Revenue – 3%
- Miscellaneous Revenue – 2%
- Fines & Forfeitures – <1%

Major Capital Investments

The FY 2026–2027 budget includes more than \$38.7 million in capital improvements through the Capital Improvement Fund and Sewer Capital Improvement Fund.

- Infrastructure improvements
- Facility renovations and upgrades
- Equipment replacement
- Technology modernization
- Grant-funded capital projects
- City-Wide Force Main Capacity Expansion
- Sewer Improvements North of Dunlawton Avenue
- Master Pump Station Improvements
- Lift Station Rehabilitation and Upgrades

Grant Funding

- Hazard Mitigation Grant Program (HMGP)
- Transform 386 Program
- Supplemental Appropriation for Hurricanes Fiona & Ian (SAHFI)
- State Revolving Fund (SRF)
- Florida Legislative Appropriations
- Other State and Federal Grant Programs

Budget by the Numbers

Metric	Amount
Total City Budget	\$116.06 Million
General Fund	\$24.97 Million
Sewer Enterprise Fund	\$52.35 Million
Capital Improvement Funds	\$38.74 Million
Intergovernmental Revenue	\$29.43 Million
Debt Proceeds	\$14.61 Million
Property Tax Revenue	\$11.45 Million
Proposed Millage Rate	4.9998 mills

Fiscal Stewardship

- Maintains a balanced budget
- Preserves reserves for emergencies
- Continues investing in critical infrastructure

- Supports economic development initiatives
- Pursues grant funding to reduce local costs
- Maintains the high level of service expected by residents

Looking Ahead

The FY 2026–2027 budget positions Daytona Beach Shores to address today's operational needs while making strategic investments for tomorrow through responsible financial planning, infrastructure improvements, and continued pursuit of outside funding.

Utility Rate Changes for FY 26-27

The City's annual rates for sewer service and solid waste/recycling are annually indexed to service provider and consumer based cost indices. Effective for the October 2026 sewer, garbage, and recycling billing, the rates for these services maybe changed as follows, following a public hearing on July 28th, 2026 at 1:00pm, :

Utility Rates	Current Rates	New Rates
Resident Base Charges (includes 1 st 3000 gallons of use)	\$42.29	\$44.99
Resident Use Charges per 1000 Gallons	\$14.11	\$14.84
Non-Resident Base Charges (includes 1 st 3000 gallons of use)	\$63.96	\$66.43
Non-Resident-Use Charge per 1000 Gallons	\$21.16	\$21.99
SOLID WASTE	\$23.29	\$23.73
RECYCLING	\$3.83	\$3.83



City of Daytona Beach Shores

FY 2026–2027 Budget Message

"Life is Better Here"

July 28, 2026

**Honorable Mayor Miller, Vice-Mayor, and Members of the City of Daytona Beach Shores
Commission
Daytona Beach Shores, Florida 32118**

The proposed Fiscal Year 2026–2027 Budget for the City of Daytona Beach Shores is a comprehensive financial plan totaling \$116,062,700 across all operating, capital, and enterprise funds. The budget reflects the City's commitment to fiscal responsibility, strategic investment, and exceptional public service. The budget provides funding for personnel services, operating expenditures, and all debt obligations, including leases, software-as-a-service agreements, and loans. The accompanying Capital Improvement Plan (CIP), presented as a separate document, outlines the City's long-term investments in infrastructure, facilities, equipment, and community resiliency. Together, these documents have been prepared in accordance with the requirements of the City Charter, City Code, and applicable Florida Statutes.

Developing this budget required months of collaboration among the City Commission, City Manager, department directors, supervisors, and staff to ensure that available resources are aligned with the City's strategic priorities. The proposed budget maintains the high level of municipal services our residents, businesses, and visitors have come to expect while making meaningful investments in public safety, infrastructure, technology, economic development, and environmental resiliency. It also demonstrates the City's continued commitment to maximizing grant funding, preserving long-term financial stability, and responsibly managing taxpayer resources.

This budget is more than a financial document—it is a roadmap for the City's future. It balances today's operational needs with tomorrow's opportunities by investing in critical infrastructure, maintaining healthy reserves, supporting our dedicated workforce, and enhancing the quality of life throughout the community. Through prudent financial management and thoughtful planning, the Fiscal Year 2026–2027 Budget positions Daytona Beach Shores to continue delivering exceptional municipal services while remaining a vibrant, resilient, and financially strong community where **"Life Is Better Here."**

The proposed General Fund Budget for Fiscal Year 2026–2027 totals \$24,974,000, representing a 2.8% increase over the Fiscal Year 2025–2026 adopted budget. General Fund operating expenditures total \$17,792,400, a 3.1% decrease from the prior fiscal year, reflecting the City's continued commitment to responsible fiscal management while maintaining the high level of services expected by residents.

The proposed budget includes the planned use of \$5,981,800 in General Fund reserves to support one-time investments and strategic priorities. This includes \$5,388,000 in transfers to the Capital Improvement Fund to finance capital projects and equipment replacement, as well as \$350,000 in transfers to the Economic Development Fund to support the City's Lease Subsidy, Beautification, and Façade Grant Programs. The budget also provides \$707,500 in contingency funding to address unforeseen expenses and emergency situations that may arise during the fiscal year.

The proposed budget is based on a 9.7% increase over the rolled-back millage rate, providing resources to advance future capital improvements, support economic development initiatives, and fund other priorities established by the City Commission.

The \$5,388,000 transfer from the General Fund to the Capital Improvement Fund consists of \$3,151,000

in projects carried forward from Fiscal Year 2025–2026 and \$2,237,000 in new capital expenditures planned for Fiscal Year 2026–2027. Included within these capital projects is approximately \$1,094,000 in grant-funded improvements. Grant-funded appropriations are transferred only after grant revenues have been received by the City, ensuring sound cash management practices. Throughout the fiscal year, capital funding is allocated based on project schedules and the City's cash flow needs. Any appropriated capital funds that remain unspent at fiscal year-end are returned to fund balance, preserving financial flexibility and strengthening the City's long-term fiscal position.

SIGNIFICANT BUDGET CHANGES

The proposed General Fund Budget totals \$24,974,000, representing a 2.8% increase over the Fiscal Year 2025–2026 adopted budget. Operating expenditures total \$17,792,400, a 3.1% decrease from the prior year. The following summarizes the most significant changes incorporated into the General Fund budget. These items represent anticipated or known changes from the current fiscal year and exclude capital expenditures and budget-neutral items where corresponding revenues fully offset expenditures.

Property Tax Rate

- The proposed non-voted millage rate is 4.9998 mills, an increase of 0.4118 mills over the prior year's rate of 4.5880 mills.
- The proposed millage rate is 9.7% above the rolled-back rate of 4.5561 mills.
- The additional property tax revenue will support future capital improvements, economic development initiatives, infrastructure investments, and other priorities established by the City Commission.

Capital Improvement Fund

The City established a dedicated Capital Improvement Fund in Fiscal Year 2024–2025 to centralize capital expenditures outside of departmental operating budgets. This approach improves budget transparency, provides greater consistency in year-to-year departmental operating costs, and enhances long-term capital planning.

The proposed budget includes:

- \$5,633,000 in transfers from the General Fund to the Capital Improvement Fund.
- Approximately \$900,000 in State Appropriation funding.
- Approximately \$194,000 in Hazard Mitigation Grant Program (HMGP) funding.

Grant-funded appropriations are transferred only after funding has been formally awarded and received by the City, ensuring prudent cash management and compliance with grant requirements.

Major Revenue and Expenditure Changes

Revenues

- Ad Valorem Tax Revenue is projected to increase by approximately \$939,400 (9.0%), providing funding for future capital improvements, economic development initiatives, and other strategic priorities approved by the City Commission.

Personnel and Benefits

- Personnel salaries and employee benefits are budgeted to increase by approximately \$493,500 (4.4%).
- Employee compensation includes annual merit increases ranging from 2.89% to 4.29%, along with a \$1.00 per hour adjustment for all full-time employees.
- Employee health insurance costs are budgeted with a projected 9.3% increase over the current fiscal year.
- Property and casualty insurance premiums are estimated using a 12% increase pending final renewal rates.

Operating and Technology

- Information Technology infrastructure expenditures increase by approximately \$148,900 to support system modernization, cybersecurity, software licensing, and technology replacement.

Debt and Lease Obligations

- Capital lease expenditures decrease by approximately \$1,228,500, primarily due to the amortization of existing lease obligations accounted for under GASB Statement No. 87.
- Debt service appropriations include principal and interest payments associated with capital leases, Subscription-Based Information Technology Arrangements (SBITAs), and other long-term financing obligations in accordance with applicable Governmental Accounting Standards Board (GASB) requirements.

These budget adjustments reflect the City's continued focus on responsible financial stewardship by investing in employees, maintaining essential services, strengthening technology and infrastructure, responsibly managing long-term obligations, and positioning Daytona Beach Shores for continued financial stability and future growth.

GENERAL FUND REVENUE SUMMARY

Revenues have been estimated at realistic levels and a detailed listing of all revenue sources is shown on page 55. In summary, the City anticipates receiving General Fund revenues from sources as shown below.

<u>REVENUE SOURCE</u>	<u>BUDGET</u>	<u>PERCENT</u>
Non-Voted Ad-Valorem Taxes	11,450,300	46%
Business & Communication Taxes	1,308,000	5%
Franchise Fees & Permits	1,210,500	5%
Intergovernmental	865,600	3%
Charges for Services	2,297,000	9%
Fines & Forfeitures	105,000	0%
Misc. Revenues	556,000	2%
Internal Service & Debt Proceeds	1,199,800	5%
Transfers from Fund Balance	5,981,800	24%
TOTAL		24,974,000

Millage Rates

The budget provides for an ad-valorem tax rate of \$4.9998 per \$1,000 of taxable value, which based on the estimate from the Volusia County Property Appraiser, is a 9.7% increase above the City's rolled back rate of \$4.5561. The budget estimate for ad-valorem tax proceeds is based on 97.0% of the proceeds derived by the rate of \$4.9998 per \$1,000 taxable valuation. The adjusted certification of taxable value received from the Volusia County Property Appraiser reflects a taxable value of \$2,317,051,307 (an increase of 0.70% over the previous year).

It is estimated the millage rate will result in \$11,450,300 of non-delinquent property tax revenue.

BUDGET IMPLEMENTATION: STRUCTURE AND SUMMARIES

The General Fund budget is implemented by and through the following organizational structure:

City Commission	Legislative
City Manager	Executive, Finance, Legal, Other Government Services, Community Center, Contingency, Information Technology,& Long-Term Debt
Public Safety	Administration & CID, Patrol/Fire & Rescue, & Auto Maintenance
Community Services	Building & Codes, Planning, Public Works, & Parks & Recreation

The City has four department heads, who are the only persons authorized to make budgetary expenditures. Other employees may make purchasing card transactions under authority granted by these department heads. Below are listed this years' budget summaries of planned expenditures, by organization and then by function. Detailed descriptions of all planned expenses are organized by operational department, and may be found throughout the body of this document.

GENERAL FUND SUMMARY OF EXPENDITURES

<u>DEPT/SOURCE</u>	<u>BUDGET</u>	<u>PERCENT</u>
LEGISLATIVE	226,700	1%
EXECUTIVE	1,013,800	4%
FINANCE	654,300	3%
LEGAL	164,200	1%
PLANNING	157,400	1%
INFORMATION TECHNOLOGY	1,053,600	4%
OTHER GOVT. SERVICES	6,000	0%
PUBLIC SAFETY	7,870,500	31%
BUILDING/CODE DEPT	665,200	2%
ENVIRONMENT (Incl. Debt)	1,714,300	7%
PUBLIC WORKS	2,120,500	8%
BENEFIT TERM PAYOUT	134,900	1%
ECONOMIC DEVELOPMENT	350,000	1%
PARKS & RECREATION	752,800	3%
COMMUNITY CENTER	699,900	3%
TRANSFERS OUT-CAPITAL	6,327,400	26%
CONTINGENCY	707,500	3%
SOFTWARE AS A SERVICE	57,700	0%
LEASES	<u>297,300</u>	<u>1%</u>
TOTAL EXPENDITURES	24,974,000	100%

PERSONNEL	11,615,200	47%
OPERATIONS	5,507,200	22%
CAPITAL-LEASE	111,700	0%
DEBT SERVICE	355,000	2%
TRANSFERS/CONTNGCY.	<u>7,384,900</u>	<u>30%</u>
TOTAL EXPENDITURES	24,974,000	100%

SEWER ENTERPRISE FUND BUDGET

The proposed **Fiscal Year 2026–2027 Sewer Enterprise Fund Budget totals \$52,350,700**, representing an increase of approximately **126%** over the Fiscal Year 2025–2026 adopted budget. The budget includes funding for **Sewer Operations, the Sewer Impact Fee Fund, and transfers to the Capital Improvement Fund**, providing the financial resources necessary to operate, maintain, expand, and improve the City's wastewater collection system.

The significant increase over the prior year is primarily attributable to three major wastewater infrastructure projects that are currently in the design phase and will substantially improve system capacity, reliability, resiliency, and regulatory compliance:

1. **City-Wide Force Main Capacity Expansion Project – \$11,204,500**
2. **Sewer Improvements & Retrofit North of Dunlawton Avenue – \$5,427,200**
3. **Master Pump Station and Lift Station Improvements – \$15,327,800**

To support these and other utility-related capital investments, the proposed budget includes a **transfer of \$33,457,800** to the Capital Improvement Fund for sewer capital projects, equipment, and machinery. Maintaining capital expenditures within a dedicated Capital Improvement Fund provides greater transparency, strengthens long-term project planning, and allows the Sewer Enterprise Fund budget to more accurately reflect the ongoing costs of operating and maintaining the utility system.

The City's wastewater capital program is supported through a diversified funding strategy that maximizes grant opportunities while minimizing the financial impact on utility customers. Funding sources include a **\$14.5 million State Revolving Fund (SRF) Loan** awarded in conjunction with the **Supplemental Appropriation for Hurricanes Fiona and Ian (SAHFI)** program. Because the SAHFI funding provides principal forgiveness, the City is responsible only for interest costs—approximately **1%**—on loan proceeds that have not yet been reimbursed through the grant. Based on current reimbursement timeframes of approximately **90 to 180 days**, one year of estimated interest expense has been budgeted as a prudent financial measure.

Additional grant funding includes:

- **Transform 386 Grants (Volusia County): \$8,474,000**
- **Hazard Mitigation Grant Program (HMGP): \$396,763**
- **State Legislative Appropriation: \$375,000**

The City is also pursuing additional funding through the **Florida Department of Environmental Protection's Resilient Florida Implementation Grant Program** to further reduce local costs for future infrastructure improvements. Grant-funded appropriations are transferred only after funding has been awarded and received, ensuring sound cash management and preserving the City's financial position.

As an **Enterprise Fund**, the Sewer Fund is operated similarly to a self-supporting business. Operating revenues are generated primarily through user charges and sewer impact fees rather than ad valorem taxes. Sewer impact fees are restricted to funding capacity-related capital improvements needed to serve new growth, while user fees support the operation, maintenance, repair, and replacement of the existing wastewater system. This funding structure ensures that the utility remains financially sustainable while continuing to provide reliable, efficient, and resilient wastewater service for current and future customers.

Sewer Operating Department

SEWER OPERATIONS

REVENUE		BUDGET PERCENT
PERMITS	100	0%
SVC CHG. METER READ	100	0%
GRANTS	28,531,700	55%
SEWER REVENUE	4,411,600	8%
OPERATING INTEREST	105,000	0%
MISCELLANEOUS	0	0%
SRF LOAN PROCEEDS	14,500,000	28%
TRANSFER FR FUND BALANCE	<u>4,786,100</u>	<u>9%</u>
TOTAL NET REVENUES	52,334,600	100%

SEWER OPERATIONS EXPENSE

PERSONAL SERVICES	334,200	1%
OPERATING EXPENSES	2,867,100	5%
CAPITAL DEPRECIATION	718,700	1%
TRANSFER TO CAPITAL FUND	33,457,800	64%
CONTINGENCY	304,300	1%
BAD DEBT WRITE DOWN	7,500	0%
DEBT SERVICE		
PRINCIPLE & CHARGES	14,500,000	28%
INTEREST PAYMENTS	<u>145,000</u>	<u>0%</u>
TOTAL EXPENDITURES	52,334,600	100%

By ordinance, the customer sewer rate adjusts annually to the greater of 3.0%, or CPI, in addition to any increase in disposal fee provided by the City of Port Orange. This budget incorporates a 3.27% rate increase over last year's base charges and administration fees for cpi along with a 5.25% increase in disposal charges instituted by the City of Port Orange, Resolution 26-4.

The total increase to sewer services are:

Inside Sewer Rate: \$2.18 or 5.09%
 Total \$44.99 for the first 3,000 gallons
 \$14.84/1,000 gallon above \$3,000 gallons

Outside City Sewer Rate: \$2.86 or 4.30%

Total \$66.43 for the first 3,000 gallons
\$21.99/1,000 gallon above \$3,000 gallons

A public hearing will be held at the special meeting on Tuesday, July 28, 2026 at 1:00 pm to discuss the rate changes with the public. Utility users were notified in their June 27, 2026 utility bill of the hearing.

SEWER IMPACT FEE FUND BUDGET

SEWER IMPACT FEE FUND BUDGET

	<u>BUDGET</u>	<u>PERCENT</u>
IMPACT FEE INTEREST	100	1%
SEWER IMPACT FEE	16,000	99%
TRANSFER FROM FUND		
BALANCE	0	0%
<u>IMPACT FEE REVENUE TOTAL</u>	16,100	100%
<u>SEWER IMPACT FEE EXPENSE</u>		
OPERATING EXPENSES	9,600	60%
CAPITAL OUTLAY	0	0%
DEBT SERVICE	0	0%
CONTINGENCY	6,500	40%
TRANSFER TO RESERVES	0	0%
<u>IMPACT FEE EXPENSE TOTAL</u>	16,100	100%

The impact fee is \$1,642, and was adjusted on April 1, 2024 with Ordinance 2024-03 when the service provider, City of Port Orange, increased their impact fee by \$42.

The sewer impact fee is a type of development impact fee imposed on new or proposed development projects to help fund the construction or expansion of the sewer infrastructure required to serve that development. The fee is a one-time charge paid by the developer or property owner prior to any construction. Impact fees are designed to assist in covering capital costs – such as sewer lines, force mains, treatment plant capacity increases, and stormwater systems.

FINANCIAL POSITION

The proposed Fiscal Year 2026–2027 Budget is a balanced financial plan that provides for the continued delivery of high-quality municipal services while maintaining prudent financial reserves, funding planned contingencies, and supporting the City's long-term strategic priorities.

The proposed budget includes a **9.7% increase over the rolled-back millage rate**, providing additional resources for economic development initiatives, capital improvements, and other priorities established by the City Commission.

While this budget serves as the City's annual financial plan, responsible financial management extends well beyond a single fiscal year. The City's long-term financial strategy remains focused on:

- Maintaining structural balance by ensuring recurring revenues support recurring

operating expenditures.

- Managing long-term liabilities and debt obligations in a responsible and sustainable manner.
- Preserving adequate reserves and liquidity to respond to emergencies, unforeseen events, and future capital needs.
- Maintaining and replacing public infrastructure and other capital assets to ensure uninterrupted service delivery.
- Leveraging grants, partnerships, and other external funding opportunities to maximize taxpayer value.

Making sound financial decisions that protect the City's long-term fiscal health while enhancing the safety, attractiveness, and overall quality of life for residents, businesses, Through adherence to these guiding principles, the City has maintained a strong and stable financial position while continuing to invest in its future. The proposed Fiscal Year 2026–2027 Budget reflects a thoughtful balance between meeting today's operational needs and preparing for tomorrow's opportunities. It preserves the high level of municipal services our community expects, supports critical infrastructure and resiliency initiatives, and positions Daytona Beach Shores for continued financial strength and sustainable growth.

Looking Forward

As Daytona Beach Shores looks beyond Fiscal Year 2026–2027, the City remains focused on building a vibrant, resilient, and economically sustainable future. While maintaining the exceptional quality of municipal services our residents expect, the City is making strategic investments that will strengthen the local economy, enhance community character, and improve the quality of life for residents, businesses, and visitors alike.

A key initiative in the coming year will be the completion of an **Urban Land Institute (ULI) Economic Development Study**. Through collaboration with nationally recognized land use, planning, and real estate professionals, the study will provide an independent assessment of the City's economic strengths, redevelopment opportunities, and long-term growth potential. The recommendations will help guide future public and private investment, identify opportunities for redevelopment and placemaking, and establish a strategic roadmap for sustainable economic development. ULI advisory panels are widely recognized for providing objective, multidisciplinary recommendations that help communities shape redevelopment strategies and strengthen long-term economic vitality.

The City will also continue expanding its commitment to business development through the implementation of a **new Façade Improvement Grant Program**. This initiative is designed to encourage private investment in commercial properties, improve building aesthetics, enhance neighborhood character, and create a more attractive environment for residents, visitors, and prospective businesses. By partnering with local property and business owners, the City is investing in a stronger and more vibrant commercial corridor.

Recognizing that a thriving community is defined by more than its infrastructure, the City is also committed to expanding **community events and public programming**. New events are being developed to celebrate the City's unique coastal identity, increase resident engagement, attract visitors, and support local businesses. These events will foster community pride while generating additional economic activity for restaurants, retail establishments, and hospitality partners.

Looking ahead, the City will continue pursuing state and federal grants, strengthening partnerships with Volusia County and regional organizations, and investing in infrastructure that supports both economic opportunity and community resilience. By aligning responsible financial management with thoughtful planning and strategic investment, Daytona Beach Shores is positioning itself to capitalize on future opportunities while preserving the qualities that make it one of Florida's premier coastal communities.

The Fiscal Year 2026–2027 Budget reflects more than the City's financial plan for the coming year—it represents an investment in the future of Daytona Beach Shores. Through responsible stewardship, strategic economic development, and continued investment in infrastructure, public spaces, and community partnerships, the City is creating lasting value for residents, businesses, and visitors while ensuring that **Life Is Better Here** for generations to come.

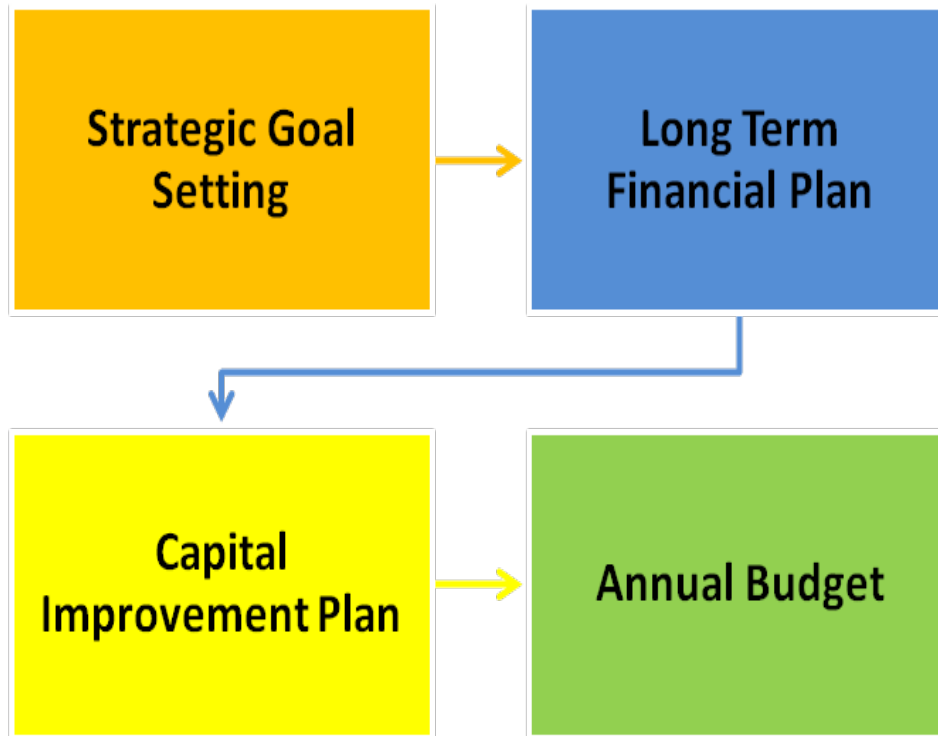
The preparation of this budget was truly a collaborative effort. It reflects the valuable input of the City Commission, residents, the City Manager, department directors, supervisors, and staff, whose professionalism and dedication made this financial plan possible. I extend my sincere appreciation to everyone who contributed their time, expertise, and commitment throughout the budget development process. Their collective efforts ensure that Daytona Beach Shores remains a fiscally responsible, resilient, and vibrant community where "**Life Is Better Here.**"

Respectfully,

Michael D. Fowler
City Manager

Strategic Goal Setting & Financial Planning Process

Long-term Financial Planning is based on the strategic goals set forth by the City Commission and is used to prepare the Capital Improvement Plan and the annual budget.



In July 2019, the City of Daytona Beach Shores conducted an extensive citizen engagement process to fully engage the community in assisting to determine the kind of city Daytona Beach Shores wanted to be in the future. A combination of five interviews, and workshops were held addressing community development; transportation and livable communities; public safety; leisure and culture; economic development, and community partnerships. Over 200 people attended the meetings where they heard from the Institute of Government at the University of Central Florida, participated in group discussions, and posed a multitude of questions.

This comprehensive process of gathering citizen input first so it can be used to guide the discussions of the Mayor and City Commissioners during their strategic planning workshop has continued to be used. The last strategic planning was held in 2025 and resulted in the continued focus on the goals and objectives derived from the original 2019 visioning session.



CITY OF
DAYTONA
BEACH
Shores

STRATEGIC PLAN

JULY 2019
UPDATED APRIL 2025

Life is Better Here



Prepared by:



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Background and Purpose of the Strategic Plan

In early 2019, the City Council of the City of Daytona Beach Shores undertook a process to update the City's strategic plan. The purpose of the strategic plan is not to address every aspect of City operations. Rather, it is to identify and address key issues that will have a significant impact on the future of the City. The plan also includes the goals the City sets for itself relative to each issue, and the specific and measurable objectives or strategies it will implement to achieve those goals.

Council first developed a vision of the future for the City of Daytona Beach Shores, and identified six issues central to achieving that future. They developed six key goals, one for each issue, together with specific objectives for each goal. Finally, they identified priorities for additional effort and resources among the goals. A more detailed account of the process can be found in Appendix A.

The Vision – Daytona Beach Shores in 2029

The following vision statement was agreed upon by Council as a reflection of the future they desired for the City of Daytona Beach Shores.

It's the year 2029. The City of Daytona Beach Shores is a beautiful, well-maintained, vibrant city where life really is better. It has shops and restaurants that serve not just residents, but that draw visitors from surrounding areas. It offers an active environment, offering a wide array of recreational activities and special events. It is widely recognized for the transparency and integrity of its local government, and the civic engagement of its residents.

Goals and Objectives

Council agreed on the following goals and objectives to help the City move toward the future they desired for the City.

Goal A: A vibrant, walkable City of Daytona Beach Shores with a redeveloped west side, and with destinations for residents and visitors, including shops, sidewalk restaurants and other local businesses.

Work with the existing committee to:

Obj. A1 Define the target areas where redevelopment is desired, including one based on parcels currently owned by the City. (Within 3 months)

Obj. A2 Review and revise zoning and land development regulations to identify and remove obstacles to desired redevelopment, and to enable or promote desired redevelopment. (Within 6 months)

Obj. A3 Develop guidance for developers that describes desired redevelopment and revised regulatory structure that promotes it. (Within 6 months)

Obj. A4 Develop a menu of incentives to promote desired redevelopment and businesses. (Within 6-9 months of completing the regulatory review and revisions)

Obj. A5 Develop a strategy to guide any City direct investment in the targeted areas, including but not limited to property acquisition and use. (Within 12 months)

Obj. A6 Develop a system that tracks the degree to which new businesses in the target areas have used the new regulatory and incentive structure. (Within 6 Months)

Obj. A7 Communicate and coordinate with other Volusia jurisdictions and organizations promoting economic development and redevelopment to identify approaches that have worked elsewhere in Volusia County, and cooperate in implementation as appropriate. (On-going)

Obj. A8 Review and revise land development regulations to increase transparency and opportunities for citizen participation in the development review process. (Within 6 months)

Goal B: Pedestrian and vehicle safety on State Road A1A

Obj. B1 Retain high levels of enforcement of existing speed limits and traffic regulations on SR A1A to minimize the number of traffic accidents. (Within 1 year)

Obj. B2 Increase awareness among residents of safe and pedestrian and driver behavior.

Goal C: Transparency in government and effective communication among elected officials and staff of the City of Daytona Beach Shores, and its residents and businesses.

Obj. C1 Increase transparency in government by promoting use of the City's newly redesigned website by residents to receive information, by email or text, about City activities and issues, including upcoming Council decisions. (Within 1 month)

Obj. C2 Use newly redesigned City of Daytona Beach Shores website to promote communication between residents/business and City officials/staff by regularly using its Community Voice feature to solicit input on City issues and decisions. (Within 1 month)

Obj. C3 Adopt and adhere to a City minimum notice policy for all Council actions. (Within 3 months)

Obj. C4 Develop a regular opportunity for the Daytona Beach Shores business community to meet informally with City elected and appointed officials. (Within 3 months)

Obj. C5 Continue to support the City of Daytona Beach Shores Citizen's Academy program. (On-going)

Goal D: A range of recreational programs that meet the needs of residents, and introduce non-residents to the City.

Obj. D1 Develop an informal yearly survey of Daytona Beach Shores residents to supplement other means of identifying or confirming desired recreational opportunities. (Within 1 year)

Obj. D2 Use website analytics to help track changes in resident demographics that may affect demand for specific recreational opportunities. (Within 6 months)

Obj. D3 Continue to use reservation systems as needed to ensure Daytona Beach Shores residents have priority for high-demand recreational offerings. (On-going.)

Obj. D4 Continue support for the currently high levels of service in recreation and events provided by the City of Daytona Beach Shores. (On-going.)

Obj. D5 Develop a system to track or estimate use of and demand for existing facilities (including the Community Center) and special events.

Goal E: A positive, cooperative relationship with Volusia County that promotes the early identification and cooperative resolution of issues.

Obj. E1 Initiate bi-monthly calls between the senior staff of both jurisdictions to identify, and where needed jointly develop approaches to resolving, upcoming issues of interest to both. (Within 3 months)

Obj. E2 Initiate discussions with Volusia County staff to explore the possibility of jointly developing an approach to enclave annexations. (Within 6 months)

Obj. E3 Invite County Chair and manager to quarterly Mayor/Chair/ Manager meetings to promote regular communications and working relationships. (Within 6 months.)

Goal F: Continued high levels of service for all public safety services.

Obj. F1 Continue support for the current approaches and high levels of service provided by the City of Daytona Beach Shores in the area of public safety.

Priorities

Council members discussed several criteria for identifying priorities. These included intrinsic importance, urgency, and impact on quality of life. Council members agreed that Public Safety would be the most important from the point of view of intrinsic importance and that all the goals would make important contributions to the quality of life of residents. At the request of the facilitators, Council members next considered which two of the six goal areas should be the highest priorities for additional effort and resources.

At the conclusion of the discussion, all Council members present indicated that when considering which goal areas should be priorities for additional City effort and resources, ***Goal A (A Vibrant and Walkable City of Daytona Beach Shores)*** and ***Goal C (Transparency and Communication in Government)*** ranked highest.

Appendix A – Overview of the Strategic Planning Process

Council was assisted in the strategic planning process by the Institute of Government at the University of Central Florida. Mari Rains, Director and Rafael Montalvo, facilitator, designed and facilitated the process and worked with council and staff throughout the process. The process included the following principal steps.

A summary of interview themes, and a summary report for the Public Forum and each of the Council Workshops are available separately from the City of Daytona Beach Shores.

