



FY 2022-2023 ANNUAL BUDGET



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CITY OF DELAND, FLORIDA

ANNUAL BUDGET

FISCAL YEAR

OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

Mayor/Commissioner
Christopher M. Cloudman

Commissioners
Jessica C. Davis
Charles D. Paiva
Daniel T. Reed
Kevin S. Reid

City Manager
Michael P. Pleus

City Clerk-Auditor
Julie A. Hennessy

Finance Director
Daniel A. Stauffer

Public Services Director
Chad A. Gamble

Fire Chief
Todd B. Allen

Police Chief
Jason D. Umberger



Assistant City Manager
Michael K. Grebosz

City Attorney
Darren J. Elkind

Community Development Director
Richard A. Werbiskis

Public Works Director
Ramon L. Underwood III

Utilities Director
James V. Ailes

Parks and Recreation Director
Richard S. Hall

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READERS GUIDE

What is Included in This Document

The City's Adopted Budget provides a framework for the overall fiscal management of the City of DeLand for fiscal year 2022-2023 and beyond. It includes both day-to-day operating funds and capital improvement funds.

The remainder of this document is segregated into this introduction, a summary of all City funds, detailed budget presentations by fund and department including debt service, the Capital Improvement Program, personnel section, and statistics and demographics.

Included in this introduction is the general history of the City, City's organizational chart, the City Manager's budget message, a discussion of City funds, the basis of accounting and budgetary control, a calendar of budget activities and the financial policies of the City.

How to Read This Document

The budget document is organized by fund. Each fund includes revenues, expenditures and a description of each department and/or program budgeted out of that fund. The General Fund has the largest number of departments and/or programs and accounts for approximately 26.77% of the City's total budgeted expenditures. A listing of department/programs by fund can be found in the Table of Contents in the front of this document. Departments/programs that include operating staff generally include the following:

- Mission Statement
- Performance Measures
- Accomplishments
- Action Plan
- Long-Term Goals
- Operating Budget Comparison
- Management Discussion regarding Changes in Services and Budget Variations

The *2022-23 BUDGET* column reflects the budget adopted by the City Commission on September 19, 2022.

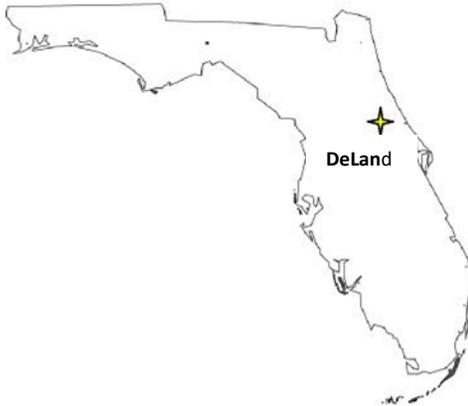
The Capital Improvement Plan section of this document includes a summarized version of the Five-Year Capital Improvement Program (CIP) for fiscal years 2023 through 2027. The projects programmed for fiscal year 2023 are adopted as part of the 2022-2023 annual budget.

Any questions regarding the material presented should be directed to the Finance Director at (386) 626-7079.

For more budget information, including budget resolutions and budget amendments adopted throughout the year, please visit: <https://www.deland.org/281/Budgets>

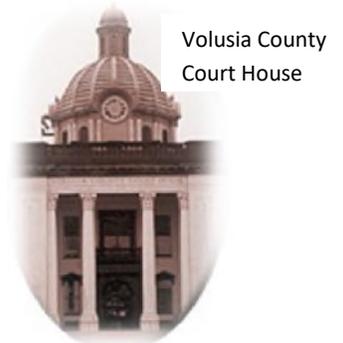
CITY PROFILE

The City of DeLand is located approximately 25 miles northeast of Orlando and approximately 25 miles southwest of Daytona Beach in southwest Volusia County. DeLand is the county seat as well as a college town, with Stetson University's campus classified as a National Historic District. The downtown, lined with notable gift shops and restaurants, has been recognized as a national MainStreet DeLand community. Special events focus on culture and the arts, history, hospitality and lifestyle.



Henry A. DeLand, a prosperous New York businessman, founded DeLand in 1876, purchasing a plot of land for \$1,000, after visiting his brother-in-law who lived in the area. Mr. DeLand planned to develop the area by convincing settlers to come to DeLand and buy land from him. The settlers received a guarantee from Mr. DeLand that if they did not like the area they could sell the land back to him within the first two years of settlement. Woodland Boulevard, considered to be the main street of DeLand, was the first street established by Henry DeLand. Many street names, such as Amelia and Rich Avenues, were named after the town's first settlers. Other streets, like New York and Arizona, were named after the home states of settlers who purchased property in DeLand.

The City of DeLand was incorporated on March 11, 1882, and in 1883, Henry DeLand founded the DeLand Academy. In 1885 John B. Stetson took over the endowment and the name of the academy was changed, upon the request of Mr. DeLand, to John B. Stetson University, as Mr. DeLand no longer had the funds to support the Academy after a hard freeze which devastated the community. The name was changed again in the 1990's to simply Stetson University. The original building, which housed DeLand Academy, is still a part of Stetson University campus as an office building for the President of the University.



In 1887, the Volusia County Court house was moved from Enterprise to DeLand. The courthouse was rebuilt in the same spot in 1927 and is considered to be one of the most beautiful in the state of Florida.

During WWII, the Navy built a naval airbase in DeLand which was turned over to the City of DeLand in 1946 and now serves as the municipal airport.

Today as you drive down the main street of DeLand, Woodland Boulevard, you will see that all the buildings are made of concrete and brick. Buildings made of materials other than wood were mandated by City ordinance after the fire of 1855 which destroyed the 100 block of Woodland Boulevard. These buildings give the feel of what DeLand was like years ago.

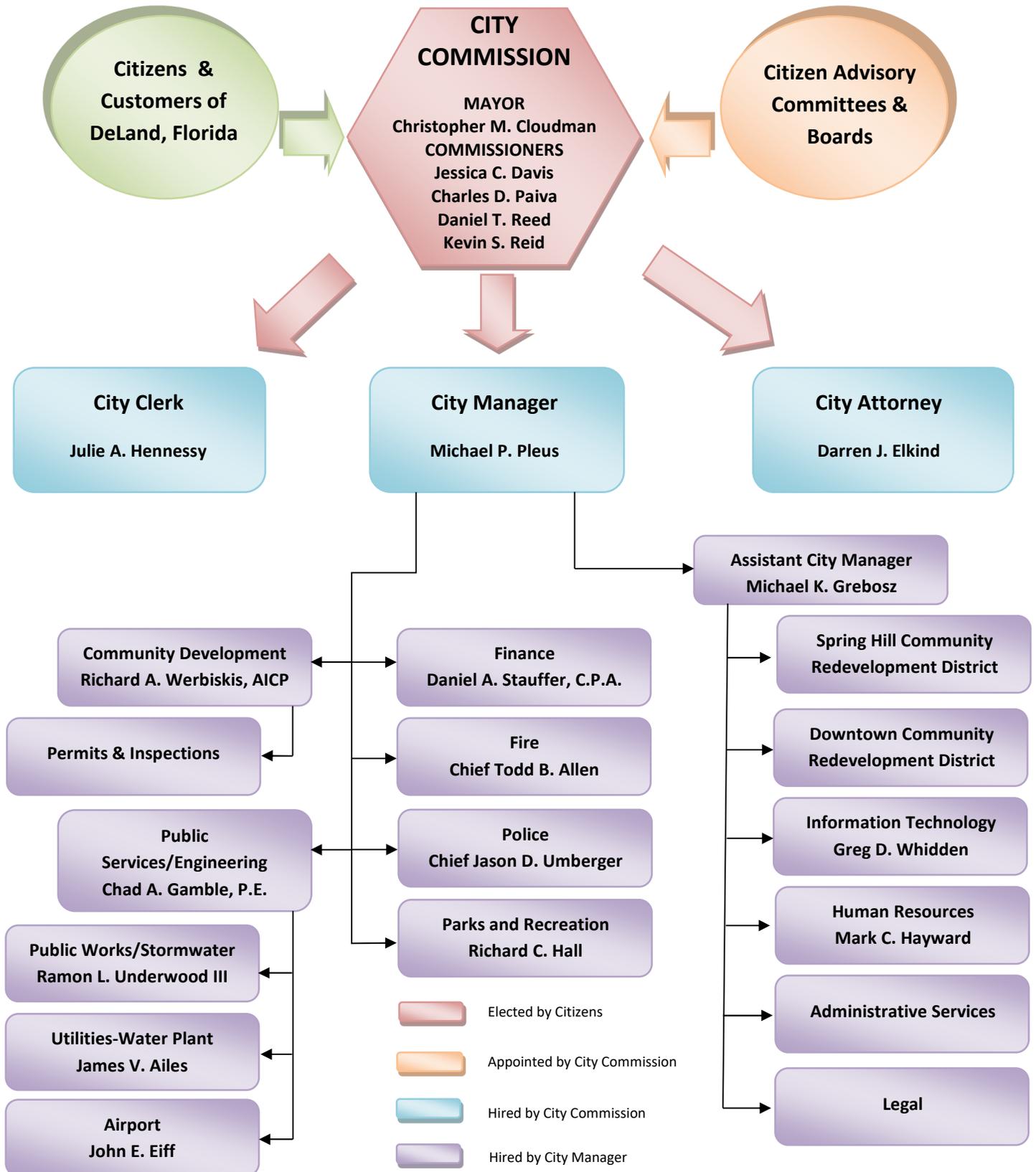


Fish Building located in downtown DeLand

Large oak trees dot the city's landscape adding to the scenic beauty of the city. In 1886, residents of DeLand were allowed to take 50 cents off their taxes for each oak tree they planted that lived for one year. The residents planted so many trees that the city had to repeal the tax break because there was not enough money collected from taxes to pay the town marshal.

The City operates under a Commission-Manager form of government consisting of a five-member Commission. Residents select, through non-partisan elections, a Mayor and four commissioners who represent the City at large. The City is governed by its Charter and by state and local laws and regulations. The commission is responsible for the establishment and adoption of City policy and appointing a City Manager and City Clerk. The City Manager serves as the Chief Executive Officer of the City and is responsible for the execution of City policy and oversight of the day-to-day operations of the City. More City statistics are available in the Statistics section on [Page 268](#).

ORGANIZATIONAL CHART



ICMA CERTIFICATION OF ACHIEVEMENT

The International City/County Management Association is the leading organization of local government professionals dedicated to creating and sustaining thriving communities throughout the world.

Each year ICMA gives Certificates in Performance Management to recognize programs that instill a culture of performance management, pursue comparative analysis and data-informed decision-making, and promote transparency.

The City of DeLand is honored to again receive the Certificate of Achievement in 2021.

ICMA

INTERNATIONAL CITY/COUNTY
MANAGEMENT ASSOCIATION

This
Certificate of Achievement
is presented to

DeLand, Florida

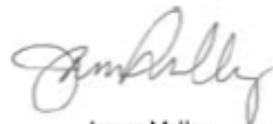
in recognition of its use of performance data in local government management,
including training, verification and public reporting.

Presented in conjunction with the
107th ICMA Annual Conference

October 4, 2021



Marc A. Ott
ICMA Executive Director



James Malloy
ICMA President

GFOA DISTINGUISHED BUDGET PRESENTATION AWARD

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of DeLand, Florida, for its Annual Budget for the fiscal year beginning October 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of DeLand
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

Executive Director

Budget Message

The FY 21/22 fiscal year started off with a strong economy that seemed to know no bounds. However, since we started the new year we have seen record setting double digit inflation with rising fuel costs and interest rates. This will create an enormous challenge for local governments as the costs of much of what we do for our citizens will experience significant inflation. All of the capital construction projects we have in the works have seen double-digit and one case triple-digit inflation. Home values have increased to record highs and the home building market seems to continue at a record pace which helps with ad valorem tax revenue but rising interest rates will likely soften the real estate market altogether. We continue to face some challenges dealing with the impacts of growth and having sufficient capacity to service it. The challenge this presents is that we need to do capital projects to keep up with capacity; however, rising costs and interest rates present the question of whether we hold off on capital projects until the market calms down or do we proceed and pay prices well above normal.

PERFORMANCE MEASURES

For many years, the City has included performance measures in the budget document as part of an effort to be transparent about our performance as an organization. We had typically used internal metrics (past performance) or benchmarked our performance against that of other cities through the ICMA Center for Performance Management. Six years ago, we spent a considerable amount of time analyzing how we can improve upon this effort as many of the measures were more output measures as opposed to efficiency and effectiveness measures. As a result, those changes were made to the budget format and were implemented with the FY 16/17 Budget. We have earned a Certificate of Achievement in Performance Management from ICMA for the past 7 years.

STRATEGIC PLAN UPDATE

The Commission had discussion at this year's strategic planning prioritization workshop about how we bridge the gap between increasing service delivery needs and the resources available to serve those needs. The Commission also focused a lot on managing growth with smart growth principles to include low impact development standards, protecting green space, providing additional park amenities, pursuing opportunities for affordable housing and a more comprehensive approach on annexation.

Over the past 22 years, the City has used the community's vision and strategic plan as a roadmap to a successful and vibrant future. This has led to many positive outcomes for our great community to include improvements in our quality of life, an award-winning downtown, low unemployment, and commercial and residential growth. Actions taken by the City Commission, while staying true to the promise of meeting our community's needs, values, and aspirations, has guided us well even in difficult financial times. It is in that spirit, that I humbly present our budget for Fiscal Year 2022/2023.

OVERVIEW

General Fund	\$41,031,866
Confiscated Fund	\$3,000
Bridge Fund	\$621,308
Spring Hill CRA Fund	\$765,181
Governmental Impact Fee Trust Fund	\$1,805,043
Downtown CRA Fund	\$1,417,489
Grants & Special Revenue Fund	\$6,838,112
Debt Service Fund	\$2,428,347
Capital Projects Fund	\$7,612,859
Water & Sewer Fund	\$67,265,346
Water Trust Fund	\$1,600,000
Wastewater Trust Fund	\$3,500,000
Airport Fund	\$6,778,001
Refuse Collection Fund	\$4,153,088
Stormwater Fund	\$2,884,417
Permits & Inspections Fund	\$3,169,557
Health Insurance Cost Containment Fund	\$569,305
Workers Compensation Self Insurance Fund	\$852,741
Total FY 22-23 Budget	\$153,295,660

GENERAL FUND

Revenue

The total preliminary estimated taxable value for FY 22/23 is \$2,651,310,095. This is an increase of \$357,698,861 or 15.60% and includes \$99,271,772 in new construction and annexations. For many years, capital has been paid from operating savings from previous years and none of the operating millage had been dedicated as a permanent source of revenue for capital. Two years ago, the Commission dedicated .2 mils to the Capital Fund. Last year, the budget did not include .2 mil for capital in an effort to spend down the Capital Reserve which was used to fund all capital included in the FY 21/22 budget. However, to insure there is a dedicated source of funds for capital, this year’s budget includes .2 mil for capital. This year’s adopted budget is funded with a millage rate of 6.5841, which includes .2 mil for capital previously mentioned. This is a .2 mil reduction from the FY 21/22 rate and represents a 7.02% increase over the Rolled Back rate of 6.1520. This rate is necessary given significant inflation we are experiencing throughout our entire budget. Based upon this rate, the ad valorem tax revenue for the year will be \$15,543,131, an increase of \$1,181,544 from the prior year.

Staff is projecting increases in other revenues including \$31,528 in Local Option Fuel Tax, \$275,400 in Utility Services Taxes, \$123,794 in Franchise Fees, \$768,373 in State Shared Revenue, and \$78,395 in Charges for Services. These increases combined with an increase in ad valorem results in a net increase in revenue of \$2,459,034. Additionally, this budget includes the use of the Capital Reserves (\$1,823,247), ARPA Benefit Reserves (\$750,000), Sanborn Center Reserves (\$47,590), and Lot Maintenance Reserves (\$31,500).

Expenditures/Programs

The approved budget increases General Fund expenditures from \$40,515,874 in FY 21/22 to \$41,031,866 in FY 22/23 or an increase of 1.27%. There are 295.40 FTEs in the General Fund budget. There are 8.79 new full-time equivalents including: Code Enforcement Manager (\$29,167), Fire Division Chief (\$149,134), Police Officer (\$83,054), 2 Maintenance Workers in Public Works (\$86,304), 2 Maintenance Worker in Parks and Recreation (\$86,304), and a Recreation Leader (\$46,877). The budget also includes funds to upgrade from Part-Time to Full-Time an Administrative Coordinator in IT (\$25,263) and Quartermaster (\$19,600) in Police, in addition to Career Track Position Upgrades (\$27,122). The budget also includes a 3% merit increase (\$617,179). These amounts do not include funds set aside in the enterprise funds. Overall, expenses have increased mostly due to high inflation. The budget includes funds to continue the Implementation of Intermittent Advance Life Support Services (\$90,080), Comprehensive Plan Update and LDR Revisions (\$60,000), Economic Development Digital Marketing (\$15,000) and increases to Health Insurance (\$245,872), Retirement Contributions (\$517,483) and Gas/Oil (\$201,854).

To accommodate best practices for cost accounting, IT items for various departments were moved from the IT budget to departmental budgets. As a result, you will notice a decrease in the IT budget and an increase in the departmental budgets for those items.

The budget includes Capital (\$10,717,767) and Operating Capital (\$454,663). To fund the capital budget in the Grants and Special Revenue Fund (\$3,013,108), there is \$178,213 in CDBG grant revenues, \$1,500,000 in ECHO grant revenues, \$795,000 in Debt Proceeds, \$143,980 in Tree Reserves, \$392,915 in transfers from Reserves from the GIFT Fund and \$3,000 in transfers from Capital Reserves from the General Fund. To fund the capital budget in the GIFT Fund (\$91,800), there is Police Impact Fees available to cover the cost. To fund the capital budget in the Capital Fund (\$7,612,859), there is \$486,933 in Ad Valorem Tax, \$1,829,614 in transfers from Capital Reserves, \$265,914 in transfers from the 1% PILOT from the General Fund, \$250,000 from ARPA Benefit Reserves, and \$47,590 in transfers from Sanborn Center Reserves. There are also \$232,808 in transfers from other funds (some items such as Information Technology are for multiple departments) and \$4,500,000 in Loan Proceeds. In the Grants and Special Revenue Fund, there is \$300,004 included from the Local Option Fuel Tax for road resurfacing along with an additional \$500,000 from ARPA benefit reserves, and \$3 million in loan proceeds to increase our total investment in road resurfacing to \$3,800,004. Therefore, the combined Capital, Road Resurfacing and Operating Capital investment is \$14,964,934. The capital items include:

Christmas Tree Replacement (Year 1 of 3)	\$6,500
Total Administrative Services Capital	\$6,500

Electronic Gate Pass	\$7,178
2 SQL Servers	\$26,872
Network Switches	\$150,000
Vector Software – Scheduling	\$9,089
Overhead Fiber Replacement	\$103,000
In Sync System – PD	\$6,700
Civic Rec – Online Signup for Recreation Activities	\$32,260
Clerk Scanner	\$12,000

Traffic Jet Sign Shop Printer	\$63,063
Melching Cameras and Server	\$25,537
Total IT Capital	\$435,699

Vehicle for new Code Enforcement Manager	\$33,000
Total Community Development Capital	\$33,000

Fire Station 83 Improvements	\$125,000
Bunker Gear Replacement	\$35,500
Vehicle for new Division Chief	\$49,000
Total Fire Capital	\$209,500

Vehicle for new Police Officer	\$67,800
Vehicle Replacements (7)	\$354,530
Fire Alarm System Panel & Equipment – PD Building	\$70,528
Dual Purpose K-9	\$24,000
HVAC Control System and Chillers - PD Building	\$597,931
Total Police Capital	\$1,114,789

Vehicle Replacements (2)	\$83,064
Beresford Avenue Multiuse Trail	\$120,000
Entry Features (signage and construction)	\$250,000
New F250 Crew Cab	\$50,005
Replace Lowboy Trailer	\$112,003
Replacement Mowers (4)	\$63,070
New Electric F150 for Nursery	\$48,462
New Solar Charging Station for Nursery	\$95,518
Replace Mini Street Sweeper	\$126,293
Hot Water Commercial Pressure Washer	\$21,448
A/C Recovery Machine	\$10,363
ROW ADA Sidewalk Improvements	\$161,213
Total Public Works Capital	\$1,141,439

Marquee Board at Chisholm Community Center (CDBG Funded)	\$20,000
Replace Carpet at Sanborn	\$47,590
Replace Roof at Parks and Recreation Maintenance Office	\$36,600
Replace Flooring in Chisholm Center Game Room and Learning Center	\$15,860
Replace Carpet in Maintenance Office	\$7,550
Foundation Improvements at Spec Martin	\$105,230
Additional Parking at Sperling Sports Complex	\$150,000
Replace Fence at Sperling	\$25,480
Replace Countertops and Cabinets at Spec Martin	\$39,295
Add Poles and Netting on North End of Spec Martin	\$10,000
Charles Paiva Greenway Phase 2 – Echo Grant Match	\$2,687,915
Lake Moore - Forever Grant Match	\$500,000
Recreation Fields/New Park Development	\$4,000,000
Upgrade Elevator at Stone Street	\$10,200
Replace Vehicle	\$31,902
Replace Pool Filter at Chisholm Center Pool	\$8,398
Replace Tractor	\$34,278
Replace HVAC in Chisholm Center Gym	\$46,542
Total Parks and Recreation Capital	\$7,776,840

Other expenditures included in this year's budget are:

- DeLand's participation in the Bridge (\$50,000). Although the expenditure is funded from the General Fund, a separate fund has been created for accountability purposes.
- There is \$350,000 in the budget for contingency, along with \$270,000 in reserve contingencies and \$212,500 in savings contingencies.

Challenges/Opportunities

Despite the challenges of dealing with the impacts of a global pandemic, DeLand has proven to be a great place to live, work and play as evidenced by our current real estate market. The City's reputation of being a quality place to live has led to many new businesses and residents wanting to relocate here. Despite the pandemic, in calendar year 2021 there were 626 new residential permits totaling \$158,047,710 in value and 6 new commercial permits totaling \$9,650,191 million in construction value. Property values this year are estimated at 2.651 billion.

Since the great recession, DeLand has really tried to keep costs down for our residents. In order to do so we made significant cuts in personnel, capital and operating costs. However, given the reduction in personnel in 2008, and a capital program that has not kept pace, all departments continue to have significant personnel and capital requests to rebuild the service capacity that was lost during the recession and several years of tight budgets that followed along with keeping pace with the new demands from growth. This year we are facing a new challenge with inflation. This is the highest inflation we have seen since the 1970s and its impacts can be seen throughout the entire budget from fuel and operating expenses to capital and construction projects. Given these inflationary pressures, you will notice greater than average increases in operating costs. At this point, it is difficult to know whether inflation and rising interest rates will continue to impact us into next budget year but we may need to look at deferring items that are not time sensitive and/or critical. However, based upon the discussion at the Strategic Planning Workshop, the budget includes existing commitments to continue the Paiva Greenway (EHCO Grant Match), purchase of the Lake Moore Property (Forever Grant Match), Entry Features, Recreation Fields at Victoria Park and Road Resurfacing. There are also funds to update our Strategic Plan and do a complete rewrite of our Land Development Regulations.

This year, we have continued to make an investment in our organization by discussing the values (Helping People, Communication, Teamwork, Integrity, Respect, and Pride) that have made us successful and then linking those values to our organizational systems (onboarding, training, promotions, awards and recognition) to increase morale and productivity so that we can produce the best possible service for our residents. Succession planning is still a challenge at all levels of the organization. Given retirements in FY 21/22 and pending retirements in FY 22/23, there will continue to be succession planning challenges.

Last year the Commission discussed the increased pressure on wages and benefits in light of the \$15/hr. minimum wage approved by the voters, the pandemic, and what businesses such as Amazon and some other cities are offering. To counter that trend, the City Commission approved the implementation of the \$15/hr. wage and pay plan adjustments in one year. This investment has helped us ensure our ability to recruit and retain a quality workforce now and into the future to provide excellent service to our residents. During that same discussion, the Commission discussed in the years following the implementation of the \$15/hour minimum wage that the City would try and remain competitive with wages by trying to raise the City's minimum above \$15/hour min wage. However, the FY 22/23 budget does not increase the \$15/hour minimum wage.

WATER AND SEWER FUND

Revenue

The Water and Sewer budget for FY 22/23 totals \$67,265,346, which is an increase of 87.56% largely due to construction of the Wastewater Treatment Plant Expansion and East Regional Force Main. To fund these projects, the budget includes loan proceeds from the State Revolving Loan Fund (\$40,640,000). As part of the 2021 rate study, the Commission approved increasing water rates 4.5% and wastewater rates 1.5% annually, beginning in FY 2022 through FY 2025. Additionally, the Water Trust Fund and the Wastewater Trust Fund, which derive their revenue from impact fees and grant revenues, include capital projects totaling \$3,929,925.

Expenditures/Programs

For over a decade, the City has been working with its West Volusia partners and the St. John's River Water Management District (SJRWMD) on developing alternative sources of water to meet the requirements of the Blue Springs Mitigation Strategy along with projects to meet the Basin Management Action Plan (BMAP) requirements. This budget includes the Waste Water Sewer Treatment Plant Expansion and East Regional Force Main.

Over the past decade there has been significant growth in the utility and a need to increase staffing to meet the demand. There is funding for a Utility Plant Tech 1 (\$43,152), a Utilities Collection Technician (\$43,152) and a Utility Equipment Operator 1 (\$50,987). The budget also includes a 3% merit increase (\$230,376).

The budget includes \$43,993,971 in capital in the Water and Sewer Fund, \$429,925 in the Water Trust Fund and \$3,500,000 in the Wastewater Trust Fund to include:

Utility Administration Building FFE	\$600,000
Water Plant 2 Generator Replacement	\$146,680
Ground Storage Tanks Safety and Repairs	\$18,500
Water Meter Replacement	\$225,000
Trimble GPS Device	\$15,350
Portable Message Board	\$20,874
Waste Water Treatment Plant Expansion	\$35,940,000
Reclaim Water Expansion Phase 6	\$200,000
Latchet Sample Processing Module	\$19,200
Incline Screw Conveyor Replacement Parts	\$19,216
Water Purification System	\$6,800
Alum Chemical Pump Replacement	\$42,525
Biosolids Dump Truck	\$220,000
Waste Water Treatment Plant Fencing	\$64,000
Reclaim Jockey Pump Replacement	\$31,100
5HP Vacuum Induction Unit	\$14,484
100kw Duel Voltage Trailer Mounted Generator	\$104,000
Lift Station Replacements and Panel Boxes (#6, #7, #8, #10, #65)	\$292,000
Lift Station Generator & Transfer Switch (#26)	\$53,150
Data Flow High Speed Radio Upgrades	\$165,690
Ground Penetrating Radar Cart Locator (2)	\$38,500
6" Dri-Prime Diesel Pump	\$65,250
Commercial Mower	\$9,750
TZ50 Tow Behind	\$73,862
Enclose Poll Barn	\$11,020
Building Improvements – Offices and Carpeting	\$24,000
East Regional Force Main Part A Construction	\$4,300,000
East Regional Force Main Part B Design	\$400,000
Sewer Line Rehabilitation	\$150,000
Manhole Rehabilitation	\$60,000
Downtown Lift Station and Force Main Design	\$230,000
Vehicle Rehabilitation Truck	\$165,000
Tandem Axle HD Equipment Trailer	\$7,300
Concrete Mixer	\$8,285
Vehicle Replacements (5)	\$252,435
Total Utilities Capital	\$43,993,971

2024 Water Main Improvements Design	\$350,000
Downtown Water Improvements Design	\$79,925
Total Water Trust Fund Capital	\$429,925

Reclaim Water Expansion Construction Phase 5	\$3,500,000
Total Wastewater Trust Fund Capital	\$3,500,000

Challenges/Opportunities

The volatility in the market place and the stress in the supply chain has made for interesting times, especially during times of unprecedented expansion and increased demands for municipal utility services. The City continues to lead the way as a member of the West Volusia Water Suppliers (WVWS). The group is set to produce a report in 2023 that will roadmap our water consumptive use permits and reclaim water requirements. In addition, it will provide suggested programming of capital improvement projects that will help define the next 5 years of CIP projects for the Utility Department. The tightening of environmental regulations coupled with

record growth are challenges to all members of the WVWS team. With such large demands on utility infrastructure, the City will be turning, for the first time in many years, to the State's Revolving Loan Fund (SRF) program to support the largest single capital project in the history of the City of DeLand, the expansion of the Wiley M. Nash Water Reclamation Facility. We have been planning for this expansion project, and other important utility projects, that when finished will continue to serve our rate payers and protect the environment for generations.

Potable Water

The City last received a Consumptive Use Permit (CUP) for groundwater withdrawal in 2017. Compliance with this permit requires additional distribution of reclaimed water, recharge in rapid infiltration basins and development of additional water sources outside the Blue Spring springshed. Our well testing project at the Volusia County Fairgrounds, and negotiations for additional property acquisition east of the City's existing Tomoka Woods wellfield property, will provide important information and opportunities to help us meet our CUP requirements. Findings related to these projects will set the stage for the construction of another potable water production plant. We continue to work with other WVWS in mutually beneficial recharge and water supply projects and have also included monies to continue to perform potable watermain resiliency, safety and redundancy-based improvement projects in the 22/23 fiscal year.

Reclaimed Water

The City has finished construction of the 2,000,000-gallon Northwest Reclaim storage and pump station facility and related north transmission line project. This will provide much needed storage capacity during the dry seasons and add pressure into the outlying reclaim system. By this coming winter, the south reclaim pump station and related reclaim system connection will also improve system pressures. All of this infrastructure will also assist our WVWS partners in our collaborative supply of reuse water to the region. This year we will be moving into phase 5 of the reclaim master plan area (Cross Creek neighborhood) continuing our multi-year plan to help offset potable water consumption. We will also look to append our master plan with additional neighborhoods that will be welcoming candidates for the reclaim water retrofitting.

Wastewater Collection and Treatment

The City continues to be a leader in the region regarding our proactive and purposeful maintenance of our wastewater system. This includes the regular replacement of pump/lift stations and regular cleaning and lining of our gravity systems. Most importantly our focus over the next two years is the critical expansion of the city's water treatment facility that will meet advanced treatment standards and also leverage critical improvements in the overall treatment processes via ultraviolet disinfection as opposed to the use of gaseous chlorine. Construction on the expansion upgrades could begin as soon as spring of 2023. This unrepresented project will also challenge our talented operators, technicians and chemists to maintain the current plant treatment processes while construction is happening all around them. On other fronts the WVWS will undertake a new study to evaluate the overall Basin Management Action Plan for regulatory compliance with specific interests in the best approach for retrofitting septic systems in our services areas.

Geographic Information System (GIS)

Over the past seven years, almost all of the City's Utility Service Area has been incorporated in the GIS. The GIS is now widely used by Utility and Public Works personnel. Maps of most right-of-way infrastructure are available to all City departments and can be accessed by our field personnel on laptops, tablets, and smart phones. Thousands of record infrastructure drawings are now accessible in a user-friendly electronic format. The new Cityworks Work Order Management System has been implemented throughout the Public Services divisions. This system graphically attaches work orders and maintenance history to physical asset locations through the City. Most meters and system valves have been located with precision GPS equipment and have been incorporated in the GIS.

Administration

As the City's infrastructure grows, so must we grow with it. Nothing is more important than having facilities to support the staff that work tirelessly to keep the City running, especially during emergencies. The almost one-year design process for a new Utility Administration Building (UAB) has yielded construction plans for a building that will support current and future needs of the City. The recent addition of two large parcels of land greatly enhances the campus as well as provides much needed space for parking. Construction of the Utility Administration Building is set to begin this fall and should be complete in early 2024.

AIRPORT

Revenue

The principal source of revenue for the airport is charges for t-hangars and property lease revenue. The budget includes lease revenue of \$1,692,039. The budget also includes grant revenue of \$4,483,875 and use of reserves of \$592,097.

Programs/Services

The budget includes funds for a 3% merit increase (\$12,246).

The budget also includes \$5,164,381 in capital projects. The capital projects include:

East Hangar Complex	\$2,250,000
Restripe Airfield Markings & Taxiway Lighting Signage	\$245,000
West Apron Rehab	\$2,250,000
Construction of Taxiway A	\$300,000
New Directional Signage	\$35,000
Zero Turn Mower	\$26,093
Foreman Truck	\$31,338
16' Enclosed Trailer	\$6,950
DeLand Naval Air Station Pond	\$20,000
Total Airport Capital	\$5,164,381

Challenges/Opportunities

Due to inflationary pressures and supply chain issues with vendors not having enough product to sell, we will not host a Sport Aviation Expo this year. We continue to have interest in lot leases in the Village; however, construction costs have forced investors to hold off on projects.

STORMWATER

Revenue

Stormwater revenue for FY 22/23 is estimated at \$2,884,417, an increase of 9.76%, including use of reserves of \$581,637.

Expenditures/Services

Funds are included for a 3% merit increase (\$19,464). The budget also includes some new personnel to offset the loss of the prison crew: 2 Maintenance Workers (\$86,304), 1 Equipment Operator (\$48,884), and 1 Foreman (\$60,512). Lastly, there is \$1,183,237 in funding for capital including:

Vehicle Replacement	\$45,214
Slope Mower Replacement	\$71,318
Mower Replacement	\$16,705
City Wide Pipe Lining Replacement	\$150,000
Hubbard and High Street Draining Improvements	\$250,000
Boston Avenue and Rich Avenue Draining Improvements	\$125,000
Misc. Neighborhood Stormwater Improvements	\$100,000
Misc. Stormwater Pond Improvements	\$25,000
Fire Station Pump Station Design (FDOT Grant Dependent)	\$400,000
Total Stormwater Capital	\$1,183,237

Challenges/Opportunities

Past hurricanes and tropical storms made us realize that there are still improvements that can be made to alleviate flooding in areas throughout the City. There are still several projects included in the Stormwater Master Plan and the stormwater rate study approved last year that could help alleviate these additional flooding concerns. We will also continue to work on neighborhood flooding issues.

PERMITS & INSPECTIONS FUND

Revenue

Permits and Inspections revenue for FY 22/23 is estimated at \$3,169,557, an increase of 28.66%, including use of reserves in the amount of \$1,090,703.

Programs/Services

Expenditures total \$3,169,557 and include funds for a 3% merit (\$43,657). The budget includes continued Accela maintenance and upgrades (\$100,000), two entry level Building Inspectors (\$123,732) and partial funding for a new Code Enforcement Manager (\$43,769).

Challenges/Opportunities

The residential and commercial construction market remains strong and steady as the economy emerges from the Covid-19 slowdown. The main limiting factor to both the residential and commercial construction markets is the substantial increased costs and supply chain challenges for construction materials.

Even though the city moved to increase the pay scales of all positions, the department continues to experience challenges in filling vacant positions due to the high number of people leaving the job market post-covid and the sheer number of job vacancies in the region. The city is known to be an attractive place to work due to the positive and supportive nature of management, the feeling of being part of a team and the opportunity for professional training and ability to advance within the organization. This allows the department to retain team members for the long-term and avoid a high turnover rate.

The Accela Civic Platform electronic permitting software continues to be well received within the development community as it allows customers 24-hour online access to submit, track, schedule and coordinate permitting and inspection activities. With the implementation of Accela, the department has been able to go 100% paperless which has also resulted in improved service delivery time and increased the amount of information readily available to the development community and general public. The department will continue to implement enhancements to the Accela platform to in order to provide the best customer service experience available and optimize employee productivity.

COMMUNITY REDEVELOPMENT AGENCY

Revenue

The budget for the Downtown Community Redevelopment Agency is \$1,417,489, a 136.39% increase, largely due to the expenditure of debt proceeds for the Voorhis Avenue Streetscape. The preliminary taxable value in the downtown increased over base year by \$48,828,150, an increase of \$8,676,944 or 21.61% from the prior year. This increase in taxable value will generate \$47,116 more in taxes at the millage rate from last year's budget. Using the adopted millage rate for the City, and the current ad valorem taxes collected for all other contributing taxing entities, the estimated ad valorem revenue for FY 22/23 is \$607,480. This is an increase of 15.28%. The budget includes the use of debt proceeds (\$700,000) for the Voorhis Avenue Streetscape. The budget increases reserves by \$84,642 leaving an estimated \$1,357,161 at the end of FY 22/23.

Programs/Services

The approved budget totals \$1,417,489. Programs for the FY 22/23 year include:

- Mainstreet Administration (\$95,000)
- Downtown Sculpture Program (\$35,000 - 3 Year Commitment)
- Downtown Art Maintenance (\$10,500)
- Voorhis Avenue Streetscape (\$700,000 Debt)
- Building and Equipment Maintenance (\$13,780)
- Infrastructure Maintenance/Downtown Assets (\$79,607)
- Special Events (\$45,000)
- Winter Wonderland (\$30,000 – offset by Sponsorships)
- Maintenance of Existing Holiday Lights and Wreaths (\$45,625)
- Grants & Aid (\$67,500)
- Annual Independent Audit Requirement (\$4,000)

Challenges/Opportunities

Revenues are sufficient to cover expenditures to include all the costs for waived downtown Special Events. A new three-year agreement with MainStreet DeLand Association started in FY 20/21. The budget includes a new 3-year commitment for the Sculpture Program (\$35,000). The budget also includes \$700,000 in debt to cover the increase in the estimated costs of the Voorhis Avenue Streetscape (\$700,000). The City Commission and CRA approved the development and acquisition agreement for the old jail property. We have received the Planned Development (PD) Agreement and it is currently going through the review process. Although the agreement includes an incentive from the CRA, funds are not included in FY 22/23 budget as the incentive will not begin until the developer has occupied the building expected in 2023/2024.

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY

Revenue

This year, the preliminary taxable value in the Spring Hill area increased over base year by \$39,678,975, an increase of \$21,300,971 or 115.90% from the prior year. This increase will generate an additional \$130,831 in taxes at the millage rate previously discussed. Using the adopted millage rate for the City, and the current ad valorem taxes collected for all other contributing taxing entities, the estimated ad valorem revenue for FY 22/23 is \$732,532. This is an increase of 128.69%.

Programs/Services

The budget totals \$765,181 and includes funds to operate the new Dr. Joyce M. Cusack Community Resource Center (\$254,939). The budget includes funds for a new Assistant Administrator/Office Coordinator (\$57,951). The budget also includes funds for exterior improvement grants (\$20,000), and debt service on the new Dr. Joyce M. Cusack Resource Center (\$36,386). The budget increases reserves by \$427,971, leaving an estimated reserve balance of \$955,575 at the end of FY 22/23.

Challenges/Opportunities

Values appear to be on track to cover the operations of the new Dr. Joyce M. Cusack Resource Center, a new administrative position, and the debt service for the facility. The facility opened last year and will continue to implement the community services that were outlined in the consultant report.

ACKNOWLEDGEMENTS

I would like to recognize Dan Stauffer, Finance Director, Heidi Van Etten, Assistant Finance Director, and Nick Segel, Budget Manager, for their professionalism and continued dedication to continuous improvement in the budget process. I would also like to thank Mike Grebosz, Assistant City Manager for his hard work on the performance measures. Thanks to their efforts, the Government Finance Officers Association has awarded DeLand the Distinguished Budget Award for the past nineteen consecutive years. I would also like to recognize all of the department heads for their hard work in developing programs, goals, and performance measures that went into this budget. Their teamwork and professionalism are exemplary and the reason for our success. Thank you for this opportunity to present our budget and I look forward to working with you to address the challenges and opportunities that lie ahead.

Very truly yours,

Michael Pleus, ICMA-CM
City Manager

STRATEGIC PLANNING

Introduction

The City of DeLand strives to address community issues as they arise and anticipate the needs of the community. The City Commission, City Manager and City staff feel that they are taking positive and proactive measures to address major issues and concerns of the citizens. The City leadership is interested in learning more about the needs, desires and dreams of the citizens of DeLand. In an effort to achieve this end, the City Commission and City Manager initiated a community strategic planning process. Each annual budget cycle begins in March with a City Commission and City staff workshop to review and adjust the strategic plan.

What is strategic planning?

Strategic planning is a group dynamic process, which enables an organization to address immediate issues, examine trends, assess capabilities, re-examine its reason for existence, define a new sense of direction, and develop an action plan to put the new direction into effect. The goal of strategic planning is to have the stakeholders work collectively to identify the purpose and direction for the organization and to identify the issues and trends that may inhibit that vision, assess the resources and capabilities of the organization, and then develop an action plan to put the vision into effect.

At its foundation, strategic planning is about facing change, planning for it, and positioning the community to make the most of change and to direct it as much as possible for the good of the organization. An organization and individuals must cope with change through communication and participation, which this planning process provides.

Strategic planning usually covers a period of time from one to five years, and its primary objective is to focus on organizational direction or purpose. In strategic planning, the objective is to insure that the organization's direction dictates the development and focus of other planning efforts.



Vision for DeLand, Florida

DeLand will remain a city whose diverse citizens demonstrate a strong sense of community. The City will remain dedicated to preserving and enhancing those assets which make DeLand distinctive. We, as citizens of DeLand, will continue to strive to maintain DeLand's heritage as the "Athens of Florida."

Guiding Principles: *To achieve this vision, the Commission has adopted a number of principles to guide it as it seeks to preserve and enhance the City's distinctive assets. These principles are presented below by major theme.*

1. COMMUNITY. We will develop and implement programs and services that enhance the small town atmosphere and quality of life in DeLand by maintaining and / or developing:

- a community of beautiful and safe neighborhoods, all with easily accessible public space, green space and bike and pedestrian friendly design;
- a culturally diverse community that values its diversity;
- a core community distinguished by its historic downtown, arts and cultural community, trees, Stetson University, and older, well maintained homes;
- downtown events that bring people together for a wide range of recreational, cultural, and intellectual events;
- infrastructure that provides interconnection between all community neighborhoods;
- services or infrastructure which help our community and residents remain healthy and mobile;
- a safe community;
- a community with quality and accessible healthcare.

