

City of South Daytona



Office of the City Manager / Department of Finance

Post Office Box 214960 • South Daytona, FL 32121 • 386/322-3060 • FAX 386/322-3099

MEMORANDUM

To: James L. Gillis, Jr., City Manager

From: Jason E. Oliva, Finance Director

Re: **Resolution No. 2025-26**, A Resolution of the City of South Daytona, Florida Adopting the Final Budget for the Fiscal Year Beginning October 1, 2025, and Ending on September 30, 2026; Providing for Severability; and Providing and Effective Date.

Date: September 10, 2025

Issue: The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process by which local taxing authorities determine ad valorem (property) taxes. When levying a millage, taxing authorities must follow Chapter 200 of the Florida Statutes, which governs TRIM. State laws require that two formal public hearings be held in September to adopt the budget for the upcoming fiscal year, 2025-2026. The first public hearing to adopt a tentative budget was on September 8, 2025.

Solution: Resolution No. 2025-26 adopts the final budget. The budget for fiscal year 2025-2026 is attached in Exhibit A.

Recommendation: Staff requests the council adopt the final budget.

Result: The City will remain in compliance with TRIM requirements. According to Florida law, failure to meet TRIM requirements will result in loss of revenue sharing for the taxing authority.

RESOLUTION NO. 2025-26

**A RESOLUTION OF THE CITY OF SOUTH DAYTONA, FLORIDA,
ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30,
2026; AND PROVIDING FOR SEVERABILITY AND AN
EFFECTIVE DATE.**

WHEREAS, on September 8, 2025, the City Council adopted a tentative budget following a public hearing as required by Section 200.065, Florida Statutes; and

WHEREAS, pursuant to Section 200.065, Florida Statutes, a public hearing on the final budget has been conducted by the City Council on September 23, 2025; and

WHEREAS, the City of South Daytona has set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2025-2026.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA OF VOLUSIA COUNTY, FLORIDA:

SECTION 1. The City Council of the City of South Daytona, Florida pursuant to the Charter of the City of South Daytona and Chapters 166 and 200, Florida Statutes, does hereby adopt the Final General, Enterprise, and all other related Fund Budgets, which are summarized and attached hereto as Exhibit "A" which may later be amended by the City Council.

SECTION 2. SEVERABILITY. If any section subsection or portion of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption by the City Council.

PASSED upon first and final reading at a regular meeting of the City Council held in the City of South Daytona, Florida, on the 23rd day of September 2025 at _____p.m.

**Signed: The City Council of the
City of South Daytona, Florida**

The Honorable William C. Hall, Mayor

Attest:

James L. Gillis, Jr., City Manager

Approved as to form and legality:

Wade C. Vose, City Attorney

Resolution 2025-26
Attachment "A"