Initial Interviews

In February 2019, the facilitators interviewed council members and senior staff to identify, from their perspective, issues and challenges facing the City of Daytona Beach Shores. This information, together with input from the Public Forum was used to develop a starting point for Council discussion.

Public Forum

Over 110 residents of the City participated in the Public Forum held on February 13, 2019. Participants first identified what they valued most about the city, and what they hoped would not change in the future. They then identified their hopes and aspirations for the future of the community, and the issues they believed the city would need to address to bring that future about. The team used this input, together with that gathered during the interviews to prepare starting points for Council discussion at Workshop 1.

Council Workshop 1

Council members met in workshop on March 14, 2019. Over 60 residents of the City attended to observe their discussion. Council members first reviewed the input from the Public Forum. They then described their vision for the future of the City, and identified the issues they believed they needed to address to move toward that future. Council members then provided direction to staff and the planning team regarding their desired goals and objectives for each issues.

Staff Work Session 1

On May 10, 2019, the planning team met with staff to review Council direction from Workshop 1 and develop draft goals and objectives for consideration and further development by Council.

Council Workshop 2

Council members met for a second workshop on May 20, 2019. They reviewed and refined as appropriate each of the draft goals and objectives prepared by the planning team and staff. Council agreed on six goals and twenty-three objectives for inclusion in the strategic plan. Council then discussed and agreed on which goals should be the priorities for

additional effort and resources. At the end of the meeting, Council members reviewed, discussed and refined a draft vision statement for use in the plan.

Staff Work Session 2

The planning team met with staff on June 13, 2019 to incorporate Council direction in a revised version of the goals and objectives.

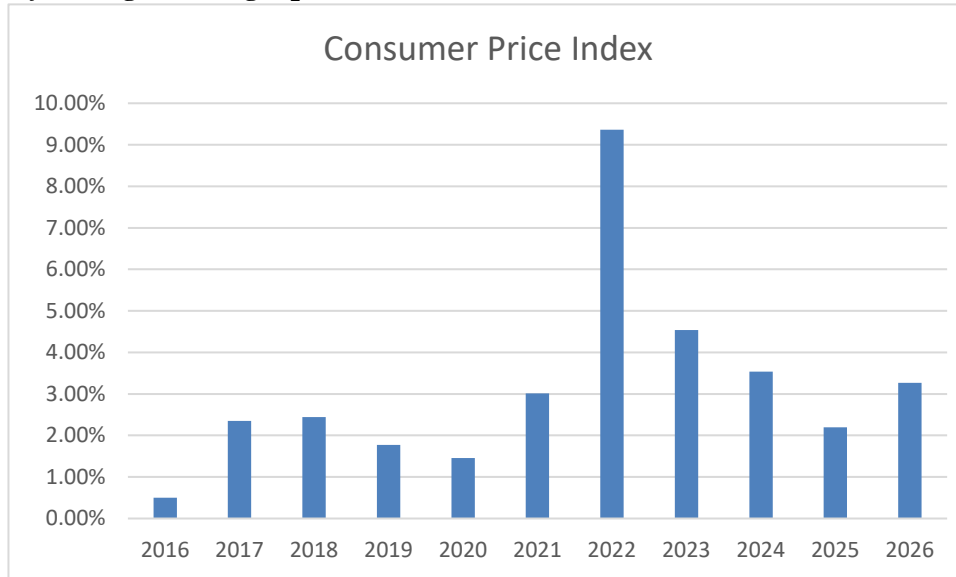
Presentation of the Plan

Council members, with support from the planning team presented the plan to residents at the July 9, 2019 City Council meeting.

Financial Trends Analysis

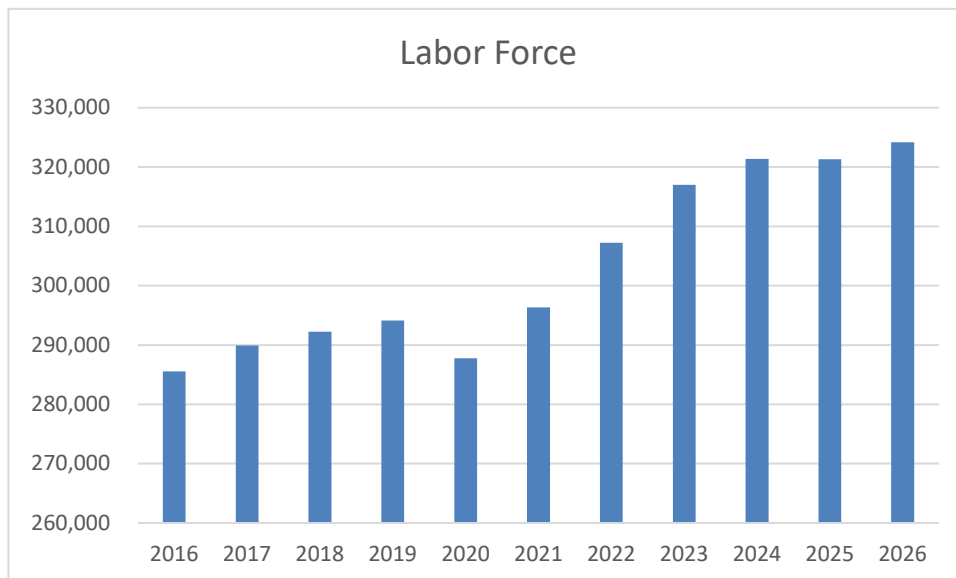
National Economy:

Economic indicators are useful for evaluating the environment within which the City operates. The Consumer Price Index (CPI), a widely used indicator of inflation prepared by the U.S. Bureau of Labor Statistics increased to 3.27 by February 2026, an indicator used for the city during the budget process.



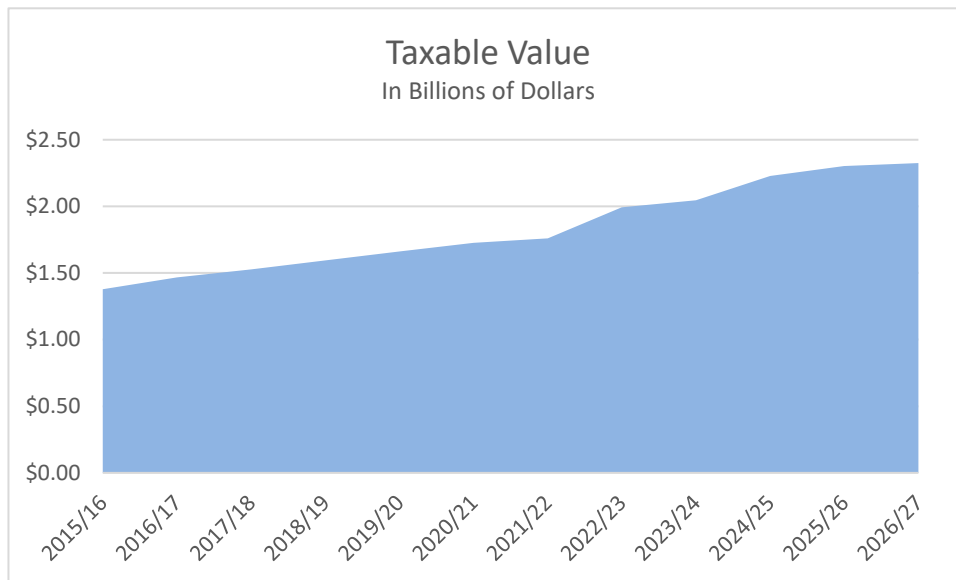
Local Economy:

According to the Federal Reserve Bank of St. Louis (FRED), unemployment for the Deltona-Daytona Beach-Ormond Beach area increased in May 2026 while the labor force rose 1%.



Major Revenue Sources Historical and Projected:

The 2026 taxable value is \$2.3 billion, an increase of \$23 million from 2025. The increase includes \$15 million from existing properties and \$8 million from new construction and annexations.



Other than from property taxes, the largest revenue sources consist of franchise fees, utility taxes, intergovernmental revenue and utility user fees levied to fund the costs of certain activities or services. Franchise fees and utility taxes are generated from a surcharge on electric and natural gas. Intergovernmental revenue consists largely of sales tax and grants passed through to local governments from the State. Sales tax revenues are expected to remain relatively stable this year.

	2025 Average Taxable Home Value	2025 Tax Paid	2026 Average Taxable Home Value	2026 Tax Paid	2027 Exemption	2027 Average Taxable Home Value	2027 Tax Paid	2027 Tax Savings	2028 Exemption	2028 Average Taxable Home Value	2028 Tax Paid
Average Homestead Single Residency	\$ 382,648	\$ 1,756	\$393,386	\$ 1,967	\$150,000	\$243,386	\$ 1,217	\$ 750	\$250,000	\$143,386	\$ 717
Average Homestead Condo	\$ 298,280	\$ 1,369	\$295,644	\$ 1,478	\$150,000	\$145,644	\$ 728	\$ 750	\$250,000	\$ 45,644	\$ 228

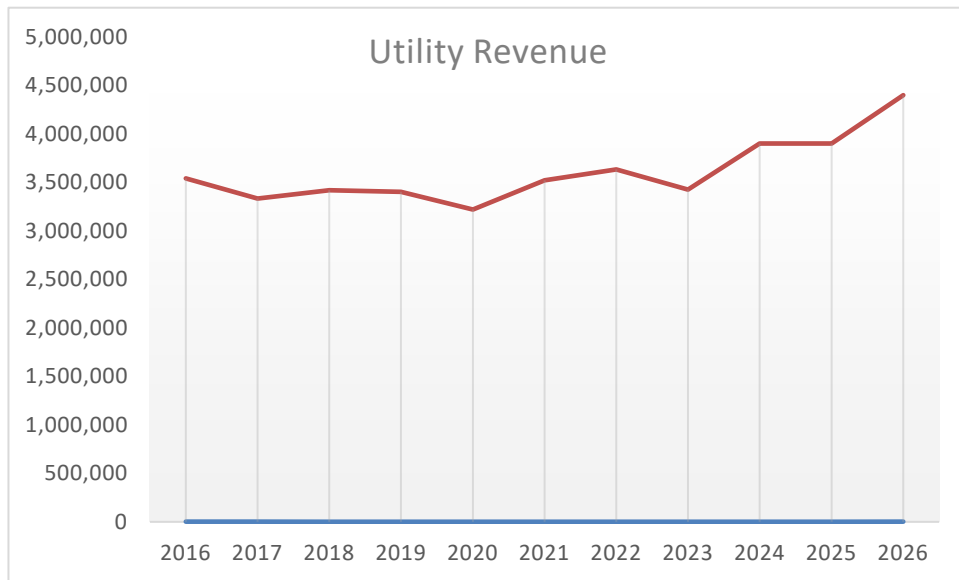
Taxes 2025-2028

Year	Average Homestead Single Residency	Average Homestead Condo
2025 Tax	1756	1369
2026 Tax	1967	1478
2027 Tax	1217	728
2028 Tax	717	228

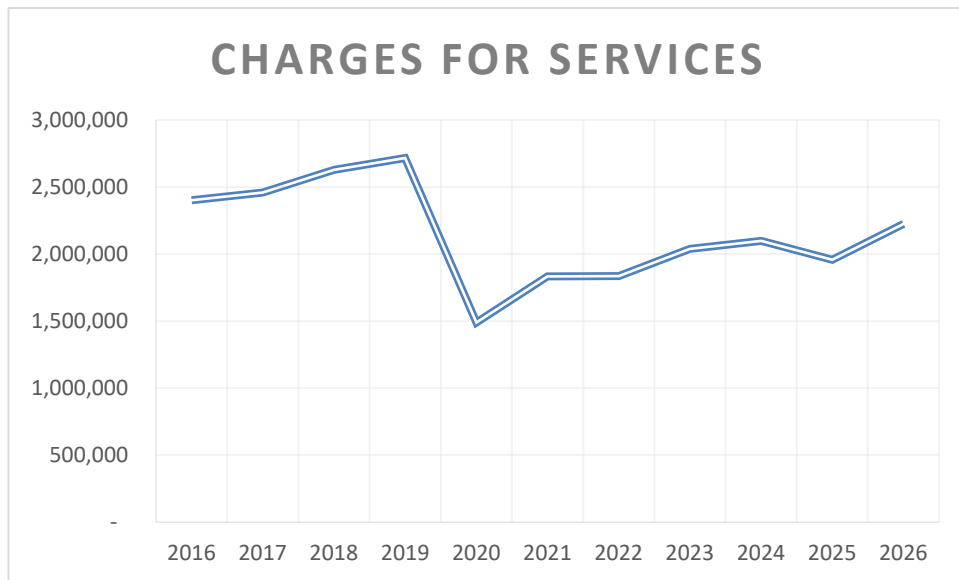
New tax exemptions for homestead property for \$150,000 in 2027 and \$250,000 in 2028 may be before voters in November 2027. The above graph shows the average decrease in

annual tax revenue per average homestead property.

Sewer will increase based on cpi and the 5.75% increase in processing fees from the City of Port Orange.



Charges for services, including park maintenance fees, community center fees and rentals, and garbage and recycling are expected to stay consistent.



Major Expenditure Categories Historical and Projected:

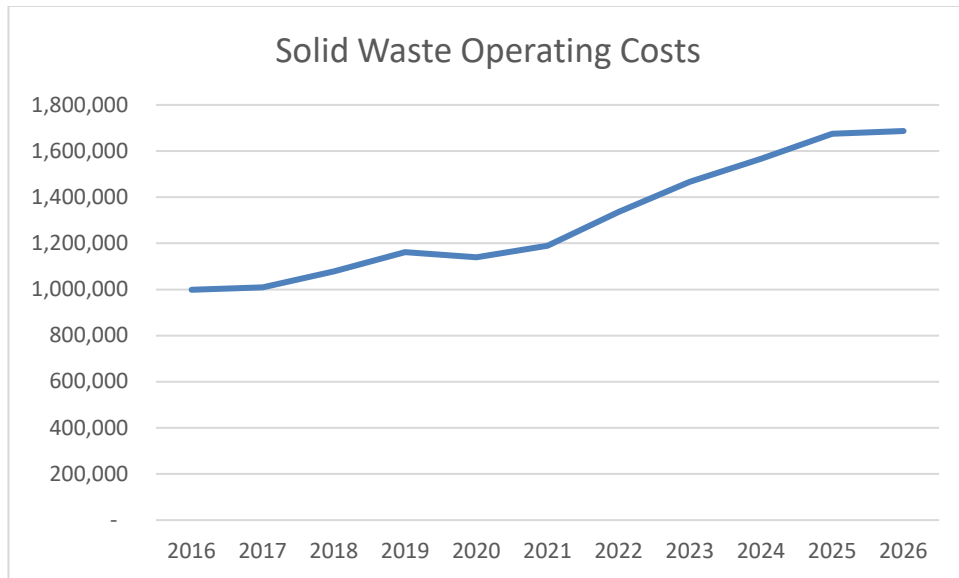
The number of positions decreased in 2018, then leveled off and began to increase in 2022 due to increases in the Public Safety and Public Works departments. The cost of wages has increased steadily consistent with the increase in minimum wages and the demands of the labor market.



Wastewater operating costs consist mainly of the operation of the Master Station, and 3 lift stations. These costs have slowly increased over time consistent with inflation.



Solid Waste operating costs consist mainly of expenses paid to the contractual waste hauler for collection of trash and recycling. The costs have increased steadily with the increase in population and inflation. The contract was renegotiated in 2025 with regular increases to the three components that make up the pricing model: collection, fuel, and disposal.



Management & Budget Policies

The 2026-2027 budget has been prepared in accordance with a number of management and budget policies. Some of the policies are requirements set by the City Charter, City Code and State law. Listed below are some of the policies guiding the development and implementation of this budget:

1. Invest
ments - Security is the main objective when investing the City's unencumbered funds. In FY 2021-22 the City adopted investment policies to define this objective with revisions in FY 25-26 to account for specific investment tools-Local Government Investment Pools (LGIPs). Investment performance is reported monthly to the City Commission.
2. Property Taxes - The City adheres to the "Truth in Millage" (TRIM) state statute governing the determination of millage for taxing authorities. The statute mandates strict adherence to a schedule for advertising and holding public hearings; the size and language in the advertisements; the method of fixing the millage rate; and other requirements. Guidance for TRIM can be found on the Department of Revenue's website [Florida Dept. of Revenue - Property Tax - T.R.I.M.](#)
3. Purchasing -Ordinance 2025-09 and Resolution 2025-09- All contracts, when the sum is \$100,000 or less, may be awarded by the City Manager to the highest value (i.e., price and service) bidder. When contracts are expected to exceed \$100,000, the City staff solicits sealed bids through legal ads and DemandStar.com. Bids are publicly opened, tallied, and forward to the City Commission with staff recommendations for the award. The City's capital expense threshold is \$10,000.
4. Budget Controls - Control of budgeted expenditures are exercised at the department head level, with purchase orders and associated payments reviewed and executed by the Finance Director. Budget amendments from reserve funds are approved by commission by resolution. Inter-departmental budget transfers are authorized by the City Manager and the Finance Director can authorize intra-departmental budget transfers.
5. Personnel and Payroll - The City is guided by several documents with regard to payroll and personnel matters. These documents include the Job Classification Plan, the approved Pay Plan, and various policies set forth by the City Manager and Employee Handbook.
6. Pension / Defined Contribution Plans - The State of Florida established and manages the Florida Retirement System (FRS), which covers all full-time and part time City employees hired. This does not cover Reserve positions. For the coming year (through 6/30/27) the City will be obligated to contribute 14.03% of regular employees' gross wages, 33.24% of senior manager gross wages, 35.19% of special risk employees' gross wages, and 22.02% of DROP program employee gross wages to the Florida Retirement System. It is expected that these rates will change each July 1st. The average budgeted benefit rate for city retirement contributions is 25.67%.

Budget Assumptions

Revenues

1. The budget was prepared using an operating millage rate of 4.9998 mills
2. Conservative revenue estimates are being utilized to allow for unanticipated changes in collection.
3. All grants are budgeted in the fund associated with the grant project.

Expenditures

1. Employee costs account for a significant portion of the City's budget. The budget has been prepared accounting to the following assumptions:
 - Merit increases range from 2.89% to 4.29%
 - A flat \$1.00/hour for all full time personnel at October 1.
 - Health benefits are budgeted at a 9.3% increase
2. Property & Casualty Insurance is budgeted at a 12% increase as the city awaits final rates.

Capital Improvement Program

After the completion of strategic goal setting and financial trend analysis, the City develops the capital improvement program and presents it to the City Commission at a workshop. The City's Five-Year Capital Improvements Program represents a substantial effort to identify and schedule capital investments for a multi-year period. Departments submit capital improvement requests to the Finance Director (capital projects with a cost of \$10,000 or greater). The Finance Director and City Manager meet with departments to discuss their requests. The proposed capital improvement plan is reviewed and finalized by the City Commission during a workshop in July. Projects recommended for funding in the next fiscal year are incorporated into the proposed annual budget. The workshop focuses on the following areas:

- Developing a consensus with respect to appropriating the necessary funding for the upcoming budget years.
- Developing a consensus on the level of funding for supported projects included in the following categories: Facilities Renewal and Replacement, General Capital Improvement, Transportation and General Vehicle Replacement.
- Projects included in the CIP will be funded based on one or more of the following factors with maintenance or upgrade of existing facilities being the highest priority:
 - Involves necessary or planned maintenance, renovation or construction of an existing facility, equipment or infrastructure.
 - Reflects a prior multi-year commitment previously approved by the City Commission.
 - Enhances the use or appearance of an existing facility or City-maintained public area.

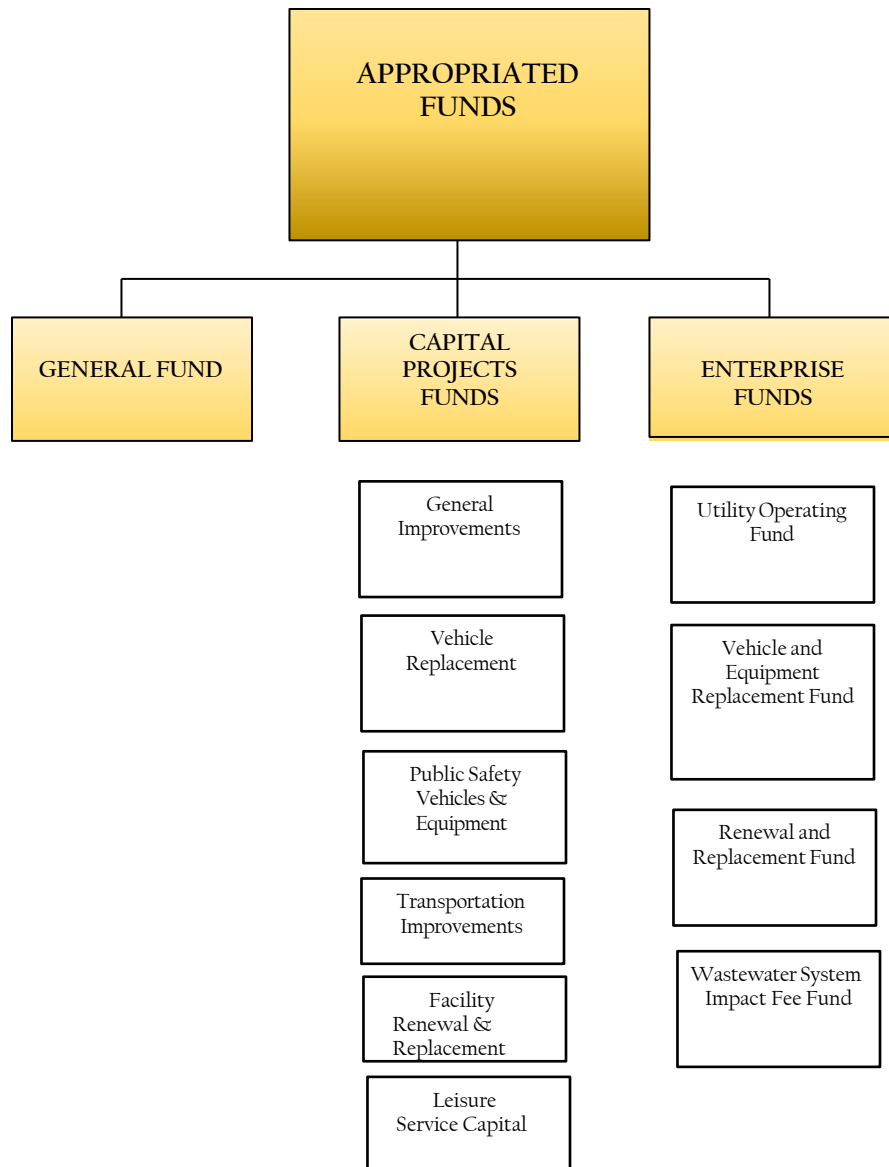
- Included in a previous Master Plan or conceptual plan previously considered and endorsed or reviewed by the City Commission.

Budget Development and Workshop

Departments submit annual budget requests (personnel and operating) to the Finance Director in June. Department requests are reviewed by the City Manager and Finance Director. Thereafter, meetings are set with each department director, the City Manager, and the Finance Director to discuss any changes to each departmental budget. The proposed budget is provided to the City Commission for review prior to the budget workshop held in July. Changes to the proposed budget and tax rate are discussed during this workshop. The tentative tax rate is approved by the City Commission during a special meeting in July. The final tax rate and budget are approved by the City Commission in September.

BUDGET CALENDAR

DATE	ACTIVITY
June 1	Receive Budget Requests with Departments
June 29-8	Budget Review with City Manager
July 1	Certification of taxable value submitted to City
July 9-15	
July 23	Budget document submitted to City Commission
July 28	Operating & Capital Improvement Budget Workshop
July 28	Approval of tentative millage levy at a special City Commission meeting (1:00 at City Commission Chambers)
September 9	First Public Hearing to adopt proposed millage rates and budget
September 23	Second and Final Public Hearing to adopt Final millage rates and budget.



GOVERNMENTAL FUND TYPES

1. **General Fund** - The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.
2. **Capital Projects Funds** - Capital Projects Funds are used to account for financial resources to be used for equipment replacement or the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).
 - **Capital Improvement Fund** - This fund is used to account for capital assets acquisitions and construction from general government resources and intergovernmental grants.
 - **Equipment Renewal and Replacement Fund** - This fund accounts for replacement of existing capital assets provided by general government resources.
 - **Public Safety Vehicle & Equipment Fund** - This fund accounts for replacement of vehicles and equipment for public safety provided by general government resources.
 - **Transportation Improvements Fund** - This fund is used to account for transportation related capital infrastructure acquisition and construction from general government resources.
 - **Facility Renewal & Replacement Fund** - This fund accounts for the improvements, upgrades and purchases of new capital assets: land, buildings, and improvements for the general government.
 - **Leisure Service Capital Fund** - This fund accounts for replacement of parks and recreation capital assets provided by general government resources.

PROPRIETARY FUND TYPES

1. **Enterprise Funds** - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- **Wastewater Fund** - This fund is used to account for general sewer operations. The primary source of funding is user charges to sewer customers.
- **Wastewater Vehicle and Equipment Replacement** - This fund accounts for replacement of existing vehicles and equipment for the benefit of Wastewater.
- **Water and Wastewater Renewal and Replacement** - This fund accounts for replacement of existing capital assets for the benefit of Wastewater.
- **Wastewater Impact Fee** - This fund accounts for impact fees assessed against new construction activities. Use of these funds is restricted for expansion and construction of wastewater facilities.

The accounting policies of the City of Daytona Beach Shores conform to generally accepted accounting principles as applicable to governments. The following is a summary of the most significant accounting and budgeting policies.

FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purposes of the City's various funds and account groups are as follows:

1. BASIS OF BUDGETING

The *basis of budgeting* for all funds is the same as the basis of accounting noted below.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets. Revenues that are susceptible to accrual include taxes, intergovernmental revenues, charges for services and investment earnings. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which are recognized when due.

All Proprietary Fund Types are accounted for using the accrual basis of accounting. Their revenues are recognized when earned and expenses are recognized when incurred.

1. BALANCED BUDGET

The City will adopt a balanced budget annually. A balanced budget occurs when revenues plus use of available fund balance equals expenditures with individual funds.

2. BUDGET TRANSFERS AND AMENDMENTS

➤ Administrative Approval of Intra-departmental Budget Transfers

Any budget transfer between line item expenditures accounts (personnel service, operating, and capital outlay) that does not increase or decrease the approved total appropriation of a department within the same fund shall be reviewed by the Finance Director and approved by the Finance Director, the City Manager or designee.

➤ Administrative Approval of Inter-departmental Budget Transfers

Any budget transfer between departmental expenditure accounts (Executive, Community Services-Streets, etc.) that does not increase or decrease the approved total appropriation shall be reviewed by the Finance Director and approved by the City Manager or designee.

➤ Commission Approval of Budget Transfers & Amendments

The following budget transfers shall be approved by a majority vote of the City Commission:

- Transfers of over \$100,000 (City Manager limits)
- All transfers from reserves

➤ Commission Approval of Budget Amendments

The following budget amendments shall be approved by Resolution by a majority vote of the City Commission:

- Recognition of non-budgeted and unanticipated revenues received during the fiscal year above \$100,000. (City Manager limits)
- Any increase or decrease in the total approved appropriation.

The City employs the following revenue guidelines as part of the budget development process:

1. The General Fund operating budget millage rate will be based on a 97% tax collection rate as computed against the Current Year Gross Taxable Value as shown on Form DR-420 provided to the City by the Volusia County Property Appraiser.
2. The City will annually review Charges for Service to ensure that the fee structure, at a minimum, maintains the current level of cost recovery.
3. Ensure that fees charged in enterprise operations are calculated at a level that will support all direct and indirect costs of the enterprise.
4. Ensure that the basis for computing indirect cost allocations are reviewed annually and are based on prudent and defensible assumptions.
5. Revenue projections for all major non-ad valorem revenue sources will be based on prudent trend analysis that considers current and projected economic conditions. Budget projections for State-shared revenues will consider State of Florida estimates that are contained in the Local Government Financial Information Handbook as one of several factors for determining final revenue estimates.
6. Ensure that the City does not accept any revenue source whose terms of acceptance or collection may adversely affect the City.
7. The undesignated fund balance in the General Fund will be maintained based upon the Commission approved Fund Balance Policy.
8. Wastewater Impact fees will be set at a level that recovers the highest percentage of the cost of future capacity as permitted by law.

1. The City Commission adopts the annual budget at the fund level, whereas department managers prepare their respective budgets at the program level and allocate appropriations to specific line items in order to provide services at the current level of service.
2. Personnel services are estimated based on provisions governing salary adjustments, whereas salary adjustments for employees are based on parameters defined by the City Manager and approved by the City Commission. Florida Retirement Service Pension amounts are based on the defined level of funding as determined by the State Legislature and signed by the Governor of the State of Florida. Health insurance premiums for employee coverage are estimated based on current market conditions that affect annual premium adjustments.
3. The budget request for all departments will include an itemized list of capital equipment with a unit value of \$10,000 or more and a separate line item appropriation for vehicle depreciation that will fund future replacement of city vehicles and heavy equipment based on the vehicle replacement schedule.
4. Annually, the City Manager will have a comprehensive Five Year Capital Improvements Program (CIP) developed for review and approval by the City Commission. The Five Year CIP will identify and schedule priority capital improvements and provide recommended financing and the estimated operating budget impact for each project.
5. The level of classification detail at which expenditures may not legally exceed appropriations is the fund level. Department Directors are held accountable for their respective budgets at the department level.
6. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if unperformed contracts/receipt of goods or services in process at year-end are completed. Such encumbrances do not constitute expenditures or liabilities, but rather reservations of fund balance for subsequent years' appropriation.

CITY OF DAYTONA BEACH SHORES FUND BALANCE POLICY

A. PURPOSE

The City of Daytona Beach Shores establishes and will maintain classifications of fund balance/net position, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The Policy will help the City maintain a strong fiscal position to weather negative economic trends, and provide financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. It also is intended to preserve flexibility to make adjustments in funding for programs approved in connection with the annual budget. The Policy is established with a long-term perspective. This policy shall apply to the City's unassigned general fund balance and Enterprise (Sewer) Fund unrestricted net position.

B. FUND BALANCE DEFINITIONS

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purpose for which amounts can be spent.

1. **Non-spendable Fund Balance** - consists of funds that cannot be spent due to their form, such as inventories or prepaid invoices, or funds that legally or contractually must be maintained intact.
2. **Restricted Fund Balance** - includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
3. **Committed Fund Balance** - includes amounts that can be used only for the specific purposes determined by a formal action of the City Commission. Formal action must be taken prior to the end of any fiscal year to establish, change or remove the limitation placed on these funds.
4. **Assigned Fund Balance** – consists of funds set aside for specific purposes but do not meet the criteria for Restricted or Committed. These can be established, changed or removed by the City Commission or delegated to an official. Assigned funds cannot cause a deficit in Unassigned fund balance. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the Committed and Assigned classifications.
5. **Unassigned Fund Balance** – is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. These funds are available for any purpose in the fund.

C. NET POSITION DEFINITIONS

Net Position is reported in the Government-wide and Enterprise (Sewer Fund) financial statements. Net position is composed of three categories

1. **Net Investment in Capital Assets** – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

2. **Restricted Net Position** – Restricted net position is when constraints are placed on net position by external sources: creditors, debt covenants, grantors, contributors, laws or regulations of other governments.
3. **Unrestricted Net Position** – Unrestricted net position is the residual component of net position. It consists of funds that do not meet the definition of “restricted” or “net investment in capital assets.” Unrestricted net assets are not subject to externally imposed stipulations and may be designated for specific purposes by action of the Commission.