2. EDUCATION. We will support comprehensive educational opportunities that provide our citizens with tools for their well being by:

- recognizing the critical importance that education and work skills play in ensuring we can have the quality community we want;
- advocating for our educational institutions to meet the lifelong learning needs of our residents, our employers and our employees;
- advocating family and parenting skill development as the building blocks of education;
- advocating quality educational opportunities for all residents as a lifelong pursuit;
- advocating vocational programs that meet the needs of employers and employees;
- providing community education about government;
- advocating a community with advanced technology that supports the enhancement of education and the economy;
- recognizing the importance and efficacy of Science, Technology, Engineering, Art and Math (STEAM) in K-12 education.

3. ECONOMY. Recognizing that a healthy economy promotes our success, we will:

- foster an entrepreneurial environment that supports local partnerships to create small business incubators and start ups;
- have a sustainable growth policy requiring the wise use of fiscal and natural resources;
- foster an economy that encourages diverse and economically rewarding job opportunities for all, resulting in a strong tax base;
- foster an economy that takes advantage of our regional location, transportation connections and airport;
- develop an economic infrastructure that supports local, regional and global business practices;
- seek out active partners in regional economic development;
- emphasize and promote Ecological, Cultural, Heritage, and Outdoors [ECHO] Tourism resulting in capital development;
- develop or advocate for transportation and mobility options that support economic activity.
- recognize and support the existing "economic generators" in our community.

4. **HISTORY.** DeLand is identified as the "Athens of Florida." That heritage started with the City's Founder, Henry A. DeLand. Henry DeLand's goal was to create a town dedicated to the advancement of education and culture, much like the Athens of Greece. To this end, he started the DeLand Academy, which became Stetson University and in fulfillment of his dream, DeLand has been a center for culture and education. Recognizing that our future is guided by our heritage, we will:

- protect
 - our historic downtown
 - Stetson University
 - our neighborhoods
 - our other historic areas;
- encourage historic preservation and restoration efforts;
- advocate for flexible development standards for historic properties;
- encourage new development in the core that complements the historic character of the core community;
- encourage functional reuse of historic buildings while maintaining the historic character of the community;
- support programs that emphasize and promote the historic attributes of the community.

5. **CITIZENS.** DeLand is comprised of citizens who are truly engaged and actively work to make the community a great place in which to live work and play. Recognizing the value of an active and engaged citizenry, we will:

- work to ensure that there are living wage jobs in our community so that our youth remain in DeLand and become of active part of our civic culture.
- support community engagement in all aspects of policy development.
- develop and/or support programs that keep citizens engaged in making DeLand a great place in which to live work and play.
- develop and implement policies that produce tangible and measurable solutions for people experiencing homelessness.
- encourage a high level of citizen participation in the community, particularly on cross-generational, multi-cultural projects;
- develop policies and programs to support growing senior citizen population.
- provide variety of recreational opportunities for citizens of all ages.
- foster a community culture that embraces the community's diversity.
- foster a city workforce culture that provides quality service to our citizens and recognize service of employees to the public.

Strategic Focus Area: Regional high value job creation.

Strategic Context: This first strategy acknowledges that DeLand is part of an economic region and when the region benefits, DeLand benefits. Secondly, the strategy emphasizes that the desired end result is high value jobs. A high value job is one that generates a family supporting wage while also offering meaningful work that would retain the youth of a community.

Strategic Results:

- Environmentally clean, high wage jobs.
- Increased diversity of the economic base of the community.

Strategies:

Retention and expansion of existing businesses and sites

Action Steps:

1. As opportunities are presented coordinate with Enterprise Florida to promote international marketing.
2. Continue business retention / communication programs and efforts.

3. Conduct staff analysis and hold Commission discussion of redevelopment sites to determine potential costs and potential beneficial uses.
4. Develop business sites at airport, including "ready to build" sites.
5. Support policies and programs that encourage the retention and growth of our economic generators.
6. Work with Team Volusia, County Economic Development and other agencies to promote the DeLand Airport to facilitate diverse industries with clean jobs.
7. Work with the DeLand Chamber of Commerce and other agencies to assist local businesses with expansion efforts.

New business development (business recruitment and site development).

Action Steps:

1. Work with Team Volusia, County Economic Development, Chamber of Commerce, and other agencies to promote the area and work prospects for the DeLand Airport and other properties to bring diverse industries with clean jobs.
2. Evaluate existing and additional incentives for economic development to remain competitive in the marketplace.
3. Provide assistance to fill vacant industrial/commercial sites.
 - a. Spring Hill
 - b. Downtown Deland
 - c. Airport
 - d. Industrial areas.
 - e. Gateway areas.
4. Develop a marketing strategy for new commercial and industrial businesses that includes brand and reputation management.
5. Pursue Sport Aviation Village at DeLand Municipal Airport.
6. Develop and implement strategies to attract jobs in science, engineering, architecture, education, arts, music, and entertainment whose economic function is to create new ideas, new technology, and new creative content — the "Creative Class Businesses."
7. Identify and pursue strategies to expand the downtown beyond its current boundaries.

Foster collaboration and partnerships

Action Steps:

1. Provide a unified and coordinated strategy with Team Volusia, County Government, and other economic development partners.
2. Cooperative efforts with other West Volusia cities.
3. Work with the County, west side cities, and other partners on the SunRail Transit Oriented Development Plan for DeLand Station.
4. Enhance user-friendliness in terms of economic development support.
5. Work with Career Source Flagler/Volusia to provide more job training and job opportunities for residents including those with criminal records and felony convictions.

Strategic Focus Area: Institute Smart Growth principles:

Strategic Context: To manage growth, the City will need to institute a number of smart growth principles. For reasons of both community identity and governmental efficiency, an annexation strategy is required which will "square off" the City's boundaries.

Strategic Results:

- Annexation which will "square off" the City's boundaries.
- Quality growth that preserves the character of the City.
- Encourage redevelopment

Strategies:

Annexation

Action Steps:

1. Require contiguous properties to annex.
2. Continue to review annexations from a business plan perspective.
3. Conduct annexation feasibility studies when appropriate.

Redevelopment *Action Steps:*

1. Pursue downtown residential redevelopment.
2. In cooperation with County, support Spring Hill redevelopment through the Spring Hill Community Redevelopment Agency.
3. Promote downtown commercial redevelopment with MainStreet DeLand.
4. Pursue redevelopment in areas outside of City core.
5. Develop action plan for use of existing public lands and buildings owned by county and City in Downtown.

Community consistent growth *Action Steps:*

1. Implement the 2050 vision plan, to include joint planning agreements with the County.
2. Implement smart growth policies relating to increasing urban densities and protecting conservation areas.
3. Provide 4.6 acres of parkland per 1,000 population.
4. Encourage use of Planned Development Agreements in zonings.
5. Promote mixed use development that localizes traffic trips.
6. Adopt County sponsored stormwater requirements utilizing 100 year storm event
7. Manage, the difference in rates between potable and reuse water so as to encourage conservation.
8. Work with other cities and the County to provide a sustainable and affordable water supply to meet demand.
9. Review land development regulations and policies and incorporate principles that encourage smart growth and redevelopment.
10. Develop transportation mobility strategy which may include traffic congestion management approach.
11. Explore development of similar rules for commercial development between the City and County on gateway corridors.

Strategic Focus Area: Preserving "Sense of Community" as a key asset.

Strategic Context: Throughout the strategic planning process, the term "sense of community" has been highly valued as a distinctive DeLand asset. The term is most often associated with downtown, the historic district, Stetson, and the old city grid. It is this core city identity that citizen's want to maintain and preserve. This distinctiveness is critically important in the New Economy where sense of place is a highly valued asset. There is synergy between high value jobs and maintaining the current sense of place that distinguishes the core city.

Strategic Result:

- Maintenance of distinctive core city.
- Preserve "sense of community."

Strategies:

Current asset protection and maintenance *Action Steps:*

1. Ensure that the quality of public investments is maintained through a long term maintenance plan.
 - a. Implement multi-year maintenance plan for city assets (buildings, parks, pools, etc) and downtown improvements that promote mobility.
 - b. Enhance right of way maintenance, pavement/sidewalks, signage, and curbs city-wide.

Promote additional investment *Action Steps:*

1. Work with MainStreet DeLand Association to prioritize and schedule additional public improvements.
2. Continue private investment in those core assets that define "sense of community."
 - a. Encourage private investment in commercial redevelopment and residential restoration.
 - b. Provide incentives to encourage redevelopment of commercially underutilized buildings.
3. Develop plan for maintenance and utilization of downtown parking lots.
4. Implement other facets of Downtown Master Plan Update.
 - a. Develop alternate forms of transportation downtown linked to Intermodal Facility, i.e. downtown trolley.
 - b. Continue partnership with Main Street Association.
 - c. Maintain linkage with Stetson facilities.
5. Promote bicycle/pedestrian friendly resources.
6. Create an Arts and Culture District in downtown DeLand.
7. Develop policies and plans for development outside of our core that promotes public and private investment that is complementary to our core, not competitive.

Create and/or support public policies that promote a sense of community, promote our community's history, promote inclusiveness or solve important community issues.

Action Step:

1. Support additional diverse and inclusive events throughout the City.
2. Add youth programs that create more youth influence in the community.
3. Create a database for volunteers in the community.
4. Support preservation of historic structures in core city as well as throughout the City.

Strategic Focus Area: Creating the connected community.

Strategic Context: It is the connections between the three elements identified so far which will create the economic dynamism and the community vibrancy desired by the citizenry. This connection takes form in four ways:

- Key Corridors. The City has two key corridors — Woodland and SR 44 and several gateways that are important entry ways into the City. The look and feel of these corridors and gateways needs to be consistent or complementary with the City both to enhance the sense of community as well as permeate across the City the image of DeLand as a distinctive place which attracts high value wage earners and high value jobs.
- Greenways. This includes recreational areas, bike paths, urban trails, sidewalks and other physical connections which allow one to move about the city in a pedestrian-friendly manner. This connection fosters sense of community while also supporting the attractiveness of the City to high value jobs.
- Information. To attract high value jobs and high value wage earners and entrepreneurs, the City must offer access to the world through electronic means.
- Comprehensive Code Enforcement on a focused basis. If the City is to maintain its competitive advantage as a real place with a sense of community, no part of the City can be allowed to deteriorate. Therefore code enforcement must be comprehensive, but used on a focused, priority basis.

Strategic Results:

- Mobility.
- Community aesthetics and appearance.
- Human and technological connections.
- Preserve sense of community for long term as well as new residents.

Strategies:

Walkability and alternative mobility

Action Steps:

1. Continue implementation of sidewalk master plan with emphasis on safety and linking neighborhoods to each other and to the other features of the City, i.e. downtown, parks, schools, etc.
 - a. Continue the sidewalk construction using a ten year plan and repair all broken sidewalks within a five year program.
2. Continue to develop all phases of the DeLand Greenway.
3. Develop and implement a plan to make DeLand a bicycle friendly community modeled after best practices put forth by the League of American Bicyclists.

Traffic Mobility

Action Steps:

1. Identify and implement options for traffic calming throughout the City.
2. Continue street resurfacing plan.
3. Continue to pursue Sunrail station for DeLand.
4. Develop options to shuttle commuters from Sunrail to downtown DeLand.
5. Encourage other alternative forms of public transportation.

Design and Appearance

Action Steps:

1. Continue development of DeLand Greenway.
2. Roadways:
 - a. Partner with the Florida Department of Transportation and Volusia County to develop a corridor improvement plan which identifies ways in which the major entrances into the City can be improved.
 - b. Improve City's gateway signage.
3. Maintain and improve the aesthetic appearance throughout the City and along its gateways.
 - a. Gateways:
 - i. Enforce the City's Design Standards.
 - ii. Focus proactive enforcement on major issues that create unsightliness along the City's gateways.
 - iii. Mowing, litter control, planting trees.
 - iv. Continue joint code enforcement/gateway standards with the County.
 - v. Develop joint code enforcement programs with the County on shared corridors.
 - vi. Maintain Tree City USA designation.
 - b. Continue focused program for razing condemnable structures as funding allows.
 - c. Review sign requirements.

Strategic Focus Area: High value government.

Strategic Context: To support the combination of high value jobs and sense of community a high value government must be fostered. This would include as:

- Increased use of e-governmental tools to communicate internally and externally.
- Alignment of resources to the strategic plan.
- Integrated city infrastructure with other public and private infrastructure sources.

Strategic Results:

- Efficiency.
- Effectiveness.
- Organizational Capacity Leadership.
- Interaction with citizenry and access to city government.

Strategies:

Technology leadership

Action Steps:

1. Continue implementation of a strategic information technology plan.
2. Continue to position the City to be a municipal leader in the use of information technology for public services by achieving e-qualified community status.
3. Enhance e-government capabilities:
 - a. Expand and continually improve city web site. Develop interactive web site.
 - b. Endeavor to install all new customer accounts through electronic payments.
 - c. Develop a social media strategy consistent with Florida law.
4. Facilitate partnering opportunities with other related infrastructure providers.
5. Provide education to city workforce on technology utilization.

Organizational Improvement

Action Steps:

1. Annually provide customer service training for employees.
2. Continue implementation of an organizational improvement / process re-engineering program.
3. Systematically and continuously review City functions from the perspective of how technology can improve efficiency and effectiveness.
4. Identify long term investments in technology, facilities, and training to enhance services and operations.
5. Systematically and continuously review City functions for improved efficiency and effectiveness and consider potential privatization and/or public partnership advantages.

Facilities and infrastructure

Action Steps:

1. Maintain park system to provide 4.6 acres per 1,000 citizens and increase capacity at existing facilities.
2. Continue maintenance of City facilities in accordance with five-year maintenance plan.
3. Aggressively pursue expansion of reclaimed water system master plan for expansion.
4. Complete a comprehensive analysis of all underutilized public property in downtown and determine optimum future use.

Future planning

Action Steps:

1. Maintain City Strategic Plan and update at City goal setting workshop.
2. In cooperation with the other west-side utilities, develop and implement strategies and facilities to meet the requirements of the Blue Springs Mitigation Strategy.
3. Continue capital investments to alleviate future flooding of neighborhoods.
4. Prioritization of projects included in Stormwater Master Plan.
5. Plan for increased cultural diversity and increased senior citizen population.
6. Continue expansion of activities at the Sanborn Activity Center to meet demand for programs.
7. Expand programs at Chisholm Community Center.

8. Develop a plan for future park facility needs.

Service Improvements

Action Steps:

1. Emphasize paperless record keeping.
2. Develop partnerships for better efficiency, reduced costs.
3. Develop interactive use of City web site.

Staff development

Action Steps:

1. Strengthen leadership/management skills of existing employee base.
2. Continue to implement succession plan.
3. Develop a diversity plan.
4. Provide technology training to City work force. Regularly scheduled classes, technology curriculum, ask employees what they need.

Strategic Focus Area: Communication.

Strategic Context: To maintain a high level of both internal communications within the City Government as well as ensure a two-way flow of information between the City Government and the citizens.

Strategic Results:

- Informed and engaged citizenry and city employees.
- Improved access to city government.

Strategies:

Public communication and outreach. A comprehensive public relations approach incorporating newsletters, e-communications, outreach efforts and other identified tools for improving both public access to and understanding of government, as well as to increase public participation in civic affairs.

Action Steps:

1. Develop and implement a strategic communications plan.
2. Emphasize personal contacts with citizens vs. heavy reliance on electronic communication.
3. Survey community periodically on city services.

Citizenship development

Action Steps:

1. Continue local student government academy designed to provide high school students with knowledge of local government (Chamber, High School).
2. Pursue development of a youth council.
3. Pursue development of a citizen's academy.
4. Continue/expand activities related to Florida city government week.

Expanded access

Action Steps:

1. Encourage civic engagement in the policy development process.

2. Continue a City Commission citizen concern response system.

Legislative

Action Steps:

1. Continue development of annual legislative action platform.
2. Communicate policy positions of City to State legislators on specific State legislative initiatives.

Strategic Focus Area: Maintaining a Safe Community

Strategic Context: To have a thriving, prosperous, and exciting community in which to live work and play it is necessary to first provide for the safety of our citizens.

Strategies:

Maintain public safety

Action Steps:

1. Insure public safety services are developed to meet needs of annexed areas.
2. Continue a program of stricter speed limit enforcement.
3. Continue closest station response with Volusia County and coordinate public safety service delivery.
4. Maintain strong law enforcement presence in the community.
5. Develop additional preventative public safety services that are not emergency services.
6. Enhance communication between public safety and citizens.
7. Continue Citizens Police Academy and utilize alumni in appropriate ways to assist in law enforcement efforts.
8. Work with the Volusia County Sheriff's office to develop and implement a joint policing program to ensure consistency in enforcement.
9. Develop and implement policies that produce tangible and measurable solutions for people experiencing homelessness.

Strategic Focus Area: Preparing for the Future/Sustainability

Strategic Context: Recognizing that the City itself is dynamic and that extensive changes will occur in the region in the near and long term future, it is important that there be a strategic focus on the future.

Strategic Results:

- Identification of emerging issues that can impact the City.
- Proactive development of plans and strategies to address those issues.

Strategies:

Identification of emerging issues and options regarding a growing senior population.

Identification of emerging issues and options regarding health care services in the community.

Recognize and where possible facilitate or participate in mobility (transportation) planning for the community in the regional context.

Increase opportunities for affordable housing.

Identify and facilitate means to address community social needs. Identify and pursue sustainability opportunities.

Action Steps:

1. Promote sustainability in policy decisions.
2. Identify sustainability initiatives to be pursued with grant money.
3. Pursue Florida Green City platinum designation.

Priorities in Action

Initiative	Department	Strategic Focus Area
Digital Marketing and Advertising	Community Development	Regional high value job creation
Recreation Fields at Victoria Park	Parks & Recreation	Preserving "Sense of Community" as a key asset
Voorhis Avenue Streetscape	Downtown CRA	Preserving "Sense of Community" as a key asset
Mural & Facade Grants	Downtown CRA	Preserving "Sense of Community" as a key asset
Road Milling and Resurfacing	Streets	Creating the connected community
Meter Replacement	Water Distribution	High value government
2023 Water Main Improvements	Water Distribution	High value government
Multiple Information Technology improvements	Information Technology	Communication
Neighborhood Center	Homeless Shelter Fund	Maintaining a Safe Community
Hiring New Police Officers and Firefighters	Police & Fire	Maintaining a Safe Community
Wiley M Nash WRF Engineering, Planning & Construction	Wastewater Treatment	Preparing for the Future/Sustainability
Reclaim Water Expansion Construction	Customer Service	Preparing for the Future/Sustainability

Long-Term Planning

On March 14, 2022, the City Commission and staff met for their annual strategic planning session. The focus of the planning session was to chart a course for the future for the City of DeLand, not only for FY 2022 but more for the future of the City. As the City continues to expand, there has been much analysis and planning about how City services need to expand as well. This helped shape both personnel and capital requests. This meeting is open to the public and public input is encouraged. There were breakout sessions with each City Commissioner sitting and talking to everyone in attendance to discuss any topics that they wished to discuss at the time.

With the State of Florida implementing a plan to get the minimum wage to \$15.00/hour on September 30th, 2026, there was much discussion in the strategic planning session on how to keep the City on a plan to pay a competitive wage throughout the future years. Throughout the FY 2023 budget process, staff worked to develop a five-year plan that focused on retaining current staff and attracting new, qualified candidates with a plan to continue to compare salaries and benefits to comparable cities in the area and also other large employers. Each department within the City put in personnel requests for FY 2023 but also identified what positions they will need through FY 2027. Increased staffing is a need throughout the City, nearly every position requested is due to the growth of the City, the need to keep the City safe, and the desire to provide excellent services to the citizens.

There was also a lot of conversation regarding the best way to foster the growth of the City. Lot sizes, density, and housing types and locations were all debated. Also discussed was the potential expansion of the SunRail into DeLand and how this would benefit the citizens. The continued growth in housing will give the City a financial gain in ad valorem revenues while also attracting new

commercial opportunities. Community Development and Public Works continue to work with the City Commission on how to best mold the growth in the City over the next decade.

Capital needs were also deeply discussed at the strategic planning session. The 2023-2027 Capital Improvements Program consists of many projects that will help the City maintain exceptional services to the residents not only in the immediate future but focused on the City of DeLand ten years and further into the future. There will be a mixture of cash payments, borrowed money for large projects in the Water & Sewer fund, and a continued search for grant opportunities to help finance projects that the City may choose not to fund otherwise. Before the strategic planning session, each department submitted their capital requests to be reviewed by both the City Commission and City staff. A group effort is essential in listing projects in order of priority and putting them together in a well thought out timeline. The management of each department would rank the projects in a list of highest priority to lowest. These projects were then examined and updated in the summer budget workshops and internally throughout the budget process with Finance, the departments themselves and senior management until the budget and CIP were approved by City Commission.

The City is also focused on the financial ramifications of all future plans. In both FY 2021 and FY 2022, the City took advantage of a large capital reserve fund to pay off debt in the General Fund. In FY 2023, the City will fund many capital projects with reserves that will help the City well into the next decade. This is all being done now to reduce the future financial burden on the City. City Commission and staff took this opportunity to reduce future liability and improve City services while still decreasing the millage rate in the City.

The City expects continued revenue growth over the next few years with increases in ad valorem and state shared revenue leading the way. There is also an assumption that the enterprise funds will continue to have a growth in revenue due to increased population and rate increases that will cover all additional costs. The City plans to continue to use impact fees to provide new levels of service throughout multiple funds. However, DeLand is working hard to put itself into a strong financial position where it will not be reliant on constant growth or an increase to the millage rate to still flourish in the future.

	2022-23	2023-24	2024-25	2025-26	2026-27
REVENUE SUMMARY	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Taxes	\$ 23,822,585	\$ 24,894,601	\$ 26,014,858	\$ 27,185,527	\$ 28,408,876
Permits, Fees and Special Assessments	10,121,271	10,526,122	10,947,167	11,385,053	11,840,456
Intergovernmental Revenue	15,247,972	14,863,522	15,458,063	16,076,385	16,719,441
Charges for Services	35,548,845	36,970,799	38,449,631	39,987,616	41,587,121
Judgments, Fines, and Forfeits	102,000	106,080	110,323	114,736	119,326
Miscellaneous Revenue	2,730,834	2,840,067	2,953,670	3,071,817	3,194,690
Other Sources	<u>65,722,153</u>	<u>53,800,468</u>	<u>23,412,489</u>	<u>30,692,969</u>	<u>28,826,474</u>
Total Revenues	\$ 153,295,660	\$ 144,001,659	\$117,346,201	\$128,514,103	\$130,696,382
EXPENDITURE SUMMARY	2022-23	2023-24	2024-25	2025-26	2026-27
	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Personal Services	\$ 41,704,164	\$ 43,913,810	\$ 46,200,793	\$ 48,567,821	\$ 51,017,695
Operating Expenses	29,090,710	29,963,431	30,862,334	31,788,204	32,741,850
Capital Outlay	65,705,790	51,841,688	21,703,978	29,273,726	27,738,070
Debt Service	2,428,347	3,628,347	3,628,347	3,628,347	3,628,347
Grants and Aid	87,500	87,500	87,500	87,500	87,500
Contingency	4,688,023	4,688,023	4,688,023	4,688,023	4,688,023
Transfers	<u>9,591,126</u>	<u>9,878,860</u>	<u>10,175,226</u>	<u>10,480,482</u>	<u>10,794,897</u>
Total Expenditures	\$ 153,295,660	\$ 144,001,659	\$117,346,201	\$128,514,103	\$130,696,382

BUDGET CALENDAR

Budget Preparation/Goal Setting

March 4	Release budget preparation materials to Departments
March 14	Strategic Planning/Goal Setting Workshop with City Commission

Budget Preparation/Goal Setting

Budget (including CIP) Request Submission Deadlines

March 31	All Departments FINAL DAY (Capital, Goals & Objectives, Performance Measures and Line Items)
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Department Review with City Manager and Finance Director

May 2-12	General and Enterprise Funds Review
May 20	All Department FINAL DAY for submission of revised Goals & Objectives and Performance Measures

Budget Workshops with City Commission

June 28	Release budget to City Commission and CRA's
July 11-13	Review Proposed Budget including Department Presentation and Public Input
July 13	Final discussions including proposed Millage Rate

TRIM Notice Requirements

June 1	Property Appraiser release pre-preliminary tax roll
July 1	Property Appraiser certifies tax roll
July 29	Review proposed budget and set millage rate for TRIM Notice
August 4	Deadline for advising Property Appraiser of proposed millage rate for CRAs
August 4	Deadline for advising Property Appraiser of proposed millage rate and public hearing on tentative budget (35 days after July 1, per TRIM)
August 4	Complete Forms DR-420, DR-420TIF, DR-420DEBT, and DR-420MMP in eTRIM
August 24	Deadline for Property Appraiser to notify property owners of proposed millage levies
September 7	Public hearing on tentative budget for Downtown CRA and Spring Hill CRA
September 7	Public hearing on tentative budget and millage rate (tentative date no earlier than the 65 th day following July 1 st which is September 3 rd , and no later than 80 th day following July 1 st which is September 18 th , per TRIM)
September 13	Deadline to submit budget advertisements to News Journal
September 15	Post tentative budget resolution on City website (at least 2 days before final budget hearing per S.166.241 F.S. eff. 10/1/11)
September 15	Advertisement Published. Per TRIM, must be in a locally distributed newspaper more than 2 days before the second budget hearing but no more than 5 days before
September 19	Final public hearing on budget for Downtown CRA and Spring Hill CRA
September 19	Final public hearing on budget and millage rate (within 15 days of 1 st hearing and no later than 2 days or more than 5 days after advertisement is published, per TRIM)
September 22	Within 3 days of Adoption, copy of Resolution delivered to Property Appraiser, the tax collector, and the Department of Revenue
September 22	Within 3 days of Adoption, complete and certify DR-420MM and DR-487V in eTRIM
October 22	Post final budget on City website (within 30 days of adoption per S.166.241.F.S. eff. 10/1/11)

FINANCIAL MANAGEMENT POLICY STATEMENT

Statement of Purpose

The broad purpose of the following Financial Management Policy Statement is to enable the City to achieve and maintain a long-term stable and positive financial condition. The more specific purpose is to provide guidelines to the Finance Director in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Commission.

Accounting System and Budgetary Control

The City utilizes a computerized financial accounting system which incorporates a system of internal accounting controls. Such controls have been designed and are continually being reevaluated to provide reasonable, but not absolute, assurance regarding:

1. The safeguarding of assets against loss from unauthorized use or disposition, and
2. The reliability of financial records for preparing financial statements and monitoring accountability for assets.

The concept of reasonable assurance recognizes that:

1. The cost of control should not exceed the benefits likely to be derived, and
2. The evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework and are believed to adequately safeguard and provide reasonable assurance of proper recording of financial transactions.

Accounting and budgeting records for governmental fund types and similar trust and agency funds are maintained on a modified accrual basis. Under the modified accrual basis, revenues are recognized and recorded when measurable and available, and expenditures are recorded when services or goods are received and the liabilities are incurred. Budgets for the governmental fund types are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that carryover surplus and transfers from reserves are included in budgetary revenue as required by the City Charter.

Accounting and budgeting records for proprietary fund types and similar trust funds are maintained on the accrual basis. Under the accrual basis, revenues are recognized when they are earned and expenses are recognized when incurred.

For proprietary funds, accounting and budget records differ to the extent that depreciation and certain other items are not budgeted for but are a factor in determining fund balance revenues available for appropriation. Budgets for the Proprietary Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that debt service, capital acquisitions, capital leases and water and sewer impact fees are included in budgetary revenue and expenditures as required by the City Charter.

The basis of budgeting as described above is the same as the basis of accounting used in the City of DeLand's audited financial statements.

The annual operating budget is proposed by the City Manager and enacted by the City Commission after public participation. Although budgets are legally controlled at the fund level, management control of the operating budget is additionally maintained at the Department level.

Operating Budget

A. Preparation

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan which includes all of the operating departments of the general fund, special revenue funds, enterprise funds, debt service funds, internal service funds and trust and agency funds of the City. The budget is prepared by the City Manager and Finance Director with the participation of all department directors, on a basis which is consistent with generally accepted accounting principles (GAAP). The City Manager presents the budget to the City Commission at least sixty (60) days prior to the beginning of each budget year. The budget shall be adopted annually not later than September 30th, and in accordance with Section 54 of the City Charter, a copy is filed in the

Office of the City Clerk.

Because the budget is perhaps the single most valuable document for assisting the City Commission and City Manager in guiding the growth of the City of DeLand, it should receive careful thought and attention in its development. Therefore, in the City of DeLand, the budget process begins almost nine months prior to the start of a fiscal year.

January-February: Review of Strategic Plan and Review of Prior Year revenues and expenditures

Conduct a review with the City Commission, City Manager and Department Directors of the adopted Strategic Plan considering any revisions or updates that may be required. A review of prior year revenues and expenditures is made to identify potential problems, which could impact both the current budget and future year's budget.

February-March: Department Budget Preparation

Instructions for preparation of next year's budget are distributed to Departments. Departments are encouraged to prepare their budget requests in conformance with the Strategic Plan and at levels necessary to provide adequate services to the community, rather than a fixed "target" or percentage increase. Department budget preparation begins.

April-June: Second Quarter Review of Current Budget/Budget Recommendations Prepared for City Manager Review

A second quarter review of revenues and expenditures is prepared which serves as the preliminary basis for estimating fund balance and revenues for the next year. Preliminary budgets are formulated after review by the Finance Director, Department Directors and the City Manager.

July 1: Assessment Data

Assessed values for ad valorem taxes are received from the Property Appraiser (elected official) for all taxing districts. This starts the legal adoption timetable.

July: Adoption of tentative/TRIM millage rate

The City Commission establishes the ad valorem tax rate to be published on TRIM notices for the next fiscal year. These rates can be lowered throughout the remainder of the budget process but cannot be increased without individual notification of the property owner. The TRIM rates along with public hearing dates must be certified to the Property Appraiser within thirty-five (35) days of presentation of assessed values. The public hearing dates cannot conflict with the dates selected by the Volusia County School Board or Volusia County.

August: Property Appraiser Mails TRIM Notices

Property Appraiser mails TRIM Notices to all property owners notifying them of the proposed tax rate, and the valuation of each parcel of property. Once the millage rate is certified, it may not be increased without re-mailing the notices. TRIM notices, which include the date, time, and place of the first public hearing, are mailed within fifty-five (55) days after certification of assessed values.

September: Public Hearings

The first public hearing is held on the date set, which must be between sixty-five (65) and eighty (80) days of provision of assessed value to the governing body. Tentative budget and millage rates are adopted at the first public hearing. Advertisement in a newspaper of general circulation is required three (3) to five (5) days before the second public hearing. The advertisement must also be within fifteen (15) days of the first public hearing. The advertisement must contain a summary of the budget, all millage rates, and tax increase percentages over the rolled back rate millage. The final budget and millage levies are adopted at the second public hearing.

October: Certification of Budget to State

Not later than thirty (30) days following adoption of ad valorem tax rates and budget, the City must certify that they have complied with the provisions of Chapter 200, Florida Statutes to the Florida State Division of Ad Valorem Tax.

B. Balanced Budget

The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by the City Commission, greater than or equal to current expenditures/expenses.

C. Planning

The budget process will be scheduled so as to identify major policy issues for City Commission consideration several months prior to the budget approval date to allow adequate time for appropriate decisions and analysis of financial impacts.

D. Reporting

Monthly expenditure reports will be released to enable department directors to manage their budgets and to enable the Finance Director to monitor and control the budget as authorized by the City Manager. The Finance Director will prepare a quarterly analysis of financial condition at the end of each quarter for presentation to the City Commission to assist in understanding the overall budget and financial status.

E. Control and Accountability

Each department director shall be solely responsible to insure that their department budgets will not exceed budgeted amounts. Failure to achieve budgetary control of their individual expenditure and revenue budgets will be evaluated and investigated by the City Manager.

F. Expenditure Requests

The Finance Director will evaluate expenditure requests from departments to ensure that the requests are in the amount and kind originally budgeted in those departments, and that adequate funds are available. The Finance Director shall make every effort to assist departments in making the purchases to accomplish the goals and objectives outlined in the budget information for each department.

If the City Manager certifies there are available or projected revenues in excess of those estimated in the budget, the City Commission may authorize supplemental appropriations up to the amount of such excess by resolution adopted following a public hearing held pursuant to The City Charter. Copies of the proposed budget amendment shall be made available for public inspection. All interested persons shall be given an opportunity to be heard on the proposed budget amendment resolution during its consideration by the City Commission.

G. Contingency

The City Manager should establish an adequate contingent appropriation in each of the operating funds for expenditures only in cases of emergency or an unforeseen need. A detailed account shall be recorded and reported of such expenditures.

Revenues

The following considerations and issues will guide the Finance Director in its revenue policies concerning specific sources of funds:

1. Non-Recurring Revenues - One-time or non-recurring revenues should not be used to finance current ongoing operations. Non-recurring revenues shall be used only for non-recurring expenditures and not be used for budget balancing purposes.
2. Ad Valorem Taxes - Ad valorem taxes will be anticipated for purposes of operating budget preparation at:
 - a. 95% of the projected taxable value of current assessments and new construction (Florida Statutes require a minimum of 95%);
 - b. Current millage rates, unless otherwise specified.
3. Sales Tax - The use of sales tax revenues is limited to the General Fund.
4. State Revenue Sharing - The use of state revenue sharing monies is limited to the General Fund, unless required for debt service by bond indenture agreements.
5. Local Option Gas Tax - The use of local option gas tax revenues is limited to public transportation expenditures.
6. Utility Tax - Utility tax revenues can be used for any lawful purpose.
7. Pledged Revenues - The use of revenues, which have been pledged to bond holders, will conform in every respect to bond covenants, which commit those revenues.
8. Interest Earnings - Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided for investing.
9. User-Based Fees and Service Charges - User-Based Fees and Service Charges will be reviewed annually by department directors to ensure that fees provide adequate coverage of cost of services for their respective departments.
10. Enterprise Fund Rates - The Finance Director will review utility rates annually to ensure sufficient revenues are generated to cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

Additionally, enterprise activity rates and other legal funds of the City will include transfers to and receive credits from other funds as follows:

- a. General and Administrative Charges – Administrative costs should be charged to all funds for services of general overhead, such as administration, finance, customer billing, personnel, data processing, engineering, legal counsel, and other costs as appropriate. The charges will be determined by the Finance Director through an indirect cost

allocation following accepted practices and procedures intended to recover approximately 90% of said costs.

- b. **Payment in-lieu-of-ad valorem tax** – Rates will be calculated so as to include a fee equal to the approximated ad valorem taxes lost as a result of municipal ownership of the various utility and other enterprise activities owned by the City.
11. **Intergovernmental Revenues (Federal/State/Local)** – All potential grants will be examined for matching requirements and the source of the matching requirements. These revenue sources will be expended only for the intended purpose of grant aid. It must be clearly understood that operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.

Revenue Monitoring – Revenues actually received will be compared to budgeted revenues by the Finance Director and variances will be investigated. This process will be summarized in the appropriate budget report. Any variances considered to be material will be investigated. The Finance Director will report results of that investigation to the City Manager and City Commission.

Expenditures

- A. **Appropriations** – The point of budgetary control is at the department level budget for all funds. If the City manager and Finance Director certify that there are available projected revenues for appropriation in excess of those estimated in the budget, the City Commission may authorize supplemental appropriations up to the amount of such excess by resolution adopted following a public hearing held pursuant to The City Charter.
- B. **Central Control** – No significant salary or capital budgetary savings in any department shall be spent by the department director without the prior authorization of the City Manager. This control will realize budget savings each year that will be recognized in the approved budget as contingency accounts.

At the end of each fiscal year, transfer of appropriations up to and including 5% of a Department’s total budget may be made to specific line items, divisions or departments in the same fund with the approval of the City Manager and are reported to the City Commission. Transfers of appropriations of any amount between funds require the approval of the City Commission.
- C. **Purchasing** – All City purchases of goods or services will be made in accordance with the City’s current Purchasing Policy.
- D. **Prompt Payment** – All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within forty-five (45) calendar days of receipt in accordance with the provisions of Florida Statutes 218.70.

The Finance Director shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City’s investable cash.
- E. **Reporting** – The Finance Director will prepare a quarterly analysis of financial condition at the end of each quarter describing the financial and budgetary conditions of the City.

Fund Balance

Fund Balance is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the governmental fund statements. The City’s practice is to appropriate beginning fund balances and all revenues and other sources. As a result, it appears that it is the City’s intent to end the fiscal year with no remaining funds, however that is not the case. The City is required to manage its fiscal resources to ensure funding for the operation of the City is not disrupted. Sufficient reserves also serve to ensure adequate funds are available at the beginning of the next fiscal year to meet payments.

In order to accomplish this, a reserve equivalent to two month’s operating needs shall be maintained in the General Fund and a reserve equivalent to three month’s operating needs shall be maintained in the Water & Sewer Fund. These reserves are a component of Unreserved/Undesignated Fund Balance or Retained Earnings.

The City’s estimation of its fiscal position on a projected year end basis is included as Attachment A to this Policy statement. Based on past experience and current trend, a projection can be made as to how much of the funds appropriated in the adopted budget will actually be spent. The remaining or unspent funds will create an ending fund balance. Similarly, by projecting excess revenues, an additional component of ending fund balance can be established. The final factor in estimating ending fund balance is to review the budgeted expenditures and reserves and project what portion of the expenditures will be spent and what level of the reserves will not be appropriated through budget amendments during the fiscal year.

Capital Budget and Capital Improvement Program

- A. **Preparation** – The City’s Capital Budget will include all capital project funds and all capital resources. The budget will be prepared annually on a project basis by the City Manager with the participation of department directors.
- B. **Control** – All capital project expenditures must be appropriated in the Capital Budget. The Finance Director must certify the availability of resources before any capital project contract is presented to the City Commission for approval.
- C. **Program Planning** – The Capital Budget will be taken from the Five-Year Capital Improvements Program. The Finance Director will annually update the Five-Year Capital Improvements Program for use during the budget preparation process.
- D. **Financing Programs** – Where applicable, assessments, impact fees or other fees should be used to fund capital projects which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

- E. **Infrastructure Maintenance** – The City recognizes that deferred maintenance increases future capital costs. Therefore, a portion of all individual funds with infrastructure should be budgeted each year to maintain the quality of the City’s infrastructure. Replacement schedules should be developed in order to anticipate the deterioration and obsolescence of infrastructure.

Accounting, Auditing, and Financial Reporting

- A. **Accounting** – The City’s Finance Department is solely responsible for the reporting of the financial affairs, both internally and externally. The Finance Director is the City’s Chief Financial Officer and is responsible for establishing the Chart of Accounts and for properly recording financial transactions.
- B. **Auditing** –
 - 1. **Qualifications of the Auditor** – The City will be audited annually by outside independent accountants (“auditor”). The auditor must be a CPA that can demonstrate that it has the breadth and depth of staff to conduct the City’s audit in accordance with generally accepted auditing standards and contractual requirements. The auditor’s report on the City’s financial statement will be completed within 120 days of the City’s fiscal year end, and the auditor will jointly review the management letter with the City’s Audit Committee within 30 days of its receipt by City staff.
 - 2. **Responsibility of Auditor to City Commission** – The auditor is retained by and is accountable directly to the City Commission and will have access to direct communication with the City Commission if City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.
- C. **Financial Reporting**
 - 1. **External Reporting** – The Finance Department shall prepare a written Annual Comprehensive Financial Report (ACFR) which shall be presented to the City’s auditor. Accuracy and timeliness of the ACFR is the responsibility of the City staff. The ACFR will be prepared in accordance with generally accepted accounting principles (GAAP). Upon the completion and acceptance of the ACFR, the City’s auditor shall present the audited ACFR to the City Commission within 180 days of the City’s fiscal year end.
 - 2. **Internal Reporting** – The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City’s financial affairs. Monthly expenditure reports will be distributed to department directors, and quarterly financial reports will be prepared for the City Manager and City Commission.

Asset Management

- A. **Investments** – The Finance Director shall promptly deposit all City funds with the City’s Depository Bank in accordance with the provisions of the current Bank Depository Agreement. The Finance Director will then promptly invest all funds in any negotiable instrument that the City Commission has authorized under the provisions of the City’s Investment Policy.

- B. Cash Management** – The City’s cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, resulting in a limited number of cash collection points throughout the City.

All checks issued by the City shall bear the signatures of the City Manager and Finance Director. The Finance Director may transfer funds, via electronic transfer, for payment of any obligation of the City in accordance with the City’s Wire Transfer Policy, stipulating the conditions and control procedures related to such activity.

Treasury

Cash/Treasury Management – Periodic review of each cash flow position will be performed to determine performance of cash management and investment policies. Idle cash will be invested with the intent to (1) safeguard assets, (2) maintain liquidity, and (3) maximize return. Where legally permitted, pooling of investments will be done.

Debt Management

- A. Policy Statement** – The City recognizes the primary purpose of capital facilities is to support provision of services to its residents. Using debt financing to meet the capital needs of the community must be evaluated according to efficiency and equity. Efficiency equates to the highest rate of return for a given investment of resources. Equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the City will strive to balance the load between debt financing and “pay as you go” methods. Through evaluating the need for additional debt financed facilities and the means by which the debt will be repaid, the Finance Director will strike an appropriate balance between service demands and the amount of debt.

B. Types of Debt –

1. **General Obligation Bonds (GO’s)** – General obligation bonds will only be used to fund capital assets of the general government, are not to be used to fund operating needs of the City and are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than thirty (30) years. General obligation bonds must be authorized by a vote of the citizens of the City of DeLand.
2. **Revenue Bonds** – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than thirty (30) years.
3. **Revenue Notes** - will be used to fund capital requirements which are not otherwise funded by either Revenue Bonds or General Obligation Bonds. Debt service for Revenue Notes may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally, Revenue Notes will be used to fund capital assets where full bond issues are not warranted as a result of cost of the asset(s) to be funded through the instrument or the costs associated with a bond issue. The term of the obligations may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than thirty (30) years.
4. **Method of Sale** – The Finance Director will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the Finance Director will publicly present the reasons why, and the Finance Director will participate with the financial advisor in the selection of the underwriter or direct purchaser.

- C. Financing Alternatives** – The Finance Director shall explore alternatives to the issuance of debt for capital acquisitions and construction projects. The alternatives will include, but not be limited to, (1) grants-in-aid, (2) use of reserves/designations, (3) use of current revenues, (4) contributions from developers and others, (5) leases, and (6) impact fees.