	General Fund Fund Budget	Police Confiscated Fund Budget	Permits and Inspections Fund Budget	Redevelopment Trust Fund Budget	Transportation Fund Budget	Capital Project (ARPA) Fund Budget	Water & Sewer Enterprise Fund Budget	Sewer Impact Fee Fund Budget	Stormwater Enterprise Fund Budget	Solid Waste Enterprise Fund Budget	Internal Service Fund Budget	Community Trust Fund Budget	Total All Funds Budget
REVENUES													
<u>Taxes</u>													
Ad Valorem Tax	\$ 5,696,186	\$ -	\$ -	\$ 3,821,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,517,303
Local Option Fuel Taxes	-	-	-	-	337,200	-	-	-	-	-	-	-	337,200
Utility Service Taxes	1,471,758	-	-	-	-	-	-	-	-	-	-	-	1,471,758
Communication Services Tax	384,000	-	-	-	-	-	-	-	-	-	-	-	384,000
Local Business Taxes	173,825	-	-	-	-	-	-	-	-	-	-	-	173,825
Sub-Total	7,725,769	-	-	3,821,117	337,200	-	-	-	-	-	-	-	11,884,086
<u>Permits, Fees, and Special Assessments</u>													
Building Permits	-	-	275,500	-	-	-	-	-	-	-	-	-	275,500
Franchise Fees	914,628	-	-	-	-	-	-	-	-	-	-	-	914,628
Other Permits and Special Assessments	1,210	-	-	-	-	-	-	-	-	-	-	-	1,210
Sub-Total	915,838	-	275,500	-	-	-	-	-	-	-	-	-	1,191,338
<u>Intergovernmental</u>													
State Grants	-	-	-	-	1,283,699	1,250,000	-	-	-	-	-	-	2,533,699
State Shared Revenues	1,343,450	-	-	-	123,160	-	-	-	-	-	-	-	1,466,610
Payment in Lieu of Taxes	909,036	-	-	-	-	-	-	-	-	-	-	-	909,036
Sub-Total	2,252,486	-	-	-	1,406,859	1,250,000	-	-	-	-	-	-	4,909,345
<u>Charges for Services</u>													
General Government	9,480	-	-	-	-	-	-	-	-	-	678,464	-	687,944
Public Safety	151,750	-	-	-	-	-	-	-	-	-	-	-	151,750
Physical Environment	27,000	-	-	-	-	-	-	-	-	2,750,700	-	-	2,777,700
Water Utility	-	-	-	-	-	-	3,788,800	-	-	-	-	-	3,788,800
Sewer Utility	-	-	-	-	-	-	4,915,650	-	-	-	-	-	4,915,650
Culture/Recreation	81,915	-	-	-	-	-	-	-	-	-	-	-	81,915
Stormwater Management	-	-	-	-	-	-	-	-	1,536,000	-	-	-	1,536,000
Sub-Total	270,145	-	-	-	-	-	8,704,450	-	1,536,000	2,750,700	678,464	-	13,939,759
<u>Fines and Forfeitures</u>													
Judgements and Fines	27,300	-	-	-	-	-	-	-	-	-	-	-	27,300
Violations of Local Ordinances	10,350	-	-	-	-	-	-	-	-	-	-	-	10,350
Other Fines and Forfeitures	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Sub-Total	37,650	10,000	-	-	-	-	-	-	-	-	-	-	47,650
<u>Miscellaneous</u>													
Interest Earnings	109,200	-	-	-	-	-	36,000	-	-	-	-	-	145,200
Contributions and Donations	9,500	-	-	-	-	-	-	-	-	-	-	20,000	29,500
Other Miscellaneous Revenue	29,488	-	-	-	-	-	-	-	-	-	-	-	29,488
Sub-Total	148,188	-	-	-	-	-	36,000	-	-	-	-	20,000	204,188
<u>Other Sources</u>													
Contributions from Enterprise Fund	328,687	-	-	-	501,000	-	-	-	-	-	-	-	829,687
Transfer from Sewer Impact Fee Fund	-	-	-	-	-	-	256,000	-	-	-	-	-	256,000
Transfers from General Fund	-	-	-	-	291,519	-	-	-	-	-	-	-	291,519
Sub-Total	328,687	-	-	-	792,519	-	256,000	-	-	-	-	-	1,377,206
<u>Non-Operating Sources</u>													
Transfer from Reserves	157,376	-	90,000	1,800,000	230,238	1,000,000	126,282	256,000	-	30,000	-	-	3,689,896
Budgetary Transfer-Depreciation	-	-	-	-	-	-	586,500	-	556,400	-	-	-	1,142,900
Sub-Total	157,376	-	90,000	1,800,000	230,238	1,000,000	712,782	256,000	556,400	30,000	-	-	4,832,796
TOTAL REVENUES	\$ 11,836,139	\$ 10,000	\$ 365,500	\$ 5,621,117	\$ 2,766,816	\$ 2,250,000	\$ 9,709,232	\$ 256,000	\$ 2,092,400	\$ 2,780,700	\$ 678,464	\$ 20,000	\$ 38,386,368

Resolution 2025-26
Attachment "A"