D. PROVISIONS

1. **Non-spendable Fund Balance** - Funds will be classified as Non-spendable based upon the underlying nature of the related asset. No policy statement is required for funds to be classified as Non-spendable.
2. **Restricted Fund Balance** - Funds will be classified as Restricted based upon the nature of the externally stipulated restriction. No policy statement is required for funds to be classified as Restricted.
3. **Committed Fund Balance** - The City Commission has the authority to set aside funds for a specific purpose. The establishment of Committed fund balance requires the passage of a resolution by a simple majority vote before September 30 of the applicable fiscal year. Commission action is required to change or remove the commitment. The resolution shall identify the title of the commitment, describe the specific purpose for the commitment, and the actual amount of the commitment or the process or formula necessary to calculate the actual amount. Funding for Committed fund balance shall be approved annually by the City Commission as part of the budget approval process.
4. **Assigned Fund Balance** - The City Commission has the authority to assign funds for a specific purpose with a simple majority vote. The same action is required to change or remove an assignment.

The City Manager also has the authority to assign funds for specific purposes, and to change or remove the assignment. The establishment, change or removal of an assignment by the City Manager must be reported to the City Commission at the earliest opportunity. The Commission may change or remove an assignment established by the Manager with a simple majority vote.

An appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget may be classified as Assigned fund balance.

5. **Unassigned Fund Balance** - Unassigned fund balance is the residual amount of fund balance in the General Fund. It represents the resources available for future spending. An appropriate level of Unassigned fund balance should be maintained in the General Fund to cover unexpected expenditures and revenue shortfalls. Unassigned fund balance may be accessed in the event of unexpected expenditures.
6. **Restricted Net Position** – Net position will be classified as restricted based

upon the nature of the externally stipulated restriction. No policy statement is required for funds to be classified as Restricted.

7. **Unrestricted Net Position** – Unrestricted net position is the amount of net position not reserved for any specific use. Unrestricted net position may be accessed in the event of unexpected expenditures.

E. MINIMUM BALANCE

The minimum unassigned fund balance in the City's General Fund shall be brought to the Commission's attention if the balance falls to a balance less than 50% of the current year's budgeted ad valorem tax revenues. The Commission shall then develop a funding plan and timeframe to bring it to the Commission voted balance.

The minimum unrestricted net position in the City's Enterprise Fund (Sewer Fund) shall be brought to the Commission's attention if the balance falls to a balance less than 50% of the ~~current~~ prior year's budgeted-actual revenues from charges for services. The Commission shall then develop a funding plan and timeframe to bring it to the Commission voted balance.

E. ORDER OF USE OF FUND BALANCE

Unless the Commission takes action stating otherwise at the time the expenditure is approved, the City considers Restricted fund balances to be spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers Committed amounts to be reduced first, followed by Assigned amounts and then Unassigned amounts.

F. MONITORING, REPORTING AND REVIEWING

The Finance Director will report current estimated unassigned general fund balance and unrestricted Sewer Fund net position in the monthly financial reports to the Commission. The City Manager and Finance Director shall jointly prepare an annual report documenting the status of unassigned fund balance and unrestricted net position for the Commission's review in conjunction with consideration of the annual budget. The City's Fund Balance Policy shall be reviewed annually to evaluate its sufficiency.

CITY OF DAYTONA BEACH SHORES PURCHASING POLICY

1. Purchasing Thresholds (Including Purchasing Card Purchases):

- 0 – 4,999.99 - Director Approval (no quotes required).
- 5,000.00 – 10,000.00 – Informal Quotes & Director Approval- Two or more written quotes required (this includes leases). If two quotes are not able to be provided, provide documentation on the vendors contacted, including Vendor name, date contacted, phone number and name of contact.
- 10,000.01 – 30,000.00 – Informal Quotes, Director, & City Manager (CM) Approval- Two or more written quotes required (this includes leases). If two quotes are not able to be provided, provide documentation on the vendors contacted, including vendor name, date contacted, phone number and name of contact.
- 30,000.01 – 50,000.00 – Formal Quotes, Director, & City Manager (CM) Approval-
 - Requesting department posts specifications on DemandStar or submits required specifications to the City Clerk.
 - The formal request must be posted for a minimum of two weeks on the City's website.
 - Director and CM Approval
- 50,000.01 or greater - Formal sealed bid & Commission Approval:
 - Invitation to Bid (ITB)
 - Request for Proposal (RFP)
 - Statement of Qualifications (RFQ)
 - Request for Information (RFI)
 - Specifications posted on DemandStar & City website.
 - Director and CM Approval
 - Approval of bid by City Commission

2. “Piggybacking.”

“Piggybacking”, using an existing contract from another public entity without DBS doing a formal bid:

- Includes State of Florida, Department of Management Services Division of Purchasing, and Federal GSA Contracts if they allow piggybacking.
- The vendor of the existing contract needs to be willing to extend the same terms and conditions to the City as in the original contract.
- A copy of the fully executed contract with contract number and effective dates is needed.
- Quote of items being purchased and price list from contract – ensure prices on City quote match correct contracted amount.
- Requires City Commission approved agreement between city and vendor.

3. Sole Source

To be considered a Sole Source Purchase, the following items need to be documented on the attached form, in a memo from the department director, or in a letter from the vendor:

- a) The purpose and need, with an explanation of why the item will EXCLUSIVELY produce the desired results.
- b) Staffs attempt to locate alternate sources of supply.
- c) The item is available only from one source of supply.
- d) The item is available from more than one vendor, but due to other circumstances, only one vendor is suited to provide the goods or services.

Requisitions:

1. All requisitions must include all supporting documentation.
2. Any purchases below \$1,000 will not require a requisition unless required by departmental policy.
3. Requisitions under \$5,000 only need department director approval.
4. All requisitions above \$5,000 need to be approved by the department director and Finance Director.
5. All requisitions above \$10,000 need to be approved by the department director, Finance Director, and City Manager.

Invoices:

1. All invoices should be signed by the department director.
2. Invoices with purchase orders above \$100,000 need to also be signed by the City Manager.
3. Invoices less than \$100,000 with a purchases order or exempt per 4 below DO NOT require the City Manager's signature.
4. Invoices for exempted items (Ord. 2025-09 Sec. 2-9(i)(8)) may be signed by supervisors and/or directors subject to departmental policies at any price level. City Manager approval is still required for all travel and contracts or renewal of contracts.

Contracts/Leases

1. All contracts and leases with threshold spending limits above \$100,000 for the life of the contract (excluding extensions) must be approved by Commission.
2. All contracts and leases with threshold spending limits at or below \$100,000 for the life of the contract (excluding extensions) must be approved by the City Manager.
3. All contracts must be signed by the City Manager or Mayor as determined by the contract.
4. The City Manager must approve all contract/lease extensions or renewals.

CITY OF DAYTONA BEACH SHORES INVESTMENT POLICY

I. Scope

This investment policy applies to all funds held by or for the benefit of the City of Daytona Beach Shores, Daytona Beach Shores, Florida, USA 32118, hereinafter referred to as "city".

II. Investment objectives

The following investment objectives will be applied in the management of city funds:

- (1) The primary objective of the city's investment activities is the protection of city funds. These investments shall be planned so as not to slow the normal distribution of the subject funds. The investment strategy will provide sufficient liquidity to meet the city's operating, payroll, capital, and statutory disbursement requirements.
- (2) In investing city funds, the city will strive to maximize the return on the portfolio while assuming minimal investment risk.
- (3) The city will seek to control risks and diversify investments regarding specific security types, maturities, and financial institutions.

I. Performance measurement and reporting

The city shall monitor the performance of the portfolio on at least a monthly basis as a function of the bank account reconciliation process. A portfolio report, indicating a breakdown of the portfolio and its performance during that period will be reported to the City Manager. Performance shall include current interest and dividend rates, and any net increase (decrease) in the fair value of investments. The report shall also include securities in the portfolio by class or type, book value, income earned, and market value as of the report date. Such reports shall be available to the public.

IV. Prudence and ethical standards

The investment manager, or persons performing the investment function, acting as a "prudent person" in accordance with these written policies and procedures, and exercising due diligence, shall not be responsible for an individual security's credit risk or market price changes. The "prudent person" standard is herewith understood to mean the following: Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as probable income to be derived from the investment.

V. Authorized investments

As established by this investment policy, the investment manager or appropriate management staff shall purchase or sell investment securities at prevailing market rates. Authorized instruments are as follows:

- (1) The Florida Local Government Surplus Funds Trust Fund (SBA) or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969.
- (2) Bonds, notes, or other obligations of the United States guaranteed by the United States or for which the credit of the United States is pledged for the payment of principal and interest or dividends.
- (3) Interest-bearing savings accounts and/or time deposits in state-certified qualified public depositories.

- (4) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- (5) Federal agencies and instrumentalities which are non-full faith and credit agencies.
- (6) Collateralized Mortgage Obligations (CMO's) supported by mortgages guaranteed by the following: Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), and Federal Home Loan Mortgage Corporation (FHLMC).
- (7) Commercial paper rated at the time of purchase, "Prime-1" by Moody's Investors Service and "A-1" by Standard & Poor's Corporation.
- (8) The Florida Municipal Investment Trust.

VI. Maturity and liquidity requirements

To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Investments of the agency funds shall have maturities consistent with the statutory distribution requirements.

VII. Portfolio composition

The following are the guidelines for investments and limits on security issues, issuers, and maturities. However, due to liquidity requirements, the city shall have the option to invest in the instruments itemized below without regard to percentage limits from time to time based on market conditions and cash flow requirements.

- (1) All eligible Florida Local Government Investment Pools (LGIP):
A maximum of one hundred (100) percent of the portfolio may be invested in any combination of eligible LGIP.
- (2) Bonds, notes, or other obligations of the United States guaranteed by the United States or for which the credit of the United States is pledged for the payment of principal and interest or dividends:
A maximum of one hundred (100) percent of the portfolio may be invested in direct obligations of the United States government.
- (3) Interest-bearing savings accounts and certificates of deposit in state-certified qualified public depositories:
A maximum of one hundred (100) percent of the portfolio may be invested in the combination of interest-bearing savings accounts and certificates of deposit in state-certified qualified public depositories:
- (4) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency:
A maximum of twenty (20) percent of the portfolio may be invested in SEC registered money market funds.
- (5) Federal agencies and instrumentalities which are non-full faith and credit agencies:
A maximum of thirty (30) percent of the portfolio may be invested in federal agencies and

instrumentalities.

- (6) Collateralized Mortgage Obligations (CMO's) supported by mortgages guaranteed by the following: Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), and Federal Home Loan Mortgage Corporation (FHLMC).

A maximum of twenty (20) percent of the portfolio may be invested in CMO instruments.

- (7) Commercial paper rated at the time of purchase, "Prime-1" by Moody's Investors Service and "A-1" by Standard & Poor's Corporation.

A maximum of ten (10) percent of the portfolio may be directly invested in prime commercial paper.

- (8) The Florida Municipal Investment Trust (FMIT)

A maximum of one hundred (100) percent of the portfolio may be invested in the FMIT.

VIII. Risk and diversification

Assets held shall be diversified to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which these instruments are bought and sold. Diversification strategies within the established guidelines shall be reviewed and revised periodically as necessary.

IX. Authorized investment institutions and dealers

The city shall only purchase securities from financial institutions which are qualified as public depositories by the Treasurer of the State of Florida, and from regional securities dealers as designated by the Federal Reserve Bank of New York.

X. Master repurchase agreements

All approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the master repurchase agreement. All repurchase agreement transactions shall adhere to the requirements of the master repurchase agreement.

XI. Bid requirement

Securities may be purchased utilizing the comparison to current market price method. The city shall select securities based on the best rate at the time of purchase, based on information from correspondent institutions. When feasible and appropriate, the city will competitively bid securities in question and analyze and select one (1) or more optimal types of investment, in consideration of the cash-flow needs of the city and market conditions.

XII. Third-party custodial agreements

The city will execute a third-party custodial safekeeping agreement with a commercial bank's trust department which is separately chartered by the United States government or the State of Florida. All securities purchased and/or collateral obtained by the city shall be properly designated as an asset of the city and held in safekeeping by the trust department and no withdrawal of such securities shall be made from safekeeping except by an authorized city staff member.

The third-party custodial safekeeping agreement shall include letters of authority from the city, details as to the responsibilities of each party, notification of security purchases, sales, delivery, repurchase agreements, wire transfers, safekeeping transactions and costs, procedures in case of wire failure, or other unforeseen mishaps

including liability of each party.

XIII. Internal controls

The city shall establish and monitor a set of written internal controls designed to protect the city's funds and ensure proper accounting and reporting of securities transactions. Such internal controls include but are not limited to the following:

- (1) All securities purchased or sold will be transferred only under the delivery versus payment method, with the exception of one-business day repurchase agreements and overnight sweep investments, to insure that funds or securities are not released until all criteria relating to the specific transaction are met.
- (2) The city is authorized to accept bank trust receipts or confirmations as evidence of actual delivery of the obligations/securities in return for investment of funds. Trust receipts or confirmations shall fully describe the various obligations or securities held.
- (3) Obligations or securities may be held by a third-party custodial bank or institution.
- (4) All daily investment activity is coordinated by the city finance director and periodically reviewed by the city manager. The city manager shall provide for internal controls of supervisory control of employee actions and operations review, performance evaluations, and interim and annual reporting.

XIV. Delegation of authority

Responsibility for the administration of the investment program is hereby delegated to the city manager. The city manager shall be responsible for the implementation of internal controls and monitoring the activities of subordinate staff.

XV. Continuing education

City officials responsible for making investment decisions must annually complete eight (8) hours of continuing education in subjects or courses of study related to investment practices and products.

XVI. Reporting

City officials responsible for making investment decisions or the chief financial officer shall prepare periodic reports for submission to the legislative and governing body of the unit of local government, which shall include securities in the portfolio by class or type, book value, income earned, and market value as of the report date. Such reports shall be available to the public.

XVII. Sale of securities

When invested funds are needed in whole or in part for the purposes originally intended or for more optimal investments, the unit of local government's governing body may sell such investments at the then-prevailing market price and place the proceeds into the proper account or fund of the unit of local government.

ALL FUNDS SUMMARY

The FY 2026-27 budget includes total appropriations of \$116 million

BUDGET SUMMARY					
CITY OF DAYTONA BEACH SHORES - FISCAL YEAR 2026/2027					
General fund 4.9998					
ESTIMATED REVENUES:	GENERAL FUND	CAPITAL IMPROVEMENT FUND	SEWER FUND	SEWER CAPITAL IMPROVEMENT FUND	TOTAL ALL FUNDS
Taxes Millage per \$1000					
Ad Valorem Taxes 4.9998	11,450,300				11,450,300
Local Option Gas Taxes	45,000				45,000
Business Use Taxes	98,000				98,000
Utility Service Taxes	1,210,000				1,210,000
Licenses, Permits, & Franchise Fees	1,210,500		16,100		1,226,600
Intergovernmental	898,000		28,531,700		29,429,700
Charges for Services	2,219,600		4,411,700		6,631,300
Fines and Forfeitures	105,000				105,000
Miscellaneous Revenue	556,000		105,100		661,100
Internal Service Charges & Other Sources	1,088,100				1,088,100
TOTAL SOURCES	\$18,880,500	\$0	\$33,064,600	\$0	\$51,945,100
Transfers In		5,280,200		33,457,800	38,738,000
Fund Balance/Reserves/Net Assets	5,981,800		4,786,100		10,767,900
Debt Proceeds	111,700		14,500,000		14,611,700
TOTAL REVENUES, TRANSFERS & BALANCES	\$24,974,000	\$5,280,200	\$52,350,700	\$33,457,800	\$116,062,700
EXPENDITURES					
General Government	5,214,200	83,500	3,210,900		8,508,600
Public Safety	7,870,500	333,700			8,204,200
Physical Environment	1,714,300	4,763,000	718,700	32,537,800	39,733,800
Transportation	847,500			920,000	1,767,500
Economic Environment	350,000				350,000
Human Services	134,900				134,900
Leisure Services	1,452,700	100,000			1,552,700
Debt Services	355,000		14,645,000		15,000,000
Other Uses and Transfers	707,500		318,300		1,025,800
TOTAL EXPENDITURES	\$18,646,600	\$5,280,200	\$18,892,900	\$33,457,800	\$76,277,500
Transfers Out	\$5,280,200		\$33,457,800		38,738,000
Fund Balance/Reserves/Net Assets	1,047,200				1,047,200
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$24,974,000	\$5,280,200	\$52,350,700	\$33,457,800	\$116,062,700

BUDGET SUMMARY

5 Year Summary-General Fund

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
ACCOUNT DESCRIPTION	BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL
Ad Valorem	(11,450,300)	(10,430,400)	(9,900,442)	(9,059,215)	(8,881,693)	(8,406,470)
Utility Tax	(1,210,000)	(1,168,000)	(1,294,516)	(1,203,978)	(1,209,670)	(1,107,157)
Business Tax	(98,000)	(98,000)	(105,707)	(110,332)	(101,628)	(102,797)
Permits and Franchise Fees	(1,210,500)	(1,160,500)	(1,286,061)	(1,212,010)	(1,270,518)	(1,084,505)
Intergovernmental	(943,000)	(2,982,100)	(1,498,340)	(896,002)	(1,410,673)	(3,254,352)
Charges For Services	(2,225,100)	(1,957,200)	(2,097,148)	(2,038,178)	(1,834,606)	(1,832,251)
Fines & Forfeitures	(105,000)	(105,000)	(124,601)	(162,140)	(88,478)	(149,110)
Investment Earnings & Interest	(500,500)	(495,000)	(975,488)	(1,073,602)	(790,511)	56,401
Donations	-	-	(235)	(720)	-	-
Miscellaneous	(40,000)	(48,800)	(1,770,232)	(126,917)	(479,458)	(101,874)
Sale of Fixed Assets	(10,000)	(10,000)	(26,771)	-	(11,946)	(253,921)
Debt Proceeds-Leases/SBITA	(111,700)	(1,286,500)	-	(282,996)	(256,831)	-
Transfers to Capital	(6,737,200)	(4,875,450)	(6,691,698)	(1,081,896)	(978,000)	(855,500)
Total GF Revenue	(24,641,300)	(24,616,950)	(25,771,240)	(17,247,986)	(17,314,011)	(17,091,536)
Legislative	226,700	228,000	171,408	152,302	352,274	192,411
Executive	997,500	983,200	713,623	839,139	675,472	587,222
Finance	643,700	774,400	596,466	539,361	533,532	547,703
Legal	164,200	185,100	136,769	139,515	153,067	140,503
Planning	153,300	150,600	131,006	89,330	103,539	82,191
Information Technology	1,045,400	922,100	699,943	951,779		
Other Gov't Services	6,000	59,000	38,516	37,248	295,574	345,642
Total Public Safety	7,691,200	9,082,200	6,805,666	6,494,394	7,067,803	6,536,644
Building Dept.	644,800	649,900	543,997	795,421	556,472	700,031
Emergency Management					357,672	
Physical Environment	1,714,300	1,671,500	1,770,615	1,573,706	1,519,386	1,353,267
Total Public Works	2,071,500	2,146,500	1,914,449	1,924,758	1,922,243	1,303,756
Other Human Resources	134,900	240,000	1,784	-	65,878	147,237
Parks and Recreation	724,300	1,068,850	573,635	1,519,072	574,352	454,413
Community Center	683,600	629,000	567,273	655,276	616,486	558,641
Contingency/Transfers to Capital	7,034,900	5,330,400	5,561,961	-	-	-
Long Term Debt	355,000	398,200	227,033	256,139		
Total GF Expenditures	24,291,300	24,518,950	20,454,144	15,967,440	14,793,748	12,949,660
Economic Development	350,000	100,000	22,989	30,487	19,880	126,885

CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
GENERAL FUND REVENUE BUDGET
GENERAL FUND FUNCTIONAL SUMMARY

Account Description	FY2024-25 Actual	FY2025-26 Amended Bud.	FY2026-27 Budget	Budget Change
Non-Voted Ad-Valorem Taxes*	8,880,485	10,430,400	11,450,300	1,019,900
Business & Communication Taxes	1,311,298	1,168,000	1,308,000	140,000
Voter Approved Taxes*	1,207	0	0	0
Franchise Fees & Permits	1,270,518	1,160,500	1,210,500	50,000
Intergovernmental	1,344,836	2,903,500	865,600	(2,037,900)
Charges For Services	1,910,815	2,049,100	2,297,000	247,900
Fines & Forfeitures	88,478	105,000	105,000	0
Misc. Revenues	1,271,542	540,500	556,000	15,500
TOTAL SOURCES	16,079,180	18,357,000	17,792,400	(564,600)
Transfers (In) from Fund Balance	0	3,546,400	5,981,800	2,435,400
Internal Service & Debt Proceeds	1,234,831	2,396,900	1,199,800	(1,197,100)
TOTAL REVENUE	17,314,011	24,300,300	24,974,000	673,700
Legislative	153,764	203,000	226,700	23,700
Executive	713,623	958,200	1,013,800	55,600
Finance	596,466	774,400	654,300	(120,100)
Legal	136,769	185,100	164,200	(20,900)
Planning	131,006	150,600	157,400	6,800
Information Technology	699,943	904,700	1,053,600	148,900
Other Gov't Services	37,248	59,000	6,000	(53,000)
Public Safety	6,805,666	9,082,200	7,870,500	(1,211,700)
Building/Codes	543,997	649,900	665,200	15,300
Physical Environment	1,770,615	1,671,500	1,714,300	42,800
Public Works	1,914,449	2,146,500	2,120,500	(26,000)
Benefit Term Payout	1,784	240,000	134,900	(105,100)
Economic Development (transfer)	22,989	100,000	350,000	250,000
Parks & Recreation	573,635	890,400	752,800	(137,600)
Community Center	567,273	629,000	699,900	70,900
TOTAL EXPENDITURES	14,669,227	18,644,500	17,584,100	(1,060,400)
Transfers (Out) To Other Funds		4,246,500	6,327,400	2,080,900
Contingency	1,011,100	1,011,100	707,500	(303,600)
General Debt	227,033	398,200	355,000	(43,200)
TOTAL APPROPRIATED EXPENDITURES, RESERVES AND BALANCES	15,907,360	24,300,300	24,974,000	673,700

REVENUE

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
GENERAL FUND REVENUE BUDGET**

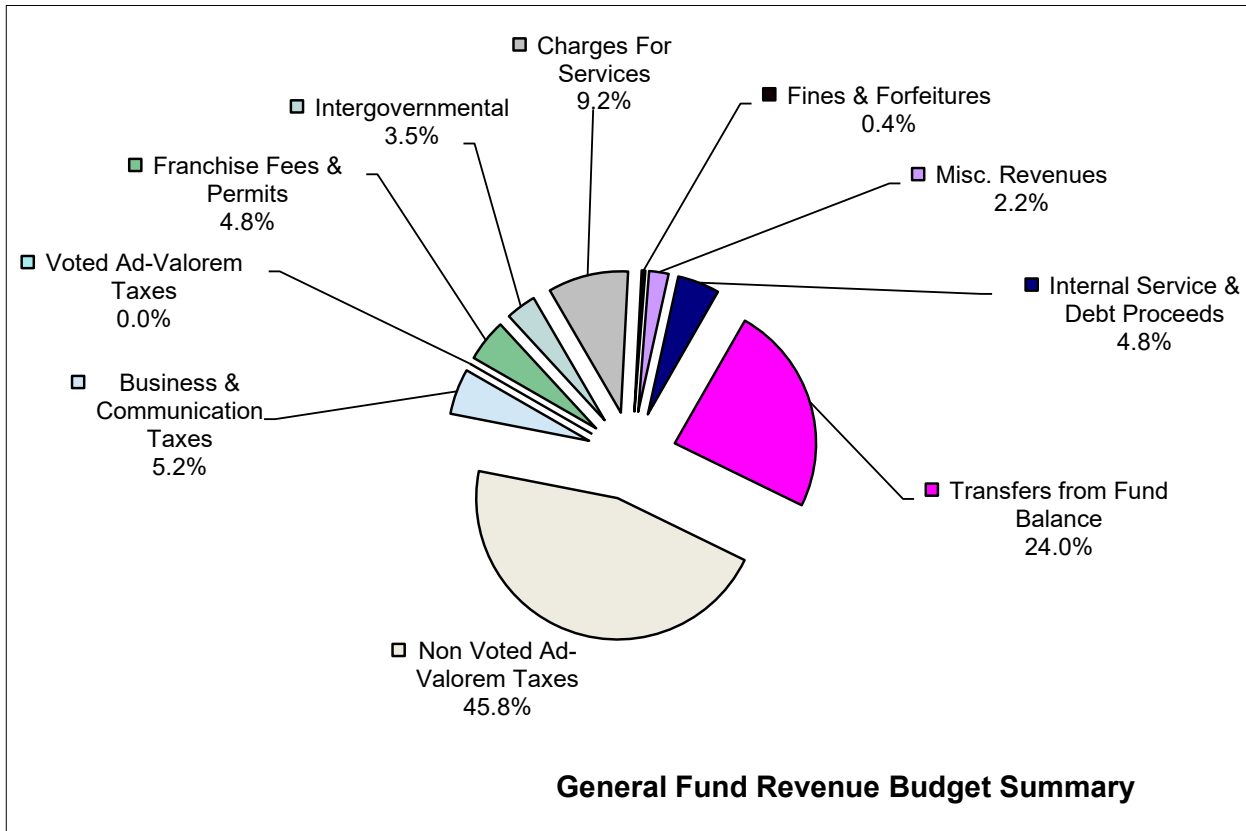
Account Description	GENERAL FUND LINE ITEM REVENUE DETAIL			
	Actual	FY2025-26 Amended Bud.	FY2026-27 Budget	Budget Change
Based on State Revenue Estimate				
310-3110-11100 Ad-Valorem	8,703,167	10,306,700	11,314,500	1,007,800
310-3110-11115 Debt Service Ad-Valorem	0	0	0	0
310-3110-12000 Delinq Ad-Valorem	177,318	123,700	135,800	12,100
310-3110-12001 Delinq Debt-Serv Ad-Valorem	1,207	0	0	0
310-3130-13700 Business Tax Receipts	96,834	98,000	98,000	0
310-3130-13750 County Business Tax Rcpt.	4,795	0	0	0
310-3140-14100 Utility Tax-Elec 10%	1,009,923	900,000	1,000,000	100,000
310-3140-14110 Utility Tax-Gas 10%	7,536	10,000	10,000	0
310-3140-14130 Local Comm. Service Tax	192,211	160,000	200,000	40,000
320-3220-22100 Building Permits	287,100	250,000	300,000	50,000
320-3220-22110 Electric Permits	29,950	30,000	30,000	0
320-3220-22120 Plumbing Permits	32,913	30,000	30,000	0
320-3220-22130 Mechanical Permits	35,144	40,000	40,000	0
320-3220-22135 Excavation Permits	0	200	200	0
320-3220-22140 Plan Review	0	300	300	0
320-3220-22180 Franchise Fee-Elec.	777,671	700,000	700,000	0
320-3220-22190 Franchise Fee-Gas	33,332	45,000	45,000	0
320-3220-22200 Francise Fee-Impound	26,719	15,000	15,000	0
320-3220-29000 Other Lic. & Permits	47,689	50,000	50,000	0
330-3330-33540 Loc.Opt. 1-6 c Fuel Tax (.02)	111,665	20,000	20,000	0
330-3330-33550 Loc.Opt. 1-5 c Fuel Tax (.05) [R]	80,772	25,000	25,000	0
330-3340-33460 Public Safety Grants	3,351	0	0	0
330-3340-33470 Local Grant	60,144	1,180,000	0	(1,180,000)
330-3340-33600 FEMA Grant	384,788	540,000	0	(540,000)
330-3340-33602 HMGP Grant		515,400	194,000	(321,400)
330-3350-34410 FDOT Lighting Maint. Agree	109,456	116,100	119,600	3,500
330-3350-35120 State Revenue Sharing	195,533	160,000	160,000	0
330-3350-35150 Alcohol Bev. License	12,168	12,000	12,000	0
330-3350-35180 Loc.Gov. 1/2 Cent Sales Tax	373,195	330,000	330,000	0
330-3350-35410 Muni. Vehicle Rebate	5,138	5,000	5,000	0
330-3350-35490 FDOT Signal Maint Agree	8,626	0	0	0
340-3420-42140 Outside Detail	837	2,500	0	(2,500)
340-3420-42210 County Fire Protect Contract	65,000	76,100	77,400	1,300
340-3430-43400 Garbage Revenue	1,631,106	1,674,500	1,907,300	232,800
340-3430-43600 Recycling Revenue	109,100	121,800	124,800	3,000
340-3430-43700 Purchasing Card Rebates	40,818	25,000	25,000	0
340-3440-44400 Rentals	10,372	13,300	13,300	0
340-3470-47200 Parks-Maintenance Fee	24,915	109,700	113,000	3,300
340-3470-47530 Comm. Center Fee	6,748	10,000	15,000	5,000
340-3470-47532 Comm. Ctr. Rental	21,019	15,000	20,000	5,000
340-3470-47541 Senior Center Misc.	900	1,200	1,200	0
350-3510-51100 Court Fines	38,176	55,000	55,000	0
350-3510-51300 Police/Fire Education	15,461	15,000	15,000	0
350-3510-51600 Investigative Reimburse	17,261	15,000	15,000	0
350-3510-51700 Code Enforcement Fines	17,581	20,000	20,000	0

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
GENERAL FUND REVENUE BUDGET**

Account Description	GENERAL FUND LINE ITEM REVENUE DETAIL			
	Actual	FY2025-26 Amended Bud.	FY2026-27 Budget	Budget Change
Based on State Revenue Estimate				
360-3610-61000 Pool Cash Interest	66,947	45,000	45,000	0
360-3610-61001 Debt Service Millage Interest	0	0	0	0
360-3610-61002 Loan Covenant Reserve Int.	0	0	0	0
360-3610-61200 SBA Operating Interest	27	0	0	0
360-3610-61260 Other Investment Interest	159,672	0	2,500	2,500
360-3610-61262 Interest Revenue-Leases	5,566	0	3,000	3,000
360-3610-69400 Realized Gain/(Loss)	330,880	450,000	450,000	0
360-3610-69999 Unrealized Gain/(Loss)	227,419	0	0	0
360-3640-64000 Sale of Fixed Assets	11,946	10,000	10,000	0
360-3690-69670 Title Search Fee	7,100	5,500	5,500	0
360-3690-69900 Misc. Revenue	6,276	10,000	20,000	10,000
360-3690-69910 Insurance Proceeds	455,709	20,000	20,000	0
380-3820-82100 From Sewer Ops (Int.Srv.)	978,000	1,110,400	1,088,100	(22,300)
380-3841-13800 Debt Proceeds	256,831	1,286,500	111,700	(1,174,800)
390-3990-81400 Trans fr Road Imprv Fund Bal	0	65,000	0	(65,000)
390-3990-81600 Trans fr Gen Fund Fund Bal		3,481,400	5,981,800	2,500,400
TOTAL GENERAL FUND REVENUE	17,314,011	24,300,300	24,974,000	673,700

GENERAL FUND REVENUE - FUNCTIONAL SUMMARY

Account Description	Actual	FY2025-26 Amended Bud.	FY2026-27 Budget	Budget Change
Non Voted Ad-Valorem Taxes	8,880,485	10,430,400	11,450,300	1,019,900
Business & Communication Taxes	1,311,298	1,168,000	1,308,000	140,000
Voted Ad-Valorem Taxes	1,207	0	0	0
Franchise Fees & Permits	1,270,518	1,160,500	1,210,500	50,000
Intergovernmental	1,344,836	2,903,500	865,600	(2,037,900)
Charges For Services	1,910,815	2,049,100	2,297,000	247,900
Fines & Forfeitures	88,478	105,000	105,000	0
Misc. Revenues	1,271,542	540,500	556,000	15,500
Internal Service & Debt Proceeds	1,234,831	2,396,900	1,199,800	(1,197,100)
Transfers from Fund Balance	0	3,546,400	5,981,800	2,435,400
TOTAL	17,314,011	24,300,300	24,974,000	673,700



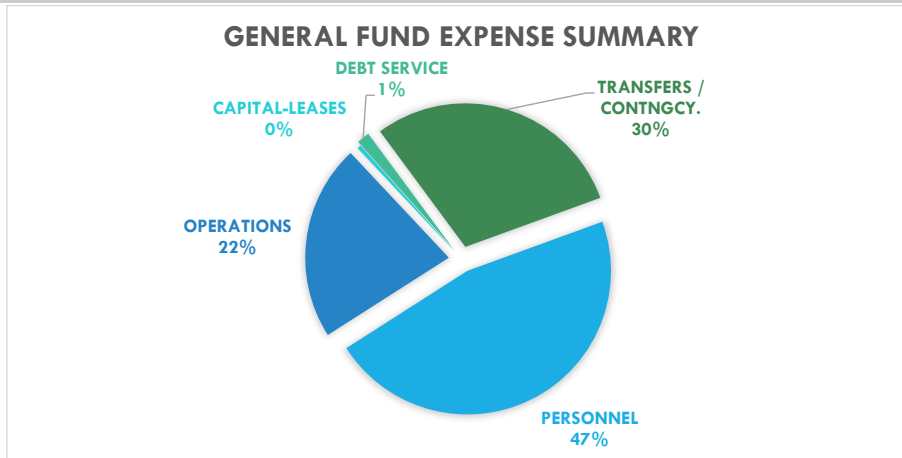
EXPENDITURES

**FISCAL YEAR 2026-27
FISCAL YEAR 2026-2027 BUDGET**

GENERAL FUND EXPENDITURES SUMMARY					
ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	BUDGET CHANGE
5110	LEGISLATIVE	153,764	203,000	226,700	23,700
5120	EXECUTIVE	713,623	958,200	1,013,800	55,600
5130	FINANCE	596,466	774,400	654,300	(120,100)
5140	LEGAL	136,769	185,100	164,200	(20,900)
5150	PLANNING	131,006	150,600	157,400	6,800
5160	INFORMATION TECHNOLOGY	699,943	904,700	1,053,600	148,900
5190	OTHER GOVT. SERVICES	37,248	59,000	6,000	(53,000)
5210	PUBLIC SAFETY	6,805,666	9,082,200	7,870,500	(1,211,700)
5240	BUILDING/CODE DEPT	543,997	649,900	665,200	15,300
5390	ENVIRONMENT (Incl. Debt)	1,770,615	1,671,500	1,714,300	42,800
5410	PUBLIC WORKS	1,914,449	2,146,500	2,120,500	(26,000)
5690	BENEFIT TERM PAYOUT	1,784	240,000	134,900	(105,100)
5520	INDUSTRY DEVELOPMENT	22,989	100,000	350,000	250,000
5720	PARKS & RECREATION	573,635	890,400	752,800	(137,600)
5751	COMMUNITY CENTER	567,273	629,000	699,900	70,900
5800	TRANSFERS OUT-CAPITAL	5,561,961	4,346,500	6,327,400	1,980,900
5800	CONTINGENCY	1,011,100	1,011,100	707,500	(303,600)
5820	GENERAL DEBT	227,033	398,200	355,000	(43,200)
TOTAL EXPENDITURES		21,469,321	24,400,300	24,974,000	573,700

PROPOSED BUDGET: SUMMARY BY CATEGORY OF EXPENSE

PERSONNEL	9,684,884	11,121,700	11,615,200	493,500
OPERATIONS	4,984,343	6,136,300	5,507,200	(629,100)
CAPITAL-LEASES		1,286,500	111,700	(1,174,800)
DEBT SERVICE	227,033	398,200	355,000	(43,200)
TRANSFERS / CONTNGCY.	6,573,061	5,457,600	7,384,900	1,927,300
TOTAL EXPENDITURES	21,469,321	24,400,300	24,974,000	573,700



THE CITY OF DAYTONA BEACH SHORES
LEGISLATIVE

Purpose

This department is responsible for the legislative authority of the City.