- D. Federal Requirements** – The Finance Department will maintain procedures to comply with arbitrage rebate and other Federal requirements.

- E. Sound Financing of Debt** – The City will ensure that the debt is soundly financed by:

1. Conservatively projecting the revenue sources that will be used to pay the debt.
2. Financing the improvement over a period of time not greater than the useful life of the improvement being financed.
3. Determining that the benefits of the improvement exceed the costs, including interest costs.

4. Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt.
 5. Evaluating proposed debt against the target debt indicators.
- F. Financing Methods** – The City maintains the following policies in relation to methods of financing used to issue debt:
1. Where possible, the City will use revenue or other self-supporting bonds in lieu of General Obligation Bonds.
 2. When appropriate, the City will issue non-obligation debt, for example, Industrial Development Revenue bonds, to promote community stability and economic growth.
 3. The Finance Department will maintain open communications with bond rating agencies about its financial condition and whenever possible, issue rated securities.
- G. Referendum** - The City Charter regulates which securities may be issued only after a vote of the electors of the City and approved by a majority of those voting on the issue.
1. Referendum Required – Voter approval is required for any debt issuance pledging ad valorem taxes.
 2. Referendum Not Required – Voter approval is not required for:
 - a. Short-term notes (12 months or less) issued in anticipation of the collection of taxes and other revenues;
 - b. Revenue notes utilizing either a specific pledged revenue or general covenant to budget and appropriate other than ad valorem taxes of the City;
 - c. Refunding securities issued to refund and pay outstanding securities;
 - d. Securities for any special or local improvement district, such as, Tax Increment District (TID);
 - e. Securities issued for the acquisition of equipment or facilities pursuant to a lease-purchase contract.
- H. Legal Debt Margin** – The City of DeLand City Charter (Article XIII, Section 94) limits the amount of general obligation debt the City may issue to not more than 20% of the City’s assessed value. See below for an analysis of the City’s current legal debt margin.

Preliminary Assessed Value – 7/1/22	\$ 2,651,310,095
Debt Limit 20% of Assessed Value	530,262,019
Estimated Total Bonded Debt at 9/30/22 (General Obligation)	0
Estimated Legal Debt Margin	\$ 530,262,019

- I. Debt Service Schedules** – See the Long-Term Debt Section for detailed debt service schedules for the City of DeLand.

Internal Controls

- A. Written Procedures** – Wherever possible, written procedures will be established and maintained by the Finance Director for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. Department Directors Responsibilities** – Each department director is responsible to ensure that good internal controls are followed throughout their department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

Staffing and Training

- A. Adequate Staffing** – Staffing levels will be adequate for the fiscal functions of the City to operate effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload allocation alternatives will be explored before adding staff.
- B. Training** – The City will support the continuing education efforts of all financial staff members including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

C. **Awards, Credentials, Recognition** – The Finance Department will support efforts and involvement which result in meeting standards and receiving exemplary recitations on behalf of any of the City’s fiscal policies, practices, processes, products, or personnel. Staff certifications may include Certified Public Accountant (CPA), Certified Government Finance Officer (CGFO) or Certified Public Finance Officer (CPFO). Currently, staff maintains the following certifications:

Finance Director – CPA

Assistant Finance Director – CGFO

Chief Accountant – CPA

The Finance Department will strive to maintain a high level of excellence in its accounting policies and practices as it prepares the annual ACFR. The ACFR will be presented annually to the Governmental Finance Officers Association for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Budget will also be submitted annually to the GFOA for evaluation and consideration of the Distinguished Budget Presentation Award.

Certificate of Achievement for Excellence in Finance Reporting – Received for 38 Years

Distinguished Budget Presentation Award – Received for 19 Years

Attachment A – Analysis of Changes in Fund Balance/Retained Earnings

	Estimated Balance <u>9-30-22</u>	Budgeted Revenues <u>22-23</u>	Budgeted Expenditures <u>22-23</u>	Balance Retained Earnings	Estimated <u>9-30-23</u>
General Fund	27,812,326	38,379,529	40,199,366	(1,819,837)	25,992,489
Confiscated Fund	17,340	3,000	3,000	0	17,340
Homelessness Fund	297,645	375,000	621,308	(246,308)	51,337
Spring Hill CRA Fund	516,724	765,181	337,210	427,971	944,695
Governmental Impact Fees Trust Fund	2,366,699	1,312,828	1,805,043	(492,215)	1,874,484
Downtown CRA Fund	670,193	1,417,489	1,332,847	84,642	754,835
Grants and Special Revenue Fund	55,563	6,838,112	6,838,112	0	55,563
Capital Fund	40,099	7,612,859	7,612,859	0	40,099
Water & Sewer Fund	26,191,721	67,265,346	65,092,511	2,172,835	28,364,556
Water Trust Fund	0	1,600,000	429,925	1,170,075	1,170,075
Wastewater Trust Fund	2,494,226	3,500,000	3,500,000	0	2,494,226
Airport Fund	1,098,669	6,185,904	6,778,001	(592,097)	506,572
Refuse Fund	20,662	4,153,088	4,153,088	0	20,662
Stormwater Fund	1,035,594	2,302,780	2,884,417	(581,637)	453,957
Permits & Inspections Fund	3,827,982	2,078,854	3,169,557	(1,090,703)	2,737,279
Health Insurance Cost Containment Fund	151,822	569,305	569,305	0	151,822
Workers' Compensation Self-Insurance Fund	1,512,924	852,741	852,741	0	1,512,924

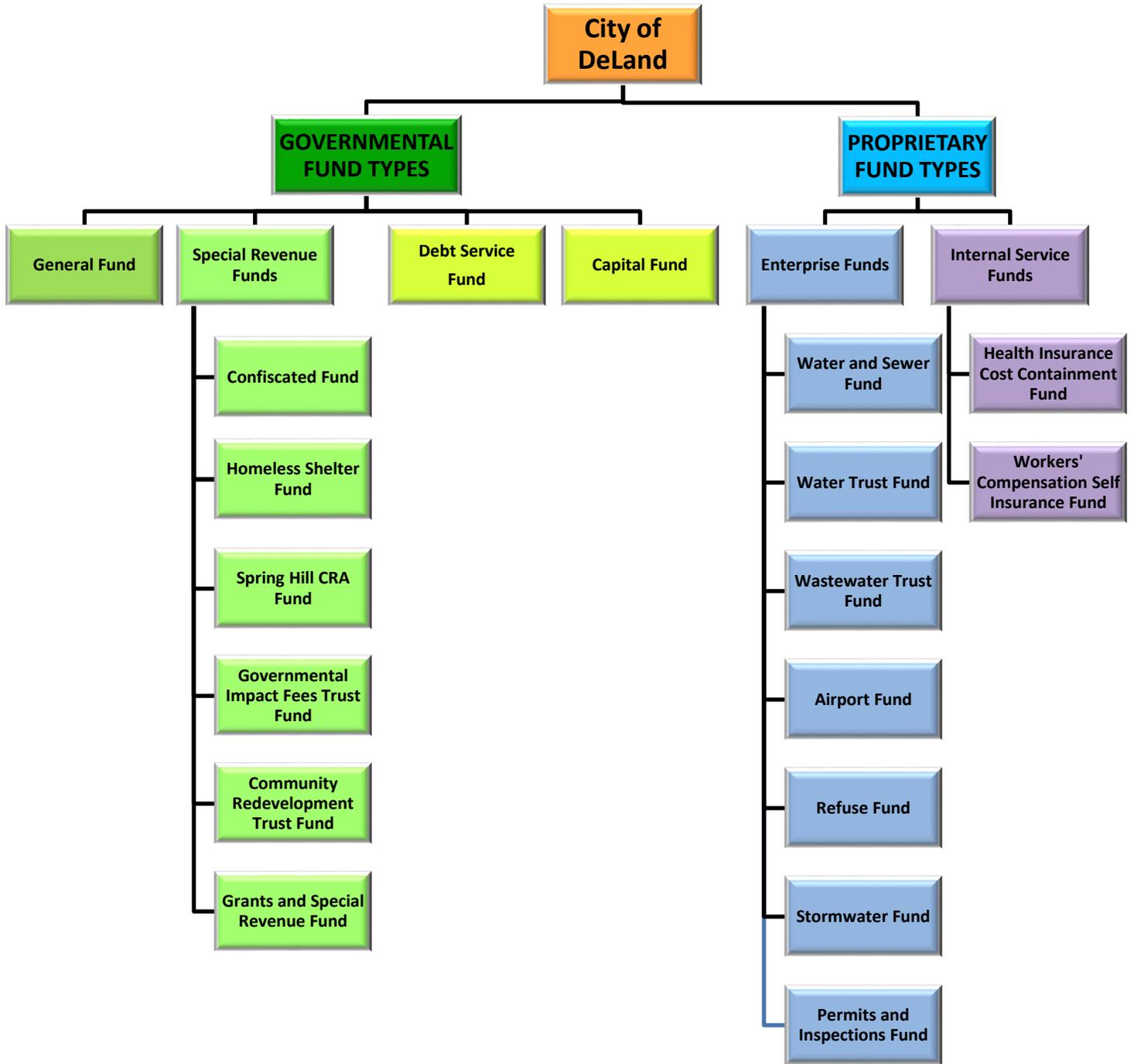
Budgeted Revenues 22-23 excludes *Use of Reserves*.

Budgeted Expenditures 22-23 excludes *Contingency*.

The General Fund is purposefully drawing down their fund balance with the fund balance being used to fund a large increase in one-time capital projects. The Homeless Shelter is drawing down fund balance to cover additional costs. Both the Spring Hill CRA and Downtown CRA see increases to their fund balances with plans on using it for large projects in future years. Water & Sewer’s fund balance is budgeted to increase but also has budgeted debt issuance in FY 2022-23. The Water Trust Fund is adding to their fund balance for future projects. The Airport Fund is using some fund balance this year because of matching grant opportunities that have presented themselves to the Airport. The Stormwater Fund is drawing down their fund balance in FY 2022-23 for much needed capital. The Permits & Inspections Fund is investing in new technologies for the upcoming year while purposefully drawing down their fund balance due to new state mandates regarding fund balances allowed for permitting related revenues.

FUND TYPES

Fund Structure



Fund Structure

General Fund –The General Fund serves as the primary reporting vehicle for current government operations and is considered a major fund. The *General Fund*, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. Revenues are derived primarily from property and other taxes, charges for services, intergovernmental revenue, and interest income. The operations and expense centers included in the General Fund are:

- | | |
|--|---------------------------------------|
| 1) General Government | 4) Public Works |
| a) City Commission | a) Public Works Administration |
| b) City Manager | b) Streets |
| c) City Clerk | c) Trees |
| d) Finance | d) Urban Beautification |
| e) Legal | e) Fleet Maintenance |
| f) Administrative Services | 5) Parks & Recreation |
| g) Information Technology | a) Parks & Recreation Administration |
| h) Human Resources | b) Recreation |
| 2) Economic Development | c) Parks |
| a) Economic Development Administration | d) Intermodal Transportation Facility |
| b) Planning | e) Trailer Park |
| c) Licenses & Enforcement | f) Museum |
| 3) Public Safety | g) Stadium |
| a) Fire | h) Activities Center |
| b) Fire Prevention | i) Special Events |
| c) Police | j) Chisholm Center |
| d) Police Parking Services | k) Sperling Sports Complex |
| | l) Conrad/Melching |

Special Revenue Funds – Special revenue funds are used when legal requirements restrict specific resources to be expended for specified purposes, with the exception of trusts, capital projects or debt service. The *Spring Hill Community Redevelopment Trust Fund* accounts for the revenues and expenditures of the Spring Hill area tax increment district. It is considered a major fund. The *Community Redevelopment Trust Fund* accounts for the revenues and expenditures of the downtown tax increment district. It is considered a major fund. The *Governmental Impact Fees Trust Fund* accounts for revenues and expenditures funded by growth related impact fees. The *Confiscated Trust Fund* accounts for revenues and expenditures related to forfeiture settlements. The *Grants & Special Revenue Funds* accounts for revenue and expenditures funded by grants or other types of special revenues. The *Homeless Shelter Funds* accounts for revenue and expenditures funded by local governments, religious groups, corporations and personal donations.

Debt Service Fund – The *Debt Service Fund* is a major fund, created to make it easier for citizens to read the City's budget by removing the peaks and valleys in the total General Fund budget number caused by debt financing. The Debt Service Fund is a separate fund that will be utilized by the General Government, Community Development, Public Safety, Public Works and Parks and Recreation divisions.

Capital Projects Fund - The *Capital Projects Fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities for the General Fund. Separating the capital is intended to make it easier for citizens to read the City's budget by taking out the peaks and valleys in the total General Fund budget number. It is considered a major fund. Currently there is one Capital Projects Fund.

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 is that the costs of providing goods or services to the general public on a continuing

basis should be financed or recovered 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. Currently there are six enterprise funds in the City of DeLand which consist of the *Water and Sewer Revenue Fund*, a major fund which accounts for the City's provided water and wastewater services, *Water Trust Fund*, which accounts for orderly expansion of the municipal water system for revenue collected from development fees, *Wastewater Trust Fund*, which accounts for orderly expansion of the municipal wastewater system for revenue collected from development fees, *Municipal Airport Fund*, a major fund which accounts for the activities of the City's airport, *Refuse Collection Fund*, a major fund which accounts for activities of the City's refuse collection services, *Stormwater Revenue Fund*, which accounts for all activities related to the City's stormwater control and *Permits and Inspections Fund*, which accounts for all revenues from permits and inspections and related expenses. The operations and expense centers included in the Enterprise Fund are:

- | | |
|---|--|
| <ul style="list-style-type: none"> 1) Water & Sewer Revenue Fund <ul style="list-style-type: none"> a) Water & Sewer Administration b) Engineering c) Water Production d) Water Distribution e) Wastewater Treatment f) Utilities Maintenance g) Debt Services h) Facilities Maintenance i) Customer Service j) Wastewater Collection | <ul style="list-style-type: none"> 2) Water Trust Fund 3) Wastewater Trust Fund 4) Municipal Airport Fund 5) Refuse Collection Fund 6) Stormwater Revenue Fund 7) Permits and Inspections Fund |
|---|--|

Internal Service Funds – Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Currently, the City of DeLand has two internal service funds which consist of the Health Insurance Cost Containment Fund and the Workers' Compensation Self-Insurance Fund.

	GOVERNMENTAL FUNDS				PROPRIETARY FUNDS		TOTAL BUDGET
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	
REVENUES FY 22-23							
Taxes	\$ 22,482,045	\$ 853,607	\$ -	\$ 486,933	\$ -	\$ -	\$ 23,822,585
Licenses and Permits	3,584,589	1,312,828			5,223,854		\$ 10,121,271
Intergovernmental Revenue	7,311,902	2,496,071			5,239,999		\$ 15,047,972
Charges for Services	859,810	83,105			33,183,884	\$ 1,422,046	\$ 35,548,845
Judgments, Fines, and Forfeits	99,000	3,000					\$ 102,000
Miscellaneous Revenues	724,671	370,804			1,638,359		\$ 2,733,834
Transfers In	2,631,062	945,915	2,428,347	2,625,926	959,876		\$ 9,591,126
Debt Proceeds	686,450	4,502,300		4,500,000	40,640,000		\$ 50,328,750
Fund Balances/Reserves/Net Assets	2,652,337	882,503			2,464,437		\$ 5,999,277
Total Budget	\$ 41,031,866	\$11,450,133	\$2,428,347	\$ 7,612,859	\$ 89,350,409	\$ 1,422,046	\$ 153,295,660
EXPENDITURES FY 22-23							
General Government Services	\$ 8,007,002	\$ 2,616,068	\$ -	\$ 452,562	\$ -	\$ 1,325,841	\$ 12,401,473
Community Development	958,806			33,000			\$ 991,806
Public Safety	19,641,092	102,300		1,232,489	2,536,296		\$ 23,512,177
Physical Environment	1,984,763	168,980		205,910	74,756,522		\$ 77,116,175
Transportation	1,747,807	3,961,217		619,973	8,750,243		\$ 15,079,240
Economic Environment	399,039						\$ 399,039
Culture & Recreation	3,999,437	2,707,915		5,068,925			\$ 11,776,277
Debt Service			2,428,347				\$ 2,428,347
Transfers Out	4,293,920	1,893,653			3,307,348	96,205	\$ 9,591,126
Total Budget	\$ 41,031,866	\$11,450,133	\$2,428,347	\$ 7,612,859	\$ 89,350,409	\$ 1,422,046	\$ 153,295,660

These revenue sources and expenditure categories are discussed in more detail on the following pages.

DEPARTMENT AND FUND RELATIONSHIP

	General Fund	Grants & Special Revenue Fund	Other Gov't Funds	Debt Service Fund	Capital Fund	Water & Sewer Fund	Municipal Airport Fund	Refuse Collection Fund	Other Proprietary Funds
General Fund:									
<i>General Government:</i>									
City Commission	✓								
City Manager	✓								
City Clerk	✓								
Finance	✓								
Legal	✓								
Administrative Services	✓		✓	✓					
Information Technology	✓				✓				
Human Resources	✓								
<i>Economic Development:</i>									
Economic Development	✓								
Planning	✓								
Licenses & Enforcement	✓								
<i>Public Safety:</i>									
Fire	✓		✓	✓	✓				
Fire Prevention	✓								
Police	✓		✓	✓	✓				
Parking Services	✓								
<i>Public Works:</i>									
Administration	✓			✓					
Streets	✓	✓			✓				
Trees	✓				✓				
Urban Beautification	✓				✓				
Fleet Maintenance	✓				✓				
<i>Parks & Recreation:</i>									
Administration	✓								
Recreation	✓								
Parks	✓		✓	✓	✓				
Trailer Park	✓								
Museum	✓								
Stadium	✓								
Activities Center	✓								
Special Events	✓								
Chisholm Center	✓								
Sperling Sports Complex	✓								
Conrad/Melching	✓								
Confiscated Fund			✓						
Homeless Shelter Fund			✓						
Spring Hill Comm. Redev. Fund			✓						
Downtown Comm. Redev. Fund			✓						

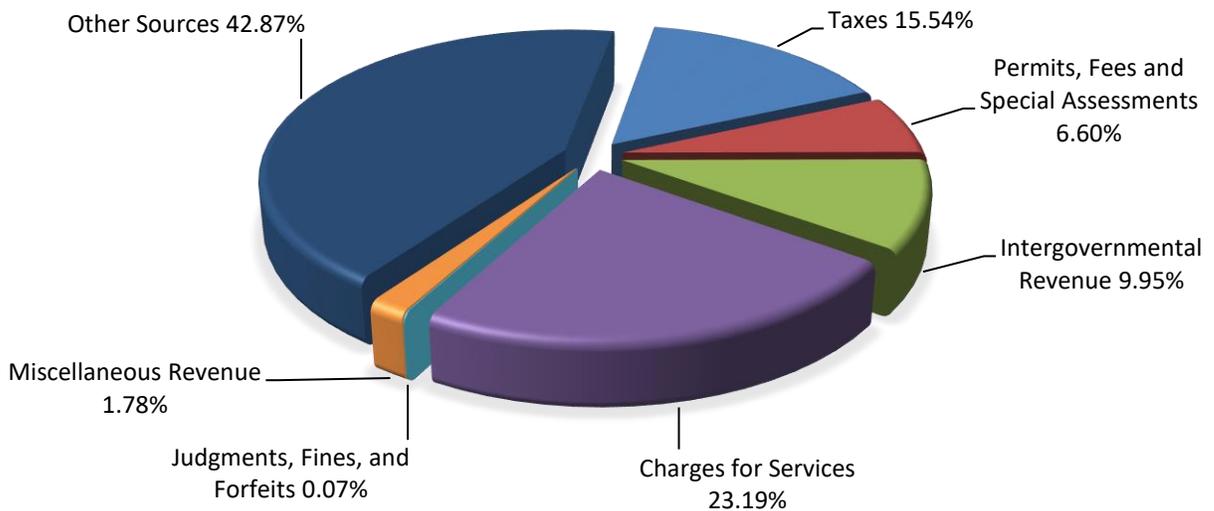
	General Fund	Grants & Special Revenue Fund	Other Gov't Funds	Debt Service Fund	Capital Fund	Water & Sewer Fund	Municipal Airport Fund	Refuse Collection Fund	Other Proprietary Funds
Water & Sewer Fund									
Administration						✓			
Engineering						✓			
Water Production						✓			
Water Distribution						✓			
Wastewater Treatment						✓			
Utilities Maintenance						✓			
Debt Service						✓			
Facilities Maintenance						✓			
Customer Service						✓			
Wastewater Collection						✓			
Water Trust Fund									✓
Wastewater Trust Fund									✓
Airport Fund							✓		
Refuse Collection Fund								✓	
Stormwater Fund									✓
Permits & Inspections Fund									✓
Health Insurance Cost Containment Fund									✓
Workers Compensation Fund									✓

REVENUE SOURCES

Where the Money Comes From

The City of DeLand has various sources of revenue; each source has unique requirements and limitations on use. Please see the revenues section of the “Financial Management Policy Statement” for more information. Some revenue projections are based on actual numbers provided but most are estimated based on an analysis of previous year’s revenues while still taking a close examination of what new events can impact the City going forward. Following is a breakdown of programmed revenues by fund within in each fund type for FY 2022-2023:

FY 2022-2023 Adopted Budget



Governmental Funds

General Fund

The **General Fund** with a budget of \$41,031,866 comprises 26.77% of this year’s Total City Budget of \$153,295,660.

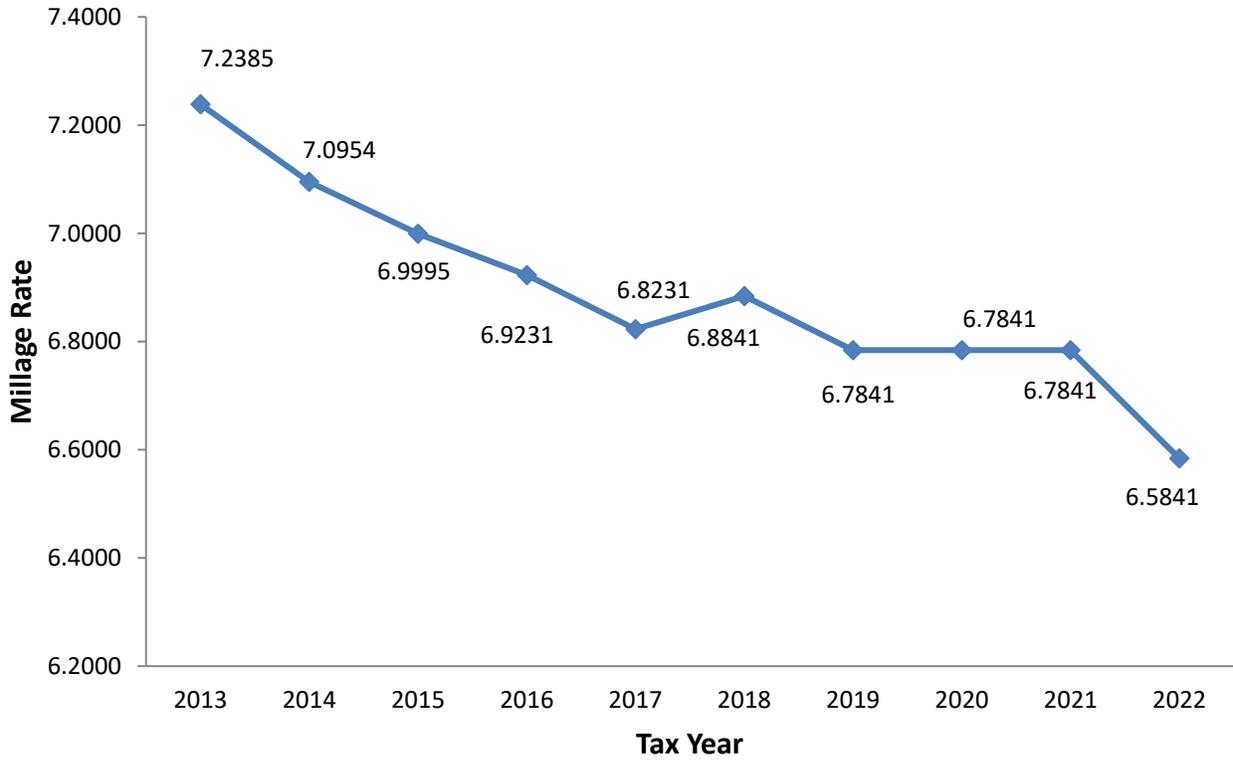
Property Tax – 37.95% of this year’s General Fund budget

Ad valorem taxes are taxes on property paid by owners of real and personal property within the city limits. The tax is based on an assessment by the Volusia County Property Appraiser of the market value of property and improvements. A tax rate of one (1) mill produces one dollar of tax revenue on each \$1,000 of taxable property value.

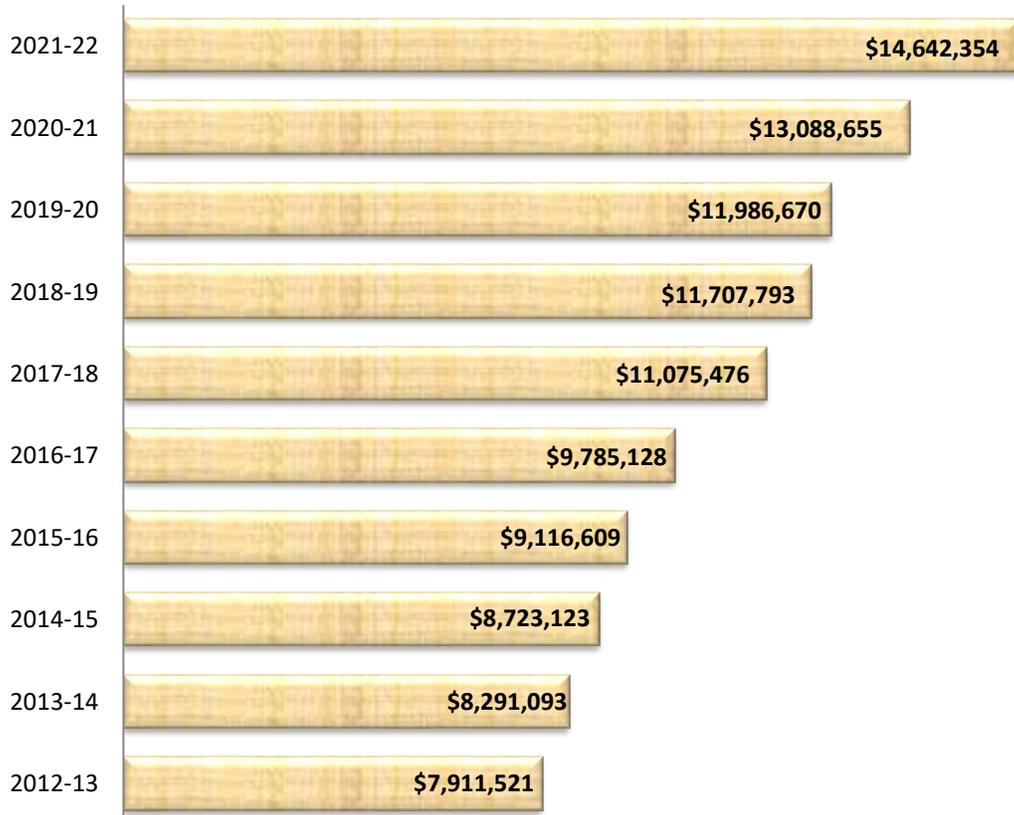
The valuation of property in the City of DeLand is determined by the Volusia County Tax Appraiser. The property appraiser released the July 1st preliminary gross taxable value of property at \$2,651,310,095. Excluding the taxable value of new construction and annexation of \$99,271,772, results in a preliminary adjusted taxable value of \$2,552,038,323. This represents an increase of taxable values for 2022 of \$357,698,861 or 15.60% from final gross taxable value of \$2,293,611,234 in the previous tax year.

Based on this information, the estimated rolled-back tax rate for operating expenses is 6.1520 mills. Rolled-back tax rate is the millage rate levied that will yield the same amount of revenue as collected in the prior year. As a result of property value increases, the millage rate required to yield the same amount of revenue is 0.6321 lower than the prior year’s adopted millage rate of 6.7841 mills. On September 19, 2022 the City Commission approved a millage rate of 6.5841. This yields \$15,543,131 in revenues after allowing for discounts and delinquencies and payment to the tax increment district.

General Fund History of Operating Millage Rate - Tax Year 2012 through 2022



Ad Valorem Tax Revenue History



What a City Property Owner Pays in 2022

	Vol. Co. General	Vol. Co. Library	Vol. Co. Vol. Forever	Vol. Co. Echo	School District	St. Johns Water	W. Vol. Hospital	FL Inland Navigation	DeLand Operating	DeLand Debt	Total
Rate*	\$4.85	\$0.46	\$0.20	\$0.20	\$5.48	\$0.20	\$1.08	\$0.03	\$6.58	\$0.00	\$19.08
%	25.4%	2.4%	1.0%	1.0%	28.7%	1.0%	5.7%	0.2%	34.5%	0.0%	100.0%

*Millage rate which equals property taxes per \$1,000 of value.

Other Taxes – 16.84% of this year’s General Fund budget

The City includes Sales and Use Tax, Utility Taxes, and Occupational Licenses in this category.

Sales and Use Tax - includes \$377,439 in anticipated local option gas tax funds based on prior year revenue.

Utility Taxes - are derived from a 10% utility tax on electric, water, gas and propane. It is anticipated revenues from this source will yield \$4,925,926, or an increase of \$275,400 from prior year budgeted revenues based upon continued growth in the City.

Occupational Licenses – includes \$250,000 in local business licenses compared to \$270,000 budgeted for last year representing an anticipated 7.4% decrease in the current year due to a decrease received in FY 2022.

Permits, Fees, and Special Assessments – 8.74% of this year’s General Fund budget

The City includes Franchise Taxes, Fire Permits and the street lighting assessment for Glenwood Springs HOA and Blue Lake Woods HOA in this category.

Franchise Taxes - represent agreements with Duke Energy for electricity, Florida Public Utilities for gas and WCA Waste Corporation for solid waste and recycling collection. It is anticipated revenues from this source will yield \$3,535,369, or an increase of \$123,794 from prior year budgeted revenues.

Intergovernmental Revenue – 17.82% of this year’s General Fund budget

The City accounts for Federal and State Grants, State and Local Shared Revenue, Grants from Local Units, and Payments in Lieu of Taxes in this category.

Programmed into this year’s budget is grant funding in the amount of \$65,000 which includes partial funding for the Victim Advocate position.

State Shared Revenue includes State Revenue Sharing which increased by approximately 28.2% from last year’s budget and State Sales Tax which increased by approximately 16.6% due to increases received compared to the FY 2022 budgeted amounts.

Charges for Services – 2.09% of this year’s General Fund budget

Charges for Planning, Public Safety, Public Works and Parks & Recreation services are accounted for in this category. Police security services and recreational activities fees for the pool and skateboard park are examples of Charges for Services. Charges for Services increased 10.03% from last year’s budget based upon a projected increase in facility rentals and special events due to the FY 2022 budget being reduced due to COVID-19.

Judgments, Fines and Forfeits – 0.24% of this year’s General Fund budget

The City accounts for revenues generated from parking tickets, traffic tickets and code violations in this category. Fines and forfeitures are budgeted at \$99,000, a \$8,000 increase from prior year anticipated revenues.

Miscellaneous Revenue – 1.77% of this year’s General Fund budget

The City accounts for Interest on Investments, Sale of Land and Surplus Equipment, Insurance Proceeds on Lost Equipment, Private Donations, and other miscellaneous revenue in this category. Miscellaneous Revenue decreased 0.37% based upon anticipated revenues.

Other Sources – 14.55% of this year’s General Fund budget

The City accounts for funds budgeted in prior years but carried over into the current year, use of reserves and transfers from other funds, and debt proceeds in this category. With the exception of debt proceeds and transfers, this category represents an immediate adjustment to fund balance as all unexpended amounts budgeted in prior years are closed to fund balance at the close of each fiscal year. Programmed into this year’s budget is a Use of Capital Reserves (\$2,620,837) and Use of Lot Maintenance Reserves (\$31,500).

Charges for General Government Services are also included in this category and represents administrative costs charged to all funds for services of general overhead, such as administration, finance, personnel, data processing, engineering, legal counsel, and other costs as appropriate. The charges are determined by the Finance Director through an indirect cost allocation following accepted practices and procedures intended to recover approximately 90% of said costs. The largest portion or 39.65% is paid by the Water and Sewer Revenue Fund.

Special Revenue Funds

The **Homeless Shelter Fund** with a budget of \$621,308 comprises 0.41% of this year's Total City Budget of \$153,295,660.

Miscellaneous Revenue – 52.31% of this year's Homeless Shelter Fund budget

The City accounts for Interest on Investments, Sale of Land and Surplus Equipment, Insurance Proceeds on Lost Equipment, Private Donations, and other miscellaneous revenue in this category. \$325,000 consists of private donations in this year's budget.

Other Sources – 47.69% of this year's Homeless Shelter Fund budget

The City accounts for use of reserves, transfers from other funds, and debt proceeds in this category. Programmed into this year's budget is a transfer from General Fund (\$50,000) and a use of reserves (\$246,308) to provide funding for the operation of the Homeless Shelter.

The **Spring Hill Community Redevelopment Trust Fund** with a budget of \$765,181 comprises 0.50% of this year's Total City Budget of \$153,295,660.

Ad Valorem Taxes – 32.43% of this year's Spring Hill Community Redevelopment Fund budget

The valuation of property in the Spring Hill tax increment district is determined by the Volusia County Property Appraiser. The property appraiser released the July 1st preliminary taxable value of property at \$90,151,856. This represents a total increase of \$39,678,975 from the 2004 base year, or a 30.94% increase from previous year's final taxable value of \$68,850,885.

Intergovernmental Revenue – 67.41% of this year's Spring Hill Community Redevelopment Fund budget

The City accounts for Federal and State Grants, State and Local Shared Revenue, Grants from Local Units, and Payments in Lieu of Taxes in this category.

Miscellaneous Revenue – 0.16% of this year's Spring Hill Community Redevelopment Fund budget

The City budgeted \$1,200 in additional miscellaneous revenue.

The **Governmental Impact Fees Trust Fund** with a budget of \$1,805,043 comprises 1.18% of this year's Total City Budget of \$153,295,660.

The City accounts for Police Impact Fees, Fire Impact Fees, General Government Buildings Impact Fees, and Parks and Recreation Impact Fees paid by new construction to fund growth related projects.

The **Community Redevelopment Trust Fund** with a budget of \$1,417,489 comprises 0.92% of this year's Total City Budget of \$153,295,660.

Ad Valorem Taxes – 21.54% of this year's Community Redevelopment Fund budget

The valuation of property in the downtown tax increment district is determined by the Volusia County Property Appraiser. The property appraiser released the July 1st preliminary taxable value of property at \$68,862,613. This represents a total increase of \$8,676,944 over the 1983 base year, or a 14.42% increase from previous year's final taxable value of \$60,185,669.

Intergovernmental Revenue – 21.31% of this year's Community Redevelopment Fund budget

The City accounts for Federal and State Grants, State and Local Shared Revenue, Grants from Local Units, and Payments in Lieu of Taxes in this category.

Charges for Services – 4.10% of this year's Community Redevelopment Fund budget

The City accounts for leases of City owned property within the tax increment district in this category. Revenue is derived from the rental of the Fish Building located at the corner of Woodland Boulevard (Hwy 17-92) and New York Avenue (SR44).

Miscellaneous Revenue – 3.15% of this year's Community Redevelopment Fund budget

The City accounts for Interest on Investments and other miscellaneous revenue in this category.

Other Sources – 49.90% of this year’s Community Redevelopment Fund budget

The City accounts for use of reserves, transfers from other funds, and debt proceeds in this category. Programmed into this year’s budget is \$707,300 for Debt Proceeds.

The **Grants and Special Revenue Fund** with a budget of \$6,838,112 comprises 4.46% of this year’s Total City Budget of \$153,295,660.

The Grants and Special Revenue Fund was created to record and report on expenditures of any type that are funded by grants or special one-time or fluctuating revenue sources, i.e. debt proceeds.

Other Taxes – 4.39% of this year’s Grants and Special Revenue Fund budget

The City includes Sales and Use Tax in this category.

Sales and Use Tax - includes \$300,004 in anticipated local option gas tax funds to be used solely for street milling and resurfacing projects.

Intergovernmental Revenue – 24.54% of this year’s Grants and Special Revenue Fund budget

The City accounts for Federal and State Grants, State and Local Shared Revenue, Grants from Local Units, and Payments in Lieu of Taxes in this category.

Programmed into this year’s budget is Assistance to CDBG grant in the amount of \$178,213 to fund Right of Way and ADA Improvements (\$161,213) and Marquee Board (\$17,000). Volusia County ECHO Grants are budgeted in the amount of \$1,500,000.

Charges for Services – 0.37% of this year’s Grants and Special Revenue Fund budget

The City charges for Tree Replacement in this category.

Other Sources – 70.70% of this year’s Grants and Special Revenue Fund budget

The City accounts for funds budgeted in prior years, but carried over into the current year, use of reserves, transfers from other funds, and debt proceeds in this category. With the exception of debt proceeds and transfers, this category represents an immediate adjustment to fund balance as all unexpended amounts budgeted in prior years are closed to fund balance at the close of each fiscal year. Programmed into this year’s budget is Debt Proceeds in the amount of \$3,795,000 for resurfacing projects and Garfield Trail, a transfer from the GIFT Fund (\$392,915) to provide funding for Garfield Trail, and a transfer from General Fund (\$503,000) to provide funding for the resurfacing projects and for a new marquee board.

Debt Service Fund

The **Debt Service Fund** with a budget of \$2,428,347 comprises 1.58% of this year’s Total City Budget of \$153,295,660.

The Debt Service Fund was created to record and report the specific revenues and expenditures to operate the City’s debt financing. Revenue consists of transfers from other funds based on debt payments due for 2022-2023.

Capital Projects

The **Capital Fund** with a budget of \$7,612,859 comprises 4.97% of this year’s Total City Budget of \$153,295,660.

Ad Valorem Taxes – 6.40% of this year’s Capital Fund budget

Ad Valorem taxes are taxes on property paid by owners of real and personal property within the city limits. The tax is based on an assessment by the Volusia County Property Appraiser of the market value of property and improvements. A tax rate of one (1) mill produces one dollar of tax revenue on each \$1,000 of taxable property value.

The valuation of property in the City of DeLand is determined by the Volusia County Tax Appraiser. The property appraiser released the July 1st preliminary gross taxable value of property at \$2,651,310,095. Excluding the taxable value of new construction and annexation of \$99,271,772, results in a preliminary adjusted taxable value of \$2,552,038,323. This represents an increase of taxable values for 2022 of \$258,427,089 or 11.27% from final gross taxable value of \$2,293,611,234 in the previous tax year.

On September 19, 2022 the City Commission approved a millage rate of 6.5841. FY 2022-2023 budget includes the dedicating 0.2000 mills to the Capital projects which it yields \$486,933 in revenues after allowing for discounts and delinquencies and payment to the tax increment district.

Other Sources – 93.60% of this year’s Capital & Grant Projects Fund budget

The City accounts for funds budgeted in prior years but carried over into the current year, use of reserves, transfers from other funds, and debt proceeds in this category. With the exception of debt proceeds and transfers, this category represents an immediate adjustment to fund balance as all unexpended amounts budgeted in prior years are closed to fund balance at the close of each fiscal year. This budget includes an anticipated transfer from General Fund in the amount of \$2,393,118, Water and Sewer Fund in the amount of \$110,118, Airport Fund in the amount of \$25,560, Stormwater Fund in the amount of \$25,495, Spring Hill Community Redevelopment Fund in the amount of \$25,885, and Permits and Inspections Fund in the amount of \$45,750 for the capital projects that are not funded by special revenues. The budget also includes anticipated Debt Proceeds in the amount of \$4,500,000. The majority of funds are for the purchase of Information Technology (\$435,699), Public Safety (\$1,232,489), Public Works (\$836,246), Parks & Recreation (\$5,068,925) software, vehicles and equipment.

Proprietary Funds

Enterprise Funds

The **Water and Sewer Fund** with a budget of \$67,265,346 comprises 43.88% of this year’s Total City Budget of \$153,295,660.

Charges for Services – 39.19% of this year’s Water & Sewer Revenue Fund budget

Charges for water, sewer, and reuse water utility services, penalty charges and fire hydrant rentals are accounted for in this category. Revenue projections are based on prior year’s revenues adjusted for approved rate increases along with a projection of accounts expected to be added during the year.

Miscellaneous Revenue – 0.36% of this year’s Water & Sewer Revenue Fund budget

The City accounts for Interest on Investments and other miscellaneous revenue in this category.

Other Sources – 60.45% of this year’s Water & Sewer Revenue Fund budget

The City accounts for funds budgeted in prior years but carried over into the current year, use of reserves, transfers from other funds, and debt proceeds in this category. With the exception of debt proceeds and transfers, this category represents an immediate adjustment to fund balance as all unexpended amounts budgeted in prior years are closed to fund balance at the close of each fiscal year. This budget includes a transfer from the Stormwater Fund in the amount of \$16,000. This budget includes Debt Proceeds in the amount of \$40,640,000.

The **Water Trust Fund** with a budget of \$1,600,000 comprises 1.04% of this year’s Total City Budget of \$153,295,660.

Permits, Fees, and Special Assessments – 100% of this year’s Water Trust Fund budget

The City includes Water Impact Fees in this category. Programmed into this budget is \$1,600,000 in water development fees based upon prior year’s anticipated actual revenue.

The **Wastewater Trust Fund** with a budget of \$3,500,000 comprises 2.28% of this year’s Total City Budget of \$153,295,660.

Permits, Fees, and Special Assessments – 51.43% of this year’s Wastewater Trust Fund budget

The City includes Sewer Impact Fees in this category. Programmed into this budget is \$1,800,000 in sewer development fees based upon prior year’s anticipated actual revenue.

Intergovernmental Revenue – 21.60% of this year’s Wastewater Trust Fund budget

The City accounts for Federal and State Grants, State and Local Shared Revenue, Grants from Local Units, and Payments in Lieu of Taxes in this category.