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EXPENDITURES													
<u>Contingency</u>													
Personnel Contingency	\$ 30,000	\$ -	\$ 10,070	\$ 10,000	\$ 2,500	\$ -	\$ 9,500	\$ -	\$ 6,800	\$ -	\$ 21,120	\$ -	\$ 89,990
Operating Contingency	140,000	-	-	160,000	-	-	100,000	-	20,000	-	-	-	420,000
Sub-Total	170,000	-	10,070	170,000	2,500	-	109,500	-	26,800	-	21,120	-	509,990
<u>General Government</u>													
Legislative	161,782	-	-	-	-	-	72,230	-	18,119	-	-	-	252,131
Executive	562,777	-	-	78,161	-	-	113,400	-	27,580	-	-	-	781,918
Financial and Administrative	461,480	-	-	97,217	-	-	287,621	-	33,091	65,156	-	-	944,565
Legal Counsel	171,300	-	-	-	-	-	-	-	-	-	-	-	171,300
Comprehensive Planning	308,884	-	355,430	4,901,297	-	-	-	-	-	-	-	10,000	5,575,611
Information Technology	279,603	-	-	-	-	-	300,076	-	-	-	-	-	579,679
Other General Government	784,755	-	-	-	-	-	-	-	-	-	-	-	784,755
Sub-Total	2,730,581	-	355,430	5,076,675	-	-	773,327	-	78,790	65,156	-	10,000	9,089,959
<u>Public Safety</u>													
Law Enforcement	4,669,336	10,000	-	-	-	-	-	-	-	-	-	-	4,679,336
Fire Control	2,338,090	-	-	-	-	-	-	-	-	-	-	-	2,338,090
Sub-Total	7,007,426	10,000	-	-	-	-	-	-	-	-	-	-	7,017,426
<u>Physical Environment</u>													
Solid Waste Control Services	-	-	-	-	-	-	-	-	-	2,161,273	-	-	2,161,273
Water and Sewer Service	-	-	-	-	-	2,250,000	7,826,564	-	-	-	-	-	10,076,564
Flood Control / Stormwater Management	-	-	-	-	-	-	-	-	1,863,076	-	-	-	1,863,076
Utility Billing	-	-	-	-	-	-	486,211	-	38,477	53,271	-	-	577,959
Equipment Maintenance Service Fund	-	-	-	-	-	-	-	-	-	-	657,344	-	657,344
Roads and Streets	-	-	-	174,442	2,764,316	-	-	-	-	-	-	-	2,938,758
Sub-Total	-	-	-	174,442	2,764,316	2,250,000	8,312,775	-	1,901,553	2,214,544	657,344	-	18,274,974
<u>Economic Environment</u>													
Other Economic Environment	-	-	-	200,000	-	-	-	-	-	-	-	-	200,000
Sub-Total	-	-	-	200,000	-	-	-	-	-	-	-	-	200,000
<u>Culture/Recreation</u>													
Parks and Recreation	926,647	-	-	-	-	-	-	-	-	-	-	10,000	936,647
Community Center	129,517	-	-	-	-	-	-	-	-	-	-	-	129,517
Special Events	169,682	-	-	-	-	-	-	-	-	-	-	-	169,682
Recreation Programs	410,767	-	-	-	-	-	-	-	-	-	-	-	410,767
Sub-Total	1,636,613	-	-	-	-	-	-	-	-	-	-	10,000	1,646,613
<u>Interfund Transfers Out</u>													
Transfer to General Fund	-	-	-	-	-	-	250,930	-	77,757	-	-	-	328,687
Transfer to Water Sewer Fund	-	-	-	-	-	-	-	256,000	-	-	-	-	256,000
Transfer to Transportation Fund	291,519	-	-	-	-	-	-	-	-	501,000	-	-	792,519
Transfer to Reserves	-	-	-	-	-	-	262,700	-	7,500	-	-	-	270,200
Sub-Total	291,519	-	-	-	-	-	513,630	256,000	85,257	501,000	-	-	1,647,406
TOTAL EXPENDITURES AND TRANSFERS	\$ 11,836,139	\$ 10,000	\$ 365,500	\$ 5,621,117	\$ 2,766,816	\$ 2,250,000	\$ 9,709,232	\$ 256,000	\$ 2,092,400	\$ 2,780,700	\$ 678,464	\$ 20,000	\$ 38,386,368