City Commission Members

Mayor	Nancy Miller
Vice-Mayor Commission	Michael Politis
Member Commission	Mark Card
Member Commission	Chris Conomos
Member	Stephan Dembinsky

Budget Summary

	LEGISLATIVE		
	Current FY	Proposed	Change
Personnel Expense	\$67,900	\$68,000	\$100
Operating Expense	135,100	158,700	23,600
TOTAL	\$203,000	\$226,700	\$23,700

**FISCAL YEAR 2026-27
FISCAL YEAR 2026-2027 BUDGET
5110-LEGISLATIVE EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REGULAR SALARY	59,693	61,900	61,900	0.2%	0
21	FICA	4,566	4,700	4,700	0.0%	0
22	RETIREMENT	0	0	0	0.0%	0
23	LIFE/HEALTH INSURANCE	0	0	0	0.0%	0
24	WORKER'S COMP.	796	1,300	1,400	0.0%	100
TOTAL PERSONAL SERVICES		65,055	67,900	68,000	0.3%	100
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	40,801	40,000	40,000	0.2%	0
40	VEHICLE EXPENSE/TRAVEL	9,293	14,900	14,900	0.1%	0
41	COMMUNICATIONS	477	900	1,300	0.0%	400
45	GENERAL INSURANCE	1,675	1,600	1,800	0.0%	200
47	PRINTING	0	400	400	0.0%	0
49	OTHER CHARGES	45,642	67,900	88,600	0.4%	20,700
51	OFFICE SUPPLIES	66	500	500	0.0%	0
52	OPERATING SUPPLIES	26,122	1,500	1,500	0.0%	0
54	BOOKS/MEMBERSHIPS	5,433	7,400	7,200	0.0%	(200)
90	BAD DEBT	0	0	2,500	0.0%	2,500
TOTAL OPERATING EXPENSES		88,709	135,100	158,700	0.6%	23,600
GRAND TOTAL		153,764	203,000	226,700	0.9%	23,700

**FISCAL YEAR 2026-2027 BUDGET
DEPARTMENTAL BUDGET DETAIL
5110-LEGISLATIVE EXPENSE**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			68,000
10120	REGULAR SALARY		61,900	
	MAYOR			
	COUNCIL MEMBERS (4)			
10210	FICA		4,700	
10240	WORKER'S COMP.		1,400	
30	OPERATING EXPENSES			158,700
30310	PROFESSIONAL SERVICE		40,000	
	LOBBYING SERVICES	40,000		
30403	VEHICLE EXPENSE/TRAVEL		14,900	
	FLA. LEAGUE CONF. (for 5)	7,000		
	MISC MEETINGS / DINNERS	1,800		
	MISC TRAVEL	4,600		
	VCOG/LEAGUE DINNERS	1,500		
30411	TELEPHONE	1,200	1,200	
30412	POSTAGE	100	100	
30450	GENERAL INSURANCE	1,800	1,800	
30470	PRINTING		400	
	PAPER/BUSINESS CARDS	400		
30490	OTHER CHARGES		88,600	
	CITY MARKETING PROGRAM	50,000		
	COUNCIL MTGS	1,100		
	CITIZENS ACADEMY	4500		
	EMPLOY/CITIZEN RECOGNTN	4000		
	FIRST STEP SHELTER	20,000		
	MOVIE MANIA	7,000		
	MUSIC LICENSE FEES (BMI, ASCAP)	2,000		
30510	OFFICE SUPPLIES	500	500	
30520	OPERATING SUPPLIES	1,500	1,500	
30540	BOOKS/MEMBERSHIP		7,200	
	FLA LEAGUE OF CITIES	1000		
	FLA LEAGUE OF MAYORS	400		
	GREATER CHAMBER	400		
	PO/SD CHAMBER	400		
	TEAM VOLUSIA BUS. ALLIANCE	3,300		
	V-CARD	400		
	VOL LEAGUE OF CITIES	700		
	VOL. TPO	600		
90905	BAD DEBT	2500	2,500	
TOTAL LEGISLATIVE			226,700	226,700

THE CITY OF DAYTONA BEACH SHORES

EXECUTIVE

Purpose

The Executive Department is responsible for the day-to-day administration of all affairs of the City. The City Manager is responsible for assuring that all laws, charter provisions, and acts by the City Commission are faithfully executed. In addition, the City Manager directs and supervises all Departments of the City; and appoints and removes all officers and employees. The city's marketing program resides within this department also.

Staffing totals 4 FTE:

City Manager
City Clerk
Human Resource Generalist
Community Information Coordinator

Budget Summary

	EXECUTIVE		
	Current FY	Proposed	Change
Personnel Expense	\$786,100	\$841,500	\$55,400
Operating Expense	172,100	172,300	200
TOTAL	\$958,200	\$1,013,800	\$55,600

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5120-EXECUTIVE DEPARTMENT EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	387,610	482,700	517,300	2.1%	34,600
13	OTHER SALARY	0	8,400	8,400	0.0%	0
14	OVERTIME	3,436	3,500	3,700	0.0%	200
15	SPECIAL PAY	13,942	13,800	15,200	0.1%	1,400
21	FICA	30,053	37,800	39,100	0.2%	1,300
22	RETIREMENT	104,334	166,000	164,600	0.7%	(1,400)
23	LIFE/HEALTH INSURANCE	42,163	63,300	81,000	0.3%	17,700
24	WORKER'S COMP.	6,242	10,600	12,200	0.0%	1,600
	TOTAL PERSONAL SERVICES	587,780	786,100	841,500	3.4%	55,400
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	16,294	12,900	10,400	0.0%	(2,500)
34	CONTRACTUAL SERVICES	0	0	0	0.0%	0
35	TRAINING	13,830	15,700	15,900	0.1%	200
40	VEHICLE EXPENSE/TRAVEL	17,858	19,200	26,200	0.1%	7,000
41	COMMUNICATIONS	11,347	27,700	36,400	0.1%	8,700
45	GENERAL INSURANCE	26,128	31,800	40,300	0.2%	8,500
46	REPAIRS/MAINTENANCE	888	3,000	3,000	0.0%	0
47	PRINTING	16,368	19,500	9,800	0.0%	(9,700)
49	OTHER CHARGES	12,494	30,600	18,700	0.1%	(11,900)
51	OFFICE SUPPLIES	2,595	2,000	2,000	0.0%	0
52	OPERATING SUPPLIES	1,152	4,000	4,000	0.0%	0
54	BOOKS/MEMBERSHIPS	6,890	5,700	5,600	0.0%	(100)
	TOTAL OPERATING EXPENSES	125,844	172,100	172,300	0.7%	200
	GRAND TOTAL	713,623	958,200	1,013,800	4.1%	55,600

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5120-EXECUTIVE DEPARTMENT EXPENSE

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			841,500
10120	REGULAR SALARY		517,300	
	CITY MANAGER			
	CITY CLERK			
	HR GENERALIST			
	PUBLIC INFORMATION OFFICER			
10130	OTHER SALARY		8,400	
10140	OVERTIME		3,700	
10150	SPECIAL PAY		15,200	
10210	FICA		39,100	
10220	RETIREMENT		164,600	
10230	HEALTH		78,000	
10231	LIFE/VISION/DENTAL/ADD		3,000	
10240	WORKER'S COMP		12,200	
30	OPERATING EXPENSES			172,300
30310	PROFESSIONAL SERVICE		10,400	
	BACKGROUNDS-HR	1,400		
	MISC SERVICES	7,500		
	TESTING-HR	1,500		
30350	TRAINING		15,900	
	FACC CONFERENCE (2)	500		
	FPHRA CONFERENCE-HR	1100		
	HARRASSMENT-HR	1,000		
	ICCMA/FCCMA CONFERENCES	1,000		
	IIMC CONFERENCE	800		
	LUNCH & LEARN-HR	2,500		
	SHRM TESTING-HR	550		
	SHRM CONFERENCE-HR	150		
	SKILLPATH-HR	500		
	GREATER CHAMBER	400		
	MISC. SEMINARS	1,600		
	EDUCATIONAL REIMBURSEMENT	5,250		
	PRESENTATION MATERIAL-HR	500		
30403	TRAVEL		26,200	
	AUTO ALLOWANCES (CM)	12,000		
	FCCMA/ICMA	3,000		
	IIMC/FACC CONF	1,600		
	FPHRA CONFERENCE-HR	1,800		
	FPRA CONFERENCE-CIC	2,000		
	MISC. MEET./DINNERS	2,000		
	TRAVEL/PER DIEM CONF.	2,000		
	SHRM CONFERENCE-HR	1,800		
30411	TELEPHONE		24,100	
	TELEPHONE & CELL	24,100		
30412	POSTAGE		12,300	
	MISC POSTAGE	2,000		
	PELICAN	10,300		
30450	GENERAL INSURANCE	40,300	40,300	
30460	REPAIRS/MAINTENANCE		3,000	
	COPIER MAINT. CONTRACTS (2)	3,000		
30470	PRINTING		9,800	
	MISC.	3,500		
	PELICAN	6,300		

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL (Con't)
5120-EXECUTIVE DEPARTMENT EXPENSE

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
30490	OTHER CHARGES		18,700	
	ADVERTISING	16,100		
	INDEED RESUME MINING-HR	1,200		
	INDEED ADS-HR	5,000		
	NEWS JOURNAL-HR	1,000		
	ORGANIZATIONS-HR	800		
	JOB FAIRS(QUARTERLY)-HR	1,000		
	SUPPLIES-HR	600		
	OTHER ADVERTISING	6,500		
	FLOWERS/PLAQUES	1,600		
	PRESENTATION MATERIAL	1,000		
30510	OFFICE SUPPLIES		2,000	
	GEN. OFFICE SUPPLIES	2,000		
30520	OPERATING SUPPLIES		4,000	
	MISC. SUPPLIES: shirts, printers	4,000		
30540	BOOKS/MEMBERSHIP		5,600	
	FACC	600		
	FPHRA-HR	100		
	FRPA-HR	310		
	BJ'S WHOLESALE	150		
	FCCMA	500		
	FMCA	125		
	IIMC	200		
	ICMA	1,300		
	MISC. PUBLICATIONS	600		
	NEWS JOURNAL (1)	450		
	NOTARTY-SM	200		
	SUNSHINE SAFETY COUNCIL	100		
	SHRM-HR	500		
	SAM'S CLUB	150		
	POSTER COMPLIANCE-HR	325		
TOTAL EXECUTIVE DEPT.			1,013,800	1,013,800

THE CITY OF DAYTONA BEACH SHORES

FINANCE DEPARTMENT

Purpose

This department is responsible for:

- Long-term financial planning and strategic policy development;
- Banking & treasury management;
- Obtaining financing and managing debt;
- Preparing/managing the City's budgets and audited financial report;
- Managing all city insurances and claim recoveries, including FEMA recoveries;
- Preparing interim financial reports and information requests;
- Maintaining asset records and the efficient disposal of depreciated assets;
- Billing and customer service for sewer accounts and solid-waste services;
- Serving as the City's leasing and collection agent for all leased properties;
- Processing all City AIR and A/P, including purchasing cards.
- Maintaining the City's general ledger, including reconciling and insuring the proper recording and accounting treatments of all financial transactions in accordance with State law;
- Preparing payroll (including employee payroll deduction and retirement programs) and managing such in accordance with IRS regulations; and,
- Processing of personnel benefit requests.

Staffing

Staffing totals 4.5 FTE:

1-Finance Director
1-Accounting Manager
3-Accounting Clerk I, II, III

Note: Approx. 1/3 of staffing costs shown below are cross-charged to the Sewer Fund.

Budget Summary

	FINANCE		
	Current FY	Proposed	Change
Personnel Expense	\$557,600	\$568,900	\$11,300
Operating Expense	216,800	85,400	(131,400)
TOTAL	\$774,400	\$654,300	(\$120,100)

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5130-FINANCE DEPARTMENT EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	345,567	365,500	362,300	1.5%	(3,200)
14	OVERTIME	1,602	2,100	2,300	0.0%	200
15	SPECIAL PAY	950	0	0	0.0%	0
21	FICA	25,987	28,100	27,900	0.1%	(200)
22	RETIREMENT	72,773	75,200	77,000	0.3%	1,800
23	LIFE/HEALTH INSURANCE	72,261	79,000	91,300	0.4%	12,300
24	WORKER'S COMP.	5,113	7,700	8,100	0.0%	400
	TOTAL PERSONAL SERVICES	524,253	557,600	568,900	2.3%	11,300
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	4,250	134,300	4,300	0.0%	(130,000)
32	ACCOUNT/AUDIT SERVICES	29,600	32,100	32,100	0.1%	0
35	TRAINING	2,019	5,500	4,500	0.0%	(1,000)
40	VEHICLE EXPENSE/TRAVEL	4,902	8,700	8,100	0.0%	(600)
41	COMMUNICATIONS	1,190	2,400	1,700	0.0%	(700)
44	RENT AND LEASE	2,290	2,800	2,000	0.0%	(800)
45	GENERAL INSURANCE	8,308	7,800	8,700	0.0%	900
46	REPAIRS/MAINTENANCE	88	1,100	1,500	0.0%	400
47	PRINTING	1,198	1,800	2,300	0.0%	500
49	OTHER CHARGES	10,045	8,700	8,800	0.0%	100
51	OFFICE SUPPLIES	3,788	5,000	5,000	0.0%	0
52	OPERATING SUPPLIES	2,718	4,200	3,800	0.0%	(400)
54	BOOKS/MEMBERSHIPS	1,817	2,400	2,600	0.0%	200
	TOTAL OPERATING EXPENSES	72,214	216,800	85,400	0.3%	(131,400)
	GRAND TOTAL	596,466	774,400	654,300	2.6%	(120,100)

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5130-FINANCE DEPARTMENT EXPENSE

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			568,900
10120	REGULAR SALARY		362,300	
		FINANCE DIRECTOR		
		ACCOUNTING MANAGER		
		ACCOUNTING CLERK I, II, III		
10140	OVERTIME		2,300	
10210	FICA		27,900	
10220	RETIREMENT		77,000	
10230	HEALTH		87,700	
10231	LIFE/VISION/DENTAL/ADD		3,600	
10240	WORKER'S COMP.		8,100	
30	OPERATING EXPENSES			85,400
30310	PROFESSIONAL SERVICES		4,300	
		OPEB ACTUARY	4,300	
30320	ACCOUNT/AUDIT SERVICES		32,100	
		ANNUAL AUDIT/CAFR	27,600	
		SINGLE AUDIT (Fed &State)	4,500	
30350	TRAINING		4,500	
		Annual FICPA Conference	600	
		FGFOA Conference (2)	1,200	
		FGFOA School of Government (2)	1,100	
		FGFOA Boot Camp	600	
		Misc. Training	1,000	
30403	TRAVEL		8,100	
		EOC-Emergency Management	100	
		FGFOA Boot Camp	900	
		FGFOA Conference (2)	3,700	
		FGFOA School of Government (2)	2,900	
		FICPA	400	
		Quarterly VF FGFOA Meetings (5)	100	
30411	TELEPHONE	500	500	
30412	POSTAGE	1,200	1,200	
30440	RENTAL/LEASE		2,000	
		PITNEY-BOWES/POSTAGE METER	2,000	
30450	GENERAL INSURANCE	8,700	8,700	
30460	REPAIRS/MAINTENANCE		1,500	
		COPIER	400	
		FOLDER	600	
		SHREDDER	500	
30470	PRINTING		2,300	
		ANNUAL BUDGET	200	
		CHECKS, ENVELOPES, MISC	1,000	
		COPIER	1100	
30490	OTHER CHARGES		8,800	
		BANK, ACH FEES	7,200	
		CREDIT CARD MACHINE COMPLIANCE	600	
		MISC.	1,000	
30510	OFFICE SUPPLIES		5,000	
		Citizens Academy	500	
		MISC	800	
		PAPER	1,700	
		TONER/POSTAGE METER INK	2,000	

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL (Con't)
5130-FINANCE DEPARTMENT EXPENSE

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	
30520	OPERATING SUPPLIES		3,800	
	AMAZON MUSIC-LOBBY	200		
	MISC	2,000		
	POSTAGE FEES	150		
	UNIFORMS	1,000		
	WATER	400		
30540	PUBLICATIONS/MEMBERSHIPS		2,600	
	AICPA MEMBERSHIP	400		
	BUDGET/ACFR AWARD	500		
	CGFO	100		
	FGFOA & V/F FGFOA MEM. (5)	800		
	FICPA MEMBERSHIP	500		
	GFOA MEMBERSHIP (2)	300		
TOTAL FINANCE DEPT.			654,300	654,300

THE CITY OF DAYTONA BEACH SHORES

LEGAL

Purpose

The Legal Department provides for the provision of legal service costs and related expenditures, including legal settlements and insurance deductibles.

Budget Summary

	LEGAL		
	Current FY	Proposed	Change
Personnel Expense			\$0
Operating Expense	\$185,100	\$164,200	(\$20,900)
TOTAL	\$185,100	\$164,200	(\$20,900)

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5140-LEGAL EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	122,790	125,300	129,400	0.5%	4,100
47	PRINTING/CITY ORD.	3,661	5,000	5,000	0.0%	0
49	OTHER CHARGES	10,318	54,800	29,800	0.1%	(25,000)
	TOTAL OPERATING EXPENSE	136,769	185,100	164,200	0.7%	(20,900)
	GRAND TOTAL	136,769	185,100	164,200	0.7%	(20,900)

**FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5140-LEGAL EXPENSE**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
30	OPERATING EXPENSES			164,200
30313	MISC LEGAL FEES	129,380	129,400	
30470	PRINTING	5000	5,000	
30490	OTHER CHARGES		29,800	
	ELECTIONS	2,500		
	LEGAL ADVERTISING	20,000		
	MISC	400		
	RECORDING FEES	1,500		
	SETTLEMNTS/DEDUCTIBLS	5,400		
TOTAL LEGAL			164,200	164,200

THE CITY OF DAYTONA BEACH SHORES

PLANNING

Purpose

This Planning Department provides for master planning and development for and relating to the City. Included herein are expenditures for a full-time planner's position and for operations of the Planning and Zoning Board.

Staffing totals **1 FTE:**

1-City Planner

Budget Summary

	PLANNING		
	Current FY	Proposed	Change
Personnel Expense	\$128,300	\$139,200	\$10,900
Operating Expense	22,300	18,200	(4,100)
TOTAL	\$150,600	\$157,400	\$6,800

**CITY OF DATYONA BEACH SHORES
FISCAL YEAR 2026-27
5150-COMPREHENSIVE PLANNING EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	83,513	86,400	91,200	0.4%	4,800
14	OVERTIME	993	1,200	1,300	0.0%	100
15	SPECIAL	2,784	4,000	4,200	0.0%	200
21	FICA	6,485	7,000	7,400	0.0%	400
22	RETIREMENT	11,640	12,000	12,700	0.1%	700
23	LIFE/HEALTH INSURANCE	14,453	15,800	20,200	0.1%	4,400
24	WORKER'S COMP.	1,195	1,900	2,200	0.0%	300
	TOTAL PERSONAL SERVICES	121,064	128,300	139,200	0.6%	10,900
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	6,555	10,000	6,500	0.0%	(3,500)
35	TRAINING	1,070	4,400	4,400	0.0%	0
40	VEHICLE EXPENSE/TRAVEL	0	1,400	1,400	0.0%	0
41	COMMUNICATIONS	122	500	500	0.0%	0
45	INSURANCE	830	500	1,700	0.0%	1,200
47	PRINTING	47	500	400	0.0%	(100)
52	OPERATING SUPPLIES	465	500	500	0.0%	0
54	BOOKS/MEMBERSHIPS	854	1,500	1,300	0.0%	(200)
55	PLANNING BOARD	0	3,000	1,500	0.0%	(1,500)
	TOTAL OPERATING EXPENSES	9,942	22,300	18,200	0.1%	(4,100)
	GRAND TOTAL	131,006	150,600	157,400	0.6%	6,800

**FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5150-COMPREHENSIVE PLANNING EXPENSE**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			139,200
10120	REGULAR SALARY		91,200	
	CITY PLANNER			
10140	OVERTIME		1,300	
10150	SPECIAL		4,200	
10210	FICA		7,400	
10220	RETIREMENT		12,700	
10230	HEALTH		19,500	
10231	LIFE/VISION/DENTAL/ADD		700	
10240	WORKER'S COMP		2,200	
30	OPERATING EXPENSES			18,200
30310	PROFESSIONAL SERVICES		6,500	
	ANNEX MAPPING/ GIS SRVS	5,000		
	ENGINEERING SERVICES	1,500		
30350	TRAINING		4,400	
	CONTINUING ED CLASSES	3,000		
	SEMINARS/ASSOCIATIONS, AICP	1,400		
30403	TRAVEL		1,400	
	SEMINARS/WORKSHOPS	1,400		
30412	POSTAGE	500	500	
30450	INSURANCE	1,700	1,700	
30470	PRINTING	400	400	
30520	OPERATING SUPPLIES		500	
	MISC SUPPLY	500		
30540	BOOKS,SUBSCRIP/MEMBER	1,300	1,300	
30550	PLANNING BOARD		1,500	
	HEARINGS/LEGAL EXPENSES	1,500		
TOTAL COMPREHENSIVE PLANNING			157,400	157,400

THE CITY OF DAYTONA BEACH SHORES

INFORMATION TECHNOLOGY

Purpose

The Information Technology (IT) Department provides for costs associated with providing information technology to the city. Included herein are the hardware and software costs associated with administering the City's overall network infrastructure.

Staffing totals **2 FTEs**:

1-Information Technology Manager
1-Information Technology Analyst

Budget Summary

INFORMATION TECHNOLOGY			
	Current FY	Proposed	Change
Personnel Expense	\$295,800	\$320,100	\$24,300
Operating Expense	608,900	621,800	12,900
Capital Outlay (Lease & SBITA)		111,700	111,700
TOTAL	\$904,700	\$1,053,600	\$148,900

CITY OF DATYONA BEACH SHORES
FISCAL YEAR 2026-27
5160-INFORMATION TECHNOLOGY

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	192,690	206,500	218,300	0.9%	11,800
14	OVERTIME	2,660	7,400	7,900	0.0%	500
21	FICA	14,653	16,400	17,300	0.1%	900
22	RETIREMENT	26,865	29,400	31,100	0.1%	1,700
23	LIFE/HEALTH INSURANCE	28,895	31,600	40,500	0.2%	8,900
24	WORKER'S COMP.	2,855	4,500	5,000	0.0%	500
	TOTAL PERSONAL SERVICES	268,618	295,800	320,100	1.3%	24,300
30	OPERATING EXPENSES					
35	TRAINING	0	0	0	0.0%	0
40	VEHICLE EXPENSE/TRAVEL	941	3,400	2,800	0.0%	(600)
41	COMMUNICATIONS	27,740	39,900	32,900	0.1%	(7,000)
45	INSURANCE	1,700	0	3,600	0.0%	3,600
47	PRINTING	0	0	0	0.0%	0
52	OPERATING SUPPLIES	400,644	565,300	582,200	2.3%	16,900
54	BOOKS/MEMBERSHIPS	300	300	300	0.0%	0
	TOTAL OPERATING EXPENSES	431,325	608,900	621,800	2.5%	12,900
60	CAPITAL OUTLAY					
65	SOFTWARE AS A SERVICE	0	0	111,700	0.4%	111,700
	TOTAL CAPITAL OUTLAY	0	0	111,700	0.4%	111,700
	GRAND TOTAL	699,943	904,700	1,053,600	4.2%	148,900

**FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5160-INFORMATION TECHNOLOGY**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			320,100
10120	REGULAR SALARY		218,300	
	IT DIRECTOR			
	IT ANALYST			
10140	OVERTIME		7,900	
10210	FICA		17,300	
10220	RETIREMENT		31,100	
10230	HEALTH		39,000	
10231	LIFE/VISION/DENTAL/ADD		1,500	
10240	WORKER'S COMP		5,000	
30	OPERATING EXPENSES			621,800
30403	TRAVEL		2,800	
	TRAVEL	2,000		
	CJIS-Symposium	400		
	FLGISA Symposium	400		
30411	TELEPHONE		32,900	
	Internet Svcs - PS	15,000		
	Internet Svcs - CH	10,200		
	Secondary Internet Svcs - PS	800		
	STARLINK EOC Trailer	800		
	Microsoft Support	1,200		
	Secondary Internet Svcs - CH	900		
	SPECTRUM-AZURE CONNECT	4,000		
30450	INSURANCE	3,600	3,600	
30520	OPERATING SUPPLIES		4,000	
	MISC SUPPLY	4,000		
30521	SOFTWARE MAINTENANCE-CH		255,100	
	Activtrak	600		
	Adobe Licensing	2,000		
	Airtame Cloud Plus Annual Maint (IT Mgmt)	800		
	Audio/Video Misc	2,000		
	Bluebeam Core-7 Seats (Comm Svcs)	2,000		
	ChatGPT Licensing	7,200		
	Civic Accessibility Service (Website)	4,800		
	Civic Annual Support & Maintenance	4,500		
	Civic Asset Management	21,000		
	Civic Clerk (Exec)	7,100		
	Civic Doc Access	5,700		
	Civic Engage - City Web Site	11,300		
	Civic Gov (Comm Svcs)	31,000		
	Civic Rec (Comm Center)	4,500		
	Epiphan Cloud Streaming Service	1,500		
	ESRI (ARCGIS) Licensing (Comm Svcs)	3,600		
	Guardian Tracking Contract	4,700		
	Just FOIA	8,300		
	Microsoft Annual Contract	26,000		
	Social Media Archiving	8,000		
	Restream	500		
	Tyler EAC Implementation	3,700		
	Tyler Payments	1,500		
	Tyler Recruiting	1,000		
	Tyler Saas	90,000		
	SAAS Backup Software	1,800		

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL (Con't)
5160-INFORMATION TECHNOLOGY

30529	SOFTWARE MAINTENANCE-PS		167,500
	3SI Software (CID)	800	
	Accreditation Academy	250	
	Adobe Licensing	2,000	
	Cellebrite Digital Forensics (CID)	16,000	
	Crossmatch Scanner Contract	1,200	
	eAgent software	6,150	
	Finder software	2,950	
	Flock Software Upgrade (CID)	1,800	
	Flow MSP	2,400	
	Fuel Master Software (Fleet)	1,300	
	Handtevy (EMS Application)	3,500	
	Intelligent Video Solutions (CID Cams)	850	
	Leadsonline Software Annual Maint. (CID)	4,000	
	Live 911	6,900	
	IT - AD Password Policy Mgr	1,600	
	IT - Endpoint Management Tools	11,200	
	IT - MDM Software	3,700	
	IT - Remove Management Tool	250	
	IT - Ticket System - HR/QM	1,100	
	Microsoft Annual Contract	26,000	
	PadTrax	5,100	
	PackTrack	560	
	Power DMS Software	16,300	
	Quartermaster Software	11,700	
	Rapid ID software support	3,000	
	SAAS Backup Software	1,800	
	Target Solutions Fire/EMS TNG Software	8,000	
	TLO Investigate Software (CID)	2,100	
	IT - Virtualization Software	25,000	
30523	SOFTWARE ADHOC		1,560
	Camtasia-PIO	250	
	Uptime Robot	100	
	Easeus Partition Software (IT Mgmt)	500	
	Misc. Software	500	
	Movavi-CID	100	
	Snag-It (Finance)	110	
30524	HARDWARE REPAIR & MAINTENANCE-CH		27,500
	Access Control Maintenance	1,000	
	Computer Repair/Maintenance	1,000	
	Copier Replacement (Comm Center)	4,000	
	Desktop Monitor upgrades	500	
	Desktop Replacements	7,000	
	Misc. AV/Video Equipment	1,000	
	Networking hardware R&R	1,500	
	PW Access Control	5,000	
	Printer repairs/replacement	1,000	
	Server/storage Hardware R&R	2,000	
	Surveillance Repair and Maint	2,000	
	Tyler Timeclock Maintenance	1,500	

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL (Con't)
5160-INFORMATION TECHNOLOGY

30525	HARDWARE REPAIR & REPLACEMENT-PS		47,000
	Access Control readers, hardware, maint.	5,000	
	Cabling	10,000	
	Computer Repair/Maintenance	1,500	
	Copier - Patrol	4,000	
	Desktop Monitor upgrades	500	
	Desktop Replacements	3,000	
	Laptop Replacements/MTD's	20,000	
	Networking hardware R&R	3,000	
30526	SECURITY SOFTWARE		60,100
	IT - MFA Application	6,600	
	Endpoint Protection/Siem	27,000	
	IT - Security Training Software	6,000	
	Password Vault	2,500	
	Pen Test/vulnerability/Risk Assessment	18,000	
30527	HARDWARE MAINTENANCE/SUPPORT-CH		9,700
	IT - Firewall Support/Maintenance	9,700	
30528	HARDWARE MAINTENANCE/SUPPORT-PS		9,700
	IT - Firewall Support/Maintenance	9,700	
30540	BOOKS,SUBSCRIP/MEMBER		300
	FLGISA MEMBERSHIP DUES	300	
60	CAPITAL OUTLAY		111,700
60645	SOFTWARE AS A SERVICE		111,700
	IT - Network Access Control	25,600	
	Business Continuity	86,100	
	TOTAL INFORMATION TECHNOLOGY		1,053,560
			1,053,600

THE CITY OF DAYTONA BEACH SHORES

OTHER GOVERNMENT SERVICES

Purpose

This department provides for costs associated with providing general governmental services, which are not specifically classified within other activity classifications. Included herein is the City Code Enforcement Board.