Programmed into this year’s budget is Reclaim Water Expansion Construction Phase #5 grant in the amount of \$756,124.

Other Sources – 26.97% of this year’s Water and Wastewater Trust Fund budget

The City accounts for funds budgeted in prior years but carried over into the current year, use of reserves, transfers from other funds, and debt proceeds in this category. With the exception of debt proceeds and transfers, this category represents an immediate adjustment to fund balance as all unexpended amounts budgeted in prior years are closed to fund balance at the close of each fiscal year. This budget includes a transfer from the Water and Sewer Fund in the amount of \$943,876.

The **Municipal Airport Fund** with a budget of \$6,778,001 comprises 4.42% of this year’s Total City Budget of \$153,295,660.

Intergovernmental Revenue – 66.15% of this year’s Airport Fund budget

The City accounts for Federal and State Grants, State and Local Shared Revenue, Grants from Local Units, and Payments in Lieu of Taxes in this category. Programmed into this year’s budget is grant funding in the amount of \$4,483,875 towards East Hanger Complex – Phase 1B, Restripe Airfield Markings and Taxiway E Lighting & Signage, West Apron Construction and Construction of Mid-Section Taxiway A.

Charges for Services – 4.94% of this year’s Airport Fund budget

Charges for airport showcase and aviation related rentals of City owned property at the airport are accounted for in this category and is based upon prior year anticipated revenues.

Miscellaneous Revenues – 20.17% of this year’s Airport Fund budget

The City accounts for Interest on Investments, Charges for non-aviation rentals of City owned property at the airport, Sale of Land, Private Donations, and other miscellaneous revenue in this category and is based upon prior year anticipated revenues.

Other Sources – 8.74% of this year’s Airport Fund budget

The City accounts for funds budgeted in prior years but carried over into the current year, use of reserves, transfers from other funds, and debt proceeds in this category. With the exception of debt proceeds and transfers, this category represents an immediate adjustment to fund balance as all unexpended amounts budgeted in prior years are closed to fund balance at the close of each fiscal year. This budget includes an anticipated use of reserves in the amount of \$592,097.

The **Refuse Collection Fund** with a budget of \$4,153,088 comprises 2.71% of this year’s Total City Budget of \$153,295,660.

Charges for Services – 100.00% of this year’s Refuse Collection Fund budget

Charges for solid waste and recycling collection utility services are accounted for in this category.

The **Stormwater Fund** with a budget of \$2,884,417 comprises 1.88% of this year’s Total City Budget of \$153,295,660.

Intergovernmental Revenue – 6.93% of this year’s Airport Fund budget

The City accounts for Federal and State Grants, State and Local Shared Revenue, Grants from Local Units, and Payments in Lieu of Taxes in this category. Programmed into this year’s budget is grant funding in the amount of \$200,000 towards Fire Station Pump Station Design.

Charges for Services – 72.62% of this year’s Stormwater Fund budget

Charges for stormwater utility services are accounted for in this category.

Miscellaneous Revenues – 0.28% of this year’s Stormwater Fund budget

The City accounts for Interest on Investments, Charges for non-aviation rentals of City owned property at the airport, Sale of Land, Private Donations, and other miscellaneous revenue in this category and is based upon prior year anticipated revenues.

Other Sources – 20.17% of this year’s Stormwater Fund budget

The City accounts for funds budgeted in prior years but carried over into the current year, use of reserves, transfers from other funds, and debt proceeds in this category. With the exception of debt proceeds and transfers, this category represents an immediate adjustment to fund balance as all unexpended amounts budgeted in prior years are closed to fund balance at the close of each fiscal year. This budget includes an anticipated use of reserves in the amount of \$581,637.

The **Permits and Inspections Fund** with a budget of \$3,169,557 comprises 2.07% of this year's Total City Budget of \$153,295,660.

Permits, Fees, and Special Assessments – 57.55% of this year's Permits and Inspections Fund budget

The City accounts for building permits in this category. Programmed into this budget is the amount of \$1,823,854 in building permit revenue based upon prior year's anticipated actual revenue.

Charges for Services – 7.57% of this year's Permits and Inspections Fund budget

The City accounts for building plans review fees, fire plans review fees, and reinspection fees in this category.

Miscellaneous Revenues – 0.47% of this year's Permits and Inspections Fund budget

The City accounts for Interest on Investments, Sale of Land, Private Donations, and other miscellaneous revenue in this category and is based upon prior year anticipated revenues.

Other Sources – 34.41% of this year's Permits and Inspections Fund budget

The City accounts for funds budgeted in prior years but carried over into the current year, use of reserves, transfers from other funds, and debt proceeds in this category. With the exception of debt proceeds and transfers, this category represents an immediate adjustment to fund balance as all unexpended amounts budgeted in prior years are closed to fund balance at the close of each fiscal year. This budget includes an anticipated use of reserves in the amount of \$1,090,703.

Internal Service Funds

The **Health Insurance Cost Containment Fund** with a budget of \$569,305 comprises 0.37% of this year's Total City Budget of \$153,295,660.

Charges for Services – 100% of this year's Health Insurance Cost Containment Fund budget

This fund was created to capture the cost of administering a City owned "care here" facility. The purpose of this clinic is to provide basic medical services to employees and their dependents. Charges to other funds and departments based upon the number of employees in each department covered by the City's health insurance are accounted for in this category.

The **Workers' Compensation Self Insurance Fund** with a budget of \$852,741 comprises 0.56% of this year's Total City Budget of \$153,295,660.

Charges for Services – 100% of this year's Workers' Compensation Fund budget

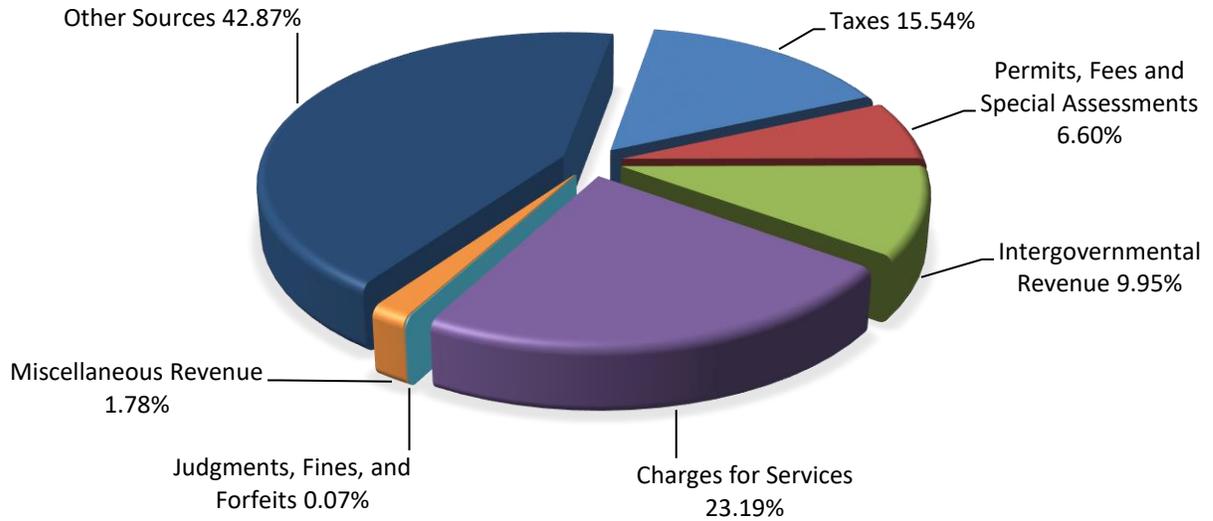
Charges to other funds and departments related to workers' compensation coverage are accounted for in this category. These charges are billed on a cost reimbursement basis in accordance with actuarially determined requirements.

CITY REVENUE SUMMARY

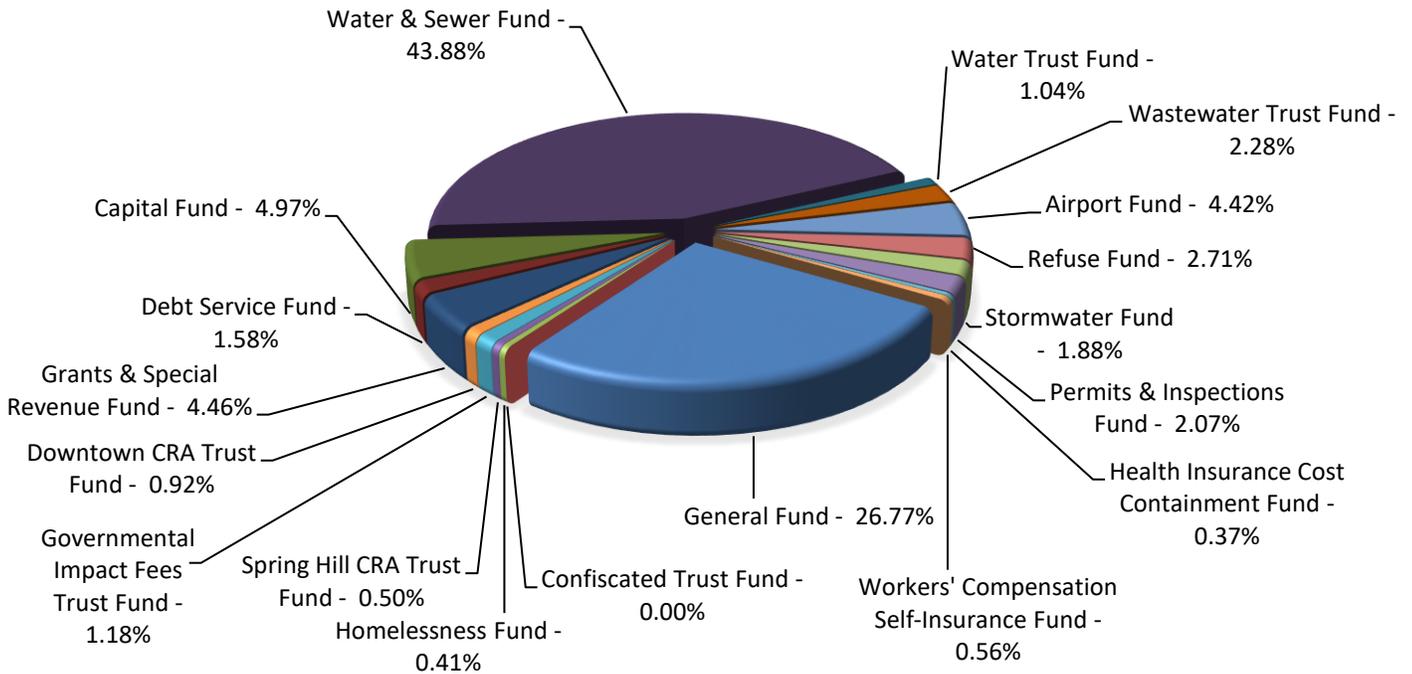
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Taxes	\$20,796,484	\$ 21,650,457	\$ 21,682,458	\$ 23,822,585	10.03%
Permits, Fees and Special Assessments	11,694,562	8,921,975	9,976,636	10,121,271	13.44%
Intergovernmental Revenue	12,438,443	9,541,056	17,702,815	15,247,972	59.81%
Charges for Services	33,542,139	32,556,320	33,118,622	35,548,845	9.19%
Judgments, Fines, and Forfeits	108,490	94,000	106,000	102,000	8.51%
Miscellaneous Revenue	2,644,966	5,560,857	5,806,683	2,730,834	-50.89%
Other Sources	<u>10,238,776</u>	<u>31,519,870</u>	<u>53,407,684</u>	<u>65,722,153</u>	108.51%
Total Revenues	\$91,463,860	\$ 109,844,535	\$141,800,898	\$ 153,295,660	39.56%

FUNDS SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
General	\$36,921,853	\$ 40,515,874	\$ 41,432,361	\$ 41,031,866	1.27%
Confiscated Trust	7,865	3,000	78,400	3,000	0.00%
Homeless Shelter	396,853	551,677	604,322	621,308	12.62%
Spring Hill CRA	350,283	354,967	461,056	765,181	115.56%
GIFT	2,136,279	1,297,807	1,624,122	1,805,043	39.08%
Downtown CRA	602,647	599,649	1,333,706	1,417,489	136.39%
Grants & Special Rev	1,143,396	7,158,889	7,857,925	6,838,112	-4.48%
Debt Service	5,033,595	1,791,364	1,791,364	2,428,347	35.56%
Capital	2,103,000	2,311,835	4,005,466	7,612,859	229.30%
Water & Sewer	25,259,777	35,863,326	47,190,934	67,265,346	87.56%
Water Trust Fund	-	-	-	1,600,000	100.00%
Wastewater Trust Fund	5,770,508	6,358,186	13,223,401	3,500,000	-44.95%
Airport	1,877,020	2,455,062	9,647,280	6,778,001	176.08%
Refuse	4,052,532	4,065,500	4,091,201	4,153,088	2.15%
Stormwater	1,972,708	2,628,037	3,564,285	2,884,417	9.76%
Permits & Inspections	2,490,837	2,463,525	3,469,238	3,169,557	28.66%
HICC	547,543	610,670	610,670	569,305	-6.77%
Workers Comp	<u>797,164</u>	<u>815,167</u>	<u>815,167</u>	<u>852,741</u>	4.61%
Total Revenues	\$91,463,860	\$ 109,844,535	\$141,800,898	\$ 153,295,660	39.56%

Fiscal Year 2023 City Summary Revenue Summary - By Source



Fiscal Year 2023 City Summary Revenue Summary - By Fund



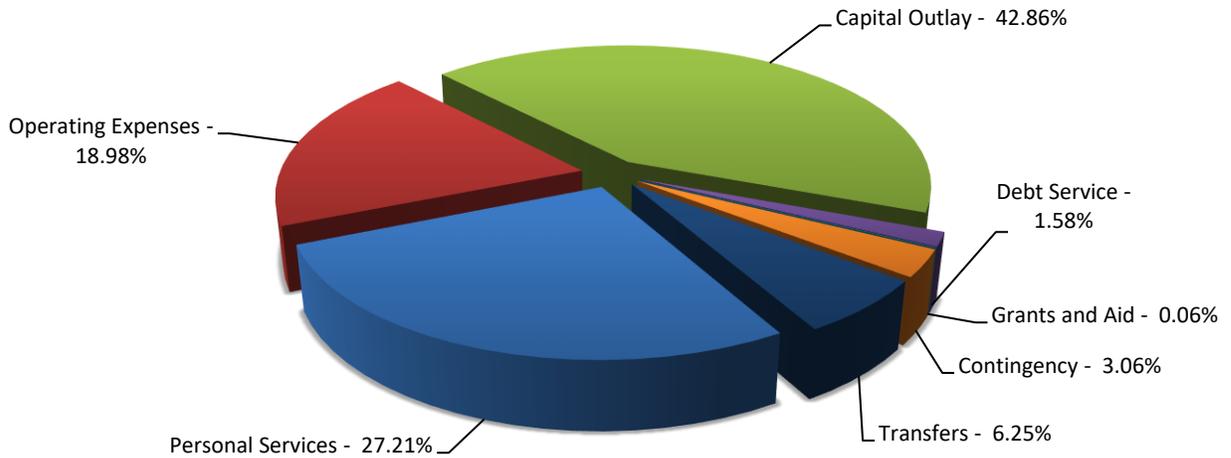
CITY EXPENDITURE SUMMARY

EXPENDITURE SUMMARY	2020-21	2021-22	2021-22	2022-23	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2021-22
Personal Services	\$ 31,333,215	\$ 38,835,446	\$ 37,885,815	\$ 41,704,164	7.39%
Operating Expenses	20,590,244	24,293,146	26,047,410	29,090,710	19.75%
Capital Outlay	21,671,999	33,825,630	63,241,454	65,705,790	94.25%
Debt Service	5,033,594	1,791,364	1,791,364	2,428,347	35.56%
Grants & Aid	9,129	247,500	285,000	87,500	-64.65%
Contingency	0	1,223,486	667,713	4,688,023	283.17%
Transfers	<u>9,435,810</u>	<u>9,627,963</u>	<u>11,743,741</u>	<u>9,591,126</u>	-0.38%
Total Budget	\$88,073,991	\$109,844,535	\$141,662,497	\$153,295,660	39.56%

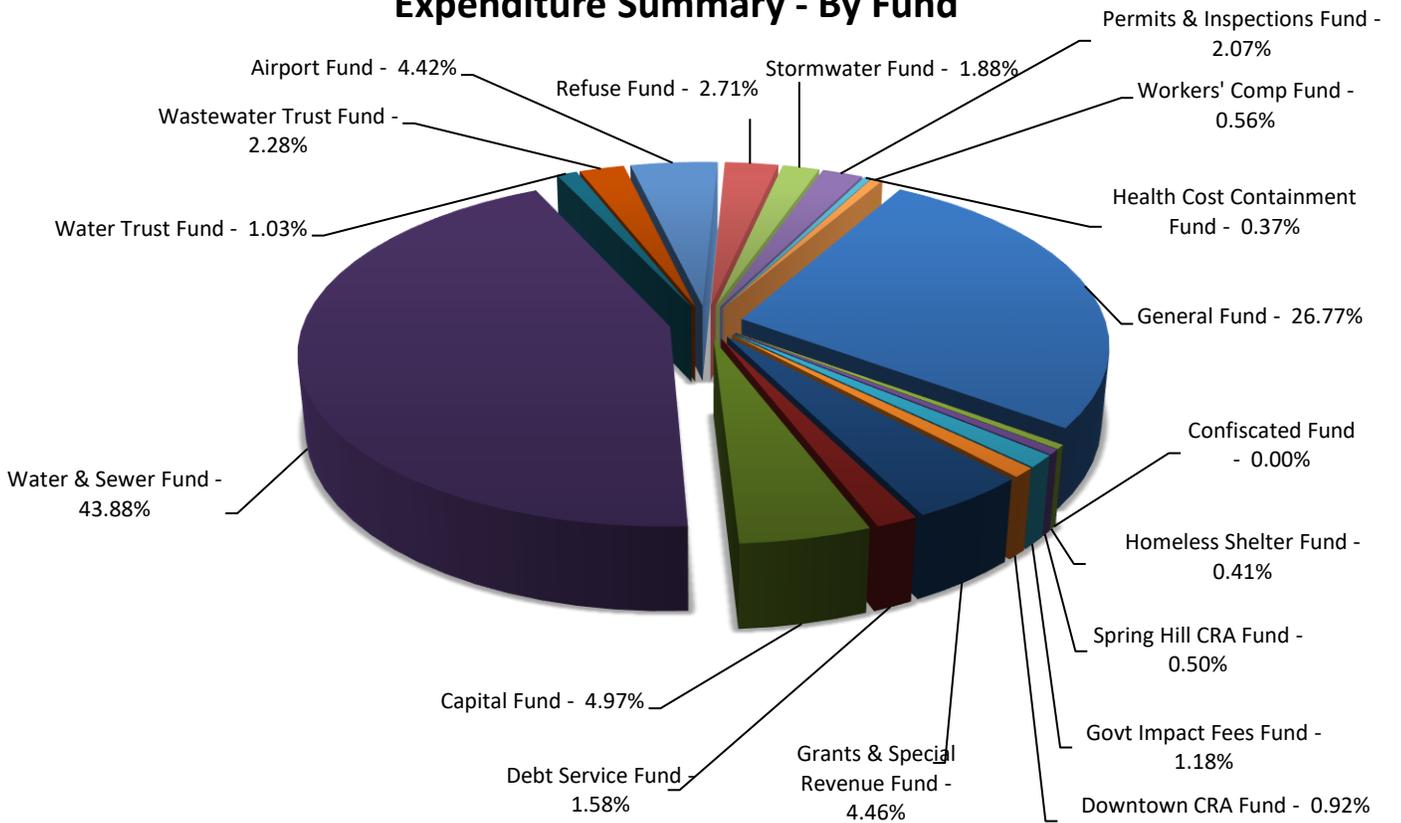
FUNDS SUMMARY	2020-21	2021-22	2021-22	2022-23	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2021-22
General	\$32,709,132	\$ 40,515,874	\$ 41,432,361	\$ 41,031,866	1.27%
Confiscated Trust	96	3,000	78,400	3,000	0.00%
Homeless Shelter	423,673	551,677	604,322	621,308	12.62%
Spring Hill CRA	280,889	354,967	322,655	765,181	115.56%
GIFT	1,505,477	1,297,807	1,624,122	1,805,043	39.08%
Downtown CRA	400,592	599,649	1,333,706	1,417,489	136.39%
Grants & Special Rev	1,697,272	7,158,889	7,857,925	6,838,112	-4.48%
Debt Service	5,033,594	1,791,364	1,791,364	2,428,347	35.56%
Capital	9,183,954	2,311,835	4,005,466	7,612,859	229.30%
Water & Sewer	19,626,275	35,863,326	47,190,934	67,265,346	87.56%
Water Trust Fund	0	0	0	1,600,000	100.00%
Wastewater Trust Fund	6,540,046	6,358,186	13,223,401	3,500,000	-44.95%
Airport	1,580,709	2,455,062	9,647,280	6,778,001	176.08%
Refuse	4,058,155	4,065,500	4,091,201	4,153,088	2.15%
Stormwater	1,687,155	2,628,037	3,564,285	2,884,417	9.76%
Permits & Inspections	2,191,635	2,463,525	3,469,238	3,169,557	28.66%
HICC	531,414	610,670	610,670	569,305	-6.77%
Workers Comp	<u>623,923</u>	<u>815,167</u>	<u>815,167</u>	<u>852,741</u>	4.61%
Total Budget	\$88,073,991	\$109,844,535	\$141,662,497	\$153,295,660	39.56%

STAFFING	2018-19	2019-20	2020-21	2021-22	2022-23
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
General	269.30	274.80	272.80	286.61	295.40
Spring Hill CRA	0.00	2.00	2.00	2.00	3.00
Water & Sewer	116.50	122.70	130.70	138.70	141.70
Airport	8.00	7.10	8.10	8.10	7.10
Stormwater	9.50	9.75	11.25	13.25	17.25
Permits & Inspections	<u>16.55</u>	<u>19.80</u>	<u>20.52</u>	<u>20.90</u>	<u>24.05</u>
	419.85	436.15	445.37	469.56	488.50

Fiscal Year 2023 City Summary Expenditure Summary - By Type



Fiscal Year 2023 City Summary Expenditure Summary - By Fund



REVENUE CHANGES FROM DRAFT TO ADOPTED

REVENUE SUMMARY	2022-23 PROPOSED	2022-23 ADOPTED	% Change from PROPOSED
Taxes	\$ 23,877,489	\$ 23,822,585	-0.23%
Permits, Fees and Special Assessments	10,121,271	10,121,271	0.00%
Intergovernmental Revenue	13,403,622	15,247,972	13.76%
Charges for Services	35,476,754	35,548,845	0.20%
Judgments, Fines, and Forfeits	102,000	102,000	0.00%
Miscellaneous Revenue	2,730,834	2,730,834	0.00%
Other Sources	<u>65,849,561</u>	<u>65,722,153</u>	-0.19%
Total Revenues	\$ 151,561,531	\$ 153,295,660	1.14%

FUNDS SUMMARY	2022-23 PROPOSED	2022-23 ADOPTED	% Change from PROPOSED
General Fund	\$ 41,093,127	\$ 41,031,866	-0.15%
Confiscated Trust Fund	3,000	3,000	0.00%
Homeless Shelter Fund	621,308	621,308	0.00%
Spring Hill Community Redevelopment Trust Fund	575,234	765,181	33.02%
Governmental Impact Fees Trust Fund	1,773,543	1,805,043	1.78%
Downtown Community Redevelopment Trust Fund	1,392,205	1,417,489	1.82%
Grants and Special Revenue Fund	3,911,951	6,838,112	74.80%
Debt Service Fund	2,539,880	2,428,347	-4.39%
Capital Fund	8,968,754	7,612,859	-15.12%
Water and Sewer Fund	67,265,346	67,265,346	0.00%
Water Trust Fund	1,600,000	1,600,000	0.00%
Wastewater Trust Fund	3,500,000	3,500,000	0.00%
Airport Fund	6,773,162	6,778,001	0.07%
Refuse Fund	4,153,088	4,153,088	0.00%
Stormwater Fund	2,892,623	2,884,417	-0.28%
Permits and Inspections Fund	3,141,263	3,169,557	0.90%
Health Insurance Cost Containment Fund	569,305	569,305	0.00%
Workers' Compensation Self-Insurance Fund	<u>787,742</u>	<u>852,741</u>	8.25%
Total Revenues	\$ 151,561,531	\$ 153,295,660	1.14%

Management Discussion

- ✓ Total revenues increased by 1.14% between the Proposed Budget and the Adopted Budget.
- ✓ Taxes decreased \$54,904 due to projected Ad Valorem revenues decreased \$78,470 due to reduction in millage rate from 6.6841 to 6.5841 and a decrease in Local Option Gas Taxes (-\$16,211). This was partially offset by an increase in Communication Service Tax (\$39,777), due to updated State estimates.
- ✓ Intergovernmental Revenue increased \$1,844,350 due to increases in projected Grant Revenues (\$1,500,000), Spring Hill TID Revenue (\$192,800), Downtown CRA TID Revenue (\$27,868), State Revenue Sharing (\$112,291) and State Sales Tax (\$11,391) as a result of updated State estimates.
- ✓ Charges for Services increased \$72,091 due to increases in Workers' Compensation Premiums (\$64,999) and School Resource Officer reimbursement (\$7,092).
- ✓ Other Sources decreased \$127,408 due to a decrease in Transfers (-\$238,495) across the City. This was partially offset by an increase in projected Use of Reserves (\$111,087).

EXPENDITURE CHANGES FROM DRAFT TO ADOPTED

EXPENDITURE SUMMARY	2022-23 PROPOSED	2022-23 ADOPTED	% Change from PROPOSED
Personal Services	\$ 41,517,794	\$ 41,704,164	0.45%
Operating Expenses	28,959,812	29,090,710	0.45%
Capital Outlay	64,214,171	65,705,790	2.32%
Debt Service	2,539,880	2,428,347	-4.39%
Grants & Aid	87,500	87,500	0.00%
Contingency	4,412,753	4,688,023	6.24%
Transfers	<u>9,829,621</u>	<u>9,591,126</u>	-2.43%
Total Budget	\$ 151,561,531	\$ 153,295,660	1.14%

FUNDS SUMMARY	2022-23 PROPOSED	2022-23 ADOPTED	% Change from PROPOSED
General	\$ 41,093,127	\$ 41,031,866	-0.15%
Confiscated Trust	3,000	3,000	0.00%
Homeless Shelter	621,308	621,308	0.00%
Spring Hill CRA	575,234	765,181	33.02%
GIFT	1,773,543	1,805,043	1.78%
Downtown CRA	1,392,205	1,417,489	1.82%
Grants & Special Rev	3,911,951	6,838,112	74.80%
Debt Service	2,539,880	2,428,347	-4.39%
Capital	8,968,754	7,612,859	-15.12%
Water & Sewer	67,265,346	67,265,346	0.00%
Water Trust	1,600,000	1,600,000	0.00%
Wastewater Trust	3,500,000	3,500,000	0.00%
Airport	6,773,162	6,778,001	0.07%
Refuse	4,153,088	4,153,088	0.00%
Stormwater	2,892,623	2,884,417	-0.28%
Permits & Inspections	3,141,263	3,169,557	0.90%
HICC	569,305	569,305	0.00%
Workers Comp	<u>787,742</u>	<u>852,741</u>	8.25%
Total Budget	\$ 151,561,531	\$ 153,295,660	1.14%

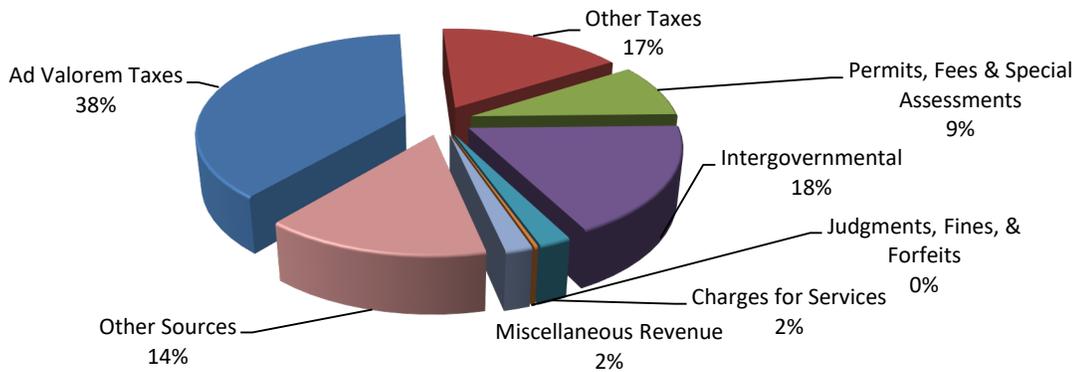
Management Discussion

- ✓ Total expenditures increased by 1.14% between the Proposed Budget and the Adopted Budget.
- ✓ Personal Services increased by \$186,370 due to the addition of a Maintenance Worker I, the addition of an Equipment Operator I, an increase in Workers Comp, and other personnel adjustments throughout the City.
- ✓ Operating Expenses increased \$130,898 due to increased utility operating costs (\$110,440) caused by updated projections and continued inflation as well as five additional expenditures: an increase in safety shoe allowance (\$11,540), Holiday Lighting (\$5,500); Utility Box Art (\$20,000); Youth Council (\$500); and Coffee with a Commissioner (\$250).
- ✓ Capital Outlay increased by \$1,491,619 due to increases in Garfield Trail (\$1,500,000) and ROW ADA Sidewalk Improvements (\$161,213), offset by decreases Downtown Parking Lot Improvements Lots #6 & 7 (-\$107,594) and Painter's Pond Backup Generator (-\$62,000).
- ✓ Debt Service decreased \$111,533 due to a reduction in planned borrowing for road resurfacing.
- ✓ Contingencies increased \$275,270 due to increases in reserve contingencies.
- ✓ Transfers decreased \$238,495 due to updated funding needs and allocations across the City.

GENERAL FUND

Revenue Summary

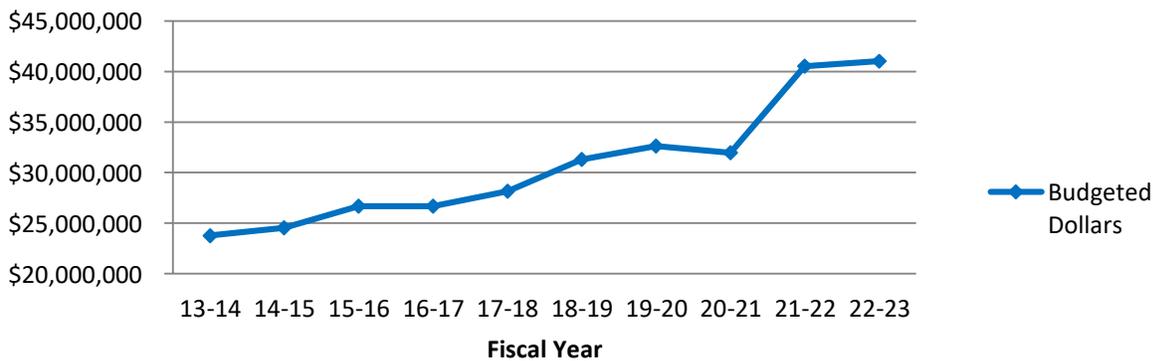
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Ad Valorem Taxes	\$13,088,655	\$14,391,648	\$14,391,648	\$15,573,192	8.21%
Other Taxes	6,696,551	6,598,796	6,629,239	6,908,853	4.70%
Permits, Fees & Special Assessments	3,425,698	3,460,795	3,498,944	3,584,589	3.58%
Intergovernmental	9,125,074	6,829,638	6,996,441	7,311,902	7.06%
Charges for Services	1,258,938	781,415	757,935	859,810	10.03%
Judgments, Fines, & Forfeits	100,802	91,000	103,000	99,000	8.79%
Miscellaneous Revenue	938,726	727,384	969,242	724,671	-0.37%
Other Sources	<u>2,287,409</u>	<u>7,635,198</u>	<u>8,085,912</u>	<u>5,969,849</u>	-21.81%
Total General Fund Revenue	\$36,921,853	\$40,515,874	\$41,432,361	\$41,031,866	1.27%



Management Discussion

General Fund revenues have increased 1.27% or \$515,992 from revenues budgeted in the last fiscal year. July 1st preliminary gross taxable value of property located within the city limits has increased 15.60% from the previous tax year. Based on the operating millage rate of 6.5841, this translates into an increase in ad valorem taxes of 8.21% in FY 2022-2023.

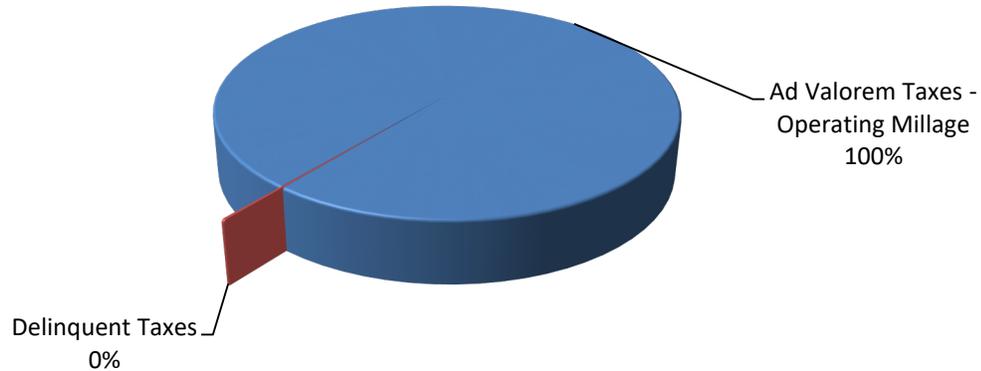
History of Revenues



GENERAL FUND

Ad Valorem Taxes Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Ad Valorem Taxes - Operating Millage	\$12,827,960	\$14,361,587	\$14,361,587	\$15,543,131	8.23%
Delinquent Taxes	<u>260,695</u>	<u>30,061</u>	<u>30,061</u>	<u>30,061</u>	0.00%
Total Ad Valorem Tax Revenue	\$13,088,655	\$14,391,648	\$14,391,648	\$15,573,192	8.21%



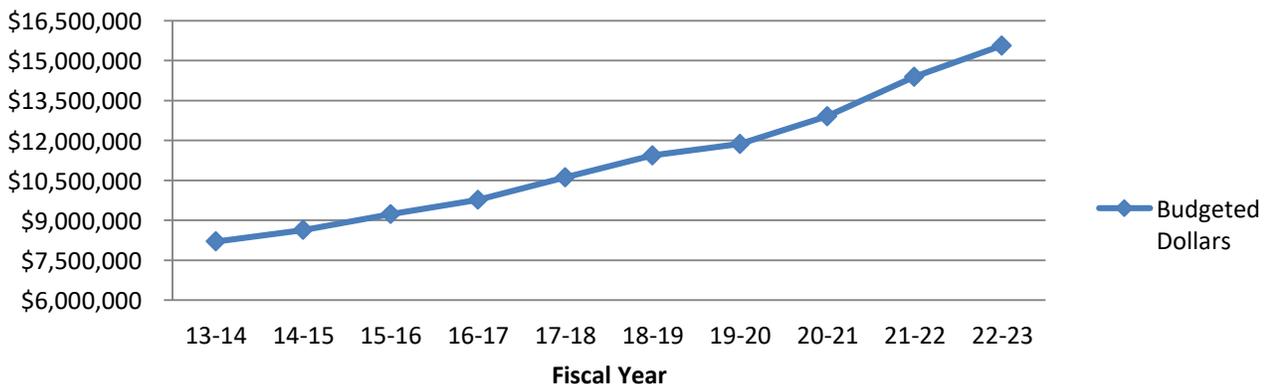
Management Discussion

The property appraiser has released \$2,651,310,095 as the July 1st preliminary estimated taxable value of property located within the city limits. The preliminary taxable value represents a total increase of \$357,698,861 or 15.60% increase from final taxable values of \$2,293,611,234 in the previous tax year. Included in the total taxable value amount for the current year is \$99,271,772 for annexations and new construction.

Based on the taxable valuation described above, the operating millage rate, which is 0.4321 mills more than the roll back rate of 6.1520, is 6.5841 mills. After dedication of 0.2000 mills to the Capital Fund, the remaining 6.3841 mills yields \$15,543,131 in revenues after allowing for discounts and delinquencies and payment to the tax increment district.

The operating millage rate for Tax Year 2022 of 6.5841 mills is 0.2000 mills lower than last year's rate of 6.7841.

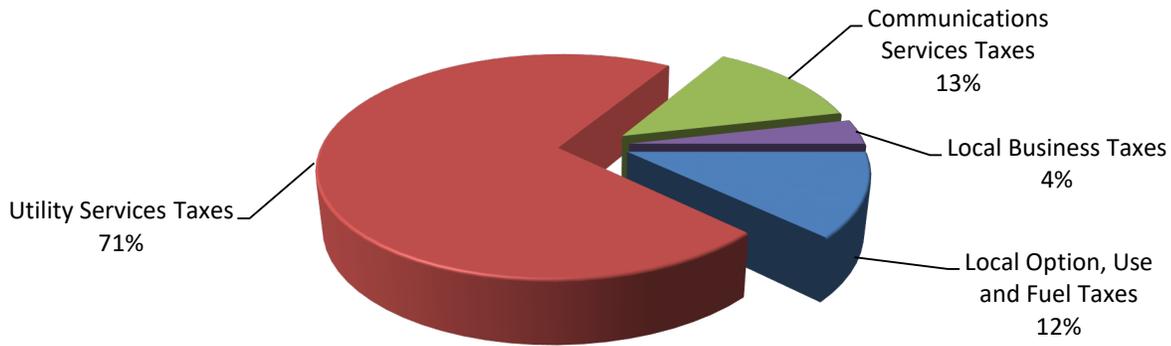
History of Revenues



GENERAL FUND

Other Taxes and Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Local Option, Use and Fuel Taxes	\$ 895,205	\$ 754,152	\$ 775,061	\$ 804,645	6.70%
Utility Services Taxes	4,706,614	4,650,526	4,714,178	4,925,926	5.92%
Communications Services Taxes	881,604	924,118	900,000	928,282	0.45%
Local Business Taxes	<u>213,128</u>	<u>270,000</u>	<u>240,000</u>	<u>250,000</u>	-7.41%
Total Other Tax Revenue	\$ 6,696,551	\$ 6,598,796	\$ 6,629,239	\$ 6,908,853	4.70%



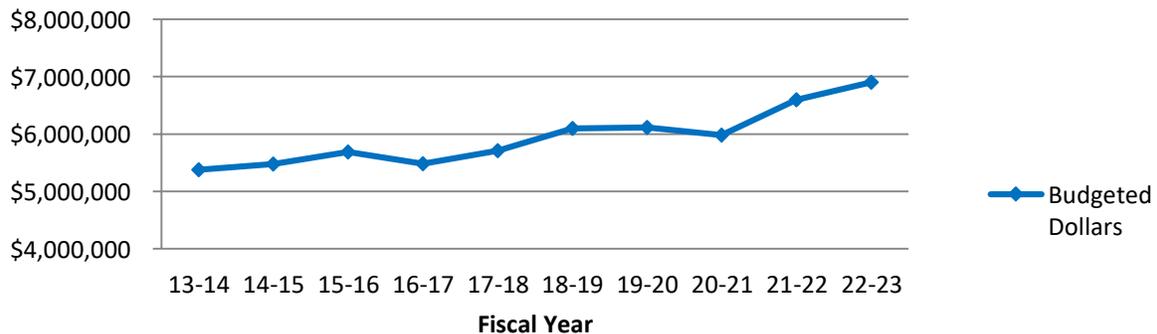
Management Discussion

Local Option, Use and Fuel taxes include anticipated revenue for Fire Insurance Premium Tax (\$180,579) and Casual Insurance Premium Tax (\$246,627), pending State approval. Anticipated Local Option Gas Tax is \$377,439.

The City currently levies a 10.0% utility tax on electric, water, gas and propane. Anticipated revenues from these sources will yield \$4,925,926, an increase of \$275,400.

Communications Services Taxes are projected to have an increase of \$4,164, and Local Business Taxes, which includes occupational licenses, are anticipated to have a decrease of \$20,000.

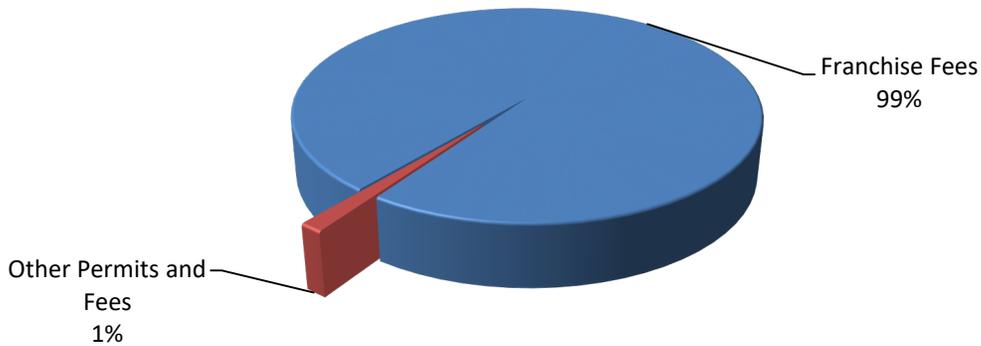
History of Revenues



GENERAL FUND

Permits, Fees and Special Assessments Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Franchise Fees	\$ 3,376,676	\$ 3,411,575	\$ 3,450,794	\$ 3,535,369	3.63%
Other Permits and Fees	<u>49,022</u>	<u>49,220</u>	<u>48,150</u>	<u>49,220</u>	0.00%
Total Permits, Fees & Special Assessments	\$ 3,425,698	\$ 3,460,795	\$ 3,498,944	\$ 3,584,589	3.58%

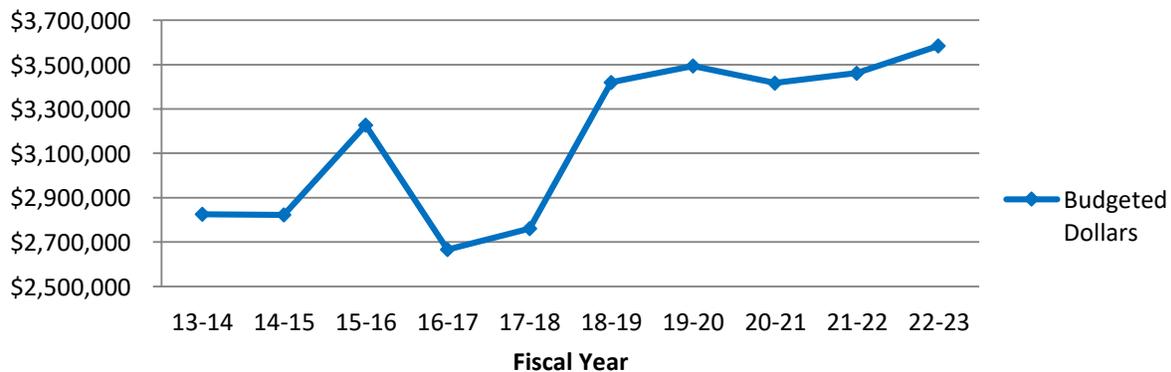


Management Discussion

Franchise tax revenues represent agreements with Duke Energy for electricity, Florida Public Utilities for gas and GFL Solid Waste Southeast LLC for solid waste and recycling collection and are forecasts to be 3.63% more in the FY 2022-2023 budget.

Other Permits and Fees include \$30,000 for Fire Permit revenue, \$18,820 for lighting assessments and \$400 for other fees.

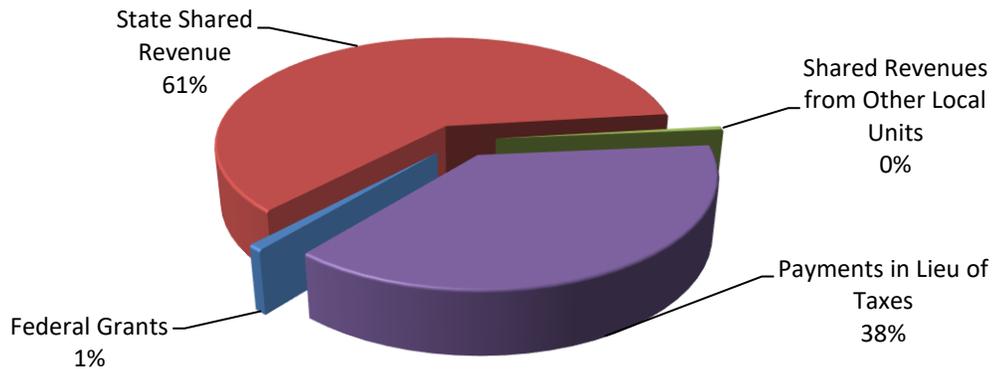
History of Revenues



GENERAL FUND

Intergovernmental Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Federal Grants	\$ 2,744,213	\$ 606,576	\$ 315,396	\$ 65,000	-89.28%
State Shared Revenue	3,822,411	3,699,069	4,060,720	4,467,442	20.77%
Shared Revenues from Other Local Units	28,253	36,000	36,000	36,000	0.00%
Payments in Lieu of Taxes	<u>2,530,197</u>	<u>2,487,993</u>	<u>2,584,325</u>	<u>2,743,460</u>	10.27%
Total Intergovernmental Revenue	\$ 9,125,074	\$ 6,829,638	\$ 6,996,441	\$ 7,311,902	7.06%

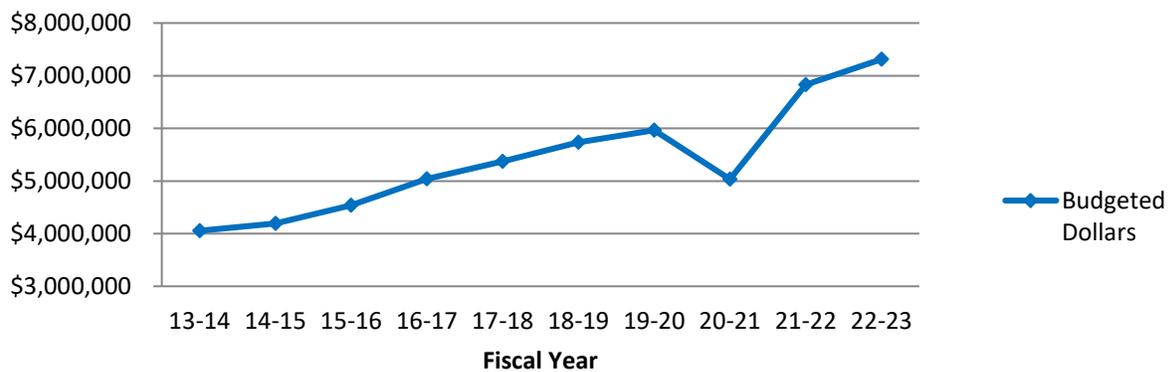


Management Discussion

State shared revenue in FY 2022-2023 is anticipated to increase by approximately \$768,373 primarily as a result of an increase in projected sales tax revenue and state revenue sharing.

Included in Payments in Lieu of Taxes is 10% of projected Water and Sewer Fund revenue totaling \$2,659,135 for the categories 'Charges for Services' and 'Miscellaneous Revenue'. 1% of the PILOT, or \$265,914, is budgeted to be transferred to the Capital Projects Fund for Public Safety capital.

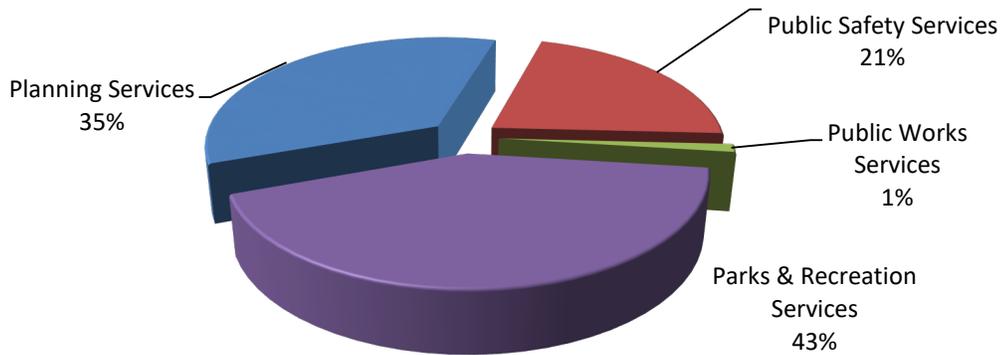
History of Revenues



GENERAL FUND

Charges for Services Revenue Summary

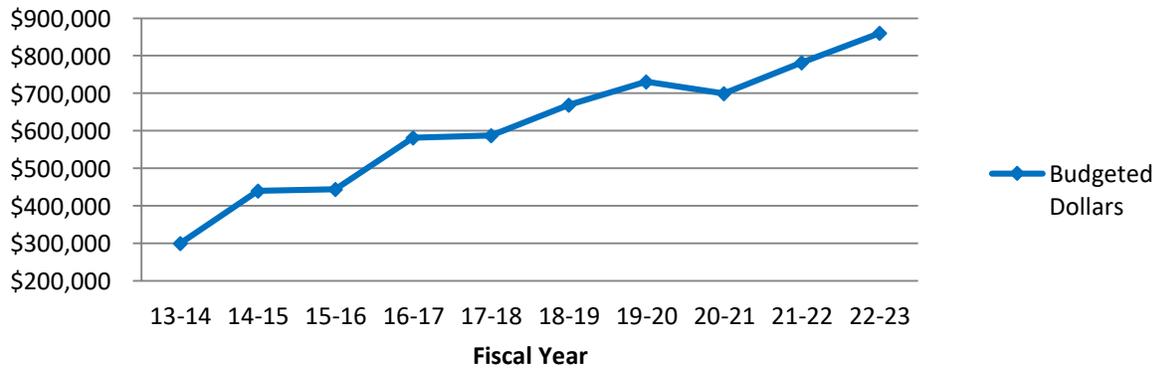
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Planning Services	\$ 276,092	\$ 234,500	\$ 270,500	\$ 300,500	28.14%
Public Safety Services	148,062	158,018	172,018	184,110	16.51%
Public Works Services	522,524	11,500	11,500	10,000	-13.04%
Parks & Recreation Services	312,260	377,397	303,917	365,200	-3.23%
Total Charges for Services Revenue	\$ 1,258,938	\$ 781,415	\$ 757,935	\$ 859,810	10.03%



Management Discussion

Planning Services is anticipated to have an increase of \$66,000. Public Safety Services is anticipated to have an increase of \$26,092. Public Works Services is anticipated to have a decrease of \$1,500. Parks & Recreation Services is projected to decrease by \$12,197 due to some revenues being budgeted in a separate facility rental line.

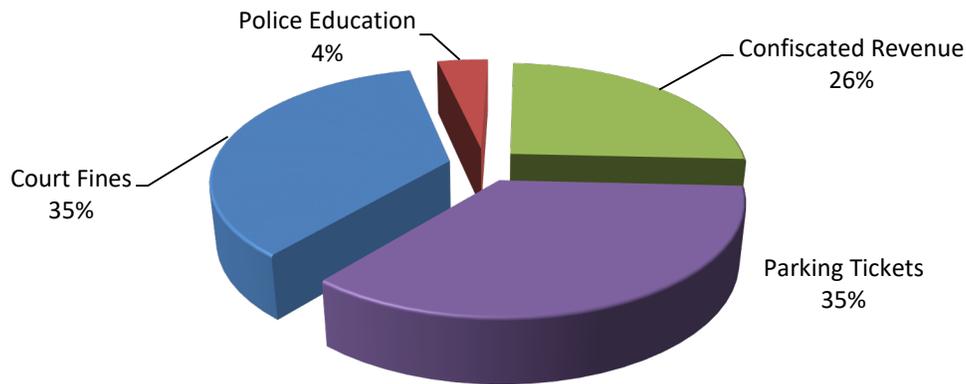
History of Revenues



GENERAL FUND

Judgments, Fines, and Forfeits Revenue Summary

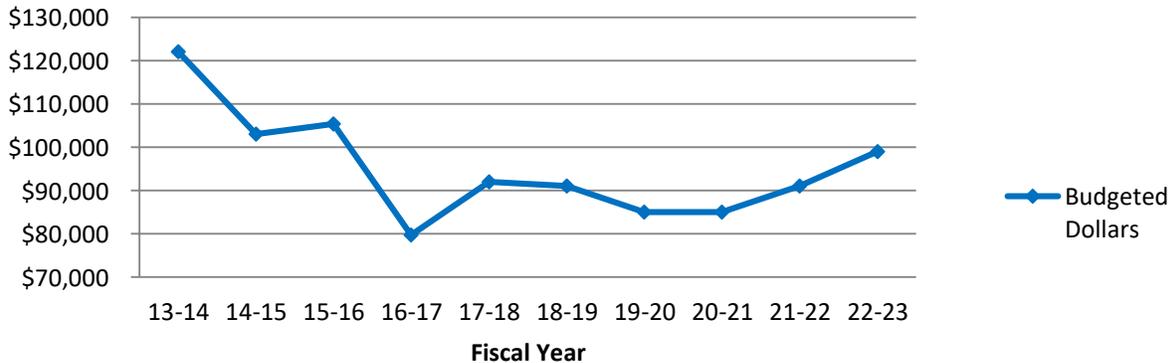
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Court Fines	\$ 42,595	\$ 32,000	\$ 35,000	\$ 35,000	9.38%
Police Education	5,306	4,000	4,000	4,000	0.00%
Confiscated Revenue	32,240	20,000	29,000	25,000	25.00%
Parking Tickets	<u>20,661</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	0.00%
Total Judgments, Fines, and Forfeits	\$ 100,802	\$ 91,000	\$ 103,000	\$ 99,000	8.79%



Management Discussion

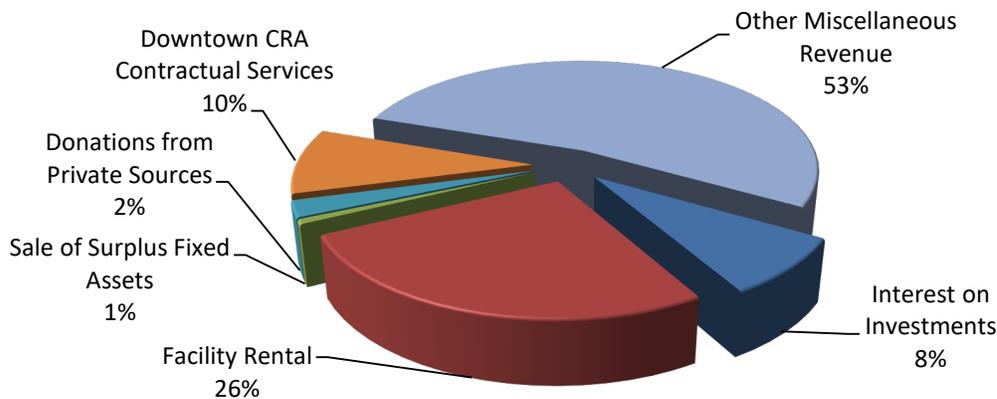
Revenues for fines and forfeitures are projected based on historical collections. The \$2 Police Education Fund is restricted, by law, for expenditures to train and educate only law enforcement personnel in order to improve quality of service through enhanced training.

History of Revenues



GENERAL FUND Miscellaneous Revenue Summary

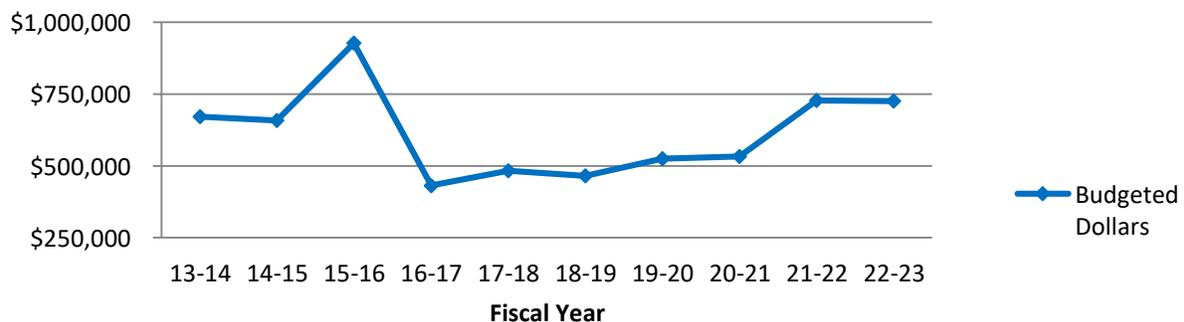
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Interest on Investments	\$ 189,958	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
Facility Rental	72,045	58,350	175,000	190,000	225.62%
Sale of Surplus Fixed Assets	67,081	5,000	38,760	5,000	0.00%
Insurance Proceeds on Equipment	69,978	0	45,000	0	0.00%
Donations from Private Sources	24,759	17,000	17,000	17,000	0.00%
Downtown CRA Contractual Services	18,519	65,288	65,288	68,287	4.59%
Other Miscellaneous Revenue	<u>496,386</u>	<u>521,746</u>	<u>568,194</u>	<u>384,384</u>	-26.33%
Total Miscellaneous Revenue	\$ 938,726	\$ 727,384	\$ 969,242	\$ 724,671	-0.37%



Management Discussion

Miscellaneous revenues include interest earned on investments, facility rentals, sale of land and equipment, insurance proceeds, private donations, and any other miscellaneous revenues. The Downtown CRA reimburses the General Fund for contractual maintenance and special events personnel support. The Donation from Private Sources includes donations for the 4th of July fireworks (\$17,000). Other Miscellaneous Revenue includes contracts with FDOT for highway lighting (\$65,362) and traffic signal maintenance (\$94,836).

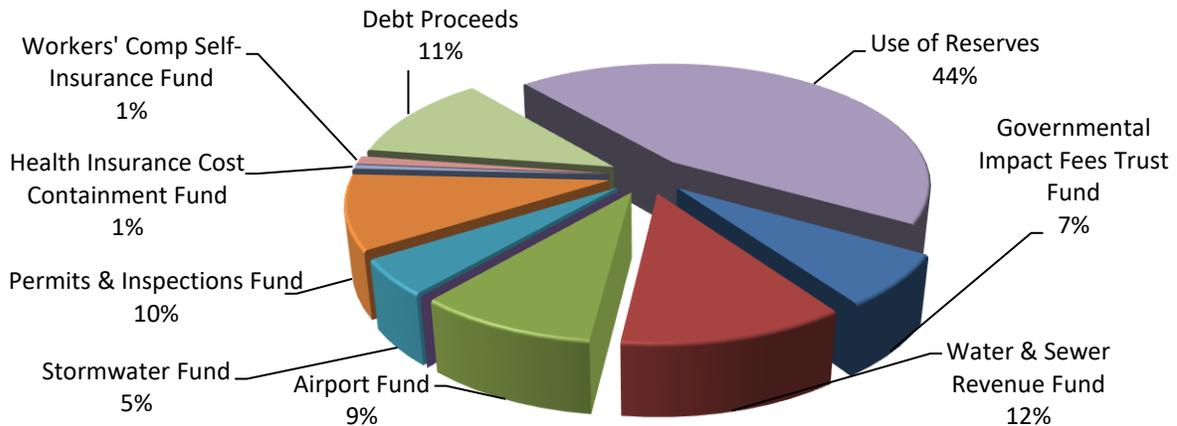
History of Revenues



GENERAL FUND

Other Sources Revenue Summary

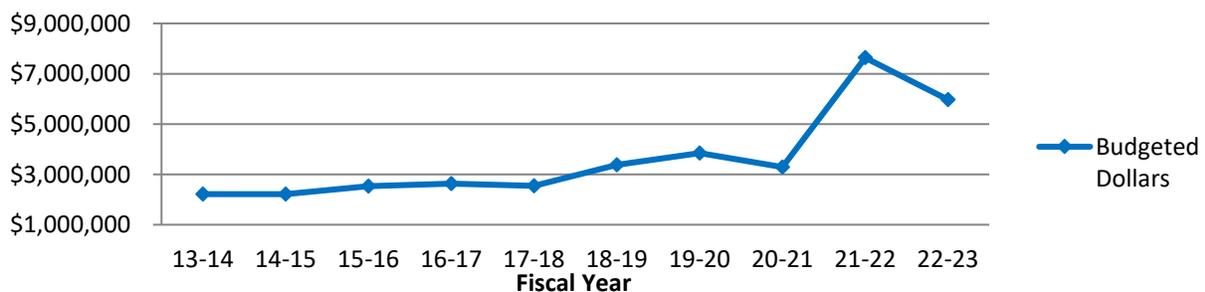
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Governmental Impact Fees Trust Fund	\$ 200,000	\$ 411,000	\$ 411,000	\$ 411,000	0.00%
Water & Sewer Revenue Fund	836,448	1,021,219	1,057,037	700,238	-31.43%
Airport Fund	314,577	481,438	404,359	560,107	16.34%
Spring Hill CRA Fund	0	0	135	0	N/A
Stormwater Fund	241,057	249,117	249,588	280,057	12.42%
Permits & Inspections Fund	599,122	632,362	688,093	583,455	-7.73%
Health Insurance Cost Containment Fund	32,205	32,205	32,205	32,205	0.00%
Workers' Comp Self-Insurance Fund	64,000	64,000	64,000	64,000	0.00%
Debt Proceeds to Cover Loan Fees	0	0	0	686,450	100.00%
Use of Reserves	0	4,743,857	5,179,495	2,652,337	-44.09%
Total Other Sources Revenue	\$ 2,287,409	\$ 7,635,198	\$ 8,085,912	\$ 5,969,849	-21.81%



Management Discussion

Other Sources are contributions from enterprise funds for general government services, inter-fund transfers and anticipated funds carried over from the prior year in excess of the required operating reserve. The Use of Reserves represents \$2,652,337 from General Fund to provide funding for purchases including capital (\$2,059,304), operating capital (\$404,713), one-time operating costs (\$156,820), and lot maintenance (\$31,500). The \$411,000 from the GIFT Fund is to provide funding for reimbursement to the Hurricane Reserve (\$200,000) and reimbursement for early retirement of debt for City Hall (\$211,000).

History of Revenues



GENERAL FUND

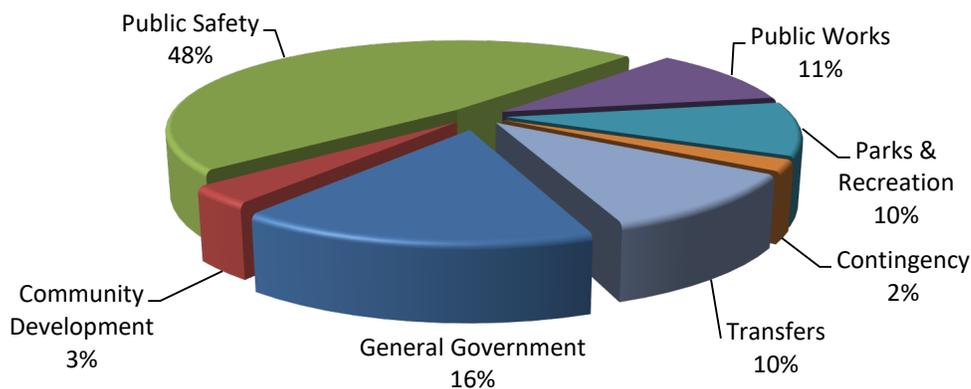
Expenditure Summary

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 21,218,883	\$ 25,835,876	\$ 25,341,599	\$27,652,595	7.03%
Operating Expenses	6,364,432	8,375,043	8,705,491	8,252,851	-1.46%
Grants & Aid	2,500	110,000	110,000	0	-100.00%
Contingency	0	711,361	410,897	832,500	17.03%
Transfers	<u>5,123,317</u>	<u>5,483,594</u>	<u>6,864,374</u>	<u>4,293,920</u>	-21.70%
Total Budget	\$ 32,709,132	\$ 40,515,874	\$ 41,432,361	\$41,031,866	1.27%

DEPARTMENT SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
General Government	\$ 5,566,310	\$ 7,013,806	\$ 7,149,154	\$ 6,608,050	-5.79%
Community Development	954,330	1,359,723	1,270,557	1,357,845	-0.14%
Public Safety	14,934,662	18,033,964	18,007,010	19,641,092	8.91%
Public Works	3,121,232	4,103,318	3,931,126	4,299,022	4.77%
Parks & Recreation	3,009,281	3,810,108	3,799,243	3,999,437	4.97%
Contingency	0	711,361	410,897	832,500	17.03%
Transfers	<u>5,123,317</u>	<u>5,483,594</u>	<u>6,864,374</u>	<u>4,293,920</u>	-21.70%
Total Budget	\$ 32,709,132	\$ 40,515,874	\$ 41,432,361	\$41,031,866	1.27%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
General Government	38.86	37.36	36.46	38.46	38.73
Community Development	11.45	10.45	10.40	10.95	10.95
Public Safety	141.78	145.70	145.40	153.03	156.55
Public Works	39.37	41.45	40.95	42.95	44.95
Parks & Recreation	<u>37.84</u>	<u>39.84</u>	<u>39.59</u>	<u>41.22</u>	<u>44.22</u>
Total Staffing	269.30	274.80	272.80	286.61	295.40

**General Fund Expenditure Summary
Fiscal Year 2023**



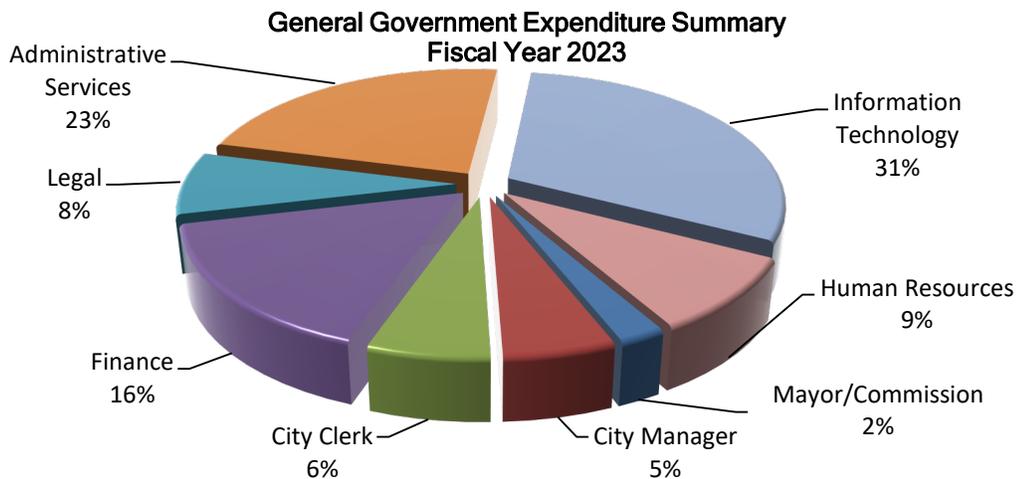
GENERAL FUND

General Government Expenditure Summary

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$2,771,233	\$3,442,203	\$3,375,348	\$3,588,039	4.24%
Operating Expenses	<u>2,795,077</u>	<u>3,571,603</u>	<u>3,773,806</u>	<u>3,020,011</u>	-15.44%
Total Budget	\$5,566,310	\$7,013,806	\$7,149,154	\$6,608,050	-5.79%

DEPARTMENT SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Mayor/Commission	\$ 90,530	\$ 118,325	\$ 116,902	\$ 151,312	27.88%
City Manager	325,914	348,615	338,277	362,830	4.08%
City Clerk	241,335	435,349	416,426	393,846	-9.53%
Finance	863,443	927,443	935,343	1,056,788	13.95%
Legal	459,856	446,458	500,408	509,452	14.11%
Administrative Services	1,188,550	1,506,386	1,386,113	1,508,041	0.11%
Information Technology	1,921,323	2,663,140	2,881,486	2,029,261	-23.80%
Human Resources	<u>475,359</u>	<u>568,090</u>	<u>574,199</u>	<u>596,520</u>	5.00%
Total Budget	\$5,566,310	\$7,013,806	\$7,149,154	\$6,608,050	-5.79%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Mayor	5.00	5.00	5.00	5.00	5.00
City Manager	2.00	2.00	2.00	2.00	2.00
City Clerk	3.25	3.25	3.25	4.25	4.00
Finance	9.00	8.73	8.73	8.73	8.73
Legal	1.00	1.00	1.00	1.00	1.00
Administrative Services	7.65	5.65	4.75	4.75	5.00
Information Technology	6.23	6.73	6.73	7.73	8.00
Human Resources	<u>4.73</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Total Staffing	38.86	37.36	36.46	38.46	38.73





CITY COMMISSION

Description:

The government as set forth in the City Charter is a “commission-manager” government. The City Commission is comprised of five Commissioners, one of whom is elected as the Mayor-Commissioner, elected from the City at large. The Mayor-Commissioner presides over meetings of the Commission and serves as the ceremonial head of the government. The City Commission determines policy in the areas of economic development, planning, traffic, law and order, fire prevention and suppression, public works, parks, recreation, finance, utilities, airport operations, appointment and removal of the City Manager, City Attorney and City Clerk, adopt a budget, levy taxes, collect revenues and make appropriations and authorize the issuance of bonds. The Commission determines policy by adopting ordinances and resolutions, appropriating moneys, and exercising other essential legislative duties.

Mission:

The City Commission determines appointment and removal of the City Manager, City Attorney and City Clerk, adopt a budget, levy taxes, collect revenues and make appropriations and authorize the issuance of bonds. The Commission determines policy by adopting ordinances and resolutions, appropriating moneys, and exercising other essential legislative duties.

Operating Budget Comparison

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 69,849	\$ 70,108	\$ 70,037	\$ 70,124	0.02%
Operating Expenses	<u>20,681</u>	<u>48,217</u>	<u>46,865</u>	<u>81,188</u>	68.38%
Total Budget	\$ 90,530	\$ 118,325	\$ 116,902	\$ 151,312	27.88%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Mayor	1.00	1.00	1.00	1.00	1.00
Commissioner	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total Full Time Staffing	5.00	5.00	5.00	5.00	5.00

Management Discussion

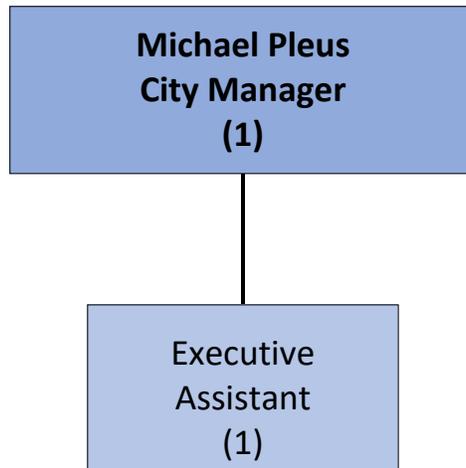
- ✓ Total expenses increased by 27.88%.
- ✓ Operating expenses increased by 68.38% mainly due to the additions of Strategic Planning (\$15,000) and Civic Space Pro Collaboration Software (\$16,500).
- ✓ Includes funding for travel and training (\$28,760):
 - National League of Cities annual conference (2)
 - Legislative Action Days (3)
 - Florida League of Cities annual conference (4)
 - Congressional Black Caucus Foundation
 - Young Elected Officials Network

- Florida Black Caucus of Local Elected Officials
- Delta Sigma Theta
- Florida League of Mayors
- National League of Cities Woman in Municipal Government (WIMG)
- IEMO (3)
- Legislative Conference (3)
- NAACP Annual Freedom Fund Banquet.
- ✓ Includes funding for memberships (\$12,952):
 - Chamber of Commerce
 - Florida Black Caucus of Local Elected Officials
 - Florida Tax Watch
 - Florida League of Cities
 - Florida League of Mayors
 - River to Sea TPO
 - Volusia League of Cities
 - National League of Cities Women in Government (WIMG)
 - VCARD Annual Membership



CITY MANAGER

Organizational Structure



Description:

The City Manager is the Chief Executive Officer of the City responsible for the efficient and effective administration of City policies, programs and services.

Mission:

To manage City departments effectively and efficiently within a balanced and affordable budget to achieve the City's strategic plan and ensure quality & timely services for citizens, all while providing timely, accurate and transparent communication to citizens and elected officials to facilitate the development of policy which meets the needs of the community.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of citizens surveyed who are satisfied with City services	High Value Government	*N/A <i>Survey conducted every other year</i>	96%	*N/A <i>Survey conducted every other year</i>
% of City Commission who are satisfied with the quality and timeliness of information they are provided to identify and establish policy, priorities and strategic goals	High Value Government	93%	100%	100%
% of citizen inquiries received at the City Manager's office responded to within five business days from receipt	Communication & High Value Government	100%	100%	100%

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Strategic Plan Update
- ✓ Participated in the Florida League of Cities Race to Zero Cohort
- ✓ Revised Employee Rules and Regulations
- ✓ Instituted Affordable Housing Ordinance Update and attended County Affordable Housing Summit
- ✓ Facilitated the fruition of a downtown residential project
- ✓ Co-sponsored the MainStreet DeLand Inclusive DeLand Project

Action Plan

Commission Support		
	Goals & Objectives	Strategic Plan Area(s)
1	Communicate with the City Commission regularly on issues. <ul style="list-style-type: none"> • Provide the City Commission with a "read file" twice weekly containing updates, correspondence and the other city business. • Provide the City Commission with a quarterly progress report on Goals and Objectives. 	Communication & High Value Government
2	Support City Commission communication to and from the public. <ul style="list-style-type: none"> • Independently draft response letters to citizen correspondence which requests answers from the Mayor and City Commission. • Prepare any requested proclamations, certificates of recognition, etc. as requested. 	Communication

Organizational Efficiency

Goals & Objectives		Strategic Plan Area(s)
1	Ensure efficient and effective operations. <ul style="list-style-type: none"> • Develop a recommended annual budget for the City Commission by June 30th. • By March 31st hold a strategic plan and goal setting workshop for the Commission to set budget priorities. • Monitor expenditures monthly to ensure compliance with approved budget. • Review data from each department quarterly to evaluate program/service outcomes. 	High Value Government
2	Ensure open communication with citizens. <ul style="list-style-type: none"> • Review open inquiries weekly in the web-based citizen request system. • Respond to citizen inquiries within a week. 	Communication

Long-Term Goals

- ✓ Implementation of Strategic Plan update.
 - Target Completion: FY 2022-2023 –Update
 - Strategic Focus Area: High Value Government

- ✓ Complete 2050 Vision Plan with Strategies to address Growth Related Impacts
 - Target Completion: FY 2022-2023
 - Strategic Focus Area: High Value Government, Institute Smart Growth Principles.

Operating Budget Comparison

BUDGET SUMMARY		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services		\$ 313,991	\$ 329,461	\$ 320,974	\$ 342,666	4.01%
Operating Expenses		<u>11,923</u>	<u>19,154</u>	<u>17,303</u>	<u>20,164</u>	5.27%
Total Budget		\$ 325,914	\$ 348,615	\$ 338,277	\$ 362,830	4.08%

STAFFING		PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
City Manager	Appt		1.00	1.00	1.00	1.00	1.00
Executive Assistant	112		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing			2.00	2.00	2.00	2.00	2.00

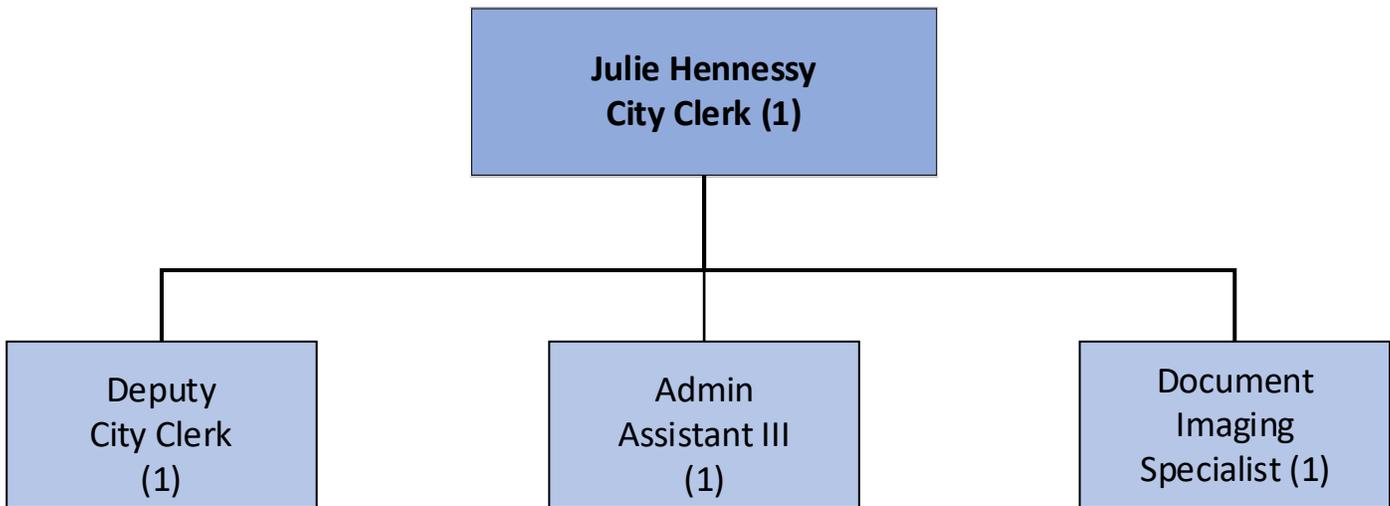
Management Discussion

- ✓ Total expenses increased by 4.08%.
- ✓ Personal Services increased by 4.01% mainly due to increased insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses increased by 5.27% mainly due to the addition of an Employee Appreciation Day (\$400) and an increase in training (\$510).
- ✓ Includes funding for:
 - ICMA Southeast Conference (\$3,000)
 - ICMA Conference – Columbus, OH (\$2,700)
 - Performance Management Measures (\$1,516)
 - ICMA Membership (\$1,400)
 - Leadership West Volusia (\$1,073)



CITY CLERK

Organizational Structure



Description:

The City Clerk is directly accountable to the City Commission as a representative of the legislative branch of government. The Clerk's Office serves as a liaison, and bridges the gap, between the City Commission, City staff, and the public.

Mission:

It is the mission of the City Clerk's Office to establish trust and confidence in City government through transparent record keeping and to provide effective and efficient public service for all citizens.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of City Clerk customers (Commission & Departments) rating services as satisfactory	High Value Government	88%	60%	75%
% of agendas completed 4 days before Commission Meeting	High Value Government	<i>Not reported</i>	99%	95%
% of agendas posted to the website 3 days before the Commission Meeting	High Value Government	<i>Not reported</i>	100%	95%
% of short minutes posted within 4 days after meeting	High Value Government	<i>Not reported</i>	90%	90%
% of public records requests responded to within 72 hours	High Value Government	<i>Not reported</i>	50%	50%
% of total adopted ordinances/amendments that are codified within six months of adoption	High Value Government	<i>Not reported</i>	100%	100%
Perform 7 audits annually	High Value Government	<i>Not reported</i>	7	7

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Accomplished all goals within the performance measure target range.

Action Plan

Internal Auditing

Goals & Objectives		Strategic Plan Area(s)
1	Provide an internal auditing function which provides audit information in a format and in a manner which can be used as a means to effect desirable changes in internal handling procedures. <ul style="list-style-type: none"> Complete annual internal audits within a time and in a manner designed to effectively and cooperatively coordinate with outside auditors. 	High Value Government

Records Management and Retention

Goals & Objectives		Strategic Plan Area(s)
1	To ensure timely and efficient access to public documents and information by maintaining an accurate and comprehensive records management and retention system. <ul style="list-style-type: none"> Monitor and provide support to responses by individual departments and the public for records requests. 	High Value Government

Records Management and Retention

Goals & Objectives		Strategic Plan Area(s)
2	To provide training and support to City staff with regard to Florida Public Records Retention Schedule. <ul style="list-style-type: none"> Annually provide one in-house training seminar/or written materials for City administrative employees with regard to Florida Public Records Retention Law. 	High Value Government
3	To enhance records management program by maintaining an in-house destruction program. <ul style="list-style-type: none"> Annually report the amount of records destroyed. 	
4	To enhance records management by maintaining a document imaging program.	

Agenda Preparation

Goals & Objectives		Strategic Plan Area(s)
1	To ensure access by City Staff and members of the public by preparing and distributing accurate agenda materials. <ul style="list-style-type: none"> Install and maintain new ADA compliant agenda software. Maintain the City website with updated agenda materials. Ensure delivery of agenda four days before Commission meeting. 	Communication & High Value Government
2	Provide for efficiencies and improve access to government by implementing and maintaining an electronic agenda process.	

Codification and Publication of Code of Ordinances

Goals & Objectives		Strategic Plan Area(s)
1	Oversee and distribute periodic updates to the Code of Ordinances. <ul style="list-style-type: none"> Submit ordinances semi-annually, or as necessary, to Municipal Code Corporation to maintain an updated Code of Ordinances. 	High Value Government

Long-Term Goals

- ✓ Obtain Volunteer Board Management software.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 220,637	\$ 377,005	\$ 346,436	\$ 335,692	-10.96%
Operating Expenses	<u>20,698</u>	<u>58,344</u>	<u>69,990</u>	<u>58,154</u>	-0.33%
Total Budget	\$ 241,335	\$ 435,349	\$ 416,426	\$ 393,846	-9.53%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
City Clerk-Auditor	Appt	1.00	1.00	1.00	1.00	1.00
Risk/Safety/Event Manager	116	0.00	0.00	0.00	0.25	0.00
Deputy City Clerk	109	1.00	1.00	1.00	1.00	1.00
Special Event Coordinator	109	0.25	0.25	0.25	0.00	0.00
Administrative Assistant III	105	0.00	0.00	0.00	1.00	1.00
Docum. Imag. & Records Spclist	105	0.00	0.00	0.00	0.00	1.00
Document Imaging Specialist	104	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Full Time Staffing		3.25	3.25	3.25	4.25	4.00

Promoted [1.0] Document Imaging Specialist to [1.0] Document Imaging and Records Specialist. Removed [0.25] Risk/Safety/Event Manager.