Budget Summary

OTHER GOV'T SERVICES EXPENSE			
	Current FY	Proposed	Change
Personnel Expense			\$0
Operating Expense	59,000	6,000	(\$53,000)
TOTAL	59,000	6,000	(\$53,000)

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5190-OTHER GOVERNMENT EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
30	OPERATING EXPENSES					
553	CODE ENFORCEMENT MAGISTRATE	3,453	6,000	6,000	0.0%	0
556	CITY BEAUTIFICATION GRANT	33,796	53,000	0	0.0%	(53,000)
	TOTAL OPERATING EXPENSES	37,248	59,000	6,000	0.0%	(53,000)
	GRAND TOTAL	37,248	59,000	6,000	0.0%	(53,000)

**FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5190-OTHER GOVERNMENT EXPENSE**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
30	OPERATING EXPENSES			6,000
30553	CODE ENFORCEMENT BOARD	6,000	6,000	
OTHER GOVERNMENT TOTAL			6,000	6,000

THE CITY OF DAYTONA BEACH SHORES

PUBLIC SAFETY

Purpose

The Public Safety Department is responsible for general police administration including patrol and traffic functions, enforcement of City ordinances along with state and federal laws, investigation of crime, enhancement of community relations, and crime prevention activities. In addition, this department is responsible for fire prevention, fire suppression, emergency medical treatment including basic and advanced life-support services with paramedics and emergency medical technicians, public education, and arson investigations within the City.

Staffing

Staffing totals 51.2 FTE:

SWORN

1 - Director
3 - Lieutenants
2 - Detectives
24 - PS Officers
6 - Sergeants

2 - Auto Mechanics
5 - Clerical
1 - Health & Wellness Coach
3.5 - Reserves/OT (FTE)

For this budget presentation, the Public Safety Department is organizationally aligned as shown below:

6 - Administration
36 - Public Safety, CID, & Rescue
2 - Vehicle Maintenance Division

Budget Summary

	PUBLIC SAFETY		
	Current FY	Proposed	Change
Personnel Expense	\$6,389,300	\$6,628,000	\$238,700
Operating Expense	1,406,400	1,242,500	(\$163,900)
Leases	1,286,500	0	(\$1,286,500)
TOTAL	\$9,082,200	\$7,870,500	(\$1,211,700)

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
PUBLIC SAFETY SUMMARY**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	3,183,782	3,604,700	3,630,900	14.5%	26,200
13	OTHER SALARY	0	0	0	0.0%	0
14	OVERTIME	467,047	470,100	476,700	1.9%	6,600
15	SPECIAL PAY	24,506	30,100	25,600	0.1%	(4,500)
21	FICA	277,208	296,000	297,800	1.2%	1,800
22	RETIREMENT	1,075,910	1,206,700	1,214,400	4.9%	7,700
23	LIFE/HEALTH INSURANCE	621,025	695,700	890,300	3.6%	194,600
24	WORKER'S COMP.	54,849	86,000	92,300	0.4%	6,300
	TOTAL PERSONAL SERVICES	5,704,327	6,389,300	6,628,000	26.5%	238,700
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	7,628	20,000	15,000	0.1%	(5,000)
34	CONTRACTUAL SERVICES	3,935	19,300	11,800	0.0%	(7,500)
35	TRAINING	78,486	111,600	105,000	0.4%	(6,600)
40	VEHICLE EXPENSE/TRAVEL	198,505	236,800	182,500	0.7%	(54,300)
41	COMMUNICATIONS	50,981	57,100	62,500	0.3%	5,400
43	UTILITIES	100,178	100,100	97,300	0.4%	(2,800)
44	RENT AND LEASE	10,334	23,500	23,500	0.1%	0
45	GENERAL INSURANCE	167,945	183,200	199,600	0.8%	16,400
46	REPAIRS/MAINTENANCE	38,213	82,600	53,000	0.2%	(29,600)
47	PRINTING	3,009	3,500	4,000	0.0%	500
49	OTHER CHARGES	5,710	20,000	22,000	0.1%	2,000
51	OFFICE SUPPLIES	9,067	11,400	13,000	0.1%	1,600
52	OPERATING SUPPLIES	417,547	521,100	436,000	1.7%	(85,100)
54	BOOKS/MEMBERSHIPS	9,801	16,200	17,300	0.1%	1,100
	TOTAL OPERATING EXPENSES	1,101,339	1,406,400	1,242,500	5.0%	(163,900)
60	CAPITAL OUTLAY					
645	LEASES	0	1,286,500	0	0.0%	(1,286,500)
	TOTAL CAPITAL OUTLAY	0	1,286,500	0	0.0%	(1,286,500)
	GRAND TOTAL	6,805,666	9,082,200	7,870,500	31.5%	(1,211,700)

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5210-PUBLIC SAFETY ADMIN. EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	832,674	861,900	853,400	3.4%	(8,500)
14	OVERTIME	9,304	11,000	10,900	0.0%	(100)
15	SPECIAL PAY	9,746	16,500	14,800	0.1%	(1,700)
21	FICA	63,491	68,000	67,300	0.3%	(700)
22	RETIREMENT	215,833	220,200	214,700	0.9%	(5,500)
23	LIFE/HEALTH INSURANCE	114,741	158,100	202,300	0.8%	44,200
24	WORKER'S COMP.	12,152	18,600	19,600	0.1%	1,000
	TOTAL PERSONAL SERVICES	1,257,941	1,354,300	1,383,000	5.5%	28,700
30	OPERATING EXPENSES					
35	TRAINING	5,926	13,500	23,000	0.1%	9,500
40	VEHICLE EXPENSE/TRAVEL	22,867	52,300	38,700	0.2%	(13,600)
41	COMMUNICATIONS	22,295	30,800	32,500	0.1%	1,700
43	UTILITY SERVICES	100,178	100,100	97,300	0.4%	(2,800)
44	RENT AND LEASE	1,995	2,800	2,800	0.0%	-
45	GENERAL INSURANCE	99,216	118,400	127,000	0.5%	8,600
46	REPAIRS/MAINTENANCE	2,609	10,700	1,200	0.0%	(9,500)
47	PRINTING	671	1,500	1,500	0.0%	-
49	OTHER CHARGES	5,710	20,000	22,000	0.1%	2,000
51	OFFICE SUPPLIES	7,697	6,400	8,000	0.0%	1,600
52	OPERATING SUPPLIES	19,062	36,500	24,500	0.1%	(12,000)
54	BOOKS/MEMBERSHIPS	6,258	10,900	12,000	0.0%	1,100
	TOTAL OPERATING EXPENSES	294,484	403,900	390,500	1.6%	(13,400)
	GRAND TOTAL	1,552,426	1,758,200	1,773,500	7.1%	15,300

**FISCAL YEAR 2026-2027 BUDGET
DEPARTMENTAL BUDGET DETAIL
5210-PUBLIC SAFETY ADMIN. EXPENSE**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			1,383,000
10120	REGULAR SALARY		853,400	
		PUBLIC SAFETY DIRECTOR		
		ADMIN. ASST		
		RECORDS CLERK		
		LIEUTENANT(S)		
		CRIME ANALYST		
		ACCREDITATION/FIRE SUPT.		
		HEALTH & WELLNESS INSTRUCTOR		
10140	OVERTIME		10,900	
10150	SPECIAL PAY		14,800	
10210	FICA		67,300	
10220	RETIREMENT		214,700	
10230	HEALTH		194,900	
10231	LIFE/VISION/DENTAL/ADD		7,400	
10240	WORKER'S COMP.		19,600	
30	OPERATING EXPENSES			390,500
30350	TRAINING		23,000	
		ACCREDITATION CONFERENCES	1,500	
		BACKGROUND INVESTIGATIONS/IA TRAINING	2,000	
		CAREER DEVELOPMENT	800	
		CEU/MISC TRAINING & BOOKS	700	
		CID TRAINING	800	
		CODE ENFORCEMENT COURSES/EXAM	5,600	
		FIRE MARSHALL CONFERENCES	1,000	
		IACP CONFERENCE	1,500	
		MISC TRAINING	500	
		MISC TRAINING BOOKS	800	
		NFPA TRAINING	3,500	
		POLICE CHIEFS CONF	2,300	
		PROPERTY/EVIDENCE TRAINING	2,000	
30401	GAS/OIL	10,000	10,000	
30402	REPAIRS		9,200	
		BATTERIES, TIRES, OIL CHANGES	1,000	
		LIGHTS, SIREN-1 VEHICLE	5,000	
		MISCELLANEOUS REPAIRS	2,200	
		REPLACMENT BRAKES	400	
		TUNEUPS	600	
30403	TRAVEL		19,500	
		ACCREDITATION CONFERENCES	3,000	
		CID CONFERENCES	800	
		FACE CONFERENCE	700	
		FIRE MARSHALL CONF	1,000	
		FLORIDA POLICE CHIEF'S CONFS	5,500	
		IACP CONFERENCE	1,200	
		MISC. SEMINARS/CONFER	4,500	
		PEAF CONFERENCE	1,600	
		WITNESS INTERVIEWS/SUSPECTS	1,200	
30411	TELEPHONE		30,800	
		PHONES/FAX/CABLE	26,300	
		T-MOBILE WIRELESS PHONES	4,500	
30412	POSTAGE	1,700	1,700	
30431	ELECTRIC	85,500	85,500	
30432	WATER		9,500	
		DAYTONA BEACH	3,500	
		PORT ORANGE	6,000	
30434	SEWER	2,300	2,300	
30440	LEASES		2,800	
		COPIER	900	
		MISC. VEH. RENTALS	1,900	
30450	GENERAL INSURANCE	127,000	127,000	
30460	REPAIRS/MAINTENANCE		1,200	
		LOBBY ACOUSTIC DELIVER SYSTEM	200	
		MISCELLANEOUS	1,000	
30470	PRINTING	1,500	1,500	

**FISCAL YEAR 2026-2027 BUDGET
DEPARTMENTAL BUDGET DETAIL (Con't)
5210-PUBLIC SAFETY ADMIN. EXPENSE**

30490	OTHER CHARGES		22,000
	AWARDS CEREMONY	6,000	
	COMMUNITY OUTREACH	2,500	
	DRUG BUYS/INFORMANT.	4,000	
	RECRUITING	2,500	
	RETIREMENT	2,000	
	TOUR DE FORCE	5,000	
30510	OFFICE SUPPLIES	8,000	8,000
30520	OPERATING SUPPLIES		24,500
	CULLIGAN WATER COOLER	1,000	
	CLOTHING ALLOWS.	5,500	
	EVIDENCE SUPPLS/PROC	6,000	
	MISC. OPERATING/CLEANING	2,500	
	OFFICE CHAIRS/FOLDING CHAIRS	3,500	
	UNIFORMS & CLEANING	6,000	
30540	BOOKS/MEMBERSHIP		12,000
	Assorted Memberships and Subscriptions	1,000	
	Code Books & Updates	3,000	
	FBI Academy Assoc.	130	
	FBI LEEDA	50	
	FLA PAC	800	
	FLORIDA ASSOCIATION CODE ENFORCEMENT	170	
	Florida Fire Marshall Assoc.	100	
	Florida FIRE Chiefs Assoc.	400	
	Florida Police Chiefs Assoc.	1,000	
	IAPE	130	
	International Assoc. of Fire Chiefs	400	
	International Police Chief's Assoc.	600	
	National Directory	200	
	NFPA Subscription Service/Membership	3,200	
	PEAF MEMBERSHIP (2 MEMBERS)	50	
	ROCIC	300	
	Volusia County Fire Chief Assoc	150	
	Volusia/FLAGLER ASSOC OF CODE ENFORCEMENT (2	50	
	Volusia/FLAGLER County Police Chiefs	300	
TOTAL P.S. ADMIN.		1,773,500	1,773,500

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5211-PUBLIC SAFETY PATROL EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	FY2025-26 BUDGET	FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	2,275,789	2,640,100	2,672,100	10.7%	32,000
13	OTHER SALARY	0	0	0	0.0%	0
14	OVERTIME	455,742	456,500	463,100	1.9%	6,600
15	SPECIAL PAY	14,510	13,600	10,800	0.0%	(2,800)
21	FICA	207,894	219,900	222,200	0.9%	2,300
22	RETIREMENT	849,390	972,000	984,900	3.9%	12,900
23	LIFE/HEALTH INSURANCE	477,673	506,000	647,500	2.6%	141,500
24	WORKER'S COMP.	41,104	65,200	70,300	0.3%	5,100
	TOTAL PERSONAL SERVICES	4,322,103	4,873,300	5,070,900	20.3%	197,600
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	7,628	20,000	15,000	0.1%	(5,000)
34	CONTRACTUAL SERVICES	3,441	17,800	10,300	0.0%	(7,500)
35	TRAINING	72,559	97,100	81,000	0.3%	(16,100)
40	VEHICLE EXPENSE/TRAVEL	175,618	181,800	141,100	0.6%	(40,700)
41	COMMUNICATIONS	28,685	26,300	30,000	0.1%	3,700
44	RENT AND LEASE	8,339	20,700	20,700	0.1%	0
45	GENERAL INSURANCE	64,793	61,100	68,400	0.3%	7,300
46	REPAIRS/MAINTENANCE	28,580	63,700	41,300	0.2%	(22,400)
47	PRINTING	2,338	2,000	2,500	0.0%	500
51	OFFICE SUPPLIES	1,370	5,000	5,000	0.0%	0
52	OPERATING SUPPLIES	371,741	464,500	394,200	1.6%	(70,300)
54	BOOKS/MEMBERSHIPS	3,544	5,300	5,300	0.0%	0
	TOTAL OPERATING EXPENSES	768,636	965,300	814,800	3.3%	(150,500)
60	CAPITAL OUTLAY					
645	LEASES	0	1,286,500	0	0.0%	(1,286,500)
	TOTAL CAPITAL OUTLAY	0	1,286,500	0	0.0%	(1,286,500)
	GRAND TOTAL	5,090,738	7,125,100	5,885,700	23.6%	(1,239,400)

**FISCAL YEAR 2026-2027 BUDGET
DEPARTMENTAL BUDGET DETAIL
5211-PUBLIC SAFETY PATROL**

ACCT.#	CATEGORY	DETAIL	LINE ITEM	TOTAL
10	PERSONAL SERVICES			5,070,900
10120	REGULAR SALARY		2,672,100	
	SERGEANTS			
	DETECTIVES			
	OFFICERS/RESCUE			
10140	OVERTIME		463,100	
10150	SPECIAL PAY		10,800	
10210	FICA		222,200	
10220	RETIREMENT		984,900	
10230	HEALTH		623,700	
10231	LIFE/VISION/DENTAL/ADD/CANCER		23,800	
10240	WORKER'S COMP.		70,300	
30	OPERATING EXPENSES			814,800
30310	PROFESSIONAL SERVICES		15,000	
	DRUG SCREENINGS-NEW HIRE (10)	1,000		
	HEPATITIS B VAC.	2,000		
	MISC	1,000		
	MISC DRUG SCREENS	1,000		
	PHYS/EKG/PSYCH EXAMS	4,000		
	PSYCHOLOGICAL EXAMINATIONS	6,000		
30340	CONTRACT SERVICES		10,300	
	CERTIFICATE RENEWALS	1,700		
	COPIER	600		
	OUTSIDE CONTRACT SERVICES	5,000		
	SOUTHEAST HUMANE SOCIETY	3,000		
30350	TRAINING		79,500	
	Career Development Courses	2,000		
	CID Training & Conferences	3,400		
	CRIME PREVENTION/CPTED COURSES/RENEW	4,000		
	Defensive Tactics Instructor	3,000		
	Educational Reimbursement	13,000		
	EVOC/PumpOps/Company Officer training	3,000		
	Fire Inspector CEU	3,000		
	Firearms Instructor Training	5,000		
	Firearms Training/Training Ammo	13,000		
	IA Conference	1,000		
	JIUJITSU TRAINING	12,000		
	Less lethal training/TRAINING AMMO	1,000		
	Misc. Training Expenses	7,000		
	Motors Training	1,000		
	Paramedic and EMT Re-Certification	1,100		
	Police & Fire Related Courses, Books, Seminars	1,000		
	SIMUNITIONS AMMUNITION	2,000		
	Tactical Team training	4,000		
30351	PSO FIRE TRAINING	1,500	1,500	
30400	DIESEL	10,000	10,000	
30401	GAS/OIL	65,100	65,100	
30402	REPAIRS		51,000	
	CALIBRATIONS-RADAR/SPEEDOMETER (2X)	4,000		
	CONTRACT CAR WASH	13,000		
	CONTROL SYSTEM	1,500		
	GEN.REPAIR/MAINT	30,000		
	MOTORCYCLE EQUIP	500		
	WHELEN LIGHT & SIREN PACKAGE	2,000		
30403	TRAVEL		15,000	
	CID- Travel to Seminars, Court and Conferences	9,000		
	Fire Marshal - Travel to Conferences	1,000		
	Patrol -Travel to Seminars, Court and Conferences	5,000		
30411	TELEPHONE		30,000	
	T-MOBILE	30,000		

**FISCAL YEAR 2026-2027 BUDGET
DEPARTMENTAL BUDGET DETAIL (CON'T)
5211-PUBLIC SAFETY PATROL**

30440	LEASES		20,700
	D.B. HYDRANTS	8,000	
	P.O. HYDRANTS	12,300	
	AIR GAS CYLINDER LEASE	400	
30450	GENERAL INSURANCE	68,400	68,400
30460	REPAIRS/MAINTENANCE		41,300
	02 System Maintenanc/hydro tests	4,000	
	Bio Hazard Disposal	2,000	
	Bunker Gear cleaning	1,000	
	Fire Extinguisher service	400	
	HYDRO TEST SCBA BOTTLES	2,000	
	Ladder repair & labels	1,000	
	Maintenance Contract for Radios	3,000	
	Mako Compressor Maintenance & Repairs	2,000	
	Medical Equipment	800	
	Misc. Services/Repairs	2,300	
	MOVAVI VIDEO EDITOR CID	100	
	MSA Annual flow tests/repairs	3,000	
	Pump, Ladder & Hose Testing	4,000	
	Radio and Light Bars not included in Maintenance C	1,000	
	Radio Profile Update 45 RADIOS	2,000	
	Recertify intox simulators	3,500	
	TNT/Edraulic/strong arm servicing	2,000	
	WASTE WATER CLEANING EOC TRAILER	625	
	Weapon maintenance & replacement parts	2,600	
	Zoll Tech Support 2 life paks	4,000	
30470	PRINTING		2,500
	REPORTS/FORMS/ETC...	2,500	
30510	OFFICE SUPPLIES	5,000	5,000
30520	OPERATING SUPPLIES		394,200
	AED REPLACEMENT PADS/BATTERIES	1,000	
	ANIMAL SERVICES EQUIPMENT/SUPPLIES	2,000	
	Badges	2,000	
	Ballistic Vests 8 @\$1400 each	11,200	
	BLOCKER LOCKER BAGS	4,000	
	BLOCKER BOX LAB XL	5,500	
	Bunker gear 10 sets @ \$6000 Each	60,000	
	CASUALTY SIMULATION MOULAGE KITS	1,185	
	CID duty gear & equipment	2,000	
	CONEX STORAGE BOX	2,500	
	CULLIGAN WATER	3,300	
	Decon Equipment	1,000	
	Dehumidifier	400	
	DNA TESTING	7,500	
	Drug Test Kits	3,000	
	Duty Ammo	10,000	
	Duty gear	5,500	
	Evidence/crime scene supplies/equipment	6,000	
	Fire Extinguishers	2,500	
	Fire gloves/hoods/helmets/boots/misc accessories	10,000	
	FORCIBLE ENTRY DOOR (PEB BRAND)	10,000	
	HANDTEVY	325	
	Hearing & Eye Protection	300	
	Honor Guard uniforms & equipment	2,500	
	I-GEL AIRWAYS	3,000	
	INTOXILYZER SOLUTION & SUPPLIES	800	

**FISCAL YEAR 2026-2027 BUDGET
DEPARTMENTAL BUDGET DETAIL (CON'T)
5211-PUBLIC SAFETY PATROL**

	K-9 EQUIPMENT & SUPPLIES	15,000	
	KEISER SLED	2,500	
	Load Bearing outer carriers 25 @ 325. each	8,100	
	Medical Supplies	50,000	
	Miscellaneous Equipment	18,000	
	Miscellaneous Supplies & Tools	3,500	
	MRE MEALS \$400 PER PERSON (5) 8 DAYS	2,000	
	Oxygen Fill Station	400	
	PAGERS (10)	10,000	
	Portable Hose Racks	3,000	
	Portable Radios 5 @ \$7000. ea.	35,000	
	Radios/Antennas/Batteries/microphones/Chargers	4,600	
	Rescue Randy Manikin	2,300	
	Rescue & Utility Rope	1,000	
	Signage	2,500	
	Stairmaster stepmill	4,000	
	Tactical Athlete Award	1,800	
	Tactical Equipment	15,000	
	Tools, Hose & Foam	15,000	
	TRT Rope Rescue	1,000	
	Uniforms & Cleaning/Motor gear	42,000	
30540	BOOKS/MEMBERSHIP		5,300
	50 Florida Law Enforcement Handbooks @ \$57.00	2,900	
	Florida State Statutes	700	
	IAFCI Certification	450	
	IAFCI Membership	100	
	Misc Publications/Memberships	900	
	SWAT membership	250	
TOTAL P.S. PATROL DEPARTMENT		5,885,700	5,885,700

CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5213-PUBLIC SAFETY- AUTO MAINTENANCE EXPENSE

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	75,319	102,700	105,400	0.4%	2,700
14	OVERTIME	2,001	2,600	2,700	0.0%	100
15	SPECIAL PAY	250	0	0	0.0%	0
21	FICA	5,823	8,100	8,300	0.0%	200
22	RETIREMENT	10,686	14,500	14,800	0.1%	300
23	LIFE/HEALTH INSURANCE	28,610	31,600	40,500	0.2%	8,900
24	WORKER'S COMP.	1,594	2,200	2,400	0.0%	200
	TOTAL PERSONAL SERVICES	124,283	161,700	174,100	0.7%	12,400
30	OPERATING EXPENSES					
34	CONTRACTUAL SERVICES	494	1,500	1,500	0.0%	0
35	TRAINING	0	1,000	1,000	0.0%	0
40	VEH EXP/TRAVEL	21	2,700	2,700	0.0%	0
45	GENERAL INSURANCE	3,936	3,700	4,200	0.0%	500
46	REPAIRS/MAINT.	7,024	8,200	10,500	0.0%	2,300
52	OPERATING SUPPLIES	26,744	20,100	17,300	0.1%	(2,800)
	TOTAL OPERATING EXPENSES	38,219	37,200	37,200	0.1%	0
	GRAND TOTAL	162,502	198,900	211,300	0.8%	12,400

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5213-PUBLIC SAFETY- AUTO MAINTENANCE EXPENSE

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			174,100
10120	REGULAR SALARY		105,400	
	MECHANICS (2)			
10130	OTHER SALARY			
10140	OVERTIME		2,700	
10210	FICA		8,300	
10220	RETIREMENT		14,800	
10230	HEALTH		39,000	
10231	LIFE/VISION/DENTAL/ADD		1,500	
10240	WORKER'S COMP.		2,400	
30	OPERATING EXPENSES			37,800
30340	CONTRACT SERVICES		1,500	
	UNIFORM RENTAL	1,500		
30350	TRAINING	1,000	1,000	
30401	GAS/OIL	1,000	1,000	
30402	REPAIRS	500	500	
30403	TRAVEL	1,200	1,200	
30450	GENERAL INSURANCE	4,200	4,200	
30460	REPAIRS/MAINTENANCE		10,500	
	GENERAL MAINTENANCE	2,000		
	GENERATOR MAINTENANCE	5,000		
	MISCELLANEOUS REPAIRS	1,400		
	OIL/FILTER DISPOSAL	1,350		
	TIRE DISPOSAL	700		
30520	OPERATING SUPPLIES		17,300	
	3 TON FLOOR JACK	300		
	12 TON JACK STANDS	175		
	22 TON JACK STANDS	220		
	1000 PIECE BOLT SET WITH CABIN	2,000		
	AUTOMATIVE SCANNER	2,500		
	DISPOSE OF HAZ. WASTE	1,200		
	FDEP MANDATED SUPPLIES & EC	1,000		
	HAND TOOL	2,600		
	MISC TOOLS/EQUIP./SOFTWR	3,500		
	ROLLING WORK TABLE	2,000		
	SHOP CHEMICALS/SUPPLIES	2,500		
60	CAPITAL OUTLAY			-
60640	EQUIPMENT		-	
TOTAL AUTOMOBILE MAINT. DEPT.			211,300	211,900

THE CITY OF DAYTONA BEACH SHORES

BUILDING AND CODES

Purpose

The Building and Codes Department is responsible for providing public safety inspection services relevant to the issuance of licenses, permits and certificates, and for managing the City's code enforcement program.

Staffing

Staffing totals 5 FTE:

2 - Building Inspectors
2 - Permit Clerk
1 - Code Enforcement Coordinator

Budget Summary

	BUILDING & CODES		
	Current FY	Proposed	Change
Personnel Expense	\$582,800	\$625,200	\$42,400
Operating Expense	67,100	40,000	(\$27,100)
TOTAL	\$649,900	\$665,200	\$15,300

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5240-BUILDING AND CODES EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	354,368	392,300	407,400	1.6%	15,100
14	OVERTIME	1,809	7,900	8,200	0.0%	300
15	SPECIAL PAY	6,975	8,800	9,300	0.0%	500
21	FICA	28,043	31,300	32,500	0.1%	1,200
22	RETIREMENT	49,128	54,900	57,100	0.2%	2,200
23	LIFE/HEALTH INSURANCE	72,293	79,000	101,200	0.4%	22,200
24	WORKER'S COMP.	5,113	8,600	9,500	0.0%	900
	TOTAL PERSONAL SERVICES	517,729	582,800	625,200	2.5%	42,400
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	731	2,300	2,300	0.0%	0
34	CONTRACT SERVICES	2,975	25,000	10,000	0.0%	(15,000)
35	TRAINING	3,351	8,000	5,800	0.0%	(2,200)
40	VEHICLE EXPENSE/TRAVEL	7,308	14,000	9,500	0.0%	(4,500)
41	COMMUNICATIONS	1,536	4,400	1,200	0.0%	(3,200)
46	REPAIRS/MAINTENANCE	1,852	2,400	1,900	0.0%	(500)
47	PRINTING	165	500	300	0.0%	(200)
51	OFFICE SUPPLIES	2,843	3,000	3,000	0.0%	0
52	OPERATING SUPPLIES	3,973	4,200	3,000	0.0%	(1,200)
54	BOOKS/MEMBERSHIPS	1,534	3,300	3,000	0.0%	(300)
	TOTAL OPERATING EXPENSES	26,267	67,100	40,000	0.2%	(27,100)
	GRAND TOTAL	543,997	649,900	665,200	2.7%	15,300

**FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5240-BUILDING AND CODES EXPENSE**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			625,200
10120	REGULAR SALARY		407,400	
	CHIEF BLDG. OFFICIAL			
	INSPECTOR/PLANS EXAMINER			
	CODE ENFORCE OFFICIAL			
	PERMIT TECHNICIAN (2)			
10140	OVERTIME		8,200	
10150	SPECIAL PAY		9,300	
10210	FICA		32,500	
10220	RETIREMENT		57,100	
10230	HEALTH		97,500	
10231	LIFE/VISION/DENTAL/ADD		3,700	
10240	WORKER'S COMP.		9,500	
30	OPERATING EXPENSES			40,000
30310	PROFESSIONAL SERVICES		2,300	
	PLAN REVIEWS (revenue linked)	300		
	SURVEYORS,ENGINEER	2,000		
30340	CONTRACT SERVICES		10,000	
	BUILDING INSPECTION/PLAN REVIEW	10,000		
30350	TRAINING		5,800	
	CONFERENCES	1,500		
	CONT. ED CLASSES	800		
	PROFESSIONAL SEMINAR	3,500		
30401	GAS/OIL	5,000	5,000	
30402	VEHICLE REPAIRS	2,500	2,500	
30403	TRAVEL		2,000	
	CONFERENCE/WORKSHOPS	2,000		
30412	POSTAGE	1,200	1,200	
30460	REPAIRS/MAINTENANCE		1,900	
	MISC REPAIRS	800		
	COPIER MAINT.	1,100		
30470	PRINTING		300	
	PRINTING/BINDING	300		
30510	OFFICE SUPPLIES		3,000	
	MISC. SUPPLIES	3,000		
30520	OPERATING SUPPLIES		3,000	
	CITY SHIRTS	800		
	MISC. SUPPLIES	1,800		
	TOOLS	400		
30540	BOOKS/MEMBERSHIP		3,000	
	INTERNATIONAL CODE BOOKS	900		
	MISC MEMBERSHIPS, BOOKS	2,100		
TOTAL BUILDING DEPT. EXPENSE			665,200	665,200

THE CITY OF DAYTONA BEACH SHORES

PUBLIC WORKS DEPARTMENT

Purpose

The Public Works Department is responsible for maintaining and repairing the City's real property, along with providing special event and ancillary services. The Community Services Director position is in this account which also has supervisory authority over the Planning and Building and Codes Department. Some services and staff are cross-charged to the Sewer fund.

Staffing

Staffing totals 13 FTE:

- 1 – Community Services Director
- 1 – Deputy of Public Works
- 1 – Administrative Assistant
- 1 – Maintenance Supervisor
- 1 - Electrician
- 1- Electrician Assistant
- 5 - Maintenance Workers
- 2 - Building Maintenance Workers

The Public Works Department is organizationally aligned as shown below:

Facilities Division:

- 3 - Administration
- 4 - Building Maintenance
- 6 - Streets

Budget Summary

	PUBLIC WORKS		
	Current FY	Proposed	Change
Personnel Expense	\$1,181,300	\$1,311,400	\$130,100
Operating Expense	965,200	809,100	(\$156,100)
TOTAL	\$2,146,500	\$2,120,500	(\$26,000)

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-2027 BUDGET
PUBLIC WORKS EXPENSE SUMMARY**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	805,132	751,100	806,900	3.2%	55,800
14	OVERTIME	18,584	19,700	21,100	0.1%	1,400
15	SPECIAL PAY	12,447	11,000	12,100	0.0%	1,100
21	FICA	61,898	59,700	64,300	0.3%	4,600
22	RETIREMENT	140,155	133,700	145,100	0.6%	11,400
23	LIFE/HEALTH INSURANCE	188,343	189,800	243,100	1.0%	53,300
24	WORKER'S COMP.	11,753	16,300	18,800	0.1%	2,500
	TOTAL PERSONAL SERVICES	1,238,312	1,181,300	1,311,400	5.3%	130,100
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	0	152,100	12,100	0.0%	(140,000)
34	CONTRACTUAL SERVICES	40,840	63,300	56,300	0.2%	(7,000)
35	TRAINING	7,359	10,300	7,000	0.0%	(3,300)
40	VEHICLE EXPENSE/TRAVEL	31,774	35,200	37,700	0.2%	2,500
41	COMMUNICATIONS	10,027	10,700	14,300	0.1%	3,600
43	UTILITY SERVICES	73,809	85,900	85,300	0.3%	(600)
44	RENT AND LEASE	16,826	34,500	29,500	0.1%	(5,000)
45	GENERAL INSURANCE	50,850	46,000	50,800	0.2%	4,800
46	REPAIRS/MAINTENANCE	360,105	429,000	425,800	1.7%	(3,200)
47	PRINTING	0	500	300	0.0%	(200)
49	OTHER	15	2,800	1,400	0.0%	(1,400)
51	OFFICE SUPPLIES	1,536	2,000	2,000	0.0%	0
52	OPERATING SUPPLIES	82,343	92,200	85,600	0.3%	(6,600)
54	BOOKS/MEMBERSHIPS	652	700	1,000	0.0%	300
	TOTAL OPERATING EXPENSES	676,136	965,200	809,100	3.2%	(156,100)
60	CAPITAL OUTLAY					
62	BUILDING	0	0	0	0.0%	0
63	OTHER IMPROVEMENTS	0	0	0	0.0%	0
64	EQUIPMENT	0	0	0	0.0%	0
	TOTAL CAPITAL OUTLAY	0	0	0	0.0%	0
	GRAND TOTAL	1,914,449	2,146,500	2,120,500	8.5%	(26,000)

CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5410-PUBLIC WORKS ADMINISTRATION EXPENSE

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	300,547	306,900	333,100	1.3%	26,200
14	OVERTIME	2,781	2,900	3,200	0.0%	300
15	SPECIAL PAY	10,797	11,000	12,100	0.0%	1,100
21	FICA	23,743	24,500	26,700	0.1%	2,200
22	RETIREMENT	69,875	70,400	77,600	0.3%	7,200
23	LIFE/HEALTH INSURANCE	43,457	47,400	60,700	0.2%	13,300
24	WORKER'S COMP.	4,449	6,700	7,800	0.0%	1,100
	TOTAL PERSONAL SERVICES	455,650	469,800	521,200	2.1%	51,400
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	0	100	100	0.0%	0
35	TRAINING	839	1,000	1,000	0.0%	0
40	VEHICLE EXPENSE/TRAVEL	3,346	5,700	5,700	0.0%	0
41	COMMUNICATIONS	10,027	10,700	14,300	0.1%	3,600
45	GENERAL INSURANCE	50,850	46,000	50,800	0.2%	4,800
46	REPAIRS/MAINTENANCE	1,545	1,600	1,400	0.0%	(200)
47	PRINTING	0	500	300	0.0%	(200)
49	OTHER	15	2,800	1,400	0.0%	(1,400)
51	OFFICE SUPPLIES	1,536	2,000	2,000	0.0%	0
52	OPERATING SUPPLIES	3,129	2,100	2,500	0.0%	400
54	BOOKS/MEMBERSHIPS	652	700	1,000	0.0%	300
	TOTAL OPERATING EXPENSES	71,939	73,200	80,500	0.3%	7,300
	GRAND TOTAL	527,589	543,000	601,700	2.4%	58,700

**FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5410-PUBLIC WORKS ADMINISTRATION EXPENSE**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			521,200
10120	REGULAR SALARY		333,100	
	DIRECTOR OF COMMUNITY SERVICES			
	DEPUTY DIRECTOR OF PUBLIC WORKS			
	ADMINISTRATIVE ASSISTANT			
10140	OVERTIME		3,200	
10150	SPECIAL PAY		12,100	
10210	FICA		26,700	
10220	RETIREMENT		77,600	
10230	HEALTH		58,500	
10231	LIFE/VISION/DENTAL/ADD		2,200	
10240	WORKER'S COMP.		7,800	
30	OPERATING EXPENSES			80,500
30310	PROFESSIONAL SERVICES		100	
	EMPLOYMED	100		
30350	TRAINING		1,000	
	APWA/FRPA CONFERENCES	500		
	CONFERENCE/SEMINARS	500		
30401	GAS/OIL	3,500	3,500	
30402	REPAIRS		1,400	
	MISC. REPAIRS	1,400		
30403	TRAVEL		800	
	APWA CONFERENCE	500		
	CONF/WORKSHOPS	300		
30411	TELEPHONE		13,700	
	CELL PHONES-6	13,700		
30412	POSTAGE	600	600	
30450	GENERAL INSURANCE	50,800	50,800	
30460	REPAIRS/MAINTENANCE		1,400	
	800 MHZ RADIO/BASE ST.	200		
	COPIER MAINTENANCE	900		
	MISC. MAINTENANCE	300		
30470	PRINTING	300	300	
30490	OTHER CHARGES		1,400	
	EDUCATION & TRAINING	400		
	NPDES OUTFALL MAPPING	1,000		
30510	OFFICE SUPPLIES	2,000	2,000	
30520	OPERATING SUPPLIES		2,500	
	CLOTHING/UNIFORMS	1,000		
	GEN OPER. SUPPLIES	1,500		
30540	BOOKS/MEMBERSHIP	1,000	1,000	
TOTAL PUBLIC WORKS ADMIN EXPENSE			601,700	601,700

CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5412-PUBLIC WORKS BUILDING MAINT. EXPENSE

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	183,176	210,700	224,000	0.9%	13,300
14	OVERTIME	4,824	5,300	5,600	0.0%	300
15	SPECIAL PAY	650	0	0	0.0%	0
21	FICA	13,534	16,500	17,600	0.1%	1,100
22	RETIREMENT	24,705	29,700	31,500	0.1%	1,800
23	LIFE/HEALTH INSURANCE	28,595	63,300	81,000	0.3%	17,700
24	WORKER'S COMP.	3,121	4,500	5,100	0.0%	600
	TOTAL PERSONAL SERVICES	258,604	330,000	364,800	1.5%	34,800
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	0	2,000	2,000	0.0%	0
34	CONTRACTUAL SERVICES	37,791	55,800	50,800	0.2%	(5,000)
43	UTILITY SERVICES	30,838	33,800	33,500	0.1%	(300)
46	REPAIRS/MAINTENANCE	217,306	192,000	189,000	0.8%	(3,000)
52	OPERATING SUPPLIES	28,174	31,200	31,200	0.1%	0
	TOTAL OPERATING EXPENSES	314,108	314,800	306,500	1.2%	(8,300)
	GRAND TOTAL	572,712	644,800	671,300	2.7%	26,500

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5412-PUBLIC WORKS BUILDING MAINT. EXPENSE

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			364,800
10120	REGULAR SALARY		224,000	
	BUILDING MAINTENANCE (2)			
	ELECTRICIAN			
	ELECTRICIAN ASSISTANT			
10140	OVERTIME		5,600	
10210	FICA		17,600	
10220	RETIREMENT		31,500	
10230	HEALTH		78,000	
10231	LIFE/VISION/DENTAL/ADD		3,000	
10240	WORKER'S COMP.		5,100	
30	OPERATING EXPENSES			306,500
30310	PROFESSIONAL SERVICES		2,000	
	MISC. SERVICES	2,000		
30340	CONTRACT SERVICES		50,800	
	ALARM MONITORING	2,800		
	ANNUAL FIRE EXTINGUISHER SERVICE	2,800		
	ELECTRIC CONTRACTOR	10,000		
	ELEVATOR MAINT. (3) [CH,PS-2]	12,000		
	FIRE ALARM INSPECTIONS	3,600		
	FUEL TANK CLEANING	4,000		
	GARAGE DOOR MAINTENANCE	2,800		
	GENERATOR SERVICING	5,000		
	PEST CONTROL	3,000		
	SECURITY ALARM SERVICE	1,500		
	UNIFORM CLEANING	3,300		
30431	ELECTRIC	21,800	21,800	
30432	WATER	10,600	10,600	
30434	SEWER	1,100	1,100	
30462	EXECUTIVE		34,000	
	ADA IMPROVEMENTS	11,000		
	ELECTRICAL REPAIRS	10,000		
	GENERATOR REPAIRS	2,000		
	INTERIOR REPAINT	2,000		
	MISCELLANEOUS BLDG REPAIRS	5,000		
	SEALING/PRESSURE CLEANING	4,000		
30463	COMMUNITY CENTER		18,000	
	MISC. BUILDING REPAIRS	18,000		
30465	PUBLIC SAFETY		87,000	
	AC PROPERTY & EVIDENCE ROOM	2,500		
	AC FOR SPLIT UNIT ROOMS	7,500		
	FIRE BAY EXHAUST FANS	4,000		
	FIRE DOOR FRAME REPLACEMENT	7,500		
	MISC BUILDING REPAIRS	50,000		
	INTERIOR BUILDING PAINTING	10,000		
	SALLY PORT DOOR REPAIR	4,000		
	SIGN REPAIR	1,500		
30467	URGENT CARE BUILDING		10,000	
	GENERAL BUILDING MAINT/REPAIRS	10,000		
30468	FACILITIES-C/S BLG		15,000	
	GARAGE DOOR REPAIRS	5,000		
	MAINTENANCE HARDWARE	3,000		
	MISC. REPAIRS AT COMPLEX	5,000		
	STUCCO REPAIR	2,000		
30469	BANK OF AMERICA		25,000	
	GENERAL MAINTENANCE/REPAIR	25,000		
30520	OPERATING SUPPLIES		31,200	
	AIR CONDITIONING FILTERS	6,000		
	CUSTODIAL SUPPLIES	12,000		
	MAINT. TOOLS/SUPPLIES/RADIO MAINT	9,000		
	MISC. TRAINING	2,400		
	MISC SUPPLIES	1,800		
TOTAL BUILDING MAINT EXPENSE			671,300	671,300

CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5413-PUBLIC WORKS STREETS EXPENSE

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	321,410	233,500	249,800	1.0%	16,300
14	OVERTIME	10,978	11,500	12,300	0.0%	800
15	SPECIAL PAY	1,000	0	0	0.0%	0
21	FICA	24,621	18,700	20,000	0.1%	1,300
22	RETIREMENT	45,575	33,600	36,000	0.1%	2,400
23	LIFE/HEALTH INSURANCE	116,291	79,100	101,400	0.4%	22,300
24	WORKER'S COMP.	4,183	5,100	5,900	0.0%	800
	TOTAL PERSONAL SERVICES	524,059	381,500	425,400	1.7%	43,900
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	0	150,000	10,000	0.0%	(140,000)
34	CONTRACTUAL SERVICES	3,049	7,500	5,500	0.0%	(2,000)
35	TRAINING	6,520	9,300	6,000	0.0%	(3,300)
40	VEH EXP./TRAVEL	28,428	29,500	32,000	0.1%	2,500
43	UTILITY SERVICES	42,971	52,100	51,800	0.2%	(300)
44	RENT AND LEASE	16,826	34,500	29,500	0.1%	(5,000)
46	REPAIRS/MAINTENANCE	141,255	235,400	235,400	0.9%	0
52	OPERATING SUPPLIES	51,040	58,900	51,900	0.2%	(7,000)
	TOTAL OPERATING EXPENSES	290,089	577,200	422,100	1.7%	(155,100)
	GRAND TOTAL	814,148	958,700	847,500	3.4%	(111,200)

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5413-PUBLIC WORKS STREETS EXPENSE

<u>ACCT #</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			425,400
10120	REGULAR SALARY		249,800	
	SUPERVISOR			
	MAINT. WORKER (4)			
10140	OVERTIME		12,300	
10210	FICA		20,000	
10220	RETIREMENT		36,000	
10230	HEALTH		97,500	
10231	LIFE/VISION/DENTAL/ADD		3,900	
10240	WORKER'S COMP.		5,900	
30	OPERATING EXPENSES			422,100
30310	PROFESSIONAL SERVICES		10,000	
	ENGINEERING	10,000		
30340	CONTRACT SERVICES		5,500	
	UNIFORM RENTAL/CLEANING	5,500		
30350	TRAINING		6,000	
	CHEMICAL APPLICATION	1,000		
	APWA TRAINING	1,700		
	CONE SCHOOL	1,500		
	SAFETY / SUPRVSR SEMNRS	1,500		
	UF GI-BMP	300		
30400	DIESEL	4,600	4,600	
30401	GAS/OIL	8,800	8,800	
30402	REPAIRS		18,400	
	MISC. VEHICLE REPAIRS	17,000		
	VEHICLE CERTIFICATION	1,400		
30403	TRAVEL	200	200	
30431	ELECTRIC	48,500	48,500	
30432	WATER	3,300	3,300	
30440	RENT/LEASE		29,500	
	EMERGENCY RENTALS	6,000		
	X-MAS POLE DECORATIONS	23,500		
30460	REPAIRS/MAINTENANCE		235,400	
	A1A TRASH CANS	2,000		
	DÉCOR & MONGOOSE LIGHT POLES TO LE	55,000		
	FIXTURE PAINTING/SIDEWALK REPAIR	5,000		
	GENERAL REPAIRS	15,000		
	LIGHT POLE/FIXTURE REPLACEMENT	50,000		
	MAINTENANCE ON TRAFFIC SIG./LIGHTS	7,500		
	MULCH/FERTILIZER	8,000		
	ROAD/PLANT/SIGN POLE REPAIR	3,500		
	SIDEWALK REPAIRS	50,000		
	STREET SIGNS	30,000		
	TURTLE LIGHTS AND SHIELDS	9,000		
	UPGRADE 870 MGZ RADIOS (3)/MAINTENANCE	400		
30520	OPERATING SUPPLIES		51,900	
	BANNER ARMS	7,400		
	BARRICADES	2,000		
	FLAGS	4,000		
	LANDFILL CHARGES	4,500		
	MISC TOOLS / SUPPLIES / EQUIPMENT	10,000		
	OPERATING CHEMICALS	5,000		
	STREET BANNERS	15,000		
	WEEDEATER/SUPPLIES/REPLACE	4,000		
TOTAL STREETS DEPT. EXPENSE			847,500	847,500

THE CITY OF DAYTONA BEACH SHORES

PARKS AND RECREATION

Purpose

The Parks and Recreation Department is responsible for maintaining City parks, recreation facilities, landscaped areas and street trees, preserving natural beauty and functional utility while ensuring safe, attractive, outdoor facilities.

Staffing

Staffing totals 5 FTE:

1 – Team Leader
6 - Maintenance Workers

Budget Summary

	PARKS & RECREATION		
	Current FY	Proposed	Change
Personnel Expense	\$482,500	\$525,400	\$42,900
Operating Expense	407,900	227,400	(\$180,500)
TOTAL	\$890,400	\$752,800	(\$137,600)

CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5720-PARKS / RECREATION FACILITIES DEPARTMENT EXPENSE

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	159,481	296,600	305,800	1.2%	9,200
14	OVERTIME	0	4,600	4,700	0.0%	100
15	SPECIAL PAY	475	0	0	0.0%	0
21	FICA	9,746	23,000	23,800	0.1%	800
22	RETIREMENT	18,179	41,300	42,600	0.2%	1,300
23	LIFE/HEALTH INSURANCE	72,691	110,700	141,600	0.6%	30,900
24	WORKER'S COMP.	2,324	6,300	6,900	0.0%	600
	TOTAL PERSONAL SERVICES	262,897	482,500	525,400		42,900
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	0	77,000	0	0.0%	(77,000)
34	CONTRACTUAL SERVICES	2,172	9,500	9,500	0.0%	0
35	TRAINING	686	8,000	8,000	0.0%	0
40	VEH. EXP/TRAVEL	10,128	14,500	14,500	0.1%	0
41	COMMUNICATIONS	2,577	0	0	0.0%	0
43	UTILITY SERVICES	7,743	7,300	8,400	0.0%	1,100
44	RENT AND LEASE	1,361	5,000	5,000	0.0%	0
45	GENERAL INSURANCE	90,988	86,800	29,900	0.1%	(56,900)
46	REPAIRS/MAINTENANCE	126,897	100,800	81,100	0.3%	(19,700)
49	OTHER	4,800	3,000	3,000	0.0%	0
52	OPERATING SUPPLIES	63,386	96,000	68,000	0.3%	(28,000)
	TOTAL OPERATING EXPENSES	310,738	407,900	227,400	0.9%	(180,500)
	GRAND TOTAL	573,635	890,400	752,800	3.0%	(137,600)

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5720-PARKS / RECREATION FACILITIES DEPARTMENT EXPENSE

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			525,400
10120	REGULAR SALARY		305,800	
	SUPERVISOR			
	MAINT. WORKER (6)			
10140	OVERTIME		4,700	
10210	FICA		23,800	
10220	RETIREMENT		42,600	
10230	HEALTH		136,400	
10231	LIFE/VISION/DENTAL/ADD		5,200	
10240	WORKER'S COMP.		6,900	
30	OPERATING EXPENSES			227,400
30340	CONTRACT SERVICES		9,500	
	PEST CONTROL DOG PARK	1,000		
	PEST & WEED SPRAYING	5,000		
	UNIFORM CLEANING	3,500		
30350	TRAINING		8,000	
	CLASSES/TRAINING/CDL'S	5,000		
	OSHA	1,000		
	PARK SAFETY TRAINING	1,000		
	PICKLE BALL COURT MAINTENANCE	1,000		
30401	GAS/OIL	8,000	8,000	
30402	REPAIRS	6,500	6,500	
30431	ELECTRIC	2,600	2,600	
30432	WATER	2,450	2,400	
30434	SEWER	3,400	3,400	
30440	RENT/LEASE		5,000	
	TABLE TOWERS RENTAL	5,000		
30450	GENERAL INSURANCE	29,900	29,900	
30460	REPAIRS/MAINTENANCE		81,100	
	ASPHALT REPLACEMENT	10,000		
	CLAY COURT SUPPLIES	3,300		
	DUNE CROSSOVER REPAIRS	16,500		
	EXERCISE EQUIPMENT REPAIRS	6,000		
	FERTILIZER/PESTICIDE	4,000		
	GEN REPAIRS/MAINT	8,100		
	MISC. PLANTS/SPRINKLERS	8,500		
	MULCH FOR PARKS	12,000		
	NETS/SCREENS/COURT SUPPLY-PB	4,400		
	PARK SIGN REPLACEMENT	3,500		
	TRASH BIN REPLACEMENT	2,000		
	UPGRADE 870 MGZ RADIOS (3)/MAINT.	500		
	WINDSCREENS/NETS/TAPE-ORC	2,200		

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL

5720-PARKS / RECREATION FACILITIES DEPARTMENT EXPENSE

30490	OTHER -		3,000	
	COMMUNITY CENTER DECORATIONS	1,500		
	MISC X-MAS DECORATIONS	1,500		
30520	OPERATING SUPPLIES		68,000	
	COURT OF FLAGS	4,000		
	EDGER/BLOWER/TRIMMER(S)	4,000		
	JANITORIAL SUPPLIES	10,000		
	MISC SUPPLIES	26,000		
	MISC. TOOLS AND CABINETS	5,500		
	PAPER PRODUCTS	10,000		
	PARK FURNITURE	2,500		
	PARK IRRIGATION UPGRADES	5,000		
	WATER COOLER	1,000		
TOTAL PARKS DEPT. EXPENSE			752,800	752,800

THE CITY OF DAYTONA BEACH SHORES

PHYSICAL ENVIRONMENT

Purpose

This department provides funds to support the operational, capital and/or debt service expense requirements.

This department also includes the operational expense for solid waste removal and recycling programs. These expenses are offset by customer billings for these services.

Budget Summary

	SOLID WASTE		
	Current FY	Proposed	Change
Personnel Expense	\$0	\$0	\$0
Operating Expense	1,671,500	1,714,300	42,800
TOTAL	\$1,671,500	\$1,714,300	\$42,800

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5390 - PHYSICAL ENVIRONMENT**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
30	OPERATING EXPENSES					
31	PROFESSIONAL SERVICES	42,163	18,900	27,600	0.1%	8,700
43	UTILITIES (Solid Waste/Recycle)	1,728,452	1,652,600	1,686,700	6.8%	34,100
	TOTAL OPERATING EXPENSES	1,770,615	1,671,500	1,714,300	6.9%	42,800
	GRAND TOTAL	1,770,615	1,671,500	1,714,300	6.9%	42,800

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5390 - PHYSICAL ENVIRONMENT

ACCT.#	CATEGORY	DETAIL	LINE ITEM	TOTAL
30	OPERATING EXPENSES			1,714,300
30310	PROFESSIONAL SERVICES		27,600	
	SW Tracking Software	3,400		
	SW Contract Monitor	24,200		
30435	SOLID WASTE (revenue linked)	1,583,100	1,583,100	
30436	RECYCLING (revenue linked)	103,600	103,600	
TOTAL UG UTIL DEPARTMENT			1,714,300	1,714,300

THE CITY OF DAYTONA BEACH SHORES

BENEFIT TERM PAYOUT

Purpose

This department provides for costs associated with sick leave and termination pay of employees who leave the City (including severance as appropriate) and the estimated City contribution for Unemployment Compensation.

Budget Summary

BENEFIT PAYOUT			
	Current FY	Proposed	Change
Personnel Expense	\$240,000	\$134,900	(\$105,100)
Operating Expense			0
TOTAL	\$240,000	\$134,900	(\$105,100)

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5690-BENEFIT TERM PAYOUT EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REGULAR SALARY	0	189,000	94,000	0.4%	(95,000)
21	FICA	0	14,300	8,000	0.0%	(6,300)
22	RETIREMENT	0	36,700	32,900	0.1%	(3,800)
25	UNEMPLOYMENT	1,784	0	0	0.0%	0
	TOTAL PERSONAL SERVICES	1,784	240,000	134,900	0.5%	(105,100)
	GRAND TOTAL	1,784	240,000	134,900	0.5%	(105,100)

THE CITY OF DAYTONA BEACH SHORES

COMMUNITY CENTER

Purpose

The Community Center Department provides for the administration and operating expenses of the Community Center and City-wide recreational programs. The department is also responsible for economic development within the city.

Staffing

Staffing totals 4 FTE:

1 - Director of Recreation
2- Recreation Specialists
1 – Recreation Liaison

Budget Summary

	COMMUNITY CENTER		
	Current FY	Proposed	Change
Personnel Expense	\$410,100	\$452,600	\$42,500
Operating Expense	218,900	247,300	\$28,400
TOTAL	\$629,000	\$699,900	\$70,900

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5751-COMMUNITY CENTER EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
10	PERSONAL SERVICES					
12	REG. SALARY	236,743	274,000	293,300	1.2%	19,300
14	OVERTIME	5,642	7,400	7,900		
15	SPECIAL PAY	875	0	0	0.0%	0
21	FICA	17,147	21,000	22,400	0.1%	1,400
22	RETIREMENT	55,237	38,600	41,400	0.2%	2,800
23	LIFE/HEALTH INSURANCE	72,375	63,200	80,900	0.3%	17,700
24	WORKER'S COMP.	5,047	5,900	6,700	0.0%	800
	TOTAL PERSONAL SERVICES	393,065	410,100	452,600		42,500
30	OPERATING EXPENSES					
34	CONTRACTUAL SERVICES	3,944	5,100	4,700	0.0%	(400)
35	TRAINING	735	3,500	8,700	0.0%	5,200
40	VEHICLE EXPENSE/TRAVEL	10,527	18,300	14,800	0.1%	(3,500)
41	COMMUNICATIONS	5,981	6,700	7,000	0.0%	300
43	UTILITIES	47,086	45,800	44,300	0.2%	(1,500)
44	RENT/LEASE	0	500	0	0.0%	(500)
45	GENERAL INSURANCE	0	0	55,900	0.2%	55,900
47	PRINTING	247	3,500	5,000	0.0%	1,500
49	OTHER CHARGES	80,316	110,000	81,400	0.3%	(28,600)
51	OFFICE SUPPLIES	3,254	3,000	3,000	0.0%	0
52	OPERATING SUPPLIES	20,808	19,500	19,500	0.1%	0
54	BOOKS/MEMBERSHIPS	1,310	3,000	3,000	0.0%	0
	TOTAL OPERATING EXPENSES	174,208	218,900	247,300	1.0%	28,400
	GRAND TOTAL	567,273	629,000	699,900	2.8%	70,900

**FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5751-COMMUNITY CENTER EXPENSE**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			452,600
10120	REGULAR SALARY		293,300	
	PARKS & REC. DIR			
	COMM CENTER COORD. (2)			
	CUSTODIAL/EVENT SETUP			
10140	OVERTIME		7,900	
10210	FICA		22,400	
10220	RETIREMENT		41,400	
10230	HEALTH		78,000	
10231	LIFE/VISION/DENTAL/ADD		2,900	
10240	WORKER'S COMP.		6,700	
30	OPERATING EXPENSES			247,300
30340	CONTRACT SERVICES		4,700	
	COPIER	1,600		
	PHOTOGRAPHER	1,500		
	WATER COOLER	1,200		
	XM RADIO	300		
	YOUTUBE	145		
30350	TRAINING	8,650	8,700	
30403	TRAVEL		14,800	
	FEDC	1,500		
	FRPA	1,500		
	FRPA AGENCY SUMMIT	1,500		
	MILEAGE	4,800		
	NRPA/IEDC	3,000		
	TALLAHASSEE-ADVOCACY	2,500		
30411	TELEPHONE	6,900	6,900	
30412	POSTAGE	100	100	
30431	ELECTRIC	30,800	30,800	
30432	WATER	10,050	10,000	
30434	SEWER	3,500	3,500	
30450	GENERAL INSURANCE	55,900	55,900	
30470	PRINTING	5,000	5,000	

**FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
5751-COMMUNITY CENTER EXPENSE**

30490	OTHER CHARGES		81,350	
	ARMED FORCES DAY	7,500		
	ARTS & CRAFTS SHOW	9,250		
	BUSINESS & HEALTH EXPO	1,750		
	CHRISTMAS EMPLOYEE LUNCH	5,500		
	CHRISTMAS TREE LIGHTING	3,500		
	COFFEE WITH THE MAYOR	3,500		
	COMMUNITY COOKOUT	3,900		
	COMMUNITY YARD SALE	1,500		
	FOOD TRUCKS & CONCERTS	15,900		
	GALENTINE'S	4,050		
	MARKETING/WEBSITE	7,500		
	MAYOR'S FITNESS CHALLENGE	7,500		
	MISCELLANEOUS	1,000		
	NEW EVENTS	5,000		
	SUMMER BASH	500		
	VETERAN'S LUNCHEON	3,500		
30510	OFFICE SUPPLIES	3,000	3,000	
30520	OPERATING SUPPLIES		19,500	
	CUSTODIAL SUPPLIES	5,000		
	HOLIDAY DECORATIONS	10,000		
	MISC	3,500		
	VCRDA LUNCHEON	1,000		
30540	MEMBERSHIPS/BOOKS/PUBLICA.	3,000	3,000	
TOTAL COMMUNITY CENTER			699,850	699,900

THE CITY OF DAYTONA BEACH SHORES

CONTINGENCY

Purpose

This component provides funds that are specifically appropriated for transfer to other accounts for emergency or unforeseen expenditures. It also includes funds that are planned for reserves, but that may be appropriated for other purposes based on need. In the proposed budget, the contingency covers distinct departments:

- (1) Insurance (covering windstorm and/or claims outside current budget);
- (2) general contingency;

Budget Summary

	CONTINGENCY		
	Current FY	Proposed	Change
Personnel Expense			\$0
Operating Expense			0
Transfer Out-Capital Fund	\$4,346,500	\$6,327,400	\$1,980,900
Contingency	1,011,100	707,500	(\$303,600)
TOTAL	\$5,357,600	\$7,034,900	\$1,677,300

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5800-CONTINGENCY EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
90	TRANSFERS					
900	CONTINGENCY	0	1,011,100	707,500	2.8%	(303,600)
920	TRANSFER TO OTHER FUNDS	5,561,961	4,346,500	6,327,400	25.3%	1,980,900
	GRAND TOTAL	5,561,961	5,357,600	7,034,900	28.2%	1,677,300

**FISCAL YEAR 2026-2027 BUDGET
BUDGET DETAIL
5800-CONTINGENCY EXPENSE**

DEPARTMENTAL BUDGET DETAIL

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
90	TRANSFERS			7,034,900
900	Contingency		707,500	
	Capital Depreciation & Hurricane (EE			
	Health & Windstorm)	444,900		
	Short-Term General	30,000		
	Community Center Reserve Repayment	232,600		
920	Transfer to Other Funds-ED		6,327,400	
	Capital Improvement	5,388,000		
	Economic Development	939,400		
TOTAL CONTINGENCY			7,034,900	7,034,900

THE CITY OF DAYTONA BEACH SHORES
GENERAL LONG-TERM DEBT

Purpose

This component provides for the redemption of non-voted debt, and Leases and Software As a Services according to GASB 87 & 96. Interest payments associated with such debt is included in this account.

Budget Summary

	LONG TERM DEBT		
	Current FY	Proposed	Change
Principal	\$356,100	\$309,100	(\$47,000)
Interest	42,100	45,900	3,800
TOTAL	\$398,200	\$355,000	(\$43,200)

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
5820-GEN LONG TERM DEBT EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	% of GF	BUDGET CHANGE
70	DEBT SERVICE					
710	PRINCIPAL EXPENSE	213,052	356,100	309,100	1.2%	(47,000)
720	INTEREST EXPENSE	13,981	42,100	45,900	0.2%	3,800
	TOTAL DEBT SERVICE	227,033	398,200	355,000	1.4%	(43,200)
	GRAND TOTAL	227,033	398,200	355,000	1.4%	(43,200)

**CITY OF DAYTONA BEACH SHORES
DEPARTMENTAL BUDGET DETAIL
5820-GEN LONG TERM DEBT EXPENSE**

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
70	LEASE COSTS			355,000
70710	PRINCIPAL EXPENSE		309,100	
	Leases			
	Axon Base (25 cars)	256,511		
	Software As A Service		52,544	
	Business Continuity Solutions	27,700		
	Flock	16,644		
	IT - Network Access Control	8,200		
70720	INTEREST EXPENSE		45,900	
	Leases			
	Axon Base (25 cars)	40,699		
	Software As A Service		5,156	
	Business Continuity Solutions	3,300		
	Flock	856		
	IT - Network Access Control	1,000		
GEN LONG TERM DEBT			355,000	

SEWER FUND

THE CITY OF DAYTONA BEACH SHORES

SEWER OPERATING

Purpose

This City operates a sewerage collection and transmission system and has contracted with a neighboring municipality for sewage treatment.

Enterprise funds are used to account for the provision of sewer services, which the City operates as though it were a separate business. Enterprise activities are not dependent on taxes for their operating revenue, and may be operated by the City to generate revenues in excess of expenses to enhance the City's overall financial position.