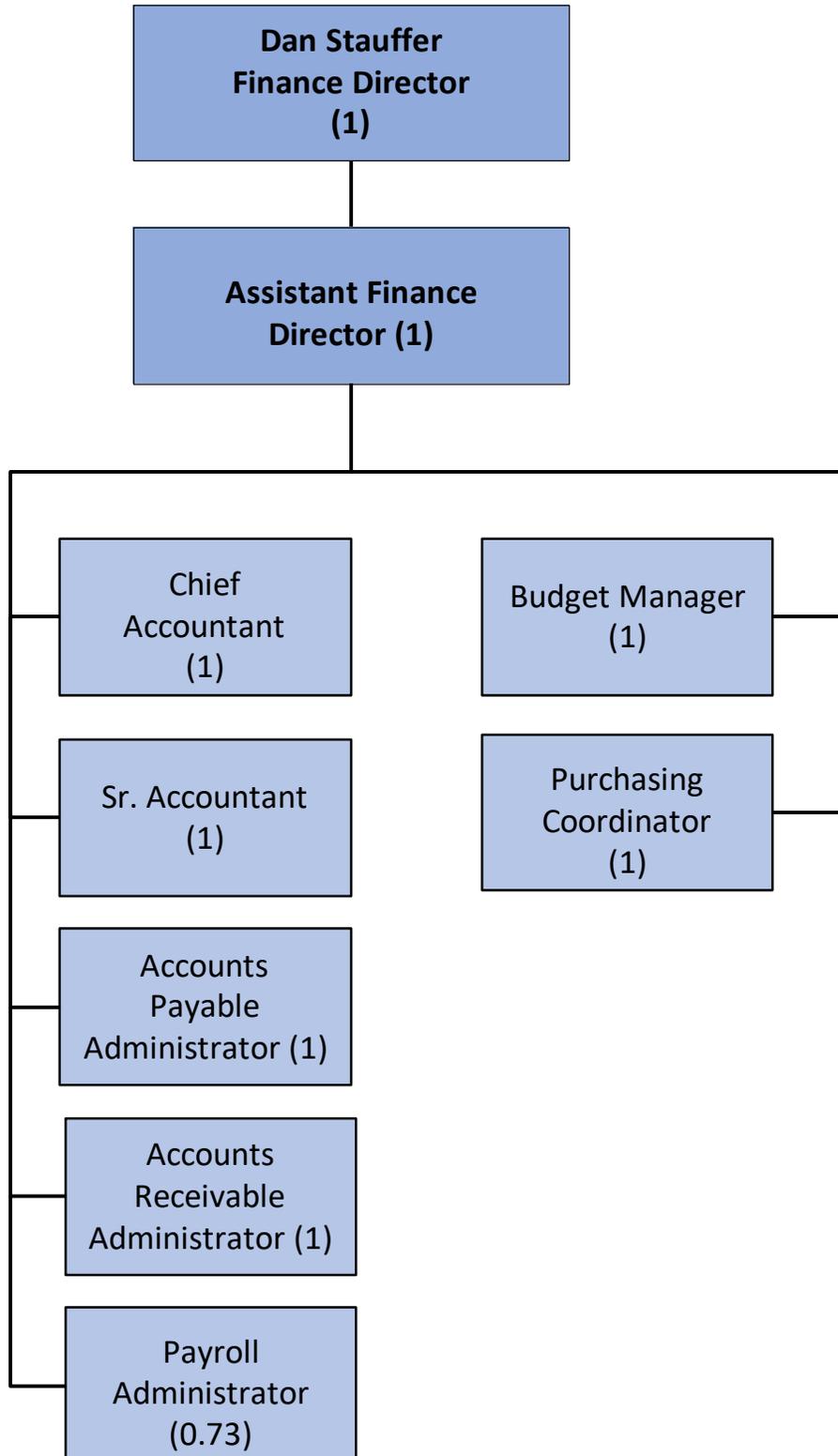
Management Discussion

- ✓ Total expenses decreased by 9.53%.
- ✓ Personal Services decreased 10.96% mainly due to the removal of the temporary Assistant City Clerk and the moving of the Risk/Safety/Event Manager position. There is a budgeted increase in health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses decreased 0.33%.
- ✓ Includes funding for:
 - Recording (\$13,000)
 - Destruction (\$4,000)
 - Municipal code updates (\$17,000)
 - Advertising (\$9,000)



FINANCE

Organizational Structure



Description:

The Finance Department is responsible for managing and safeguarding the City’s assets, for developing and ensuring compliance with a responsible budget, providing for and obtaining an annual, unmodified (“clean”) audit of the City’s comprehensive financial management system. The department oversees purchasing, accounts payable and payroll processing, budgetary preparation and compliance, cash and debt management, grants and fixed asset administration, and property rentals.

Mission:

Manage the financial affairs of the City, including accounting, budgeting, financing, purchasing and cash management activities. Safeguard the City's assets through appropriate controls and provide relevant, accurate and timely financial reporting.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of vendor checks issued within 35 days of invoice date	High Value Government	93%	95%	100%
% of credit card/purchasing card dollar volume to total City purchasing dollar volume	High Value Government	8%	14%	16%
% of payroll completed within 6 days of pay period ending date	High Value Government	100%	100%	100%
% of General Fund Unassigned Reserve	High Value Government	17.46%	16.67%	16.67%
General Fund Debt Service Coverage Ratio	High Value Government	2.08	2.00	≥1.5
% of Water and Sewer Unrestricted Reserve	High Value Government	28.81%	25%	25%
Water & Sewer Revenue Bond Debt Service Coverage Ratio	High Value Government	No Water/Sewer Bonds	No Water/Sewer Bonds	No Water/Sewer Bonds
% of internal customers satisfied with Finance services	High Value Government	90%	95%	100%

Fiscal Year 2021 – 2022 Accomplishments

- ✓ Obtained an unmodified (“clean”) audit opinion.
- ✓ Obtained the GFOA “Certificate of Achievement for Excellence in Financial Reporting.”
- ✓ Obtained the GFOA “Distinguished Budget Presentation Award.”
- ✓ Continued to maintain undesignated reserves in the General Fund equal to two months or more of operating needs.
- ✓ Continued to maintain undesignated reserves in the Water and Sewer Fund equal to three months or more of operating needs.

Action Plan

Fiscal Accountability		
	Goals & Objectives	Strategic Plan Area(s)
1	<p>Provide accurate and timely financial reports to the City Commission and City Management.</p> <ul style="list-style-type: none"> • Complete month end closing no later than the 20th of the month following the close of the previous month. • Issue quarterly reports for the 1st, 2nd and 3rd quarter by the second City Commission meeting of the second month following the close of the quarter. • Issue the 4th quarterly report by the second City Commission meeting in December. 	High Value Government
2	Prepare and publish the Annual Audit within 180 days of the end of the fiscal year.	High Value Government
3	Obtain the GFOA's "Certificate of Achievement for Excellence in Financial Reporting"	High Value Government
4	Obtain the GFOA's "Distinguished Budget Presentation Award"	High Value Government
5	<p>Explore opportunities for enhancing revenue base including analysis of future revenues.</p> <ul style="list-style-type: none"> • Continue development of multi-year financial projections/modeling for use in budget development. • Maintain General Fund Unassigned Fund Balance equal to two months of operating needs. • Maintain Water and Sewer Unrestricted Net Position equal to three months of operating needs. • Meet the required debt ratio for all City debt including: <ul style="list-style-type: none"> ○ General Fund bond issues which maintain debt service coverage ratio of 1.50. ○ Water and Sewer bond issues which maintain a revenue bond debt service coverage ratio of 1.10. 	High Value Government
6	Prepare a Popular Annual Finance Report.	High Value Government
7	Maximize investment earnings in accordance with City policy regarding idle funds.	High Value Government
8	<p>Promptly pay City payables in accordance with Florida Statutes 287.133 referencing the Prompt Payment Act and issue pay to employees in accordance with City policy.</p> <ul style="list-style-type: none"> • Process all City payables on a frequency no later than every 35 days. • Process pay to employees within 6 days of the pay period ending date. 	High Value Government
9	Include the "Quarterly Financial Report", "Annual Financial Report", "Annual Budget" and "Popular Annual Financial Report" on the City's website within 30 days of issuance.	High Value Government

Long-Term Goals

- ✓ Continue to provide transparency with financial information.
 - Target Completion: Annually
 - Strategic Focus Area: High Value Government and Communication

- ✓ Maintain adequate reserves.
 - Target Completion: Annually
 - Strategic Focus Area: High Value Government and Preparing for the Future/Sustainability
- ✓ Maintain adequate debt service coverage.
 - Target Completion: Annually
 - Strategic Focus Area: High Value Government and Preparing for the Future/Sustainability

Operating Budget Comparison

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 782,539	\$ 833,965	\$ 833,955	\$ 868,553	4.15%
Operating Expenses	80,904	93,478	101,388	188,235	101.37%
Total Budget	\$ 863,443	\$ 927,443	\$ 935,343	\$1,056,788	13.95%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Finance Director	E108	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	E104	1.00	1.00	1.00	1.00	1.00
Accounting Manager	E102	1.00	0.00	0.00	0.00	0.00
Budget Manager	116	1.00	1.00	1.00	1.00	1.00
Chief Accountant	115	0.00	1.00	1.00	1.00	1.00
Chief Accountant/Payroll Mgr.	115	1.00	0.00	0.00	0.00	0.00
Sr Accountant	112	1.00	1.00	1.00	1.00	1.00
Purchasing Coordinator	111	1.00	1.00	1.00	1.00	1.00
Accounts Payable Admin.	108	1.00	1.00	1.00	1.00	1.00
Accounts Receivable Admin.	108	1.00	1.00	1.00	1.00	1.00
Total Full Time Staffing		9.00	8.00	8.00	8.00	8.00
Chief Accountant/Payroll Mgr.	115	0.00	0.73	0.00	0.00	0.00
Payroll Administrator	108	0.00	0.00	0.73	0.73	0.73
Total Part Time Staffing		0.00	0.73	0.73	0.73	0.73
Total Staffing		9.00	8.73	8.73	8.73	8.73

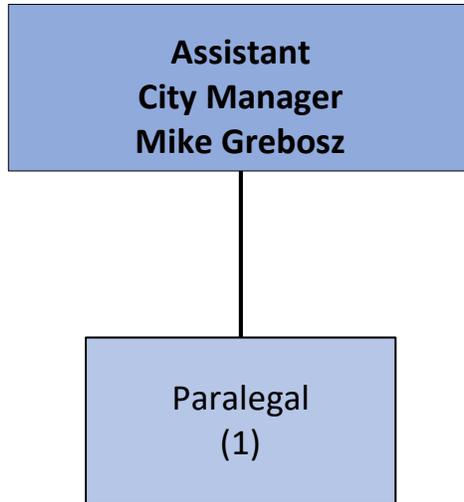
Management Discussion

- ✓ Total expenses increased by 13.95%.
- ✓ Personal Services increased 4.15% mainly due to increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses increased by 101.37% mainly due to debt issuance costs (\$92,700).
- ✓ Includes funding for:
 - Audit (\$19,020)
 - Banking services (\$21,000)



LEGAL

Organizational Structure



Description:

The Legal Services Division is responsible for coordinating all legal matters for the City and to process property and real estate transactions, forfeiture cases, ordinances and resolutions, leases and other legal documents. The contract City Attorney serves as general counsel for the City Commission, and represents and advises the City Commission, City Manager and all City departments in all legal matters affecting the municipal government.

Mission:

Our mission is to deliver courteous, responsive, and cost-effective services to our external and internal customers, while ensuring timely, accurate and effective two-way communication.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
Cost of legal services per capita of city staff	High Value Government	\$829	\$850	\$875
% of internal customers satisfied with legal services	High Value Government	98%	99%	100%
# of legal research documents, ordinances, resolutions, contracts, real property instruments, bankruptcy files, correspondence and memoranda	High Value Government	364	375	400

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Accomplished all goals within the performance measure target range.

Action Plan

Budget Management

Goals & Objectives		Strategic Plan Area(s)
1	Ensure that services provided by the contract City and Labor Attorneys are provided within budget.	High Value Government
2	Monitor legal expenses on a quarterly basis.	
3	Provide research assistance to the City Attorney.	

Task Management

Goals & Objectives		Strategic Plan Area(s)
1	Ensure that all legal documents are prepared and/or reviewed in a timely and precise manner.	High Value Government
2	Maintain scheduling system for all pending cases and documents.	
3	Coordinate weekly with the contract City Attorney on the status of all pending legal issues to be tracked by the scheduling system and insure proper review of all ordinances, leases, and contracts prior to final preparation of the City Commission agenda.	
4	Draft legal research documents, ordinances, resolutions, contracts, real property instruments, bankruptcy files, correspondence and memoranda.	

Operations Management

Goals & Objectives		Strategic Plan Area(s)
1	Provide the highest level of service by acting as liaison between contract City Attorney and city staff.	High Value Government
2	Plan, manage, and execute the full range of delegated responsibilities on own initiative following established procedures, regulations, and policies.	
3	Use an analytic approach to assess the challenges; and plan a course of action after involved discussions with the contract City Attorney and city staff.	
4	Conduct internal customer satisfaction rating with legal services.	

Long-Term Goals

- ✓ Improve Internal Customer Satisfaction.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government
- ✓ Prepare documents in a timely and precise manner.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government
- ✓ Efficient review of all documents processed through legal department and other departments.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government
- ✓ Ensure that services provided by the contract City and Labor Attorneys are provided within budget.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 74,113	\$ 83,008	\$ 81,958	\$ 85,897	3.48%
Operating Expenses	<u>385,743</u>	<u>363,450</u>	<u>418,450</u>	<u>423,555</u>	16.54%
Total Budget	\$ 459,856	\$ 446,458	\$ 500,408	\$ 509,452	14.11%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Legal Assistant/Paralegal	110	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		1.00	1.00	1.00	1.00	1.00

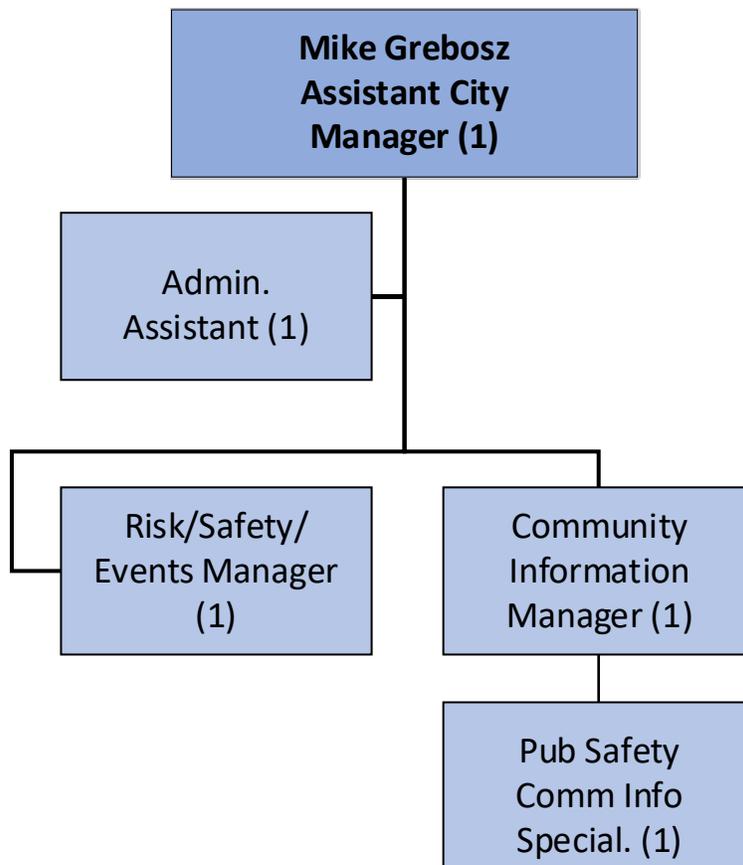
Management Discussion

- ✓ Total expenses increased by 14.11%.
- ✓ Personal Services increased 3.48% mainly due to increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses increased by 16.54% mainly due to an increase in City Attorney (\$60,000).
- ✓ Includes funding for:
 - City attorney (\$245,000)
 - Labor attorney (\$160,000)



ADMINISTRATIVE SERVICES

Organizational Structure



Description:

The Department of Administrative Services is responsible for the City's grant program, legislative program, communication program, special events, special projects, Risk Management, the City's leases, pest control, elevator and janitorial services for City Hall and the Fish Building. Additionally, the Department includes oversight of the City's Human Resource, Information Technology, and Utility Customer Service Departments.

Mission:

To ensure effective and efficient operation of internal services, internal/external communications, special events and special projects.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% rate of earned media	Communication	96%	97%	100%
% change over prior year in online exposure in social media (likes/followers)	Communication	35%	25%	25%
% of citizens satisfied with level of communication about local government	Communication	*N/A <i>Survey conducted every other year</i>	90%	*N/A <i>Survey conducted every other year</i>
% of employees satisfied with level of communication within local government	Communication	79%	85%	90%
# of event applications processed (non-re-occurring)	High Value Government	26	36	40
% of special event permits issued within 4 days of event	High Value Government	99%	100%	100%
% of event organizers satisfied with City event services	High Value Government	100%	100%	100%
% of lease tenants current with rent and taxes	High Value Government	97%	100%	100%

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Hired a new Public Safety Community Information Specialist.
- ✓ Renewed permitting special events post COVID.
- ✓ Provided staff support to Art, Culture and Entertainment District (ACED), which helps fund and provide input on public art
- ✓ Completed National Citizens Survey.
- ✓ Redesigned website was launched.

Action Plan

Special Event Administration

Goals & Objectives		Strategic Plan Area(s)
1	To effectively coordinate all special event applications to ensure consistency with the City's special event policy. <ul style="list-style-type: none"> • Maintain a list of special event fee waivers to be included in the annual budget process. • Issue special event permits within 4 days of event date. • Annually review and update the special event policy as needed. 	Sense of Community & High Value Government

Performance & Lease Management		
Goals & Objectives		Strategic Plan Area(s)
1	Maintain City wide performance metrics system to ensure efficiency and effectiveness organization wide. <ul style="list-style-type: none"> Collect and analyze data on a quarterly basis. 	High Value Government
2	Oversee lease management process to ensure no leases are in arrears. <ul style="list-style-type: none"> Review property tax payments monthly to ensure 100% of property taxes for City owned leased property are collected by the County of Volusia by April 15th. Review rent payments monthly to ensure that 100% of tenants are no more than 60 days in arrears. Ensure that supervisory/management action is taken for the lease issues not resolved by 90 days. 	High Value Government

Outreach & Communications		
Goals & Objectives		Strategic Plan Area(s)
1	Continue to implement the City's Strategic Communications Plan. <ul style="list-style-type: none"> Provide effective communication through diverse media types to maximize the opportunities to keep citizens and employees informed and engaged. Develop weekly social media posts to keep citizens informed about current events, activities and programs. Increase the number of social media interactions from prior year by September 30th. Develop and disseminate an electronic citizen and employee newsletter quarterly. By September 30th, conduct a survey to determine employee satisfaction with internal services. Connect with the media about important issues pertaining to the city. Maintain an updated Crisis Communications Plan. 	Communications
2	Develop and ensure programs emphasizing personal interaction with employees and citizens. <ul style="list-style-type: none"> Complete School of Government Program by the end of the 3rd quarter. (Not Completed due to COVID) Complete Employee Development and Mentoring Program by the end of the 2nd quarter. (Not Completed due to COVID) Maintain interaction with educational institutions and service groups throughout the year. Perform special projects to increase outreach and interaction. Increase the ability to produce and create of video content for the city. 	Communications
3	Develop and communicate annual legislative program emphasizing matters of importance to the City. <ul style="list-style-type: none"> Complete Legislative Agenda by the end of the 1st quarter. Promptly respond to proposed bills during the legislative session. 	Communications

Long-Term Goals

- ✓ Create a city lease automated workflow to make the lease process more efficient.
 - Target Completion: FY 2022-2023
 - Strategic Focus Area: High Value Government

- ✓ Implement an enhanced automated performance management data system.
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: High Value Government
- ✓ Provide support services for a public art group (ACED) that will assist with funding public art.
 - Target Completion: Continuous
 - Strategic Focus Area: High Value Government
- ✓ Look to implement additional public outreach tools
 - Target Completion: Continuous
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET SUMMARY		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services		\$ 374,990	\$ 616,126	\$ 598,196	\$ 658,084	6.81%
Operating Expenses		<u>813,560</u>	<u>890,260</u>	<u>787,917</u>	<u>849,957</u>	-4.53%
Total Budget		\$1,188,550	\$1,506,386	\$1,386,113	\$1,508,041	0.11%
STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Assistant City Manager	E111	1.00	1.00	1.00	1.00	1.00
Communications Manager	116	0.00	0.00	0.00	1.00	1.00
Risk/Safety/Event Manager	116	0.00	0.00	0.00	0.75	1.00
Comm. Information Specialist	112	1.00	1.00	1.00	1.00	1.00
Risk/Liability Specialist	110	1.00	1.00	1.00	0.00	0.00
Special Event Coordinator	109	0.75	0.75	0.75	0.00	0.00
Administrative Assistant IV	105	1.00	1.00	1.00	1.00	1.00
Spring Hill Center Director	109	1.00	0.00	0.00	0.00	0.00
Spring Hill Center Admin Asst I	101	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		6.75	4.75	4.75	4.75	5.00
Special Event Coordinator	109	0.00	0.00	0.00	0.00	0.00
Interns	N/A	<u>0.90</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Part Time Staffing		0.90	0.90	0.00	0.00	0.00
Total Staffing		7.65	5.65	4.75	4.75	5.00

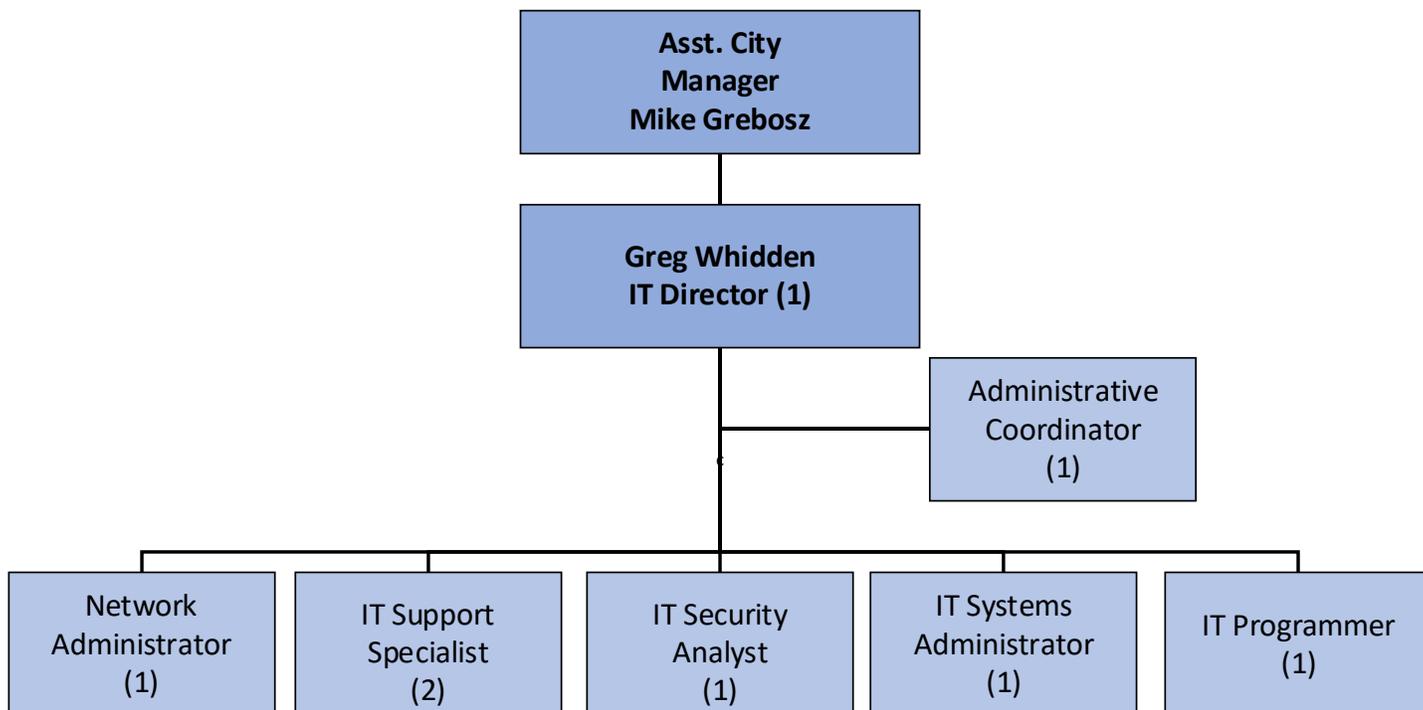
Increased [0.75] Risk/Safety/Event Manager to [1.0] Risk/Safety/Event Manager due to additional events in the City.

Management Discussion

- ✓ Total expenses increased by 0.11%.
- ✓ Personal Services increased 6.81% mainly due to increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses decreased by 4.53% mainly due to a decrease in insurance (\$109,336).
- ✓ Includes funding for:
 - Various insurance including commercial liability and property insurance (\$405,664)
 - Janitorial Services (\$37,800)
 - Grant Consultant (\$69,600)



Organizational Structure



Description:

The Information Technology Department is to provide the central technology infrastructure and services necessary for the City of DeLand to achieve its goal of communicating with employees and citizens through technology. Information Technology goals and solutions are driven by the City of DeLand’s Strategic Plan, business requirements and new technology.

Mission:

To provide the technology infrastructure and support to the City of DeLand in order to deliver efficient and effective services to residents and businesses.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of downtime for city network	High Value Government	<1%	<1%	<1%
% of downtime for specialty software systems	High Value Government	<1%	<3%	<3%
% of downtime for internet	High Value Government	0	<1%	<1%
% of help desk requests resolved within service level agreement	High Value Government	82%	83%	85%
Total IT expenditures per workstation	High Value Government	\$4,378	\$4,500	\$4,750
% of users satisfied with IT services	High Value Government	93%	95%	95%

Fiscal Year 2021 – 2022 Accomplishments

- ✓ PC rotation for Parks and Rec
- ✓ Server rotation for city
- ✓ Network Security Assessment
- ✓ Implement Text Archiving Solution
- ✓ Upgrade firewalls
- ✓ Implement and test DR (cloud) Solution
- ✓ Install IT equipment in new Fire Station 81 and PD Evidence Building
- ✓ Implementing Laserfiche upgrade with workflow
- ✓ Connect Sperling complex to city (single office and timeclock)
- ✓ Facilitate New website
- ✓ Roll out Multi-Factor Authentication for network sign-on
- ✓ Expand Virtual Desktop Infrastructure (VDI) for remote workers
- ✓ Install Liver Scan for PD fingerprint
- ✓ Install Cellebrite for PD cellphone forensics
- ✓ Install Kiosk for 24 hour payments
- ✓ Upgrade antivirus to next generation antivirus
- ✓ Implement Security Operations Center (SOC) with Cybersecurity & Infrastructure Security Agency (CISA)
- ✓ Facilitate implementation of Fire Inspector mobile solution (Mobileeyes)

Action Plan

Enhanced Service Delivery

Goals & Objectives		Strategic Plan Area(s)
1	Plan and deliver integrated information services to enable customers to access the information they need. <ul style="list-style-type: none"> • Perform annual hardware installation and updates. 	High Value Government

Growth

Goals & Objectives		Strategic Plan Area(s)
1	Leverage existing, emerging, and innovative technologies to enhance, improve and streamline business processes. <ul style="list-style-type: none"> • Perform annual software installation and updates. 	High Value Government & Communication

Security

Goals & Objectives		Strategic Plan Area(s)
1	Protect and preserve city required information. <ul style="list-style-type: none"> • Monitor and control physical and digital assets. 	High Value Government & Communication

Operating Budget Comparison

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 536,382	\$ 689,280	\$ 661,563	\$ 761,248	10.44%
Operating Expenses	<u>1,384,941</u>	<u>1,973,860</u>	<u>2,219,923</u>	<u>1,268,013</u>	-35.76%
Total Budget	\$1,921,323	\$2,663,140	\$2,881,486	\$2,029,261	-23.80%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Information Technology Director	E108	1.00	1.00	1.00	1.00	1.00
I.T. Systems Administrator	116	1.00	1.00	1.00	1.00	1.00
I.T. Programmer	115	1.00	1.00	1.00	1.00	1.00
I.T. Network Administrator	115	1.00	1.00	1.00	1.00	1.00
I.T. Security Analyst	112	0.00	0.00	0.00	1.00	1.00
I.T. Support Specialist	110	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator	107	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
Total Full Time Staffing		6.00	6.00	6.00	7.00	8.00
Administrative Assistant II	103	0.00	0.00	0.00	0.73	0.00
Administrative Assistant I	101	<u>0.23</u>	<u>0.73</u>	<u>0.73</u>	<u>0.00</u>	<u>0.00</u>
Total Part Time Staffing		0.23	0.73	0.73	0.73	0.00
Total Staffing		6.23	6.73	6.73	7.73	8.00

Promoted Administrative Assistant II to Administrative Coordinator and changed position from part-time to full-time [0.73 to 1.00] due to additional workload in the department.

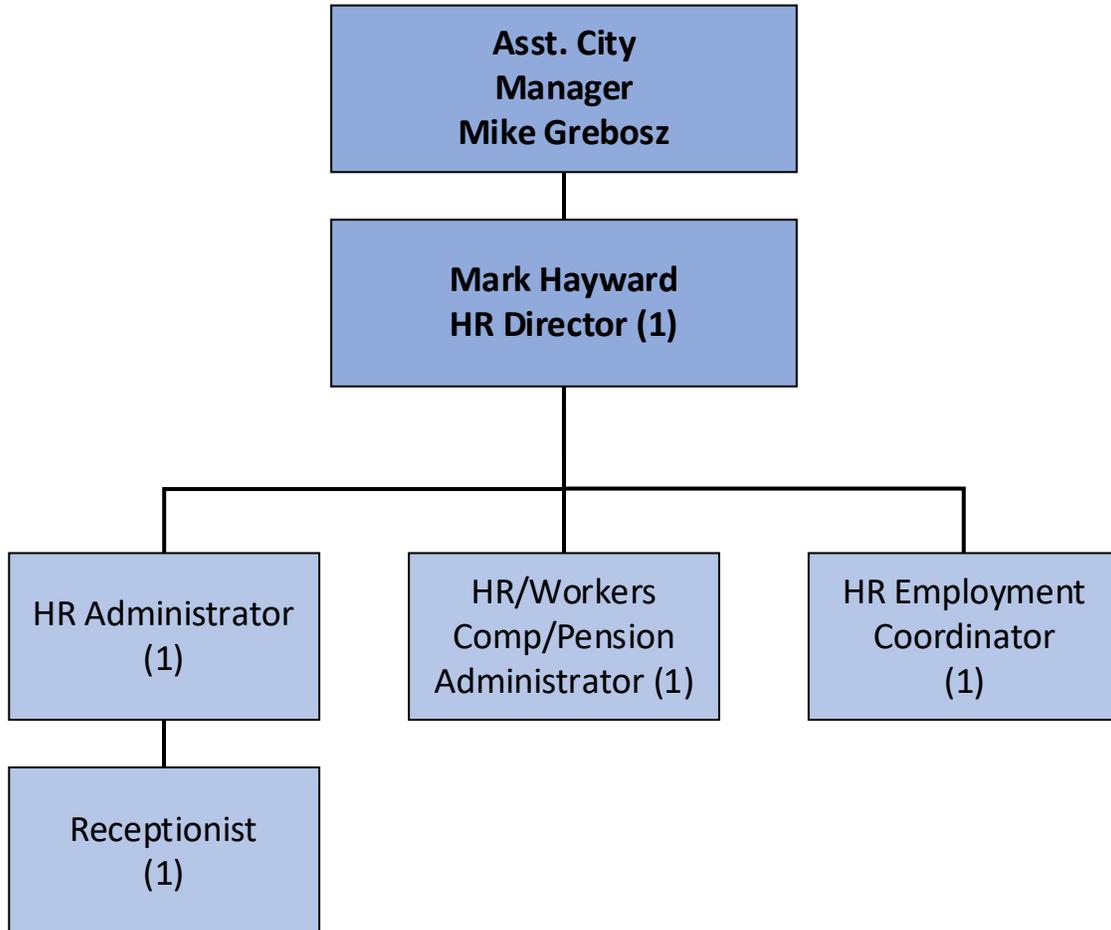
Management Discussion

- ✓ Total expenses decreased by 23.80%.
- ✓ Personal Services increased 10.44% mainly due to a planned overlap of the Administrator Coordinator, increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses decreased by 35.76% mainly due to moving hardware and software formerly budgeted in the IT department now being budgeted in the departments that the products are being used in. This amount (\$695,467) factored in would bring the comparable reduction in budgeted operating expenses down to 0.53%.
- ✓ Includes funding for:
 - Text Archiving (\$40,000)
 - NOVAtime (\$38,000)
 - Laserfiche Support – MCCI (\$58,000)
 - BS&A Annual Maintenance (\$44,450)
 - PC Rotation (\$161,000)
 - VxRail (\$35,300)
 - Website Annual Maintenance (Civic Plus) (\$20,000)
 - ClearGov (\$10,000)
 - CrowdStrike (\$30,000)
 - Wireless AirCards (\$91,200)
 - Security Camera Upkeep and Repair (\$70,000)
 - Profile Unity Licenses (\$71,250)



HUMAN RESOURCES

Organizational Structure



Description:

The Human Resources Division is responsible for developing a highly qualified, productive and responsive workforce equipped with the knowledge, skills and abilities necessary to meet and adapt to present and future City needs.

Mission:

The Human Resources Department recruits, develops and retains a high performing and diverse workforce and fosters a healthy, safe, and productive work environment for employees, their families, departments, and the public in order to maximize individual and organizational potential.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% applicants sent to department head within 30 calendar days of the close of the vacancy advertisement	High Value Government	100%	100%	100%
Average days to fill open positions (Entry Level/Upper Level)	High Value Government	<30	30	25
Employee rating on quality and timeliness of services provided by the health clinic	High Value Government	90%	95%	95%
% change in cost of health insurance	High Value Government	-5%	5%	-5-6%
% appointment capacity utilized in health clinic	High Value Government	89%	100%	100%
# of new hire orientation sessions	High Value Government	12	12	12
# of new hire employees who have successfully completed first year of employment	High Value Government	150	125	115
#of employee screened for CDL requirement	High Value Government	0	25	25
% of internal customers satisfied with HR services	High Value Government	93%	95%	95%

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Successfully completed employee training for supervisors 6 diversity classes
- ✓ Attained two collective bargaining unit agreements with the Police and Fire unions
- ✓ Re-worked the new hire orientation process for efficiency
- ✓ Streamlined the hiring process
- ✓ Developed and implemented updated rules and regulation and update performance evaluation (on going).

Action Plan

Health & Benefit Management

Goals & Objectives		Strategic Plan Area(s)
1	<p>To provide open enrollment and orientation sessions to give employees the opportunity to make informed decisions about their benefits.</p> <ul style="list-style-type: none"> • To provide a City employee orientation program at least once monthly that provides new hires with the opportunity to learn about employee benefits. • To provide open enrollment benefit sessions in August for all employees. • Work with the City health clinic to make sure the employees for health care needs are met. • Work with clinic staff to develop and implement wellness initiatives. 	Communication

Retain Employees

Goals & Objectives		Strategic Plan Area(s)
1	<p>Retain motivated, highly productive, customer service driven individuals by providing:</p> <ul style="list-style-type: none"> • A supportive work environment. • Fair and competitive wage and benefits. • Training and development that will encourage professional growth and opportunity. 	High Value Government
2	<p>To develop a training curriculum that addresses the employee training needs.</p> <ul style="list-style-type: none"> • Assist department heads with the training requirements for employees and needs for certifications. 	High Value Government
3	<p>Develop and implement an employee orientation program to orient new employees to all City departments.</p> <ul style="list-style-type: none"> • Assist department heads with the training requirements for employees. 	High Value Government & Communication

Performance Evaluation

Goals & Objectives		Strategic Plan Area(s)
1	<p>Facilitate completion of annual performance evaluations for all City employees.</p> <ul style="list-style-type: none"> • Work with department heads to ensure all annual performance evaluations are completed by September. 	High Value Government

Health & Benefit Management

Goals & Objectives		Strategic Plan Area(s)
1	Provide employees an affordable and attractive benefit package.	High Value Government
2	Maintain the City health clinic.	High Value Government

Long-Term Goals

- ✓ Continue to recruit quality employees for our work force.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government
- ✓ Retention of current employees work base with enhanced employee benefits.
 - Target Completion: Ongoing with competitive salaries and benefits
 - Strategic Focus Area: High Value Government
- ✓ Provide training for employee development via training skills programs.
 - Target Completion: FY 2022-2023
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 398,732	\$ 443,250	\$ 462,229	\$ 465,775	5.08%
Operating Expenses	<u>76,627</u>	<u>124,840</u>	<u>111,970</u>	<u>130,745</u>	4.73%
Total Budget	\$ 475,359	\$ 568,090	\$ 574,199	\$ 596,520	5.00%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Human Resources Director	E107	1.00	1.00	1.00	1.00	1.00
HR/WC/Pension Administrator	110	1.00	1.00	1.00	1.00	1.00
HR Administrator	110	1.00	1.00	1.00	1.00	1.00
HR Employment Coordinator	107	0.00	0.00	0.00	0.00	1.00
Administrative Coordinator	107	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Full Time Staffing		3.00	4.00	4.00	4.00	4.00
Administrative Coordinator	107	0.73	0.00	0.00	0.00	0.00
Receptionist	100	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Part Time Staffing		1.73	1.00	1.00	1.00	1.00
Total Staffing		4.73	5.00	5.00	5.00	5.00

Title change from [1.0] Administrative Coordinator to [1.0] HR Employment Coordinator.

Management Discussion

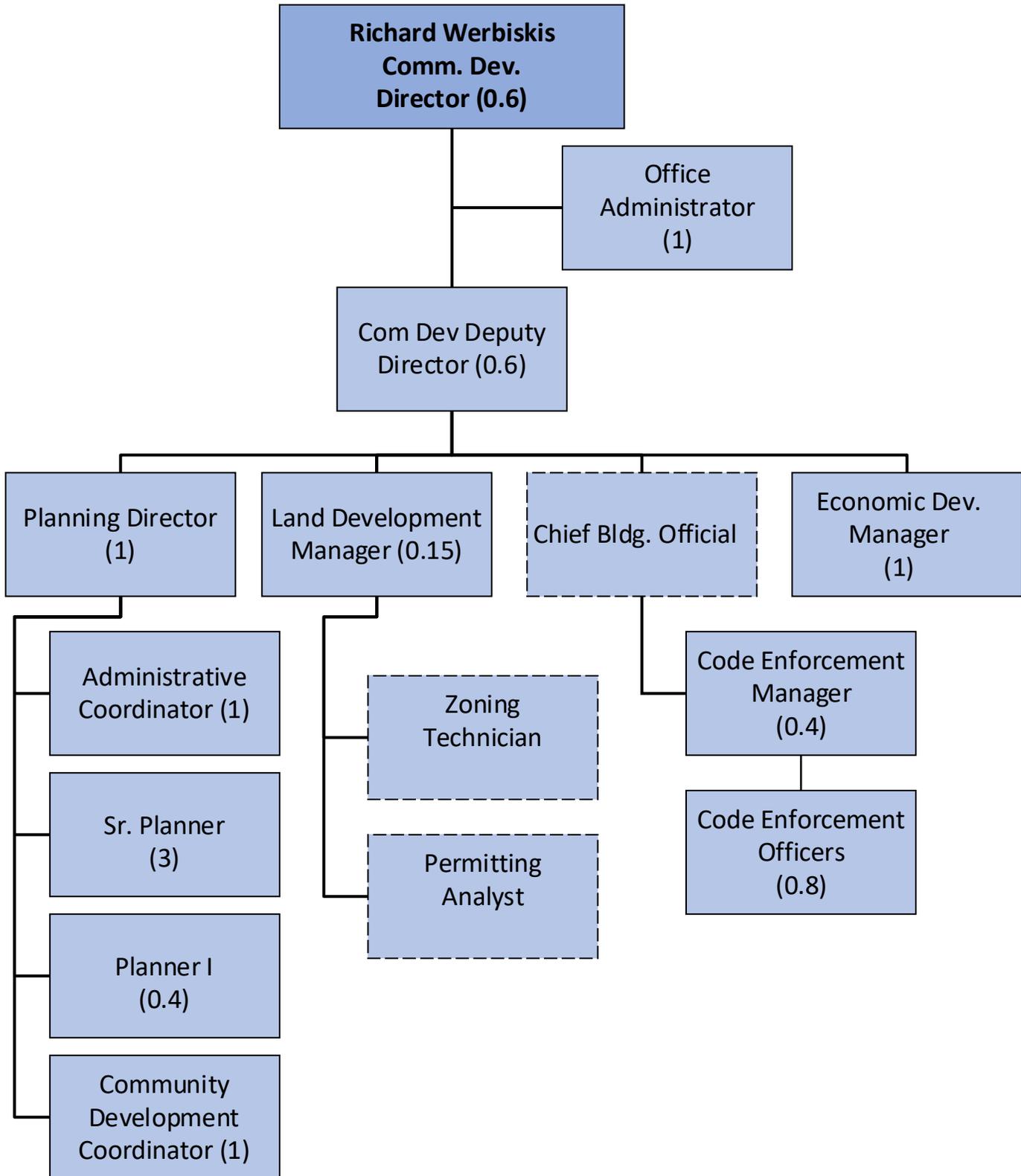
- ✓ Total expenses increased by 5.00%.
- ✓ Personal Services increased 5.08% mainly due to increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses increased by 4.73% mainly due to an increase in travel (\$3,800).

- ✓ Includes funding for:
 - Employee Assistance Program (\$7,600)
 - Christmas Gift Certificates (\$21,000)
 - Pre-employment background processing (\$15,000)
 - Psychological evaluation (\$6,000)
 - Tuition reimbursement (\$25,000)
 - City-wide Training (\$15,000)



COMMUNITY DEVELOPMENT

Organizational Structure



Description:

The Community Development Department is comprised of four divisions: Administration and Economic Development Division, Planning Division, Licenses and Enforcement Division and Permits and Inspections (funded independently). The **Administration and Economic Development Division** provides administrative support to planning, building inspection and other department programs. It also provides support for airport property leasing, business recruitment/retention and downtown redevelopment. The **Planning Division** is responsible for preparing and updating the Comprehensive Plan and manages rezoning requests, development review and annexations. The **Licenses and Enforcement Division** is responsible for administering Code Enforcement programs.

Mission:

The goal of the Community Development department is to improve the environment and quality of life in DeLand by establishing and implementing quality standards for new development, encouraging maintenance, preservation and reinvestment and promoting a growing and diverse economy.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of customers satisfied with quality and timeliness of services provided	High Value Government	98%	99%	99%
% change in number of new business openings from previous year	High Value Government	8%	10%	10%
Storefront occupancy rate in downtown area	Regional High Value Job Creation	99%	98%	98%
Number of business contacts conducted	Regional High Value Job Creation	267	2508	250
% change in the value of new commercial development from previous year	Regional High Value Job Creation	-16%	10%	10%
% of proactive code enforcement cases initiated	High Value Government	16%	15%	20%
Average number of days from code case initiation to voluntary compliance	High Value Government	32	20	25
Average number of days from code case initiation to involuntary compliance	High Value Government	89	50	50
% of code violations resolved voluntarily	High Value Government	44%	30%	40%

Fiscal Year 2021 – 2022 Accomplishments

Administration and Economic Development

- ✓ Enhanced staff efficiency and departmental and inter-departmental communication and coordination.
- ✓ Enhanced Accela Civic Platform modules.
- ✓ Enhanced customer service through staff training.
- ✓ Closed on multiple leases within the airport business park.
- ✓ Closed on two new major business ventures within the Airport’s Northwest Industrial Business Park.
- ✓ Successfully managed and closed out multiple Gateway and CRA grants.
- ✓ Managed multiple CDBG projects.
- ✓ Implemented updated utility connection process.