Staffing

Staffing totals 4 FTE:

1 - Utility Technician Supervisor
3 - Utility Technicians

Budget Summary

	SEWER OPERATING		
	Current FY	Proposed	Change
Personnel Expense	\$400,800	\$334,200	(\$66,600)
Operating Expense	3,544,000	3,585,800	41,800
Transfer Out-Capital Fund	11,690,500	33,457,800	21,767,300
Debt Service	6,551,700	14,645,000	8,093,300
Contingency	455,000	304,300	(150,700)
Bad Debt Expense	10,000	7,500	(2,500)
TOTAL	\$23,139,000	\$52,334,600	29,195,600

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
SEWER FUND FUNCTIONAL SUMMARY**

		FY2024-25	AMENDED FY2025-26	Draft FY2026-27	BUDGET CHANGE
	DESCRIPTION	ACTUAL	BUDGET	BUDGET	
FD401					
	SEWER OPERATIONS REVENUE				
	PERMITS	0	0	100	100
	SAFHI-FEDERAL GRANT	0	10,143,700	14,500,000	4,356,300
	STATE APPROPRIATION	0	0	375,000	375,000
	SAMH-FEDERAL GRANT	0	6,434,300	0	(6,434,300)
	HMGP-FEDERAL GRANT	0	396,700	396,700	0
	FDEP-STATE GRANT	0	0	4,786,000	4,786,000
	CDBG-FEDERAL GRANT	0	5,616,700	8,474,000	2,857,300
	SVC CHG. METER READ	149	100	100	0
	SEWER REVENUE	3,901,420	4,400,300	4,411,600	11,300
	OPERATING INTEREST	20,703	105,000	105,000	0
	MISCELLANEOUS	384,128	0	0	0
	SRF LOAN PROCEEDS	0	16,578,000	14,500,000	(2,078,000)
	TRANSFER FR FUND BALANCE	3,353,588	0	4,786,100	4,786,100
	OPERATIONS REVENUE TOTAL	7,659,987	43,674,800	52,334,600	8,659,800
	SEWER OPERATIONS EXPENSE				
	TOTAL PERSONAL SERVICES	330,487	378,100	334,200	(43,900)
	TOTAL OPERATING EXPENSES	2,734,354	2,807,800	2,867,100	59,300
	CAPITAL DEPRECIATION	437,652	585,200	718,700	133,500
	CONTINGENCY	0	339,300	304,300	(35,000)
	BAD DEBT WRITE DOWN	8,958	20,000	7,500	(12,500)
	TRANSFER TO CAPITAL FUND	3,353,588	22,966,400	33,457,800	10,491,400
	TOTAL DEBT SERVICE				
	PRINCIPLE & CHARGES	0	16,578,000	14,500,000	(2,078,000)
	INTEREST PAYMENTS	0	0	145,000	145,000
	OPERATIONS EXPENSE TOTAL	6,865,040	43,674,800	52,334,600	8,659,800
	SEWER OPERATIONS NET	794,947	0	0	0
FD402					
	SEWER IMPACT FEE REVENUE				
	IMPACT FEE INTEREST	122	100	100	0
	SEWER IMPACT FEE	8,285	16,000	16,000	0
	IMPACT FEE REVENUE TOTAL	8,407	16,100	16,100	0
	SEWER IMPACT FEE EXPENSE				
	OPERATING EXPENSES	4,990	9,600	9,600	0
	CONTINGENCY	0	6,500	6,500	0
	IMPACT FEE EXPENSE TOTAL	4,990	16,100	16,100	0
	SEWER IMPACT FEE NET	3,417	0	0	0
	TOTAL FUND REVENUE	7,668,394	43,690,900	52,350,700	8,659,800
	TOTAL FUND EXPENSE	6,870,030	43,690,900	52,350,700	8,659,800
	TOTAL NET	798,365	0	0	0

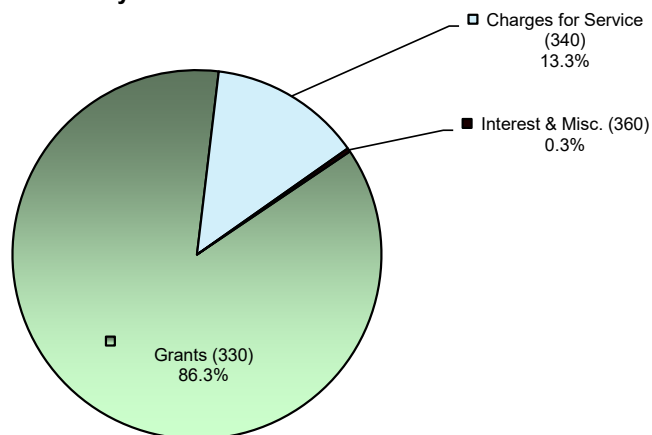
YTONA BEACH SHORES
FISCAL YEAR 2026-27 BUDGET

SEWER FUND REVENUE - FUNCTIONAL SUMMARY

Account Description	FY2024-25 Actual	FY2025-26 Amended Bud.	FY2026-27 Budget	Budget Change
Fees (320)	0	100	100	0
Grants (330)	0	22,591,400	28,531,700	5,940,300
Charges for Service (340)	3,901,568	4,400,300	4,411,700	11,400
Interest & Misc. (360)	6,589	105,000	105,000	0
Internal Service & Debt Proceeds (380)	0	16,578,000	14,500,000	(2,078,000)
Transfers from Fund Balance (390)	3,353,588	0	4,786,100	4,786,100
TOTAL	7,261,745	43,674,800	52,334,600	8,659,800

Account Description	SEWER FUND LINE ITEM REVENUE DETAIL			
	FY2024-25 Actual	FY2025-26 Amended Bud.	FY2026-27 Budget	Budget Change
401-320-3220-22140 Sewer Develop Fee	0	100	100	0
401-330-3340-33100 SAHFI Grant	0	10,143,700	14,500,000	4,356,300
401-330-3340-33101 HMPG Grant	0	396,700	396,700	0
401-330-3340-33102 SAMH Grant	0	6,434,300	0	(6,434,300)
401-330-3340-33102 STATE APPROPRIATION	0	0	375,000	375,000
401-330-3340-33103 CDBG (Transform 386)	0	5,616,700	8,474,000	2,857,300
401-330-3340-33486 FDEP GRANT(applied)	0		4,786,000	4,786,000
401-340-3430-43500 Sewer Revenue	3,901,568	4,400,300	4,411,700	11,400
401-360-3610-61003 BoA Operating Interest	20,674	5,000	5,000	0
401-360-3610-61200 SBA Operating Interest	28	0	0	0
401-360-3610-61260 Other Investment Income	0	100,000	100,000	0
401-360-3640-64000 Sales of Fixed Assets	10,870	0	0	0
401-360-3690-69999 Miscellaneous	(24,983)	0	0	0
401-380-3840-40111 Sewer Construction Rev.	0	16,578,000	14,500,000	(2,078,000)
401-390-3990-81600 Trans fr Fund Balance	3,353,588	0	4,786,100	4,786,100
SEWER FUND TOTAL	7,261,745	43,674,800	52,334,600	8,659,800

Sewer Fund Revenue Budget Summary

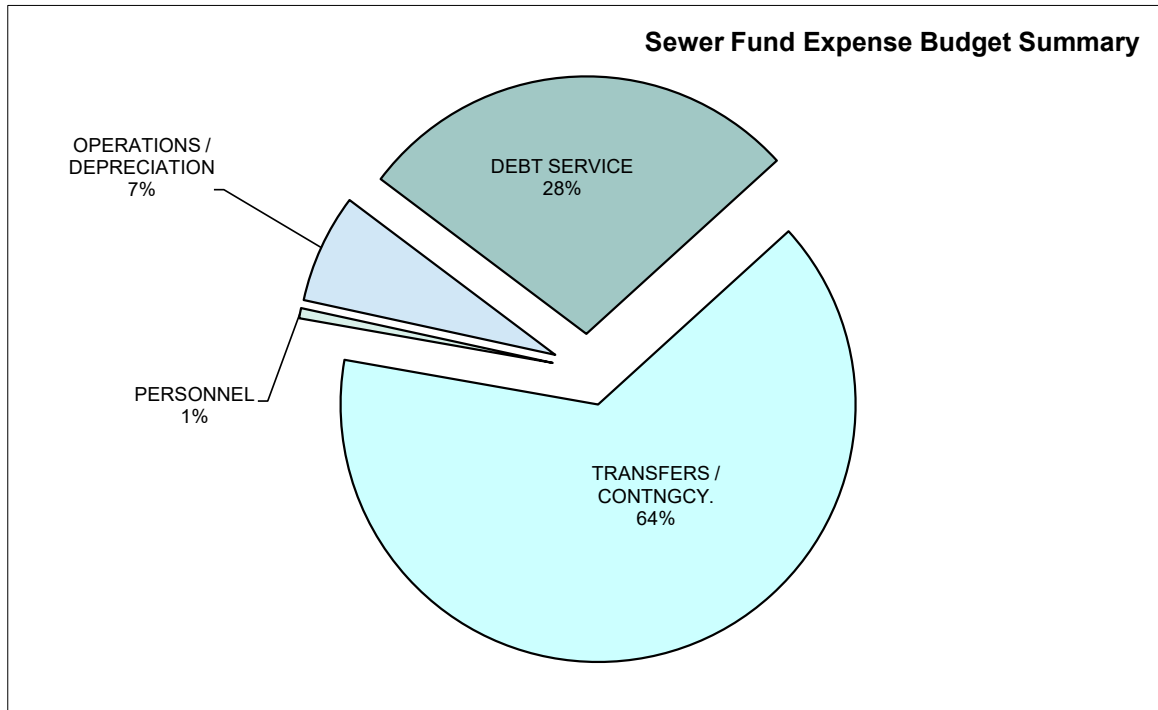


**FISCAL YEAR 2026-27
FISCAL YEAR 2026-2027 BUDGET
SEWER FUND EXPENDITURES SUMMARY**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	BUDGET CHANGE
5350	SEWER OPERATING	6,870,030	3,771,100	3,920,000	148,900
5352	SEWER SRFL	0	16,578,000	14,645,000	(1,933,000)
5352	TRANSFERS/CONTINGENCY	0	23,325,700	33,769,600	10,443,900
TOTAL EXPENDITURES		6,870,030	43,674,800	52,334,600	8,659,800

BUDGET: SUMMARY BY CATEGORY OF EXPENSE

PERSONNEL	330,487	378,100	334,200	(43,900)
OPERATIONS / DEPRECIATION	3,176,996	3,393,000	3,585,800	192,800
DEBT SERVICE	(0)	16,578,000	14,645,000	(1,933,000)
TRANSFERS / CONTNGCY.	3,362,546	23,325,700	33,769,600	10,443,900
TOTAL EXPENDITURES	6,870,030	43,674,800	52,334,600	8,659,800



**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
401-5350 SEWER OPERATING EXPENSE**

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET BUDGET CHANGE
10	PERSONAL SERVICES			
12	REG. SALARY	224,750	232,900	195,600 -16.02%
14	OVERTIME	3,247	6,700	6,300 -5.97%
15	SPECIAL PAY	500	3,000	3,400
21	FICA	15,620	18,600	15,700 -15.59%
22	RETIREMENT	19,917	32,900	27,700 -15.81%
23	LIFE/HEALTH INSURANCE	63,025	78,900	80,900 2.53%
24	WORKER'S COMP. & OPEB	3,427	5,100	4,600 -9.80%
	TOTAL PERSONAL SERVICES	330,487	378,100	334,200 -11.61%
30	OPERATING EXPENSES			
31	PROFESSIONAL SERVICES	12,720	15,000	5,000 -66.67%
32	ACCOUNTING/AUDITING	15,946	23,000	28,000 21.74%
34	CONTRACTUAL SERVICES	16,057	33,900	48,000 41.59%
35	TRAINING	519	14,600	6,500 -55.48%
40	VEHICLE EXP/TRAVEL	20,545	39,800	34,400 -13.57%
41	COMMUNICATIONS	14,304	17,000	17,100 0.59%
43	UTILITY SERVICES	1,231,557	1,304,200	1,376,400 5.54%
44	RENT AND LEASE	0	1,500	1,500 0.00%
45	GENERAL INSURANCE	25,279	27,400	37,700 37.59%
46	REPAIRS/MAINTENANCE	86,505	160,000	160,000 0.00%
47	PRINTING	1,294	2,100	2,100 0.00%
49	OTHER	1,260,809	1,110,400	1,091,500 -1.70%
51	OFFICE SUPPLIES	1,229	1,000	1,000 0.00%
52	OPERATING SUPPLIES	47,561	57,600	57,600 0.00%
54	BOOKS/MEMBERSHIPS	30	300	300 0.00%
59	DEPRECIATION/AMORTIZATION	437,652	585,200	718,700 22.81%
	TOTAL OPERATING EXPENSES	3,172,006	3,393,000	3,585,800 5.68%
60	CAPITAL OUTLAY			
62	BUILDINGS	0	0	0
63	IMPROVEMENTS	941,409	24,374,700	24,374,700 0.00%
64	EQUIPMENT	35,758	375,000	375,000 0.00%
69	CAPITAL OFFSET	(977,167)	(24,749,700)	(24,749,700) 0.00%
	TOTAL CAPITAL OUTLAY	(0)	0	0
70	DEBT SERVICE			
71	PRINCIPAL (Actuals are incorp.withIn Depreciation)	0	16,578,000	14,500,000 0.00%
72	INTEREST	0	0	145,000 0.00%
	TOTAL DEBT SERVICE	0	16,578,000	14,645,000
90	TRANSFERS			
90	CONTINGENCY	0	339,300	304,300 -10.32%
905	BAD DEBT	8,958	20,000	7,500 0.00%
905	TRANSFERS OUT-CAPITAL FUND	3,353,588	22,966,400	33,457,800 0.00%
	TOTAL TRANSFERS	3,362,546	23,325,700	33,769,600 44.77%
	GRAND TOTAL	6,865,040	43,674,800	52,334,600 19.83%

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL
401-5350 SEWER OPERATING EXPENSE

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>	<u>TOTAL</u>
10	PERSONAL SERVICES			334,200
10120	REGULAR SALARY		195,600	
	PROJECT MANAGER-NEW			
	UTILITY SUPERVISOR			
	UTILITY TECHNICIANS (3)			
10140	OVERTIME		6,300	
10150	SPECIAL PAY		3,400	
10210	FICA		15,700	
10220	RETIREMENT		27,700	
10230	HEALTH		78,000	
10231	LIFE/VISION/DENTAL/ADD		2,900	
10240	WORKER'S COMP.		4,600	
30	OPERATING EXPENSES			3,585,800
30310	PROFESSIONAL SERVICES		5,000	
	ENGINEER SERVICES-OTHER	5,000		
30320	ACCOUNTING/AUDITING		28,000	
	ANNUAL AUDIT	28,000		
30340	CONTRACT SERVICES		48,000	
	ALARM MONITORING	500		
	CUES MAINT. CONTRACT	1,500		
	GENERATOR SERVICING	15,000		
	INTERNET-WIFI	4,500		
	MASTER BYPASS TELEMETRY	1,000		
	SEWER PUMP SERVICING	8,500		
	UB CREDIT CARD PYMT FEE	15,000		
	UNIFORM RENTAL	2,000		
30350	TRAINING		6,500	
	CAMERA SCHOOL	500		
	MISC. TRAINING	6,000		
30400	DIESEL	14,000	14,000	
30401	GAS	4,400	4,400	
30402	VEH.MAINT./REPAIRS		15,000	
	BUCKET TRUCK CERTIFICATION	3,000		
	VEHICLES	12,000		
30403	TRAVEL/PER DIEM		1,000	
	TRAINING/FWPCOA	1,000		
30411	TELEPHONE		10,000	
	CELL PHONES	1,200		
	IPAD CELLULAR	1,000		
	PHONES W/AUTODIAL 10 STATIONS	7,800		
30412	POSTAGE		7,100	
	SEWER BILL MAILING	7,100		
30431	ELECTRIC	45,000	45,000	
30432	WATER		7,700	
	CITY OF P.O. & DB	7,700		
30434	SEWER		1,323,700	
	Charges for Sewer Services	1,323,700		
30440	RENT/LEASE		1,500	
	TOOLS/PUMP RENTALS	1,500		
30450	INSURANCE	37,700	37,700	

FISCAL YEAR 2026-27
DEPARTMENTAL BUDGET DETAIL (Con't)
401-5350 SEWER OPERATING EXPENSE

<u>ACCT.#</u>	<u>CATEGORY</u>	<u>DETAIL</u>	<u>LINE ITEM</u>
30460	REPAIRS/MAINTENANCE		160,000
	A/C REPLACEMENT	8,500	
	ELECTRICAL REPAIRS TO STATIONS	2,900	
	EMERGENCY REPAIRS	30,000	
	INSPECT/CLEAN/TELEVISION	12,500	
	LOCATES	7,200	
	MAINT. FOR UTILITY SYSTEM	1,200	
	MANHOLE COVERS/RINGS	2,400	
	MASTER BYPASS TELEMETRY PANEL	6,000	
	MISC. REPAIRS/PARTS	5,000	
	POWER MONITOR	3,000	
	PUMP REPAIRS	28,000	
	REPAIRS TO GENERATORS	9,600	
	REPAIRS TO SEWER LINE	11,700	
	ROAD MAINTENANCE AND SUPPLIES	2,000	
	SEALS, SLEEVES, MOTOR STARTERS,	15,000	
	SEMI-ANNUAL WET WELL	8,500	
	SYSTEM REPAIR/MAINT.	6,000	
	UPGRADE 870 MGZ RADIOS(2)/MAINTENAN	500	
30470	PRINTING		2,100
	SEWER BILLS AND ENVELOPES	2,100	
30490	OTHER		1,091,500
	BANKING FEES	3,400	
	INTERNAL SERVICE CHARGE TO GF		
	HR Charge	982,000	
	Assets & Operations Charge	106,100	
30510	OFFICE SUPPLIES		1,000
	GEN OFFICE SUPPLIES	1,000	
30520	OPERATING SUPPLIES		57,600
	ACTIVATED CARBON FILTERS	18,000	
	BYPASS HOSE REPLACEMENT	6,000	
	DEGREASER	12,000	
	DIESEL FOR GENERATORS	5,500	
	MISCELLANEOUS SUPPLIES	16,100	
30540	BOOKS/MEMBERSHIP		300
	FL WATER & POLLUTION	300	
30590	DEPRECIATION EXPENSE		718,700
	CURRENT PLANNED WRITEDOWN	469,570	
	PLANNED FY PURCHASES	249,100	
70	DEBT SERVICE		14,645,000
70710	PRINCIPAL		14,500,000
	SRF Sewer Improvement	14,500,000	
70720	INTEREST		145,000
	SRF Sewer Improvement	145,000	
90	TRANSFERS		33,769,600
90900	CONTINGENCY		304,300
90905	BAD DEBT		7,500
90950	Fund Balance Transfer (Out)(Grants)		28,531,700
90950	Fund Balance Transfer (Out)(Fund Balance)		4,926,100
TOTAL SEWER OPERATING EXPENSE		52,334,600	52,334,600

Utility Rate Changes for FY 26-27

The City's annual rates for sewer service and solid waste/recycling are annually indexed to service provider and consumer based cost indices. Effective for the October 2026 sewer, garbage, and recycling billing, the rates for these services maybe changed as follows, following a public hearing on July 28th, 2026 at 1:00pm, :

Utility Rates	Current Rates	New Rates
Resident Base Charges (includes 1 st 3000 gallons of use)	\$42.29	\$44.99
Resident Use Charges per 1000 Gallons	\$14.11	\$14.84
Non-Resident Base Charges (includes 1 st 3000 gallons of use)	\$63.96	\$66.43
Non-Resident-Use Charge per 1000 Gallons	\$21.16	\$21.99
SOLID WASTE	\$23.29	\$23.73
RECYCLING	\$3.83	\$3.83

ECONOMIC DEVELOPMENT

THE CITY OF DAYTONA BEACH SHORES
ECONOMIC DEVELOPMENT

Purpose

The Economic Development Department provides for the assistance to businesses with the desire and potential for growth within the City of Daytona Beach Shores. The lease subsidy, beautification program, and façade grant are administered by this department.

Budget Summary

	ECONOMIC DEVELOPMENT		
	Current FY	Proposed	Change
Personnel Expense	\$0	\$0	\$0
Operating Expense	100,000	350,000	250,000
TOTAL	\$100,000	\$350,000	\$250,000

FISCAL YEAR 2026-27

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-2027 BUDGET
ECONOMIC DEVELOPMENT**

DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	BUDGET CHANGE
ECONOMIC DEV ELOPMENT REVENUE				
TRANSFER IN FROM GENERAL FUND	0	100,000	350,000	250,000
OPERATIONS REVENUE TOTAL	0	100,000	350,000	250,000
ECONOMIC DEVELOPMENT EXPENSE				
BEAUTIFICATION GRANT	0	0	25,000	25,000
FAÇADE GRANT	0	0	250,000	250,000
LEASE SUBSIDY	22,989	100,000	75,000	(25,000)
OPERATIONS EXPENSE TOTAL	22,989	100,000	350,000	225,000
OPERTATIONS NET	(22,989)	0	0	25,000
TOTAL FUND REVENUE	0	100,000	350,000	250,000
TOTAL FUND EXPENSE	22,989	100,000	350,000	225,000
TOTAL NET	(22,989)	0	0	25,000

SEWER IMPACT FEE

THE CITY OF DAYTONA BEACH SHORES

SEWER IMPACT FEE

Purpose

This component is a segment of the overall Sewer Enterprise Fund and is used to track the orderly expansion of the wastewater collection system. In order to finance the capital improvements for such expansion, a development fee (impact fee) "which is defined as a new building's contribution toward its equitable share of the cost of capital improvements required to serve new users" is assessed. The fee is \$1,642 and is composed of two segments consisting of a sewer collection service development fee (\$644.00) and a sewer treatment service development fee (\$998.00). The sewer treatment portion of the fee is paid to a neighboring municipality in accordance with a sewer treatment agreement between the cities.

Budget Summary

	SEWER IMPACT FEE		
	Current FY	Proposed	Change
Personnel Expense			
Operating Expense	\$9,600	\$9,600	\$0
Contingency	6,500	6,500	0
TOTAL	16,100	16,100	0

**CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
SEWER IMPACT FEE**

DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	BUDGET CHANGE
SEWER IMPACT REVENUE				
SEWER IMPACT FEE INTEREST	122	100	100	0
SEWER IMPACT FEES	8,285	16,000	16,000	0
OPERATIONS REVENUE TOTAL	8,407	16,100	16,100	0
SEWER IMPACT EXPENSE				
CONTRACT SERVICES	4,990	9,600	9,600	0
OPERATIONS EXPENSE TOTAL	4,990	9,600	9,600	0
OPERTATIONS NET	3,417	6,500	6,500	0
TOTAL FUND REVENUE	8,407	16,100	16,100	0
TOTAL FUND EXPENSE	4,990	9,600	9,600	0
TOTAL NET	3,417	6,500	6,500	0

CITY OF DAYTONA BEACH SHORES
FISCAL YEAR 2026-27
402- SEWER IMPACT FEE

FUND 402 SEWER IMPACT FEES Account Description	SEWER FUND LINE ITEM REVENUE DETAIL			
	FY2024-25 Actual	FY2025-26 Amended Bud.	FY2026-27 Budget	Budget Change
402- 324-2324 -61004 BoA Impact Fee Interest	122	100	100	0
402- 324-2324 -63000 Sewer Impact Fee	8,285	16,000	16,000	0
SEWER FUND TOTAL	8,407	16,100	16,100	0

FISCAL YEAR 2026-27
FISCAL YEAR 2026-2027 BUDGET
402-2535 SEWER IMPACT FEE EXPENSE

ACCT.#	DESCRIPTION	FY2024-25 ACTUAL	AMENDED FY2025-26 BUDGET	Draft FY2026-27 BUDGET	BUDGET CHANGE
30	OPERATING EXPENSES				
340	OTHER CONTRACT SERVICES <i>(revenue linked -collected fees due port orange & misc eng.srvcs)</i>	4,990	9,600	9,600	0
OPERATING EXPENSES		4,990	9,600	9,600	0
90	NON-OPERATING				
900	CONTINGENCY	0	6,500	6,500	0
NON-OPERATING		0	6,500	6,500	0
IMPACT FEE EXPENSE		4,990	16,100	16,100	0



PROPOSED

CAPITAL IMPROVEMENT PLAN

FY 2026-27 through FY 2030-31

Life is Better Here



CITY OF DAYTONA BEACH SHORES

July 28, 2026

Honorable Mayor Miller, City Commissioners, and Citizens of Daytona Beach Shores;

Enclosed is the Proposed Five-Year Capital Improvement Program (CIP) for the period FY 2026-27 through FY 2030-31. The Five-Year Capital Improvement Program totals \$43,508,600 with \$38,738,000 for FY 2026-27

Projects included in the CIP reflect one or more of the following factors with improvements and upgrades of existing facilities having the highest priority:

- Involves necessary or planned improvements, renovation or construction of existing facilities, equipment or infrastructure.
- Reflects a prior multi-year commitment previously approved by the City Commission.
- Enhances the use or appearance of an existing facility or City-maintained public area.

Property tax funded projects for General Capital Improvements, General Vehicle Replacements, Public Safety Vehicles, Facilities Renewal and Replacement, Leisure Service Capital and Transportation are proposed with funding levels consistent with current Long-term Financial Planning.

There are un-funded projects within the (301) General Improvement, (302) General Vehicles & Equipment, (305) Public Safety Vehicles, (308) Transportation, (317) Facility Renewal & Replacement, and (322) Leisure Services Funds as staff schedules all capital projects based on year of replacement or year of project initiation over the next five years. Projects are undertaken as funds become available. Funding sources are: general fund revenues, reserves, grants, and loans.

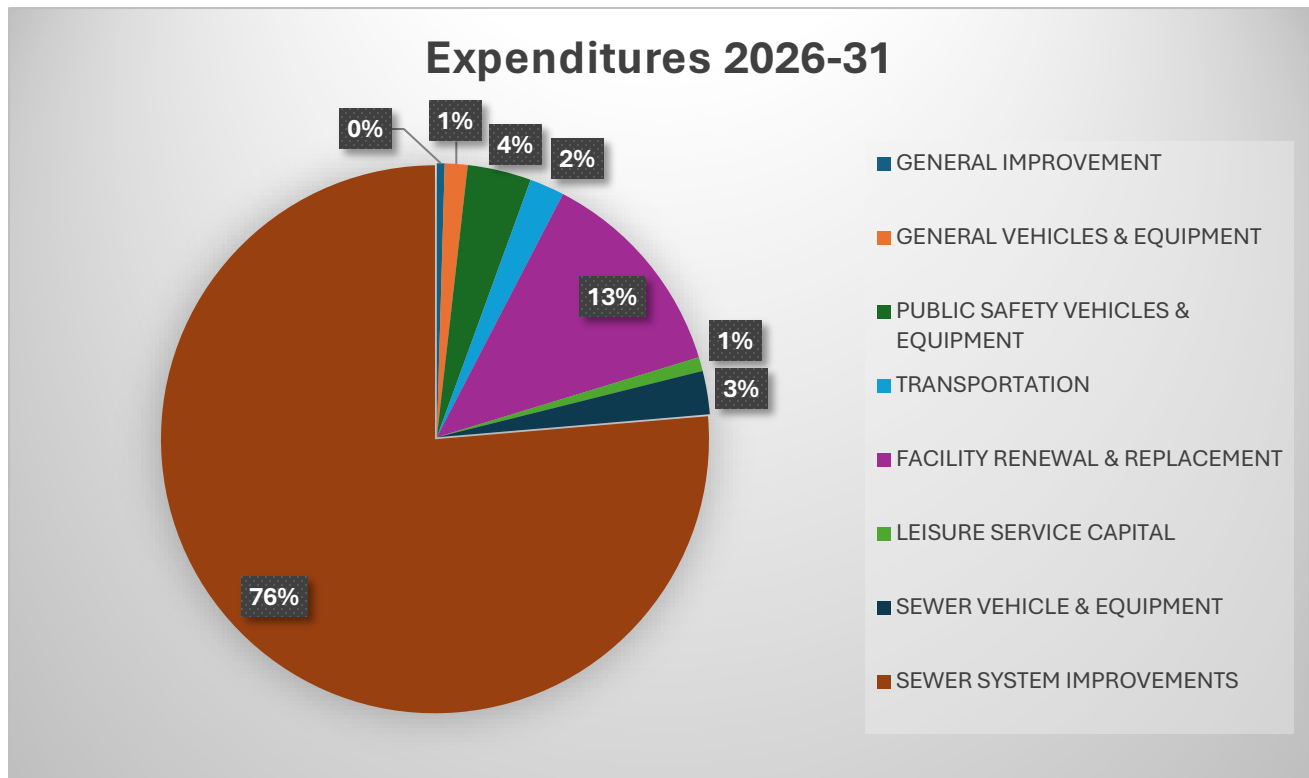
The city is consistently watching for grants and other funding sources to assist in the funding of city projects: Hazard Mitigation Grant Program (HMGP), Federal Emergency Management Association (FEMA), Community Development Block Grant (CDBG), Florida Department of Environmental Protection (FDEP), Volusia ECHO (Environmental, Cultural, Historic, and Outdoor Recreation), and State

Revolving Fund Loan (SRFL). Grant funding is utilized for projects where available.

Overview

The City's Five-Year Capital Improvements Program represents a substantial effort to identify and schedule capital investments for a multi-year period. Each department has complete project descriptions and justification. The Finance Department has the recommended financing for each project; Ad Valorem, Fuel Tax Revenues, Sewer Revenues, Grants, Reserves, and/or Other Financing Sources.

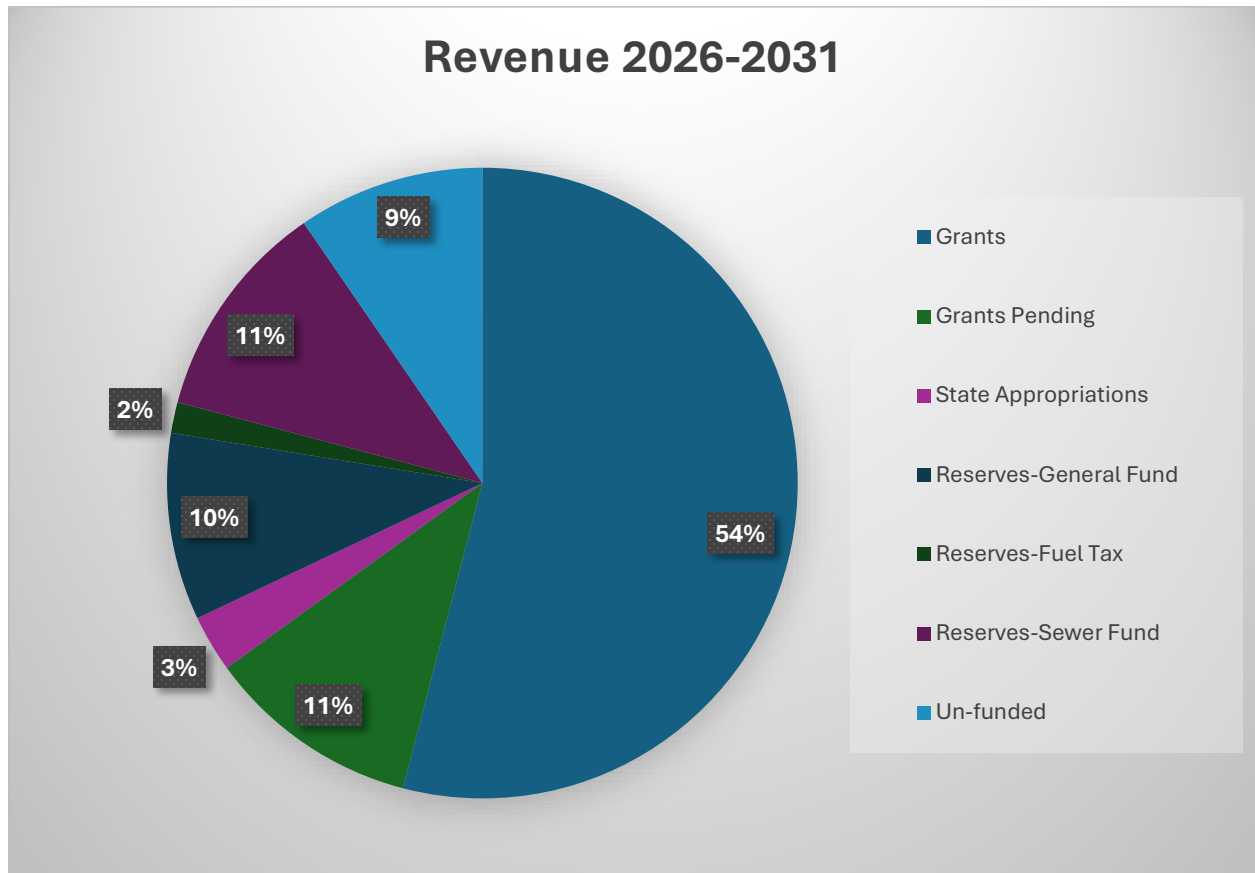
EXPENDITURES 2026-2031



FUND NAME	TOTAL EXPENDITURE
GENERAL IMPROVEMENT	\$200,500
GENERAL VEHICLES & EQUIPMENT	\$491,000
PUBLIC SAFETY VEHICLES & EQUIPMENT	\$1,639,700
TRANSPORTATION	\$895,000
FACILITY RENEWAL & REPLACEMENT	\$5,523,000
LEISURE SERVICE CAPITAL	\$358,600
SEWER VEHICLE & EQUIPMENT	\$1,113,000
SEWER SYSTEM IMPROVEMENTS	\$33,287,800
TOTAL	\$43,508,600

REVENUES

FUNDING SOURCES FY 2026-2031



Revenue/Funding Source	Total Revenue
Grants	\$ 23,571,100
Grants-Pending	\$ 4,786,000
State Appropriations	\$ 1,275,000
Reserves-General Fund	\$ 4,179,800
Reserves-Sewer Fund	\$ 4,926,100
Reserves-Fuel Tas	\$ 690,000
Un-funded	\$ 4,080,600
TOTAL	\$ 43,508,600

FY 2026-27 CIP Projects

Fund 301-General Improvement Fund

Information Technology: FortiNAC Implementation (\$27,500), Access Control System Replacement (\$31,000)

Fund 302-General Vehicle and Equipment Replacement

Parks: Bobcat (\$25,000)

Fund 305-Public Safety Vehicle and Equipment Replacement

Administration/CID vehicles (2) (\$118,500)

Four patrol vehicles for annual vehicle placement and replacement (\$215,200)

Fund 308-Transportation

A street survey is being performed to see the extent of street replacement throughout the city.