Planning

- ✓ Initiated implementation devised from public engagement program that will aid in the update of DeLand 2050 Vision plan.
- ✓ LDR amendments:
 - Initiated revisions to sign regulations.
 - Revised regulations to address infill development and means to encourage redevelopment.
 - Revised regulations to encourage the creation of affordable housing units.
- ✓ Continued the Comprehensive Plan update for 2030 and the 2050 Vision plans.
- ✓ Updated web page to incorporate citizen portal for city’s on-line information and application process.

Licenses & Enforcement

- ✓ Increased educational outreach and proactive Code Enforcement efforts.
- ✓ Increased voluntary compliance of opened cases through education.
- ✓ Utilized the Special Magistrate process to document repeat offenders and improve timely enforcement.

Action Plan

Administration & Economic Development	
Goals & Objectives	Strategic Plan Area(s)
<p>Develop strategies to attract, retain and expand businesses/industries to ensure a sound local economy which attracts investment, increases the tax base, creates employment opportunities and generates public revenues.</p> <ul style="list-style-type: none"> • Increase the number of new proactive/self-initiated contacts with potential private sector investors over prior year. • Increase the number new proactive/self-initiated contacts with existing business owners. • Create enhanced digital marketing material for business recruitment. • Close at least one major re-location investment deal annually. • Enhance and increase the number and value of grant opportunities along the gateway corridors focusing on improving the visual aesthetics of the corridor. • Recruit at least one new business to the Spring Hill CRA by fiscal year end. • Enhance city identification at the Gateway entries into the city. • Increase number of retention activities with the Chamber maximizing the number of annual contacts with businesses. 	<p>Regional High Value Job Creation</p>

Planning	
Goals & Objectives	Strategic Plan Area(s)
<p>Develop, maintain and update quality and timely plans, systems, facilities, and services necessary to accommodate growth and development to protect the public interest, critical resources and private property rights.</p> <ul style="list-style-type: none"> • Prepare, disseminate and post to website within four days of meeting agenda/minutes. • Complete first review of Plans submittals within 14 days. • Complete all reviews requiring administrative review within 90 days. • Ensure development applications are complete and TRC members are notified of applications ready for their review within 5 days. 	<p>High Value Government & Institute Smart Growth & Preparing for the Future & Preserving “Sense of Community”</p>

Licensing and Enforcement

Goals & Objectives	Strategic Plan Area(s)
<p>Maintain a clean and safe environment by providing diligent proactive code enforcement.</p> <ul style="list-style-type: none"> • Inspect and respond to all code enforcement complaints within 24 hours. • Increase the number of proactive cases reviewed to a minimum of 50% of total cases. • Maximize the number of cases brought into voluntary compliance. • Resolve 100% of all abandoned/vacated properties through lot abatement and/or other means. • Enhance enforcement efforts along the City's Gateway Corridors and coordinate with County enforcement efforts. • Continue to implement new code enforcement processes. 	<p>Creating a Connected Community & High Value Government</p>

Long-Term Goals

Administration and Economic Development

- ✓ Continue to enhance marketing and promotion focusing on the quality of life aspects of the city to encourage increased economic investment in the city.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government
- ✓ Enhanced public outreach, education and use of social media regarding the importance of sound planning and economic development toward the stability and vitality of the community.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: High Value Government, Communication
- ✓ Enhanced marketing and promotion of the Airport's Northwest Industrial Business Park.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Promote sustainable design, development and construction practices.
 - Target Completion: Ongoing
 - Strategic Focus Area: Regional High Value Job Creation, Smart Growth, Sense of Community, Connected Community
- ✓ Enhanced GIS functionality to improve the decision-making capability of the department.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: High Value Government
- ✓ Increase awareness and use of local funding for economic incentives.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Undertake an economic development-based market study within our utility service area.
 - Target Completion: FY2023-2024
 - Strategic Focus Area: Regional High Value Job Creation

Planning

- ✓ Update of the Comprehensive Plan for 2030, utilizing 2050 Vision update. Revising LDR's to implement 2050 Vision.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: High Value Government, Regional High Value Job Creation, Sense of Community
- ✓ Initiate update and recodification of the Land Development Regulations, with or without transportation mobility plan.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: High Value Government, Regional High Value Job Creation
- ✓ Update structure of the Planning Division to create current and long-range sections through the addition of planning staff.
 - Target Completion: FY2023-2024
 - Strategic Focus Area: High Value Government, Regional High Value Job Creation, Sense of Community

- ✓ Initiation of multi-modal land use districts to move toward multi-modal approach to transportation. Depending on commission direction on mobility fee, this goal could change. Also determine if mixed use projects should be encouraged as a first step
 - Target Completion: FY2023-2024
 - Strategic Focus Area: Smart Growth Principals, Connected Community, Sense of Community
- ✓ Implement programs to address housing affordability that incorporates responsible growth.
 - Target Completion: Ongoing
 - Strategic Focus Area: Smart Growth Principals, Preparing for the Future, Sense of Community

Licenses and Enforcement

- ✓ Continue to enhance education and public outreach.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government, Communication
- ✓ One additional Code Enforcement Manager to increase proactive enforcement of the International Property Maintenance Code.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: High Value Government, Communication, Maintaining a Safe Community
- ✓ Implementation of a rental registration and inspection program.
 - Target Completion: FY2023-2024
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Implementation of a vacant property registration program.
 - Target Completion: FY2024-2025
 - Strategic Focus Area: Maintaining a Safe Community

Operating Budget Comparison

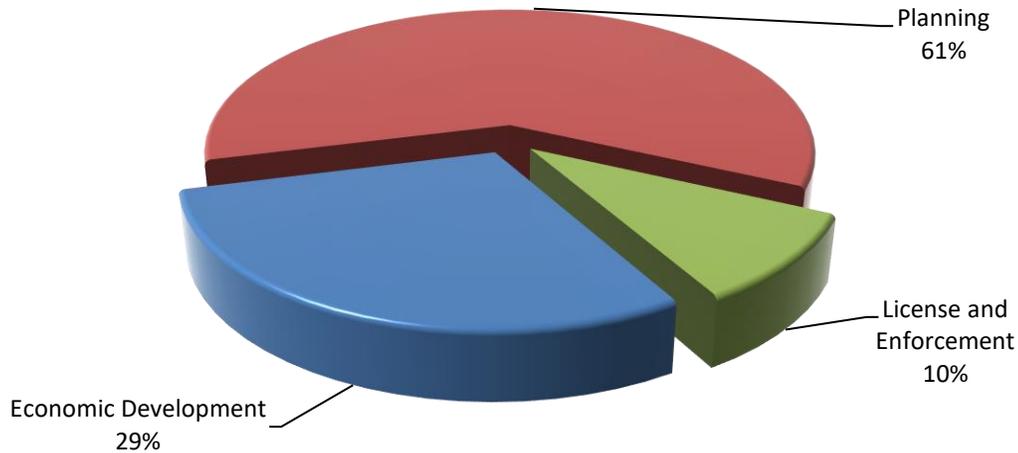
Total Community Development Operating Budget Comparison

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 860,440	\$1,029,832	\$ 974,448	\$1,077,669	4.65%
Operating Expenses	91,390	229,891	196,109	280,176	21.87%
Grants & Aid	<u>2,500</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	-100.00%
Total Budget	\$ 954,330	\$1,359,723	\$1,270,557	\$1,357,845	-0.14%

DEPARTMENT SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Economic Development	\$ 318,808	\$ 540,322	\$ 504,122	\$ 399,039	-26.15%
Planning	571,600	721,518	671,621	826,203	14.51%
License and Enforcement	<u>63,922</u>	<u>97,883</u>	<u>94,814</u>	<u>132,603</u>	35.47%
Total Budget	\$ 954,330	\$1,359,723	\$1,270,557	\$1,357,845	-0.14%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Economic Development	2.65	2.60	2.60	3.20	3.20
Planning	6.25	6.65	6.60	6.55	6.55
License and Enforcement	<u>2.55</u>	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>
Total Staffing	11.45	10.45	10.40	10.95	10.95

**Community Development Expenditure Summary
Fiscal Year 2023**



Economic Development Administration

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 259,657	\$ 346,717	\$ 315,115	\$ 292,729	-15.57%
Operating Expenses	56,651	93,605	89,007	106,310	13.57%
Grants & Aid	<u>2,500</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	-100.00%
Total Budget	\$ 318,808	\$ 540,322	\$ 504,122	\$ 399,039	-26.15%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Comm. Development Dir. (also Fund 480)	E108	0.65	0.60	0.60	0.60	0.60
Comm. Dev. Deputy Dir. (also Fund 480)	E104	0.00	0.00	0.00	0.60	0.60
Economic Dev Manager	E103	1.00	1.00	1.00	1.00	1.00
Office Administrator	108	0.00	1.00	1.00	1.00	1.00
Admin Coordinator	107	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		2.65	2.60	2.60	3.20	3.20

Planning

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 548,215	\$ 615,048	\$ 591,713	\$ 707,333	15.00%
Operating Expenses	<u>23,385</u>	<u>106,470</u>	<u>79,908</u>	<u>118,870</u>	11.65%
Total Budget	\$ 571,600	\$ 721,518	\$ 671,621	\$ 826,203	14.51%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Planning Director	E107	1.00	1.00	1.00	1.00	1.00
Senior Planner	115	3.00	3.00	3.00	3.00	3.00
Land Develop. Mgr. (also Fund 480)	116	0.25	0.25	0.20	0.15	0.15
Planner I (also Fund 480)	112	0.00	0.00	0.40	0.40	0.40
Community Development Coordinator	109	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	107	1.00	1.00	1.00	1.00	1.00
Planning Technician (also Fund 480)	106	0.00	0.40	0.00	0.00	0.00
Total Full Time Staffing		6.25	6.65	6.60	6.55	6.55

Licenses & Enforcement

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 52,568	\$ 68,067	\$ 67,620	\$ 77,607	14.02%
Operating Expenses	11,354	29,816	27,194	54,996	84.45%
Total Budget	\$ 63,922	\$ 97,883	\$ 94,814	\$ 132,603	35.47%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Code Enfor. Manager (also Fund 480)	113	0.00	0.00	0.00	0.00	0.40
Code Enfor. Officer (also Fund 480)	107	1.70	1.20	1.20	1.20	0.80
Planning Technician (also Fund 480)	106	0.40	0.00	0.00	0.00	0.00
Permit Clerk (also Fund 480)	103	0.40	0.00	0.00	0.00	0.00
Total Full Time Staffing		2.50	1.20	1.20	1.20	1.20
Permit Clerk (also Fund 480)	103	0.05	0.00	0.00	0.00	0.00
Total Part Time Staffing		0.05	0.00	0.00	0.00	0.00
Total Staffing		2.55	1.20	1.20	1.20	1.20

Added [0.4] Code Enforcement Manager due to an added need for more Code Enforcement in the City. Reduced Code Enforcement Officer from [1.2] to [0.8] due to change in split between departments.

Management Discussion

- ✓ Total expenses decreased by 0.14%.
- ✓ Personal Services increased 4.65% mainly due to increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses increased by 21.87% mainly due to an increase in TVEDC Executive Membership (\$5,000), IEDC Training Certificate (\$4,200), an increase in services for legal descriptions for annexations and TIA reviews (\$10,000), and environmental consultants (\$20,000).
- ✓ Grants & Aid decreased 100.00% due to removal of business improvement grants of \$100,000 in FY 22-23.
- ✓ Includes funding for:
 - Business retention with DeLand Chamber of Commerce (\$22,500)
 - TVEDC (AKA Team Volusia) executive membership (\$30,000)
 - Code Board magistrate (\$10,000)
 - LDR Revisions Consultant Fees (\$35,000)
 - Code violation lot maintenance (\$10,000)

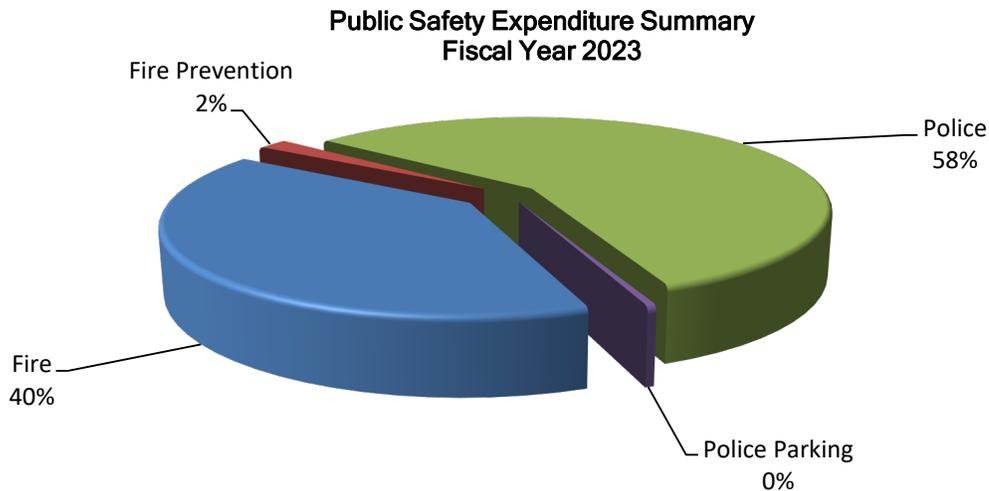
PUBLIC SAFETY

Total Expenditure Summary

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$13,518,467	\$16,013,867	\$15,938,976	\$17,273,156	7.86%
Operating Expenses	<u>1,416,195</u>	<u>2,020,097</u>	<u>2,068,034</u>	<u>2,367,936</u>	17.22%
Total Budget	\$14,934,662	\$18,033,964	\$18,007,010	\$19,641,092	8.91%

DEPARTMENT SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Fire	\$ 5,698,516	\$ 7,115,073	\$ 7,096,415	\$ 7,777,380	9.31%
Fire Prevention	0	0	0	355,966	100.00%
Police	9,186,884	10,859,927	10,831,860	11,425,252	5.21%
Police Parking	<u>49,262</u>	<u>58,964</u>	<u>78,735</u>	<u>82,494</u>	39.91%
Total Budget	\$14,934,662	\$18,033,964	\$18,007,010	\$19,641,092	8.91%

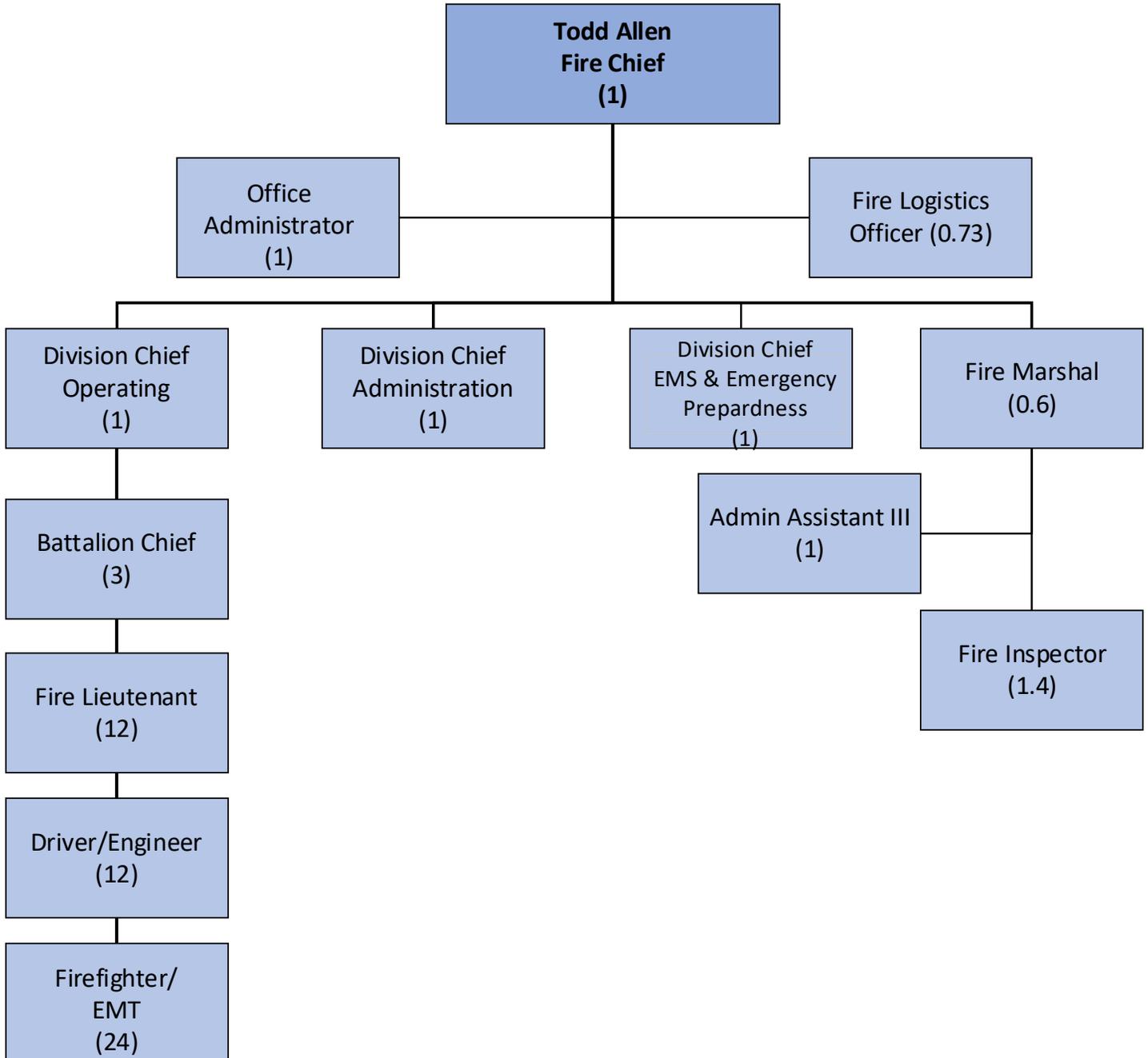
STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Fire	47.23	49.48	48.62	56.48	55.23
Fire Prevention	0.00	0.00	0.00	0.00	4.50
Police	93.55	95.22	95.78	95.55	95.82
Police Parking	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing	141.78	145.70	145.40	153.03	156.55





FIRE

Organizational Structure



Description:

The DeLand Fire Department will provide the citizens of our community, as well as our visitors with all of the professional services that are delivered by a current and modern Fire Department. These services include, **Public Education** for safety awareness and fire prevention, a robust **Fire Inspection & Plan Review** service, **Emergency Preparedness** for natural disasters as well as man-made emergencies, and when our community experiences an emergency we will provide a rapid response to all calls for service with properly staffed, highly skilled and technically trained professional fire fighters for **Fire Suppression, Emergency Medical Services** and **Special Operations**. Our community can rest assured that the City of DeLand has an all hazards Fire Department protecting them 24 hours a day / 7 days a week / every day of the year. This service will be performed in an economical and efficient manner mindful of the financial impact upon tax payers. We provide this service with P.R.I.D.E. because **WE CARE** about the quality of life and welfare of the people we serve.

Mission:

It is the Mission of the DeLand Fire Department to provide our citizens and visitors with the highest level of life, safety and property protection achievable.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of company fire inspections conducted per quarter	Maintaining a Safe Community	0	25%	25%
# of personal public education/safety contacts	Maintaining a Safe Community	38	600	650
# of smoke detector assists or installs	Maintaining a Safe Community	4	46	80
% of structure fire responses with 1st arrival unit: 6 minutes or less (turnout & response)	Maintaining a Safe Community	68%	75%	75%
% of quarterly emergency medical responses with 1st arrival unit: 5 minutes or less (turnout & response)	Maintaining a Safe Community	56%	59%	59%
% of structure fire contained to room of origin	Maintaining a Safe Community	48%	50%	50%
% of total calls into non-municipal areas	Maintaining a Safe Community	14%	29%	29%
# of responses – all call types	Maintaining a Safe Community	2,093	7,300	8,000
Cost per call dispatched	High Value Government	\$637	\$770	\$780
Cost per capita for fire department operations	High Value Government	\$156	\$155	\$155
% of total available time involving emergency activities	Maintaining a Safe Community	22%	20%	20%
Citizen satisfaction rate with City Fire Services	High Value Government	N/A <i>Survey conducted every other year</i>	95%	N/A <i>Survey conducted every other year</i>

Fiscal Year 2021 – 2022 Accomplishments

- ✓ New Fire Station 81 opened in the middle of January, 2022, with the reserve garage to be completed by the Winter of 2023.
- ✓ Fire Prevention Division is continuing to improve its effectiveness and responsiveness to the public and business community through the following ways:
 - Implementing Mobile-Eyes software inspection program, which will allow in field software updates, seamless code enforcement documentation, and create instant form for business owners.
 - Hired additional full-time fire inspector to handle current load and growing needs
 - Trained three (3) shift firefighters to work in the field as fire inspectors to handle specific state mandated inspections, which frees up FM and FIs for other necessary prevention and regulatory work
 - Implemented new fee structure for billing fire permits and fire plan review
 - Provided improved direction on fire warden duties at special events in the city
- ✓ Continue to remain engaged with our Volusia County partners and our west-side fire department partners to improve responses and maintain a high-quality service to our community
- ✓ Advanced Life Support (Paramedic) level services to Fire Station 81 by Summer 2022
 - Attained COPCN and DEA licensing
 - Currently have eight (8) Firefighter/Paramedics, with six (6) Firefighters actively in paramedic school
 - Obtained two (2) cardiac monitor/defibrillators through County EMS Fund Grant worth \$70k
- ✓ Hired six (6) new firefighters to improve scene safety, staffing levels and response capabilities
 - This allowed us to staff ladder truck with needed, industry standard compliment
 - Improved shift relief by allowing an additional guarantee for time off (From 1 spot to 2 spots guaranteed)
 - 1 FF positions filled with new fire cadet sponsored position
- ✓ Completed accreditation manager training for some of our admin staff, in anticipation of starting our department accreditation process through CPSE
- ✓ DFD Honor Guard becoming further recognized throughout the county and surrounding areas, and has been approached to conduct opening ceremonies for certain NASCAR events
- ✓ Currently go through the review process by the Insurance Services Offices (ISO)
- ✓ We were provided an opportunity to rescue and adopt a stray puppy giving us Henry “Hank” DeLand the firedog

Action Plan

Emergency Preparedness & Response		
Goals & Objectives		Strategic Plan Area(s)
1	Provide for safety and welfare of the public by responding to all emergency fire and medical calls within the National Fire Protection Association 1710 standards. <ul style="list-style-type: none"> • Respond to emergency fire calls for service within 5-9 minutes. • Respond to emergency medical calls for service within 5 minutes. • Meet National Fire Protection Association 1710 for incident staffing. 	Maintaining a Safe Community
2	Provide training for personnel to meet growing demands of the City and Fire Department. <ul style="list-style-type: none"> • Ensure executive officers maintain and develop new professional qualifications for executive leadership and management. • Ensure firefighters/fire officers receive specialized training in response and mitigation of incidents recognized as within the department’s scope of service. 	Maintaining a Safe Community
3	Conduct and complete pre-incident plans for high hazard locations and/or tactical surveys for high life safety locations. <ul style="list-style-type: none"> • New or update a minimum of 12 pre-plans and 12 tactical surveys. 	Maintaining a Safe Community

4	<p>Enhance shared response with neighboring jurisdictions to best utilize interagency resources.</p> <ul style="list-style-type: none"> Maintain agreements with Volusia County – Orange City and Deltona. 	Maintaining a Safe Community
5	<p>Hazardous Materials Response (Hazmat) and Technical Rescue Response (TRT) improvement. Utilization of departmental technicians to improve high risk response to West Volusia County.</p> <ul style="list-style-type: none"> Hazmat Technicians to assist Volusia County during hazardous materials incidents, as needed. TRT Technicians to assist West Volusia Mutual Aid partners with technical rescue response. 	Maintaining a Safe Community
6	<p>Enhance patient care by implementing Advanced Life Support Services.</p> <ul style="list-style-type: none"> Provide intermittent Advanced Life Support Service by Summer 2022 Train and certify (14) paramedics prior to the end of 2022. Acquire necessary licenses and applications. Procure necessary equipment, supplies, and medications. 	Maintaining a Safe Community

Public Fire/ Life Safety

Goals & Objectives		Strategic Plan Area(s)
1	<p>Maintain a proactive business inspection program to enhance public safety and prevent fires in commercial buildings.</p> <ul style="list-style-type: none"> Fire Marshal shall receive, review and disposition each submitted building plan within 10 business days. Fire Inspector/Fire Marshal conducts mandatory inspections/tests as required by state law as well as new occupancy fire safety inspections: new occupancy inspections within 3 days of customer request. Shift Certified Inspectors conduct specified fire inspections to meet quarterly benchmarks set up by Fire Marshal. Fire Prevention Division complete fire safety inspections for a total of 75% of existing businesses each year. 	Maintaining a Safe Community
2	<p>Provide specific fire prevention and life safety efforts during special events with large crowds in the downtown area.</p> <ul style="list-style-type: none"> Provide a fire response plan for temporary cook locations. Provide bicycle emergency medical technicians at downtown events that create high pedestrian traffic/restricted roadway access. Special event occupancy load checks. 	Maintaining a Safe Community
3	<p>Deliver a comprehensive fire & life safety program.</p> <ul style="list-style-type: none"> Door to door smoke detector campaign to include evaluating existing detectors and providing and installing new detectors if necessary. Home fire safety programs for school age children & elderly. 	Maintaining a Safe Community
4	<p>Ensure all City employees are trained to the proper level in accordance with the Comprehensive Emergency Management Plan and National Incident Management System.</p> <ul style="list-style-type: none"> Provide guidance to receive necessary courses. Provide training and drills to all members of the Emergency Operations Center management team. 	Maintaining a Safe Community
5	<p>Refresh/retrain all members of each Emergency Support Function in their duties and responsibilities as outlined in the Comprehensive Emergency Management Plan.</p> <ul style="list-style-type: none"> Participate in the annual Volusia County disaster drill. Ensure all submitted Local Emergency Plans are reviewed for certification Fire Marshal shall review, inspect and certify all Local Emergency Plans within 10 days of receiving. 	Maintaining a Safe Community

Facilities & Equipment Management

	Goals & Objectives	Strategic Plan Area(s)
1	Maintain all departmental apparatus and facilities in a safe and proper working order, and equipment to meet National Fire Protection Association and Insurance Services Office (ISO) requirements. <ul style="list-style-type: none"> • Conduct fire pump tests – hose tests & aerial ladder inspections per NFPA annually • Continue the preventive maintenance program on all fire apparatus and other departmental vehicles. • Regular maintenance details of all buildings and address work orders in an expedient and cost-effective manner. 	Maintaining a Safe Community

Long-Term Goals

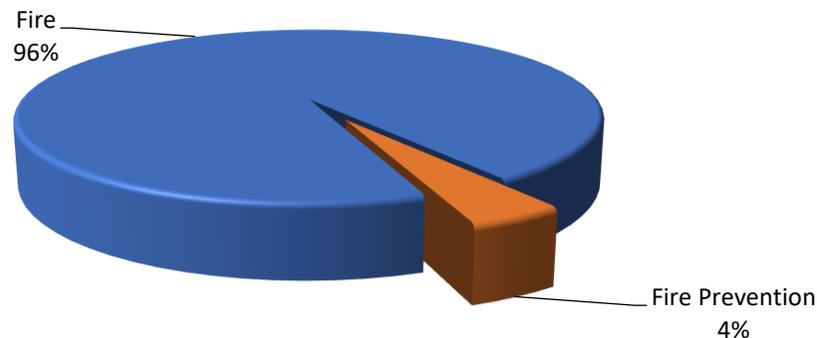
- ✓ Maintain ISO rating and improve those areas that are within our control
 - Target Completion: FY2022-2023
 - Strategic Focus Area: Maintain a Safe Community
- ✓ Continue to provide the highest level of medical care to our citizens by upgrading Fire Station 82 & 83 to Advanced Life Support level services
 - Continue to hire paramedics and train existing staff by sending through accredited paramedic training programs
 - Target Completion: FY2022-2023
 - Strategic Focus Area: Maintain a Safe Community
- ✓ Evaluate how local population growth is impacting fire and medical service responses
 - Track response data to specific zones in both East and West corridors
 - Evaluate new and proposed residential, commercial & industrial developments to project response needs
 - Assess any response offsets that can be gained by VCFR station locations
 - Assess capital needs for existing fire stations to meet needs of growth versus additional fire station locations
 - Target Completion: FY2023-2024
 - Strategic Focus Area: Maintain a Safe Community
- ✓ Fire Marshal Division
 - Ensure compliance with new state mandates
 - Remain responsive to growth and ensure adequate staff time to support amount of review
 - Begin succession planning for future management of prevention division
 - Target Completion: FY2023-2024
 - Strategic Focus Area: Maintain a Safe Community
- ✓ Become an accredited fire agency through the CPSE
 - Ensures DFD’s level of service is maintained and level of professionalism meets, or exceeds, industry standards
 - Target Completion: FY2023-2024
 - Strategic Focus Area: Maintain a Safe Community

Operating Budget Comparison Total Fire Expenditure Summary

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 5,308,751	\$ 6,444,322	\$ 6,473,752	\$ 7,345,192	13.98%
Operating Expenses	<u>389,765</u>	<u>670,751</u>	<u>622,663</u>	<u>788,154</u>	17.50%
Total Budget	\$ 5,698,516	\$ 7,115,073	\$ 7,096,415	\$ 8,133,346	14.31%

	2020-21	2021-22	2021-22	2022-23	% Change
DEPARTMENT SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2021-22
Fire	\$ 5,698,516	\$ 7,115,073	\$ 7,096,415	\$ 7,777,380	9.31%
Fire Prevention	<u>0</u>	<u>0</u>	<u>0</u>	<u>355,966</u>	100.00%
Total Budget	\$ 5,698,516	\$ 7,115,073	\$ 7,096,415	\$ 8,133,346	14.31%
STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Fire	47.23	49.48	48.62	56.48	55.23
Fire Prevention	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4.50</u>
Total Staffing	47.23	49.48	48.62	56.48	59.73

Fire Department Expenditure Summary
Fiscal Year 2023



Operating Budget Comparison - Fire

		2020-21	2021-22	2021-22	2022-23	% Change
BUDGET SUMMARY		ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2021-22
Personal Services		\$ 5,308,751	\$ 6,444,322	\$ 6,473,752	\$ 7,028,941	9.07%
Operating Expenses		<u>389,765</u>	<u>670,751</u>	<u>622,663</u>	<u>748,439</u>	11.58%
Total Budget		\$ 5,698,516	\$ 7,115,073	\$ 7,096,415	\$ 7,777,380	9.31%
STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Fire Chief	E108	1.00	1.00	1.00	1.00	1.00
Fire Division Chief	E104	2.00	2.00	2.00	2.00	3.00
Fire Marshal	F107	0.50	0.50	0.00	0.00	0.00
Battalion Chief	F104	3.00	3.00	3.00	3.00	3.00
Fire Lieutenant	F103	9.00	12.00	12.00	12.00	12.00
Driver/Engineer	F102	9.00	9.00	9.00	12.00	12.00
Firefighter/EMT	F101	21.00	20.25	20.25	23.25	22.50
Office Administrator	108	0.00	1.00	1.00	1.00	1.00

Administrative Coordinator	107	1.00	0.00	0.00	0.00	0.00
Administrative Assistant III	105	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.00</u>
Total Full Time Staffing		46.50	48.75	48.25	54.75	54.50
Fire Marshal (also Fund 480)	F107	0.00	0.00	0.37	0.30	0.00
Fire Inspector	F106	0.00	0.00	0.00	0.70	0.00
Fire Logistics Officer	F105	0.00	0.00	0.00	0.73	0.73
Administrative Assistant III	105	<u>0.73</u>	<u>0.73</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Part Time Staffing		0.73	0.73	0.37	1.73	0.73
Total Staffing		47.23	49.48	48.62	56.48	55.23

Added [1.0] Division Chief due to additional needs in the City, including transition to Advanced Life Support. Moved [0.75] Firefighter/EMT, [0.5] Administrative Assistant III, [0.3] Fire Marshal, [0.7] Fire Inspector to the 1223 Fire Prevention Department.

Operating Budget Comparison – Fire Prevention

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 0	\$ 0	\$ 0	\$ 316,251	100.00%
Operating Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,715</u>	100.00%
Total Budget	\$ 0	\$ 0	\$ 0	\$ 355,966	100.00%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Fire Inspector	F106	0.00	0.00	0.00	0.00	1.00
Firefighter/EMT	F101	0.00	0.00	0.00	0.00	1.50
Administrative Assistant III	105	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
Total Full Time Staffing		0.00	0.00	0.00	0.00	3.50
Fire Marshal	F107	0.00	0.00	0.00	0.00	0.60
Fire Inspector	F106	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.40</u>
Total Part Time Staffing		0.00	0.00	0.00	0.00	1.00
Total Staffing		0.00	0.00	0.00	0.00	4.50

New department created for FY 2023. Added [1.5] Firefighter/EMT, [1.4] Fire Inspector, [1.0] Administrative Assistant III, and [0.6] Fire Marshal. All positions moved from Fire and Permits and Inspections fund.

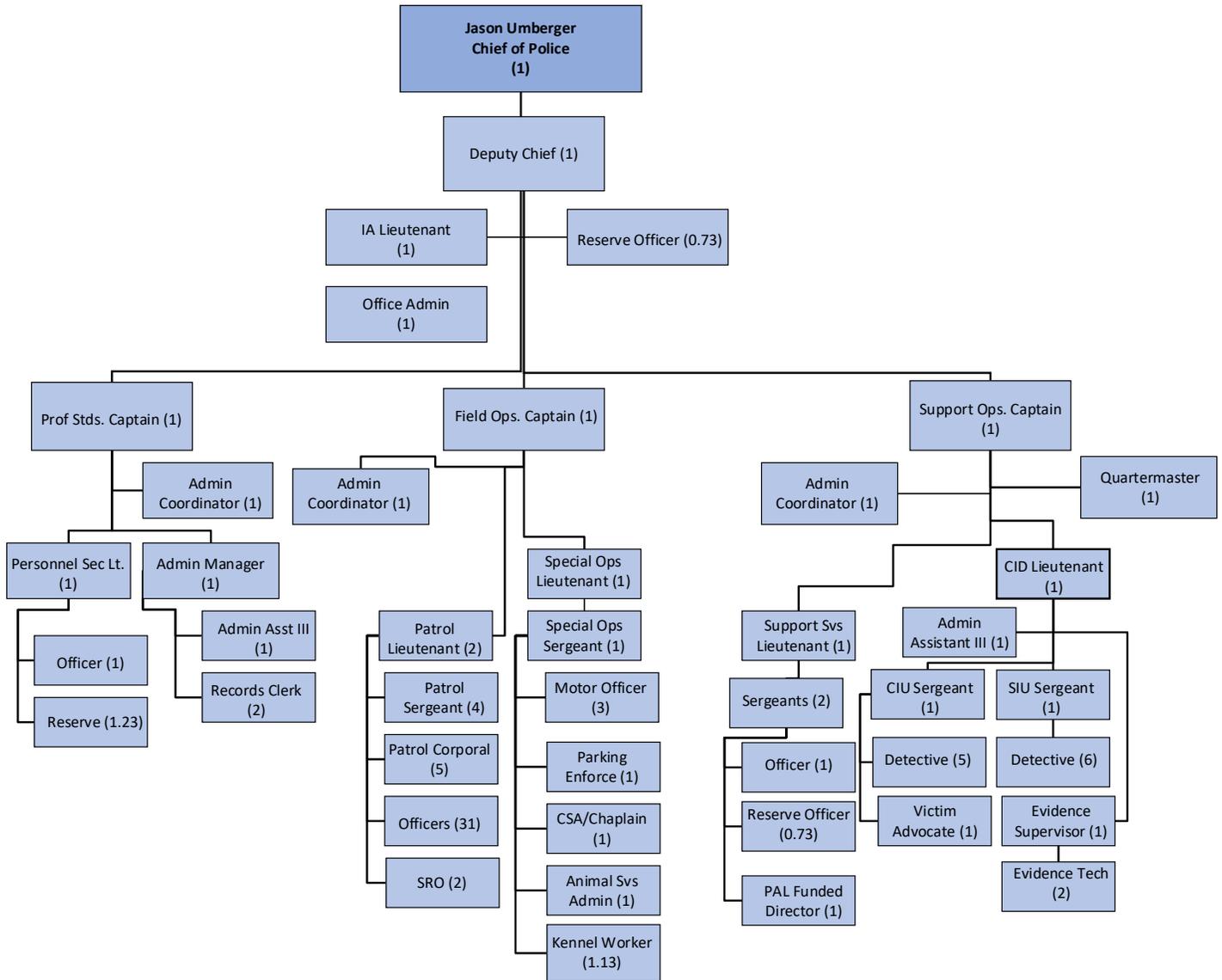
Management Discussion

- ✓ Total expenses increased by 14.31%.
- ✓ Personal Services increased by 13.98% mainly due to the addition of a Fire Division Chief, increased health insurance costs and a 3% merit increase for FY 2022-2023, in accordance with Union contract.
- ✓ Operating expenses increased by 17.50% mainly due to Fire-related IT Hardware/Software being moved to the Fire budget (\$24,525), the additions of BC Promotional Assessment (\$15,000), CPSE Accreditation (\$42,000) and new operating costs for the Fire Prevention Division (\$39,625). Without the IT Hardware/Software addition, operating expenses would have increased by 13.85%.
- ✓ 50% of the Fire Prevention budget is paid for by the Permits & Inspection Fund (\$177,983).
- ✓ Includes funding for:
 - ✓ BC Promotional Assessment (\$15,000)
 - ✓ CPSE Accreditation (\$42,000)
 - ✓ Fire Hose (\$3,000)
 - ✓ Gear replacement (\$6,000)
 - ✓ Uniforms and badges (\$52,370)
 - ✓ ALS Equipment and Supplies (\$26,080)
 - ✓ Paramedic Certification Program (\$64,000)
 - ✓ Personal Protection Equipment (\$25,000)
 - ✓ Arizona Vortex Multi Pod (\$5,300)
 - ✓ Radios (\$10,000)
 - ✓ Firehouse Inspector (\$11,000)
 - ✓ Lexipol (\$9,000)



POLICE

Organizational Structure



Description:

The Police Department is comprised of the Administrative Services Bureau, Field Operations Bureau, Support Services Bureau and the Professional Standards Bureau.

The Administrative Services Bureau is responsible for overseeing the direction of the Police Department. It is comprised of the Chief of Police, the Deputy Chief of Police and the Office of Internal Affairs. The Chief provides the strategic vision for the department while Internal Affairs coordinates the investigation of disciplinary matters, citizen complaints, and public records requests. The Deputy Chief of Police is directly responsible for supervising the Bureau Captains and the Internal Affairs Lieutenant.

The Field Operations Bureau is responsible for oversight and management of the Patrol Operations Division and Special Operations Division.

The Professional Standards Bureau is responsible for oversight and management of the Records Division, Personnel Selection/Training Division and Accreditation.

The Support Services Bureau is responsible for overseeing the Criminal Investigations Division, Community Engagement Division, and Logistic Support.

Mission:

Provide effective and efficient law enforcement services which reduce crime, reduce the fear of crime and enhance public safety.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% change in number of calls for service from a five-year average	Maintaining a Safe Community	12.3%	5%	5%
% change in number of self-initiated service calls versus last year	Maintaining a Safe Community	14.2%	5%	5%
% of citizens satisfied with police services	High Value Government	N/A Survey conducted every other year	90%	N/A Survey conducted every other year
% of life threatening (Priority E) calls once officer is dispatched under 4 minutes at 85 th percentile	Maintaining a Safe Community	89%	85%	87%
Average response time for Priority E calls	Maintaining a Safe Community	2:12	2.5	2.5
% UCR Part 1 Crime rate per 1,000 Daily Service Population	Maintaining a Safe Community	10.11%	16%	15%
% of person crimes cleared by arrest, prosecution, or other means	Maintaining a Safe Community	56.3%	55%	58%
% of property crimes cleared by arrest, prosecution, or other means	Maintaining a Safe Community	16.4%	20%	20%
% UCR Part 1 Crime rate per 1,000 residents	Maintaining a Safe Community	23.22%	40%	40%
Average # of dispatched calls per patrol personnel	Maintaining a Safe Community	799	750	750

Average # of sworn police officers per capita	Maintaining a Safe Community	.00226	0.0026	0.0026
Average cost of police services per capita	High Value Government	\$272.61	\$250	\$250
Average # of sworn police officers per capita per daytime population	Maintaining a Safe Community	.0008	0.0008	0.0008
Average cost of police services per capita per daytime population	High Value Government	\$114.70	\$100	\$100

Fiscal Year 2021 – 2022 Accomplishments

- ✓ Hired Twelve Sworn Officers during FY 21/22
- ✓ Continue providing The Fair and Impartial Policing Training for DPD’s new officers
- ✓ Principled Policing training given to all employees
- ✓ Provided Organizational Culture and Leadership training to all DPD supervisors
- ✓ Continued participation in the following community programs: Blue Lake Elementary mentoring program, Conversations with Police, Sisters Building Sisters, Man Up, Neighborhood Crimewatch Meetings, and Citizens Police Academy
- ✓ Continued monthly Recruitment Saturdays – program has been successful
- ✓ Annual Operation Good Cheer which involved partnership between the PD and local charitable groups and Alumni to donate bicycles and toys to needy children during the Christmas holiday
- ✓ Continuation of Community Policing Initiatives: Operation Honorable Endeavor, Operation Vigilant Protector, Operation School Guardian, Operation Church Guardian, D.A.R.E., and Church Security Audits
- ✓ New Evidence Facility and Impoundment lot
- ✓ Supported Special Events
- ✓ Created a new organizational architecture to increase efficiency, develop future department leaders and prepare the department to continue effective policing for a growing city
- ✓ Establishing on going prescription drug take back program with the purchase of an on-site Drug Terminator
- ✓ Improved fingerprinting services for employment, adoption, citizenship services using newly purchased LiveScan.
- ✓ New RMS, CAD, Crash Reporting, and electronic citation system
- ✓ Obtained one single purpose canine for detection and one dual purpose canine
- ✓ Acquired new pistols and tactical lighting for patrol (cheaper ammo)
- ✓ New Professional Standards Bureau to focus on 21st Century Policing and Training.