Fund 317-Facility Renewal and Replacement

Bank of American: Parking Improvements (\$28,000)

City Hall: A/C upgrades (\$30,000), Hurricane Shutters partially funded by a HMGP grant (\$218,000), Bathroom Upgrades for Emergency Sheltering (\$32,000)

Community Center: Generator partially funded by HMGP (\$270,000), Building upgrades including carpeting and doors (\$35,000)

Public Works: Facility Building Expansion partially funded by a State Appropriation (\$2,500,000)

Public Safety: New A/C (\$1,600,000), and Spalling Repairs (\$50,000)

Fund 322-Leisure Service Capital

McElroy Park: Pickleball Court Renovation (\$100,000)

Fund 408-Sewer Vehicles & Equipment Replacement

Sewer TV Inspection Equipment Replacement (\$125,000)

Replacement of Vehicle 161 (\$45,000)

Sewer Mobile Unit-Vactron partially funded by State Appropriation (\$750,000)

Fund 409-Sewer System Improvements

Non-recurring projects totaling \$32,537,800; the Force Main Project, Master Station and Other Lift Station Project, and the Retrofit of Manholes and Sewer Lines North of Dunlawton.

Projects below the CIP threshold of \$10,000 will be included as part of the annual operating budget.

Projects By Funding Source								
300 General Fund Capital Improvement Overview								
FUND	PROJECT	DEPT	TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
301	FortiNAC Implementation	5160	27,500	27,500	-	-	-	-
301	Access Control System Replacement	5160	31,000	31,000	-	-	-	-
301	Firewall Replacement	5160	50,000			50,000	-	-
301	Copier Upgrades	5160	12,000	-	12,000	-	-	-
301	Surveillance Cores	5160	20,000			-		20,000
301	Virtual Host Replacement	5160	30,000	-	-	-	-	30,000
301	Virtual Host Replacement	5160	30,000	-	-	-	30,000	-
302	DUMP TRAILER	5413	15,000	-	-	-	15,000	-
302	REPLACE GENIE SCISSOR LIFT	5413	25,000	-	-	25,000	-	-
302	REPLACE MOWER	5413	15,000	-	15,000	-	-	-
302	REPLACE NIFTY LIFT	5413	75,000	-	-	-	75,000	-
302	REPLACE VEHICLE 153 (CREW CAB DUMP BED)	5720	95,000	-	95,000	-	-	-
302	REPLACE VEHICLE 147	5413	50,000	-	-	50,000	-	-
302	REPLACE VEHICLE 152	5413	60,000	-	-		60,000	-
302	REPLACE VEHICLE 170	5413	60,000	-	-	-		60,000
302	REPLACE VEHICLE 175	5413	60,000	-	-	-		60,000
302	TENNIS COURT ROLLER	5720	11,000	-	-	-		11,000
302	REPLACE BOBCAT	5720	25,000	25,000				
305	Admin./CID Vehicles (2)	5210	118,500	118,500	-	-	-	-
305	Patrol Vehicles (5)	5211	1,136,000		281,000	281,000	287,000	287,000
305	Patrol Vehicles (4)	5211	215,200	215,200	-	-	-	-
305	Rescue Vehicle (1)	5211	80,000		80,000	-	-	-
305	Zoll Monitors	5211	90,000			90,000		
308	CROSSWALKS-TI	5413	150,000	-	150,000	-	-	-
308	FLORIDA SHORES REPAVE	5413	140,000	-	-	40,000	100,000	-
308	OCEANS WEST BLVD REPAVE	5413	400,000	-	-	100,000	150,000	150,000

300 General Fund Capital Improvement Overview								
FUND	PROJECT	DEPT	TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
308	REPAVE ANDRINOPOLOUS PARKING LOT	5720	55,000	-	-	55,000	-	-
308	REPAVE MCELROY PARKING LOT	5720	65,000	-	65,000	-	-	-
308	REPAVE BEACHCOMBER PARKING LOT	5720	55,000	-	-	-	55,000	-
308	PS PARKING LOT REPAVE	5412	30,000					30,000
317	CITY HALL AC REPLACEMENT	5412	30,000	30,000	-	-	-	-
317	BANK OF AMERICA-PARKING IMPROVEMENT	5412	28,000	28,000	-	-	-	-
317	CITY HALL HURRICANE SHUTTERS	5412	218,000	218,000	-	-	-	-
317	COMM. CTR AC REPLACEMENT	5412	100,000	-	-	100,000	-	-
317	CITY HALL BATHROOM UPGRADE	5120	32,000	32,000	-	-	-	-
317	FACILITY BLDG EXPANSION	5412	2,500,000	2,500,000	-	-	-	-
317	FACILITY BLDG SANDBLASTING/PAINTING GARAGE	5412	50,000	-	50,000	-	-	-
317	FACILITY BLDG ROOF	5412	150,000	-	150,000	-	-	-
317	FACILITY BLDG SPALLING REPAIR/PAINTING	5412	30,000	-	-	-	30,000	-
317	FACILITY BLDG REPLACE GARAGE DOORS	5412	60,000	-	-	60,000	-	-
317	PS ANNEX EXTERIOR REHAB/PAINT	5412	30,000	-	-	-	30,000	-
317	PS EXTERIOR COURT UPGRADES	5412	15,000	-	-	-	-	15,000
317	PS CARPET REPLACEMENT	5412	75,000	-	75,000	-	-	-
317	PS DRYWALL REPAIRS/INTERIOR PAINTING	5412	35,000	-	-	35,000	-	-
317	PS EXTERIOR REHAB/PAINT	5412	70,000	-	-	-	70,000	-
317	PS KITCHEN CABINETS REPLACED	5412	25,000	-	-	-	25,000	-
317	PS SPALLING REPAIRS	5412	50,000	50,000	-	-	-	-
317	PUBLIC SAFETY A/C REPLACEMENT	5412	1,600,000	1,600,000	-	-	-	-

300 General Fund Capital Improvement Overview								
FUND	PROJECT	DEPT	TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
322	COMMUNITY CENTER GENERATOR	5412	270,000	270,000		-	-	-
322	COMMUNITY CENTER EXTERIOR PAINT/REPAIR	5412	120,000	-	-	120,000	-	-
322	COMMUNITY CENTER 1ST FLOOR OFFICE DOOR	5412	10,000	10,000	-		-	-
322	COMMUNITY CENTER CARPET REPLACEMENT	5412	25,000	25,000	-		-	-
322	DOG PARK FENCE REPLACEMENT	5720	40,000		40,000	-	-	-
322	FORNARI SEAWALL	5720	50,000	-	-	-	50,000	-
322	MCELROY BENCHES	5720	13,100	-	-	-	13,100	-
322	MCELROY PARK BOCCE LIGHTS	5720	10,000	-		-	10,000	-
322	MCELROY PARK LIGHTS	5720	20,000	-		-	20,000	-
322	MCELROY PARK EXERCISE EQUIPMENT	5720	14,500	-		-	14,500	-
322	REPLACE PLAYGROUND EQUIPMENT	5720	100,000	-	-	100,000	-	-
322	TENNIS COURT ROLLER	5720	11,000	-	-	-	-	11,000
322	PICKLEBALL COURT RENOVATION	5720	100,000	100,000				
	TOTAL		9,107,800	5,280,200	1,013,000	1,106,000	1,034,600	674,000
Revenue/Funding Source			TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
	Grants:							
	HMGP-Ian		110,400	110,400	-	-	-	-
	HMGP-Nicole		90,000	90,000	-	-	-	-
	State Appropriation		900,000	900,000	-	-	-	-
	Reserves-General Fund		4,179,800	4,179,800	-	-	-	-
	Reserves-Fuel Tax		690,000	-	150,000	140,000	250,000	150,000
	Unfunded		3,137,600	-	863,000	966,000	784,600	524,000
			-					
	TOTAL		9,107,800	5,280,200	1,013,000	1,106,000	1,034,600	674,000

301 General Improvement Fund								
FUND	PROJECT	DEPT	TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
EXPENDITURE								
301	FortiNAC Implementation	5160	27,500	27,500	-	-	-	-
301	Access Control System Replacement	5160	31,000	31,000	-	-	-	-
301	Firewall Replacement	5160	50,000		-	50,000	-	-
301	Surveillance Cores	5160	20,000		-		-	20,000
301	Copier Upgrades	5160	12,000		12,000	-	-	-
301	Virtual Host Replacement	5160	60,000	-	-	-	30,000	30,000
	TOTAL EXPENDITURES		200,500	58,500	12,000	50,000	30,000	50,000
FUNDING								
	Revenue/Funding Source		TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2029-2030
	Reserves-General Fund		58,500	58,500	-	-	-	-
	Un-Funded		142,000	-	12,000	50,000	30,000	50,000
	TOTAL FUNDING		200,500	58,500	12,000	50,000	30,000	50,000

302 General Vehicles & Equipment Fund								
FUND	PROJECT	DEPT	TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
EXPENDITURE								
302	DUMP TRAILER	5413	15,000	-	-	-	15,000	-
302	REPLACE GENIE SCISSOR LIFT	5413	25,000	-	-	25,000	-	-
302	REPLACE MOWER	5413	15,000	-	15,000	-	-	-
302	REPLACE NIFTY LIFT	5413	75,000	-	-	-	75,000	-
302	REPLACE VEHICLE 153 (CREW CAB DUMP BED)	5720	95,000	-	95,000	-	-	-
302	REPLACE VEHICLE 147	5413	50,000	-	-	50,000	-	-
302	REPLACE VEHICLE 152	5413	60,000	-	-	-	60,000	-
302	REPLACE VEHICLE 170	5413	60,000	-	-	-	-	60,000
302	REPLACE VEHICLE 175	5413	60,000	-	-	-	-	60,000
302	TENNIS COURT ROLLER	5720	11,000	-	-	-	-	11,000
302	REPLACE BOBCAT	5720	25,000	25,000	-	-	-	-
	TOTAL		491,000	25,000	110,000	75,000	150,000	131,000
FUNDING								
	Revenue/Funding Source		TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
	Reserves-General Fund		25,000	25,000	-	-	-	-
	Un-Funded		466,000	-	110,000	75,000	150,000	131,000
	TOTAL		491,000	25,000	110,000	75,000	150,000	131,000

305 Public Safety Vehicles & Equipment								
FUND	PROJECT	DEPT	TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
EXPENDITURE								
305	Admin./CID Vehicles (2)	5210	118,500	118,500	-	-	-	-
305	Patrol Vehicles (5)	5211	1,136,000		281,000	281,000	287,000	287,000
305	Patrol Vehicles (4)	5211	215,200	215,200	-	-	-	-
305	Rescue Vehicle (1)	5211	80,000		80,000	-	-	-
305	Zoll Monitors	5211	90,000			90,000		
	TOTAL		1,639,700	333,700	361,000	371,000	287,000	287,000
FUNDING								
	Revenue/Funding Source		TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
	Reserves-General Fund		333,700	333,700	-	-	-	-
	Un-Funded		1,306,000	-	361,000	371,000	287,000	287,000
	TOTAL		1,639,700	333,700	361,000	371,000	287,000	287,000

308 Transportation Fund								
FUND	PROJECT	DEPT	TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
EXPENDITURE								
308	CROSSWALKS-TI	5413	150,000	-	150,000	-	-	-
308	FLORIDA SHORES REPAVE	5413	140,000	-	-	40,000	100,000	-
308	OCEANS WEST BLVD REPAVE	5413	400,000	-	-	100,000	150,000	150,000
308	PS PARKING LOT REPAVE	5413	30,000					30,000
308	REPAVE ANDRINOPOLOUS PARKING LOT	5720	55,000	-	-	55,000	-	-
308	REPAVE MCELROY PARKING LOT	5720	65,000	-	65,000	-	-	-
308	REPAVE BEACHCOMBER PARKING LOT	5720	55,000	-	-	-	55,000	-
	TOTAL EXPENDITURES		895,000	-	215,000	195,000	305,000	180,000
FUNDING								
	Revenue/Funding Source		TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
	Reserves-Fuel Tax		690,000	-	150,000	140,000	250,000	150,000
	Un-funded		205,000	-	65,000	55,000	55,000	30,000
	TOTAL FUNDING		895,000	-	215,000	195,000	305,000	180,000

317 Facility Renewal & Replacement Fund								
FUND	PROJECT	DEPT	TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
EXPENDITURE								
317	CITY HALL BATHROOM UPGRADE	5120	32,000	32,000	-	-	-	-
317	CITY HALL AC REPLACEMENT	5412	30,000	30,000	-	-	-	-
317	BANK OF AMERICA-PARKING IMPROVEMENT	5412	28,000	28,000	-	-	-	-
317	CITY HALL HURRICANE SHUTTERS	5412	218,000	218,000	-	-	-	-
317	COMM. CTR AC REPLACEMENT	5412	100,000	-	-	100,000	-	-
317	COMMUNITY CENTER GENERATOR	5412	270,000	270,000	-	-	-	-
317	COMMUNITY CENTER EXTERIOR PAINT/REPAI	5412	120,000	-	-	120,000	-	-
317	COMMUNITY CENTER 1ST FLOOR OFFICE DO	5412	10,000	10,000	-	-	-	-
317	COMMUNITY CENTER CARPET REPLACEMENT	5412	25,000	25,000	-	-	-	-
317	FACILITY BLDG EXPANSION	5412	2,500,000	2,500,000	-	-	-	-
317	FACILITY BLDG SANDBLASTING/PAINTING							
317	GARAGE	5412	50,000	-	50,000	-	-	-
317	FACILITY BLDG ROOF	5412	150,000	-	150,000	-	-	-
317	FACILITY BLDG SPALLING REPAIR/PAINTING	5412	30,000	-	-	-	30,000	-
317	FACILTY BLDG REPLACE GARAGE DOORS	5412	60,000	-	-	60,000	-	-
317	PS ANNEX EXTERIOR REHAB/PAINT	5412	30,000	-	-	-	30,000	-
317	PS EXTERIOR COURT UPGRADES	5412	15,000	-	-	-	-	15,000
317	PS CARPET REPLACEMENT	5412	75,000	-	75,000	-	-	-
317	PS DRYWALL REPAIRS/INTERIOR PAINTING	5412	35,000	-	-	35,000	-	-
317	PS EXTERIOR REHAB/PAINT	5412	70,000	-	-	-	70,000	-
317	PS KITCHEN CABINETS REPLACED	5412	25,000	-	-	-	25,000	-
317	PS SPALLING REPAIRS	5412	50,000	50,000	-	-	-	-
317	PUBLIC SAFETY A/C REPLACEMENT	5412	1,600,000	1,600,000	-	-	-	-
	TOTAL EXPENDITURES		5,523,000	4,763,000	275,000	315,000	155,000	15,000
FUNDING								
	Revenue/Funding Source		TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2029-2030
	Grants:							
	HMGP-Ian		110,400	110,400	-	-	-	-
	HMGP-Nicole		90,000	90,000	-	-	-	-
	State Appropriation		900,000	900,000	-	-	-	-
	Reserves-General Fund		3,662,600	3,662,600	-	-	-	-
	Un-funded		760,000		275,000	315,000	155,000	15,000
	TOTAL FUNDING		5,523,000	4,763,000	275,000	315,000	155,000	15,000

322 Leisure Service Capital Fund								
FUND	PROJECT	DEPT	TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
EXPENDITURE								
322	DOG PARK FENCE REPLACEMENT	5720	40,000		40,000	-	-	-
322	FORNARI SEAWALL	5720	50,000	-	-	-	50,000	-
322	MCELROY BENCHES	5720	13,100	-	-	-	13,100	-
322	MCELROY PARK BOCCE LIGHTS	5720	10,000	-		-	10,000	-
322	MCELROY PARK LIGHTS	5720	20,000	-		-	20,000	-
322	MCELROY PARK EXERCISE EQUIPMENT	5720	14,500	-		-	14,500	-
322	REPLACE PLAYGROUND EQUIPMENT	5720	100,000	-	-	100,000	-	-
322	TENNIS COURT ROLLER	5720	11,000	-	-	-	-	11,000
322	PICKLEBALL COURT RENOVATION	5720	100,000	100,000				
	TOTAL EXPENDITURES		358,600	100,000	40,000	100,000	107,600	11,000
FUNDING								
	Revenue/Funding Source		TOTAL	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
	Reserves-GENERAL Fund		100,000	100,000	-	-	-	-
	Un-funded		258,600		40,000	100,000	107,600	11,000
	TOTAL FUNDING		358,600	100,000	40,000	100,000	107,600	11,000

400 Sewer Capital Fund								
FUND	PROJECT	DEPT	TOTAL EXPENDITURE	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
408	FINANCE FOLDER FOR UTILITY BILLS	5350	13,000	-	13,000		-	-
408	REPLACE VEH 107 BUCKET TRUCK	5350	180,000	-	180,000	-	-	
408	SEWER TV INSPECTION EQUIPMENT REPLACEMENT	5350	125,000	125,000	-	-	-	
408	VEHICLE 161 REPLACEMENT	5350	45,000	45,000	-	-	-	
408	SEWER MOBILE UNIT	5350	750,000	750,000	-	-	-	
409	ENGINEERING-3 PROJECTS	5350	1,470,900	1,470,900	-	-	-	-
409	FORCEMAIN PROJECT	5350	10,000,000	10,000,000	-	-	-	-
409	STATION RENOVATIONS	5350	15,101,900	15,101,900	-	-	-	-
409	MANHOLE REPLACEMENT	5350	5,390,000	5,390,000	-	-	-	-
409	STATION 7,9,10 GENERATOR REPLACEMENT	5350	575,000	575,000	-	-	-	-
409	SLIP LINING SEWER LINES	5350	750,000			250,000	250,000	250,000
	TOTAL		34,400,800	33,457,800	193,000	250,000	250,000	250,000
				2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
	Revenue/Funding Source							
	Grants:							
	HMGP-Nicole		396,700	396,700	-	-	-	-
	Transform 386-Sewer Improvements/Retrofit		4,760,000	4,760,000	-	-	-	-
	Transform 386-Forcemain		3,714,000	3,714,000	-	-	-	-
	SAFHI/SRFL		14,500,000	14,500,000	-	-	-	-
	FDEP (pending)		4,786,000	4,786,000	-	-	-	-
	Appropriations		375,000	375,000	-	-	-	
	Reserves-Sewer Fund		1,470,900	1,470,900	-	-	-	-
	Unfunded		943,000	-	193,000	250,000	250,000	250,000
	TOTAL FUNDING		30,945,600	30,002,600	193,000	250,000	250,000	250,000

408 Sewer Vehicle & Equipment Fund								
FUND	PROJECT	DEPT	TOTAL EXPENDITURES	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
EXPENDITURE								
408	FINANCE FOLDER FOR UTILITY BILLS	5350	13,000		13,000			-
408	REPLACE VEH 107 BUCKET TRUCK	5350	180,000	-	180,000	-	-	-
408	SEWER TV INSPECTION EQUIPMENT REPLACEMENT	5350	125,000	125,000	-	-	-	-
408	VEHICLE 161 REPLACEMENT	5350	45,000	45,000		-	-	-
408	SEWER MOBILE UNIT	5350	750,000	750,000		-	-	-
	TOTAL EXPENDITURES		1,113,000	920,000	193,000	-	-	-
FUNDING								
				2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
	Revenue/Funding Source							
	Reserves-Sewer Fund		545,000	545,000	-	-	-	-
	Appropriations		375,000	375,000	-	-	-	-
	Unfunded		193,000	-	193,000	-	-	-
	TOTAL FUNDING		1,113,000	920,000	193,000	-	-	-

409 Sewer System Improvement Fund								
FUND	PROJECT	DEPT	EXPENDITURE S	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
EXPENDITURE								
409	ENGINEERING-3 PROJECTS	5350	1,470,900	1,470,900	-	-	-	-
409	FORCEMAIN PROJECT	5350	10,000,000	10,000,000	-	-	-	-
409	STATION RENOVATIONS	5350	15,101,900	15,101,900	-	-	-	-
409	MANHOLE REPLACEMENT	5350	5,390,000	5,390,000	-	-	-	-
409	STATION 7,9,10 GENERATOR REPLACEMENT	5350	575,000	575,000	-	-	-	-
409	SLIP LINING SEWER LINES	5350	750,000			250,000	250,000	250,000
TOTAL EXPENDITURES			33,287,800	32,537,800	-	250,000	250,000	250,000
FUNDING								
	Revenue/Funding Source			2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
	Grants:							
	HMGP-Nicole		396,700	396,700	-	-	-	-
	Transform 386-Sewer Improvements/Re		4,760,000	4,760,000	-	-	-	-
	Transform 386-Forcemain		3,714,000	3,714,000	-	-	-	-
	SAFHI/SRFL		14,500,000	14,500,000	-	-	-	-
	FDEP (pending)		4,786,000	4,786,000				
	Reserves-Sewer Fund		4,381,100	4,381,100	-	-	-	-
	Unfunded		750,000	-	-	250,000	250,000	250,000
TOTAL FUNDING			33,287,800	32,537,800	-	250,000	250,000	250,000
			-					

GLOSSARY

Accounting Basis- Method used to determine when revenues and expenses (with associated assets and liabilities) are recognized in the accounts of a firm, and reported in its financial statements. In accrual basis accounting, for example, revenues are recognized when earned and expenses are recognized when incurred, whether or not any cash is received or paid. In cash basis accounting, however, revenues and expenses are recognized only when cash is received or paid, irrespective of the timing of actual sales or purchases.

Accrual- A basis of accounting in which revenues are recognized when they are measurable and earned and expenditures are recorded when incurred.

ACFR- (annual comprehensive financial report) a standard accounting requirement followed by local and state governments to show how tax money is spent. The report serves several purposes which also help explain various aspects of government activity for taxpayers.

Appropriation- Authorization by the City Commission that allows expenditures to be made on behalf of the City against governmental resources.

Audit- An examination of internal controls and financial statements.

Balance Sheet- A statement which presents the financial position of an entity as of a specified date.

Budget- A financial plan or proposed revenues and expenditures for a specified period of time (usually one year).

Budgetary Accounting- Used by governments where a formal budget is adopted through an extensive approval process as an expression of public policy. The budget is a statement of financial intent indicating how the government plans to raise revenue and expend its resources.

Budget Calendar- The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budgets.

Budget Deficit- A budget in which expenditures exceed the projected funds available.

Capital Expenditures- Expenditures for items which exceed \$25,000 in value and have a useful life of 1 year or more.

Capital Projects- Have long range returns, useful life spans, are relatively expensive, and have physical presence such as buildings, roads, sewage systems, water systems, etc.

CIP- (capital improvement project) New or continued and approved capital projects for the maintenance or improvement of city assets.

Committed- Fund balance classification that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision making authority.

Debt Service- The City's obligation to pay principal and interest according to a predetermined schedule.

Debt Service Fund- The funds created to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department- A major organizational unit that indicates management responsibility for a group of related operations.

DEP- (Florida Department of Environmental Protection) Florida agency devoted to environmental management and stewardship. Florida's environmental priorities include achieving regulatory certainty, consistency and protection, and achieving the highest water quality.

Depreciation- The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary-type funds, such as enterprise and internal service funds. It is not used in any other fund. Depreciation is a non-cash expense and while it is recorded in the annual financial statements, it is not budgeted.

Encumbrances- Commitments against an appropriation.

EPA- (Environmental Protection Agency) an independent federal agency, created in 1970, that sets and enforces rules and standards that protect the environment and control pollution.

Enterprise Fund- The funds established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Estimated Revenues- Projections of funds to be received during the fiscal year.

FAA- (Federal Aviation Administration) is a component of the U.S. Department of Transportation that sets standards for the air-worthiness of all civilian aircraft, inspects and licenses them and regulates civilian and military air traffic control centers.

FDOT- (Florida Department of Transportation) a decentralized agency charged with the establishment, maintenance, and regulation of public transportation in the state of Florida.

Franchise Fees- Fees levied on a corporation in return for granting privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

Fund Balance- The amount by which assets exceed liabilities.

GIS- (geographic information system) allows the city's users to produce maps from the existing GIS with integrated information from the data base of the primary mini-computer application.

Impact Fees- A connection's contribution toward its equitable share of the cost of capital improvements required to serve new customers.

Interfund Transfers- Amounts transferred from one fund to another.

Intergovernmental Revenues- Revenues received from another government.

Internal Service Funds- The funds established for the financing of goods or services provided by one department to other departments within the City on a cost reimbursement basis. Examples are the Data Processing Fund and the Insurance Fund.

LAN- (local area network) a computer network covering a small local area, such as a home or office.

Levy- Imposed taxes, special assessments, or service charges.

MGD- (million gallons per day) a measurement standard for city owned water treatment pumps.

Modified Accrual Method- Method under which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. Most government accounting follows this method.

NPDES- (national pollution discharge elimination system) a national program under Section 402 of the Clean Water Act for regulation of discharges of pollutants from point sources to waters of the United States. Discharges are illegal unless authorized by an NPDES permit.

OBPAC- (Ormond Beach Performing Arts Center) consists of an auditorium, rehearsal room, studio and music rooms for city sponsored groups, professional theater and musical productions.

Operating Expenditures- Ongoing expenditures that are not wages, benefits or capital in nature.

Ordinance- A formal legislative enactment by the governing board of a municipality.

Personal Property- Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State law.

Real Property- Land and the buildings and other structures attached to it that are taxable under state law.

Reserved- Indicates that a portion of fund balance is restricted for a specific purpose.

Roll back tax rate- The tax rate that generates the same amount of revenue as the prior year exclusive of gains from new construction.

SOH- (save our homes) an amendment to the Florida Constitution that mandates that the assessed value of your Homestead property can increase by no more than 3% above last year's assessed value (or the consumer price index, whichever is less).

Special Revenue Fund- Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

State Revenue Sharing- Allocations to municipalities from a trust fund primarily supported by State cigarette and motor fuel taxes.

Taxable Value- Assessed value of property minus any exceptions, which may be applicable.

Tax Base- The total property valuations on which each taxing agency levies its tax rates.

Tentative Millage- The tax rate adopted at the first public hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

Truth in Millage- State law establishing mandatory procedures, including advertising requirements and the holding of public hearings, for adoption of budgets and tax rates.

Unassigned- Fund balance classification that has not been assigned to other fund balance classifications.

Utility Tax- Municipal charges levied by the City in each and every purchase of a public service within the corporate limits of the City. Public service is electricity, gas, fuel oil, water, and telephone service.

WAN- (wide area network) a large, integrated computer network with multiple access points

FY 26-27

Fiscal Calendar

FIRST QUARTER

SECOND QUARTER

THIRD QUARTER

FOURTH QUARTER

OCTOBER

WK	S	M	T	W	T	F	S
52					1	2	3
1	4	5	6	7	8	9	10
2	11	12	13	14	15	16	17
3	18	19	20	21	22	23	24
4	25	26	27	28	29	30	31

JANUARY

WK	S	M	T	W	T	F	S
13						1	2
14	3	4	5	6	7	8	9
15	10	11	12	13	14	15	16
16	17	18	19	20	21	22	23
17	24	25	26	27	28	29	30
18	31						

APRIL

WK	S	M	T	W	T	F	S
26					1	2	3
27	4	5	6	7	8	9	10
28	11	12	13	14	15	16	17
29	18	19	20	21	22	23	24
30	25	26	27	28	29	30	

JULY

WK	S	M	T	W	T	F	S
39					1	2	3
40	4	5	6	7	8	9	10
41	11	12	13	14	15	16	17
42	18	19	20	21	22	23	24
43	25	26	27	28	29	30	31

NOVEMBER

WK	S	M	T	W	T	F	S
5	1	2	3	4	5	6	7
6	8	9	10	11	12	13	14
7	15	16	17	18	19	20	21
8	22	23	24	25	26	27	28
9	29	30					

FEBRUARY

WK	S	M	T	W	T	F	S
18		1	2	3	4	5	6
19	7	8	9	10	11	12	13
20	14	15	16	17	18	19	20
21	21	22	23	24	25	26	27
22	28						

MAY

WK	S	M	T	W	T	F	S
30							1
31	2	3	4	5	6	7	8
32	9	10	11	12	13	14	15
33	16	17	18	19	20	21	22
34	23	24	25	26	27	28	29
35	30	31					

AUGUST

WK	S	M	T	W	T	F	S
44	1	2	3	4	5	6	7
45	8	9	10	11	12	13	14
46	15	16	17	18	19	20	21
47	22	23	24	25	26	27	28
48	29	30	31				

DECEMBER

WK	S	M	T	W	T	F	S
9			1	2	3	4	5
10	6	7	8	9	10	11	12
11	13	14	15	16	17	18	19
12	20	21	22	23	24	25	26
13	27	28	29	30	31		

MARCH

WK	S	M	T	W	T	F	S
22		1	2	3	4	5	6
23	7	8	9	10	11	12	13
24	14	15	16	17	18	19	20
25	21	22	23	24	25	26	27
26	28	29	30	31			

JUNE

WK	S	M	T	W	T	F	S
35			1	2	3	4	5
36	6	7	8	9	10	11	12
37	13	14	15	16	17	18	19
38	20	21	22	23	24	25	26
39	27	28	29	30			

SEPTEMBER

WK	S	M	T	W	T	F	S
48				1	2	3	4
49	5	6	7	8	9	10	11
50	12	13	14	15	16	17	18
51	19	20	21	22	23	24	25
52	26	27	28	29	30		

Oct 12 Columbus Day
 Nov 11 Veterans Day
 Nov 26 Thanksgiving Day
 Dec 25 Christmas

Jan 01 New Years Day
 Jan 18 M L King Day
 Feb 15 Presidents' Day
 Mar 26 Good Friday

Mar 28 Easter Sunday
 May 31 Memorial Day
 Jun 18 Juneteenth Holiday
 Jun 19 Juneteenth

Jul 04 Independence Day
 Jul 05 Independence Day Holiday
 Sep 06 Labor Day