Action Plan

Communication & Interaction		
	Goals & Objectives	Strategic Plan Area(s)
1	Utilize varied methods of interaction with community members to gain information relative to, and in support of, the police mission. <ul style="list-style-type: none"> • Department members will utilize appropriate social media channels, including Crimewatch and the Conversations with Police program (CWP), to share information with community members on a daily basis. • Department members will strive to exchange information with members of an affected neighborhood before a police action is required, or immediately after a police action occurs. The information learned will be distributed to appropriate police functions for intelligence purposes and planned responses. • Maintain a Police Community Advisory Council 	Communication & Maintaining a Safe Community
2	Maintain a comprehensive crime prevention/personal safety awareness education effort. <ul style="list-style-type: none"> • Maintain a close association with local public and private schools by conducting D.A.R.E. classes and becoming involved in other activities that build a sense of rapport between officers and school personnel. 	Communication & Maintaining a Safe Community

Recruitment		
Goals & Objectives		Strategic Plan Area(s)
1	<p>The police department will maintain an aggressive recruitment effort to choose qualified candidates who are interested in the police profession with an emphasis on minority recruitment.</p> <ul style="list-style-type: none"> The Community Involvement function will work with area academies to select quality candidates for consideration. Police academies sessions, local job fairs, and Central Florida colleges will be attended and used to promote the department and to attract qualified applicants. Continue sponsorship program to prepare qualified candidates for a job with the police department. An incentive program will be used to reward new employees who successfully complete the department's field officer training program. 	Maintaining a Safe Community

Long-Term Goals

- ✓ Enhancing the PAL Program: Increasing the number and quality of programs
 - Target Completion: FY 2022-2023
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Implementation of uniform electronic traffic citations
 - Target Completion: FY 2022-2023
 - Strategic Focus Area: Communication and Maintaining a Safe Community
- ✓ Implementation of Central Square RMS
 - Target Completion: FY 2022-2023
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Installation of security fencing around the perimeter of the Facility
 - Target Completion: FY 2022-2023
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Replacement of two HVAC chillers for police department
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Addition of a pole barn for K-9 Training Field
 - Target Completion: FY 2024-2025
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Increase sworn complement to meet International Association of Chiefs of Police patrol staffing formula (Add 2 officers per year)
 - Target Completion: FY 2022-2027
 - Strategic Focus Area: Maintaining a Safe Community

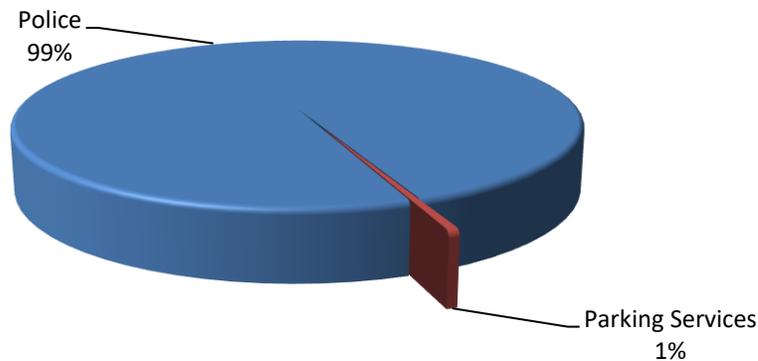
Operating Budget Comparison Total Police Expenditure Summary

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 8,209,716	\$ 9,569,545	\$ 9,465,224	\$ 9,927,964	3.75%
Operating Expenses	<u>1,026,430</u>	<u>1,349,346</u>	<u>1,445,371</u>	<u>1,579,782</u>	17.08%
Total Budget	\$ 9,236,146	\$10,918,891	\$10,910,595	\$11,507,746	5.39%

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
DEPARTMENT SUMMARY					
Police	9,186,884	10,859,927	10,831,860	11,425,252	5.21%
Parking Services	<u>49,262</u>	<u>58,964</u>	<u>78,735</u>	<u>82,494</u>	39.91%
Total Budget	\$ 9,236,146	\$10,918,891	\$10,910,595	\$11,507,746	5.39%

	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
STAFFING					
Police	93.55	95.22	95.78	95.55	95.82
Parking Services	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing	94.55	96.22	96.78	96.55	96.82

**Police Department Expenditure Summary
Fiscal Year 2023**



Operating Budget Comparison - Police

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
BUDGET SUMMARY					
Personal Services	\$ 8,162,177	\$ 9,511,721	\$ 9,406,434	\$ 9,866,065	3.73%
Operating Expenses	<u>1,024,707</u>	<u>1,348,206</u>	<u>1,425,426</u>	<u>1,559,187</u>	15.65%
Total Budget	\$ 9,186,884	\$10,859,927	\$10,831,860	\$11,425,252	5.21%

	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
STAFFING						
Chief of Police	E109	1.00	1.00	1.00	1.00	1.00
Deputy Chief	E104	1.00	1.00	1.00	1.00	1.00
Captain	P105	2.00	2.00	2.00	3.00	3.00
Police Lieutenant	P104	5.00	6.00	6.00	6.00	7.00
Police Sergeant	P103	9.00	8.00	8.00	10.00	9.00
Corporal	P102	4.00	4.00	4.00	4.00	5.00
Police Officer	P101	47.00	49.00	49.00	49.00	49.00

Administrative Manager	116	1.00	1.00	1.00	1.00	1.00
Office Administrator	108	0.00	1.00	1.00	1.00	1.00
Victim Advocate Coordinator	109	1.00	1.00	1.00	1.00	1.00
Civilian Evidence Supervisor	109	1.00	1.00	1.00	1.00	1.00
Civil Investigative Specialist	108	1.00	1.00	1.00	1.00	0.00
Administrative Coordinator	107	3.00	2.00	2.00	2.00	3.00
Animal Service Administrator	108	1.00	1.00	1.00	1.00	1.00
PAL Program Director	108	0.00	0.00	1.00	1.00	1.00
Civilian Evidence Technician	107	1.00	1.00	2.00	2.00	2.00
Administrative Assistant III	104	2.00	3.00	3.00	3.00	2.00
Animal Control Officer	104	1.00	1.00	1.00	0.00	0.00
Community Service Aide	104	4.00	3.00	2.00	1.00	1.00
Police Record Clerk II	104	0.00	0.00	0.00	1.00	1.00
Police Record Clerk I	103	3.00	3.00	2.00	1.00	1.00
Quartermaster	103	0.00	0.00	0.00	0.00	1.00
Administrative Assistant II	103	1.00	0.00	0.00	0.00	0.00
Total Full Time Staffing		89.00	90.00	90.00	91.00	92.00
Animal Care Kennel Assistant	N/A	1.13	1.13	1.13	1.13	1.13
Community Service Aide	N/A	0.00	0.50	1.23	0.73	0.00
Digital Evidence Custodian	N/A	0.73	0.73	0.00	0.00	0.00
Reserve Police Officer	N/A	2.69	2.69	3.42	2.69	2.69
PT PAL Coordinator	N/A	0.00	0.17	0.00	0.00	0.00
Total Part Time Staffing		4.55	5.22	5.78	4.55	3.82
Total Staffing		93.55	95.22	95.78	95.55	95.82

Added [1.0] Quartermaster and [1.0] Police Officer due to increased work within the City. Promoted [1.0] Police Sergeant to [1.0] Police Lieutenant. Promoted [1.0] Police Officer to [1.0] Corporal. Promoted [1.0] Administrative Assistant III to [1.0] Administrative Coordinator. Removed [1.0] Civilian Investigative Specialist and [0.73] Community Service Aide.

Operating Budget Comparison - Police Parking Services

BUDGET SUMMARY		2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22	
Personal Services		\$ 47,539	\$ 57,824	\$ 58,790	\$ 61,899	7.05%	
Operating Expenses		<u>1,723</u>	<u>1,140</u>	<u>19,945</u>	<u>20,595</u>	1706.58%	
Total Budget		\$ 49,262	\$ 58,964	\$ 78,735	\$ 82,494	39.91%	
STAFFING		PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Parking Services Specialist	109		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing			1.00	1.00	1.00	1.00	1.00

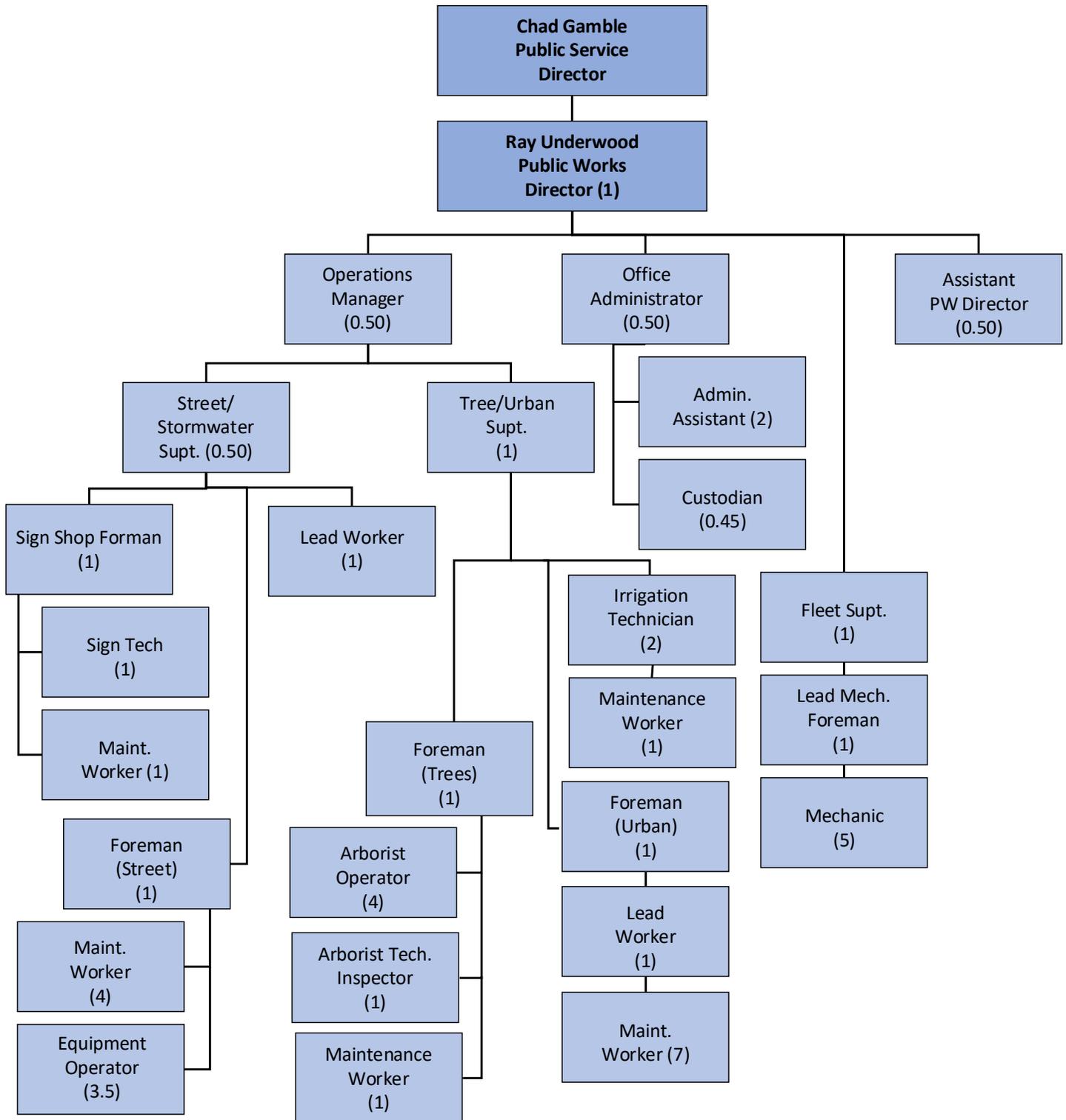
Management Discussion

- ✓ Total expenses increased by 5.39%.
- ✓ Personal Services increased by 3.75% mainly due to the additions of a Police Corporal and a Police Records Clerk, increased health insurance costs and a 3% merit increase for FY 2022-2023, in accordance with Union contract.
- ✓ Operating expenses increased by 17.08% mainly due to Police-related IT Hardware/Software being moved to the Police budget (\$62,829), Axon Taser/Body Camera bundle (\$165,399), IPS Group (\$18,000), and West Point Leadership Training (\$25,000). Without the IT Hardware/Software addition, operating expenses would have increased by 13.17%.
- ✓ Includes funding for:
 - Axon Tasers and Body Camera 5-year contract (\$165,399)
 - Seven Vehicle Conversions (\$62,978)
 - Donation to DPAL Program (\$40,000)
 - HVAC Maintenance (\$41,156)
 - Building Maintenance (\$45,735)
 - Firearm Ammunition (\$28,875)
 - Succession Planning- Hosting West Point Leadership 3-week Training (\$25,000)
 - Uniforms (\$98,505)



PUBLIC WORKS

Organizational Structure



Description:

The Public Works Department consists of six divisions supervised by the Public Works Director. **Administration** is responsible for operation and maintenance of the City’s work order management program (City Works), Banner program, State and County Inter-local agreements, city contracts, refuse collection operation, and environmental services. Our PW Administration promotes the economic development and sustainable growth of the City through maintenance of City assets, the plan review process, mapping and related ROW Infrastructure Services. The **Street Division** is responsible for maintaining 144.42 miles of streets, 19.12 square miles of ROW Maintenance, 140+ miles of curbing, and 135+ miles of sidewalks, all regulatory signs, fabrication, and pavement marking. The **Tree Division** is responsible for the operation and maintenance of tree pruning, removing and replanting of City owned trees. The tree division operates a Tree Nursery that gives away more than 2,200 trees grown from seedlings each year. The **Urban Beautification Division** is responsible for the operation and maintenance of urban landscape for City owned facilities, ten pocket parks, all ROW/City irrigated property, and the Downtown DeLand streetscapes. Urban handles the Temporary Traffic Controls (TTC) and cleaning maintenance for the majority of all Downtown Events (93) and 14 parking lots. The **Fleet Maintenance Division** is responsible for the preventive and corrective maintenance of the City’s entire fleet (rolling stock of 500+) and all federal and state compliance regulations for city vehicles. Fleet staff train, prepare, and test all Class A & B Commercial Driver License recipients. Fleet’s responsibilities include welding, lighting package installation, lettering, and major repairs to all City Vehicles. The **Facilities Division** is responsible maintenance and upkeep of all City owned and operated buildings and structures. This includes approximately 600,000 SQ FT of daily maintenance, future preventive maintenance planning and major capital.

Mission:

Providing quality service and striving to plan, build, maintain, and operate public infrastructure in a manner that respects the environment and preserves the right-of-way for future generations.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of service requests responded to within 3 business days	High Value Government	59%	60%	65%
% of residents satisfied with condition of roads and sidewalks	High Value Government	85%	85%	85%
% of time fleet is usable (down time, annual average basis)	High Value Government	63%	70%	75%
% of preventive maintenance services performed on schedule	High Value Government	8%	12%	15%
Total fleet maintenance expenditures for all vehicles and heavy equipment without fuel	High Value Government	\$119,146	\$121,148	\$125,000
Preventive + other maintenance -ALL- Police without fuel	High Value Government	\$28,474	\$33,489	\$35,000
Preventive + other maintenance - Fire Apparatus without fuel	High Value Government	\$4,263	\$6,328	\$6,500
% of direct labor hours worked that are billed	High Value Government	3.4%	3.5%	3.6%
% of customer complaints responded to within 24 hours and resolved within 3 days	High Value Government	95%	95%	95%

\$ Cost per mile of resurfaced road * each quarter totaled up equals annual figure*	High Value Government	\$137,245	\$118,846	\$135,000
% of total lane miles resurfaced	High Value Government	2.4%	4.1%	2.8%
% of pothole repairs completed within 5 days of request	High Value Government	93%	93%	94%
% of sidewalk repairs completed within 30 business days	High Value Government	91%	92%	93%
% of street signs replaced/ repaired within 7 business days	High Value Government	100%	100%	100%
% of irrigation issues repaired within 7 business days	High Value Government	90%	93%	93%
% of tree removal request addressed within 7 business days.	High Value Government	80%	84%	84%
# of replacement trees planted	High Value Government	37	40	45
% of public satisfied with urban forest	High Value Government	100%	100%	100%

Fiscal Year 2021- 2022 Accomplishments

- ✓ Preparing APWA Accreditation process, started October 1, 2021 with a goal to be completed by 2024.
- ✓ Functioning banner program (55 permits issued); equipment inventory inspections quarterly; Employee license with CDL's (A & B) and certificates for each Public Works employee.
- ✓ The Public Works Department produced 5,893 work orders from the operation. Implementation of new work order management system (City Works).
- ✓ In-House signs fabrication, and installation within the Sign Shop Division; 21,000 ft of thermoplastic markings applied; Replaced over 202 signs (faded, missing, or damaged.)
- ✓ Completed Downtown Intersection Lighting Improvements, additional illumination site: (North Woodland and University Lighting District).
- ✓ Street Resurfacing Program: milling and resurfacing approximately 4 miles of interior roads, micro-paved (4) sub-divisions including Eastbrook, Alexandria Pointe, Southridge Pointe and Woods at Southridge.
- ✓ Sidewalk Grinding Process: identifying and removing 605 (+443 trippers in-house) trip hazards. 59.58% saving verse full replacement.
- ✓ ADA Transition Projects: Improved 14 Intersection throughout DeLand; Replaced 3,310+ ft. of damaged sidewalks
- ✓ Received Tree City USA Award for 36th Year; Maintained tree inventory (approx. 7,200 trees).
- ✓ April 2022 Tree Give Away; plan to distribute 850 trees to local residents.
- ✓ Installation of new greenhouse in the nursery.
- ✓ Certifications:
 - Two Florida Friendly Landscape Certified Professionals
 - TCIA: Certified Tree Care Safety Professional (1 Employee).
 - Electrical Hazards Training and Certification (9 employees).
 - Tree Foreman and Arborist Inspector are Certified Arborists and City Forester is Board Certified Master Arborist
- ✓ Debris Management: Operation Readiness for Hurricane Season.
- ✓ Special Events (93): Coordination of Stetson Football Home Pre-Game and Post-Game MOT and Parking Lot Maintenance.
- ✓ Provided a High level of service for City vehicles in fleet. (approx. 514 for 6 months).
- ✓ Safety features and compliance upgrades for Vehicle Equipment Shop: New roof and lighting outfit, improve FLAGFA compliance percentage from 78% to 88%.
- ✓ 2 Certified ASE mechanics
- ✓ Preventive maintenance program.
- ✓ Recycle Coach App 631 subscribers (52 new subscribers)
- ✓ New Gateway Signs and Landscaping Plans.
- ✓ Start design process to replace the bridge on Old Daytona Rd leading into airport.

Action Plan

Administration		
	Goals & Objectives	Strategic Plan Area(s)
1	<p>Work with solid waste hauler to minimize citizen complaints about refuse service.</p> <ul style="list-style-type: none"> • Ensure all garbage complaints are handled by hauler in a timely fashion. • Meet monthly with solid waste hauler to review customer complaints. • Track receipts for recycling revenues to assure the City receives monthly payments. • Keep a high Q&A response with Citizens and Businesses in DeLand. 	High Value Government
2	Work with entire City to implement City-Works Work Order system.	High Value Government
3	<p>Maintain and Monitor contract agencies overseen by Public Works</p> <ul style="list-style-type: none"> • Florida Department of Corrections Tomoka Correctional Institute Contract (ON HOLD) • Tire Service Contract • FDOT Traffic Signal Maintenance and Compensation Agreement • Volusia County Mosquito Control District to Use Low Level Flights • FDOT Maintenance Agreement-International Speedway Blvd Maintenance • State Highway Lighting, Maintenance and Compensation Agreement • Cooperative Purchase Agreement for Emergency Debris Removal Services • Decorative Street Lighting Replacement, Woodland Blvd between Michigan and Pennsylvania Ave • Interlocal Agreement for Municipal Services • Manage transition involved with new Refuse/Recycling Services and update Ordinance Amending Solid Waste Rates • Recycle Coach 	High Value Government

Street Maintenance		
	Goals & Objectives	Strategic Plan Area(s)
1	<p>Provide safe and efficient transportation systems in DeLand.</p> <ul style="list-style-type: none"> • Look for improvements to the paved street infrastructure. • Manage the 144.42 miles of streets with proactive preservation programs to avoid higher cost in the future. • Develop annual street maintenance work plan. • Implementing a pavement assessment survey that will include sidewalks, curbs, and signs condition analyst. • Replace bridge on Old Daytona Rd leading into the Airport. 	Preparing for the Future/ Sustainability

Street Maintenance		
Goals & Objectives		Strategic Plan Area(s)
2	<p>Create a walkable community with a network of sidewalks and trails</p> <ul style="list-style-type: none"> • Monitor and repair sidewalks in that are designated City sidewalk areas. • Ensure all new sidewalk/sidewalk improvements are ADA compliant. • Utilize available grants designed for ADA improvements. • Secure funding for small street and sidewalk projects. (Grinding of trip hazards). 	Creating the Connected Community
3	Continue development of DeLand Greenway.	High Value Government
4	<p>Manage traffic signals, signs, and markings to MOT throughout the City.</p> <ul style="list-style-type: none"> • Implement system to improve visibility of line of sight issues and signage. • Update database documenting regulatory and street signs within the City. • Establish a replacement program. 	High Value Government

Tree Maintenance		
Goals & Objectives		Strategic Plan Area(s)
1	<p>Perpetuate and enhance DeLand's Urban Forestry.</p> <ul style="list-style-type: none"> • Identify and remove trees that are hazardous to life and property. • Identify planting opportunities within the City Right-of-Way and Park areas. • Perform maintenance consistent with the City's Tree Ordinance 	High Value Government
2	<p>Continue to document data and Tree Inventory</p> <ul style="list-style-type: none"> • Planning, technical and logistic support for City trees. • Update and filter through the City's GIS software. • Review site and building plans for compliance with tree requirements with Land Development Regulations. Provide comments for the Technical Review Committee. 	High Value Government
3	<p>Provide high level of tree maintenance and service exceeding residents' expectations.</p> <ul style="list-style-type: none"> • Biannual surveys issued to ensure interest in forestry 	High Value Government
4	<p>Maintain Tree City USA & Tree City of the World Certification.</p> <ul style="list-style-type: none"> • Submittal of application. • Continue to keep a strong planning program. 	Preparing for the Future/Sustainability
5	<p>Continue hosting and participating in Tree related events.</p> <ul style="list-style-type: none"> • Planning, prepping and hosting potting day, tree giveaway and arbor day celebration. 	Preparing for the Future/Sustainability

Tree Nursery		
Goals & Objectives		Strategic Plan Area(s)
1	<p>Conduct and maintain a complete tree inventory and identify relevant information:</p> <ul style="list-style-type: none"> • Tree species, health of the tree, and tree location. • Establish standard recordkeeping practices for all urban forestry activities • Utilize Green-House to keep an adequate number of trees. • Identify types of trees native to West Volusia County suitable for planting and increase nursery stock. • Improve quality of stock by pruning, watering, and fertilizing on a routine schedule. 	High Value Government

Vehicle & Equipment Operation		
Goals & Objectives		Strategic Plan Area(s)
1	<p>Provide Analytical Fleet Maintenance Management.</p> <ul style="list-style-type: none"> • Schedule maintenance to maximize productivity of vehicles, manpower, and facilities. • Monitor Fleet functions based on in-house skills level, time available, and cost benefit ratio for the City. • Use Preventive Maintenance Inspection (PMI) form with check list and give readings where indicated. • Train mechanics on Mastertect Scanner and Mitchell computerized repair information system. • Contract out select fleet maintenance based off logistical functions. 	High Value Government
2	<p>Prepare 5-year work plan to increase operational efficiency of Fleet Maintenance.</p> <ul style="list-style-type: none"> • Explore what equipment and technology is currently available to upgrade the diagnostic ability of Fleet Maintenance. • Determine what specific certifications/training is available from vehicle manufacturers for Fleet Maintenance personnel. • Establish operational standards/procedures for all vehicle repairs (in-house repairs vs. contracted repairs). 	High Value Government
3	Complete the Fleet Management Policy	Preparing for the Future/Sustainability

Landscape & Hardscape

Goals & Objectives		Strategic Plan Area(s)
1	Improve the overall appearance of the City's downtown area and parks. <ul style="list-style-type: none"> • Monitor level of services for planting, mowing, pressure washing, and cleaning of assigned areas. • General maintenance plan for street light poles, street furniture, decorative sidewalk sealant, and other designated areas. • Maintain and improve the irrigation system and GIS inventory. 	High Value Government
2	Implement program with a community group or organization where they perform an ongoing maintenance task for a specific area. <ul style="list-style-type: none"> • Bi-annually replace the downtown potted plants and row planters in downtown streetscape. • Announce public planting and potting days. • Organize and participate in community events: Keep DeLand Beautiful, St. Johns River Clean-up, etc. 	Preserving "Sense of Community"

Long-Term Goals

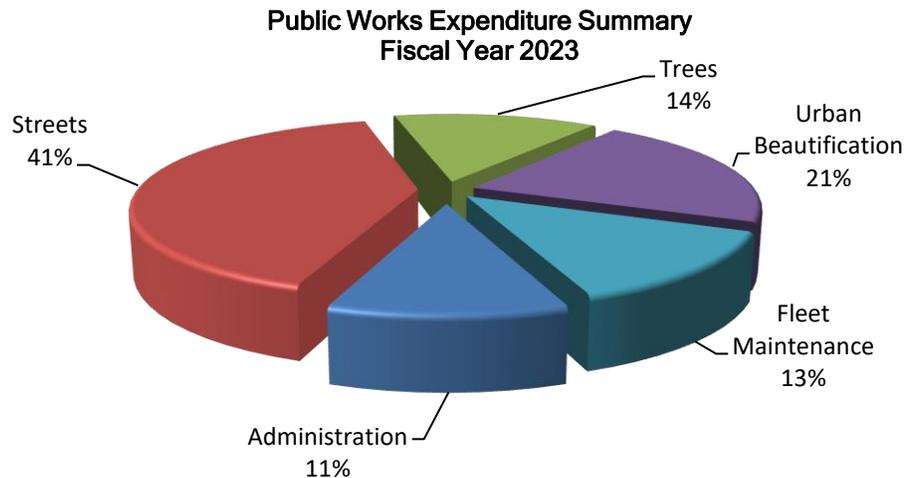
- Capital Improvement Plan: Public Works will develop and implement a long-term capital improvement plan for all City facilities and fleet.
 - Target Completion: FY 2022-23
 - Strategic Focus Area: High Value Government, Sustainability
- City Tree Master Plan Update
 - Target Completion: FY 2022-2023
 - Two full time pruning crews for tree maintenance
 - Strategic Focus Area: High Value Government, Sense of Community.
- Infrastructure: Public Works will develop and implement a comprehensive asset management plan for our contractual services, streets, signs, street lights, sidewalks, and flood control facilities.
 - Target Completion: FY 2022-2023
 - Strategic Focus Area: High Value Government, Sense of Community, Communication.
- City ADA Transition Plan: On going
 - Comprehensive ADA Plan for Right-of-way improvements: Sidewalks, ramps, intersections, crosswalks, signages
 - Strategic Focus Area: High Value Government, Sense of Community.
- Department Wide Standard Operating Procedures Program Update.
 - Target Completion: FY 2022-23
 - Strategic Focus Area: High Value Government, Sustainability
 -

Operating Budget Comparison Total Public Works

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 2,039,424	\$ 2,726,175	\$ 2,544,326	\$ 2,841,003	4.21%
Operating Expenses	<u>1,081,808</u>	<u>1,377,143</u>	<u>1,386,800</u>	<u>1,458,019</u>	5.87%
Total Budget	\$ 3,121,232	\$ 4,103,318	\$ 3,931,126	\$ 4,299,022	4.77%

DEPARTMENT SUMMARY	2020-21	2021-22	2021-22	2022-23	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2021-22
Administration	\$ 389,926	\$ 399,704	\$ 402,113	\$ 472,808	18.29%
Streets	1,294,536	1,742,257	1,669,622	1,747,807	0.32%
Trees	374,332	637,208	564,073	602,855	-5.39%
Urban Beautification	571,910	750,736	726,818	909,100	21.09%
Fleet Maintenance	<u>490,528</u>	<u>573,413</u>	<u>568,500</u>	<u>566,452</u>	-1.21%
Total Budget	\$ 3,121,232	\$ 4,103,318	\$ 3,931,126	\$ 4,299,022	4.77%

STAFFING	2018-19	2019-20	2020-21	2021-22	2022-23
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Administration	3.87	3.95	3.95	3.95	4.45
Streets	11.50	11.50	11.50	13.50	13.50
Trees	7.50	8.50	8.00	8.00	7.50
Urban Beautification	10.50	10.50	10.50	10.50	12.50
Fleet Maintenance	<u>6.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
Total Staffing	39.37	41.45	40.95	42.95	44.95



Public Works Administration

BUDGET SUMMARY	2020-21	2021-22	2021-22	2022-23	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2021-22
Personal Services	\$ 315,785	\$ 314,144	\$ 320,173	\$ 371,054	18.12%
Operating Expenses	<u>74,141</u>	<u>85,560</u>	<u>81,940</u>	<u>101,754</u>	18.93%
Total Budget	\$ 389,926	\$ 399,704	\$ 402,113	\$ 472,808	18.29%

STAFFING	PAY GRADE	2018-19	2019-20	2020-21	2021-22	2022-23
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Deputy Public Service Director	E109	1.00	1.00	1.00	1.00	0.00
Public Works Director	E107	0.00	0.00	0.00	0.00	1.00
Deputy P.W. Director (Fund 450)	E104	0.00	0.00	0.00	0.00	0.50
PW Project Coord. (Fund 401)	109	0.50	0.00	0.00	0.00	0.00
Office Administrator (Fund 401)	108	0.00	0.50	0.50	0.50	0.50

Administrative Coordinator	107	0.00	0.00	1.00	0.00	1.00
Administrative Assistant IV	105	1.00	1.00	1.00	1.00	0.00
Administrative Assistant III	104	1.00	1.00	0.00	1.00	1.00
Custodian/Housekeeping	101	<u>0.37</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>
Total Full Time Staffing		3.87	3.95	3.95	3.95	4.45
Total Staffing		3.87	3.95	3.95	3.95	4.45

Promoted [1.0] Administrative Assistant IV to [1.0] Administrative Coordinator. Replaced [1.0] Deputy Public Service Director with [1.0] Public Works Director. Transferred [0.5] Deputy Public Works Director from Trees.

Streets

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
BUDGET SUMMARY					
Personal Services	\$ 507,359	\$ 794,594	\$ 726,458	\$ 810,833	2.04%
Operating Expenses	<u>787,177</u>	<u>947,663</u>	<u>943,164</u>	<u>936,974</u>	-1.13%
Total Budget	\$ 1,294,536	\$ 1,742,257	\$ 1,669,622	\$ 1,747,807	0.32%

	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
STAFFING						
Operations Manager (also Fund 450)	116	0.50	0.50	0.50	0.50	0.50
Streets/Stormwater Sup. (Fund 450)	112	0.50	0.50	0.50	0.50	0.50
Foreman II	110	0.00	0.00	2.00	2.00	2.00
Foreman I	109	1.00	1.00	0.00	0.00	0.00
Sign Shop Foreman I	109	1.00	1.00	0.00	0.00	0.00
Lead Worker	106	0.50	0.50	0.50	0.50	1.00
Equipment Operator III (also 450)	106	0.00	0.00	0.00	0.00	0.50
Equipment Operator II	105	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	104	2.00	2.00	2.00	3.00	2.00
Sign Maintenance Technician I	104	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III	103	1.00	1.00	1.00	0.00	0.00
Maintenance Worker II	102	1.00	1.00	1.00	2.00	3.00
Maintenance Worker I	101	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>2.00</u>
Total Full Time Staffing		11.50	11.50	11.50	13.50	13.50
Total Staffing		11.50	11.50	11.50	13.50	13.50

Promoted [1.0] Maintenance Worker I to [1.0] Maintenance Worker II. Replaced [1.0] Equipment Operator I with [0.5] Lead Worker and [0.5] Equipment Operator III.

Trees

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
BUDGET SUMMARY					
Personal Services	\$ 298,445	\$ 484,728	\$ 395,240	\$ 442,759	-8.66%
Operating Expenses	<u>75,887</u>	<u>152,480</u>	<u>168,833</u>	<u>160,096</u>	4.99%
Total Budget	\$ 374,332	\$ 637,208	\$ 564,073	\$ 602,855	-5.39%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Deputy P.W. Director (Fund 450)	E104	0.00	0.00	0.50	0.50	0.00
City Forester	113	1.00	1.00	0.00	0.00	0.00
Superintendent - Tree/Urban	112	0.50	0.50	0.50	0.50	0.50
Foreman II	110	1.00	1.00	1.00	1.00	1.00
Arborist Technician III	106	0.00	0.00	1.00	0.00	0.00
Arborist Tech Inspector	105	0.00	1.00	1.00	1.00	1.00
Arborist Technician II	105	1.00	1.00	0.00	0.00	0.00
Arborist Technician I	104	3.00	3.00	3.00	4.00	4.00
Maintenance Worker II	102	0.00	1.00	1.00	0.00	0.00
Maintenance Worker I	101	1.00	0.00	0.00	1.00	1.00
Total Full Time Staffing		7.50	8.50	8.00	8.00	7.50
Total Staffing		7.50	8.50	8.00	8.00	7.50

Transferred [0.5] Deputy Public Works Director to Public Works Admin.

Urban Beautification

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 472,787	\$ 620,562	\$ 595,992	\$ 719,165	15.89%
Operating Expenses	99,123	130,174	130,826	189,935	45.91%
Total Budget	\$ 571,910	\$ 750,736	\$ 726,818	\$ 909,100	21.09%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Superintendent - Tree/Urban	112	0.50	0.50	0.50	0.50	0.50
Foreman II	110	0.00	0.00	1.00	1.00	1.00
Foreman I	109	1.00	1.00	0.00	0.00	0.00
Irrigation Tech III	107	0.00	0.00	1.00	1.00	1.00
Irrigation Tech II	106	0.00	0.00	1.00	1.00	1.00
Lead Worker	106	1.00	1.00	1.00	1.00	1.00
Irrigation Technician	105	2.00	2.00	0.00	0.00	0.00
Maintenance Worker III	103	2.00	2.00	2.00	1.00	0.00
Maintenance Worker II	102	3.00	3.00	3.00	3.00	4.00
Maintenance Worker I	101	1.00	1.00	1.00	2.00	4.00
Total Full Time Staffing		10.50	10.50	10.50	10.50	12.50
Total Staffing		10.50	10.50	10.50	10.50	12.50

Added [2.0] Maintenance Worker I due to increased maintenance and mowing needs throughout the City. Replaced [1.0] Maintenance Worker III with [1.0] Maintenance Worker II.

Fleet Maintenance

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 445,048	\$ 512,147	\$ 506,463	\$ 497,192	-2.92%
Operating Expenses	<u>45,480</u>	<u>61,266</u>	<u>62,037</u>	<u>69,260</u>	13.05%
Total Budget	\$ 490,528	\$ 573,413	\$ 568,500	\$ 566,452	-1.21%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Garage/Fleet Maint Superintendent	112	1.00	1.00	1.00	1.00	1.00
Fleet Maintenance Foreman II	110	1.00	1.00	1.00	1.00	1.00
Equipment Mechanic II	106	2.00	2.00	2.00	2.00	2.00
Equipment Mechanic I	105	2.00	2.00	2.00	3.00	3.00
Vehicle Maintenance Worker I	105	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		6.00	7.00	7.00	7.00	7.00

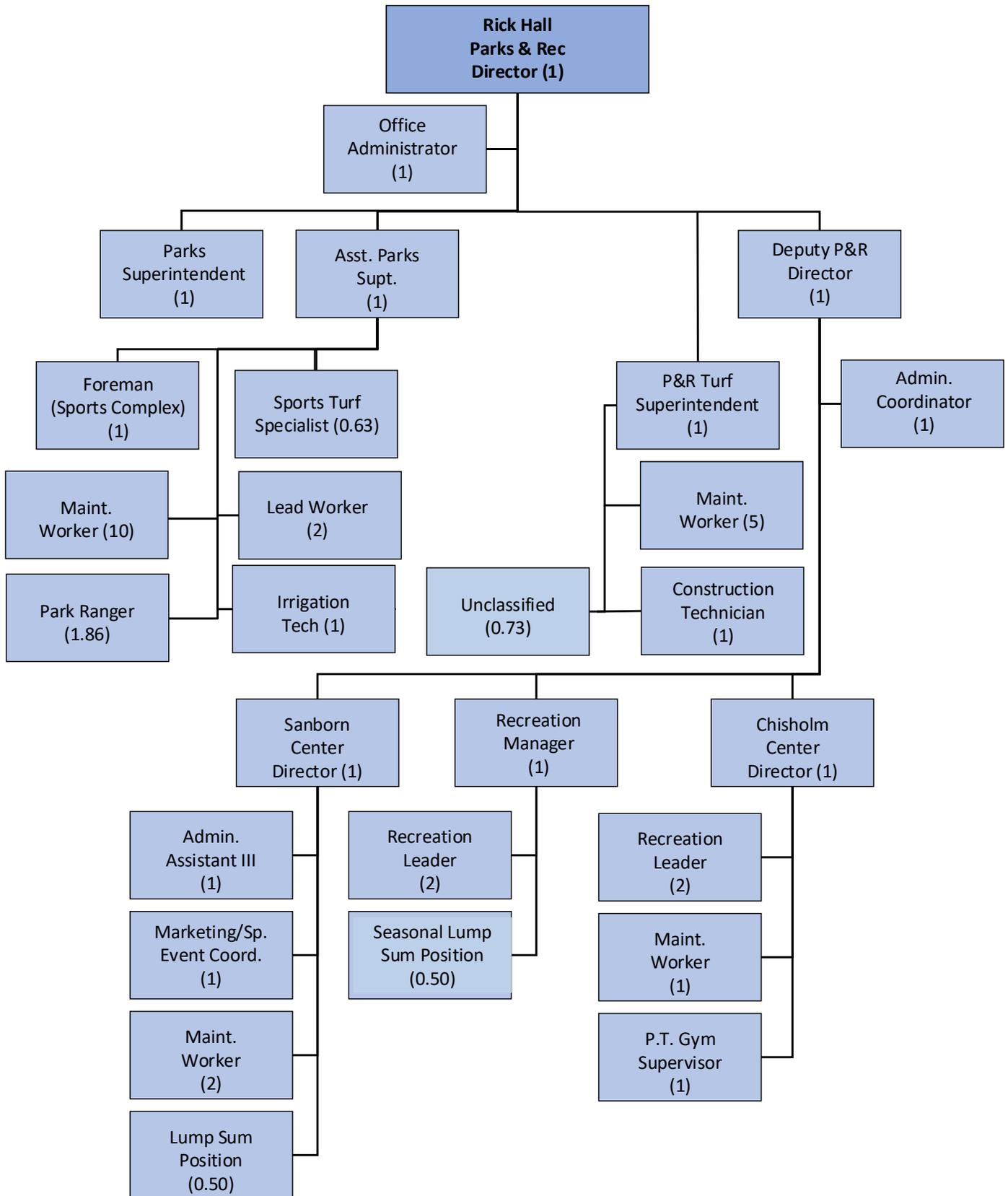
Management Discussion

- ✓ Total expenses increased by 4.77%.
- ✓ Personal Services increased 4.21% mainly due to the addition of two Maintenance Workers, increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating Expenses increased by 5.87% mainly due to Public Works-related IT Hardware/Software being moved to the Public Works budget (\$5,413), budgeted increases in operating capital (\$8,250) and gas/oil (\$29,053).
- ✓ Includes funding for:
 - APWA Accreditation (\$7,500)
 - Pressure washing (sidewalk & historic markers) (\$10,000)
 - Sidewalk grinding (\$50,000)
 - Traffic engineering consultant (\$25,000)
 - Traffic lights (\$35,000)
 - Sign materials and paint (\$50,000)
 - Road materials and supplies (\$81,500)
 - Sidewalk materials (\$65,000)
 - Tree Inventory Survey (\$20,000)



PARKS AND RECREATION

Organizational Structure



Description:

The Parks and Recreation Department is comprised of three divisions supervised by the Parks and Recreation Director.

Administration: Provides general administration, including leadership and supervision for the other nine (9) divisions that make up the Parks and Recreation Division.

Recreation Division: Responsible for the supervision and development of a varied program of leisure time activities for the citizens of DeLand. Facilities utilized by the Recreation Division include municipal athletic facilities, Wayne G. Sanborn Activities Center, Chisholm Community Center, public museums, and “joint-use” facilities of Volusia County Schools.

Parks Division: Responsible for maintenance, supervision, and development of the park facilities within the City's Parks and Recreation Department. This includes 108 acres of developed parklands, 13 undeveloped parklands, and twenty-four (24) departmental buildings.

Mission:

To provide a comprehensive program of park space, leisure activities and special events that ensures an exceptional quality of life for the residents of the Greater DeLand Area.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
Average maintenance cost per total acres of park land	High Value Government	\$8,095	\$8,500	\$8,500
% Satisfied with City recreational programs and special events	High Value Government	N/A Survey conducted every other year	95%	N/A Survey conducted every other year
% Satisfied with City parks, trails and facilities	High Value Government	N/A Survey conducted every other year	95%	N/A Survey conducted every other year
% change in participants at Sanborn Center	High Value Government	.03%	27%	10%
% change in participants at Chisholm Center	High Value Government	900%	9%	10%
% change in participants in recreational programs and activities	High Value Government	210%	9.88%	10%
% Parks & Recreation budget funded through sponsorship and fees	High Value Government	9.30%	3.75%	3.85%

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Hosted FHSAA State Soccer Championships for the 5th straight year. Signed two-year extension.
- ✓ Revenue has shown an increase since COVID. Getting close to normal numbers.
- ✓ Completed Design Criteria Package for Melching Field. Bid for Contractors is currently advertised.
- ✓ Special Events in Earl Brown Park have been successful. Shamrocks and Shenanigans, Firecracker Festival, Halloween Trail (tremendous success), Hay Day, Easter Egg Hunt, and the new event, A Walk-Through Christmas, was also a huge success. In addition, The Mayor’s Fitness Challenge took place after the COVID shut down.
- ✓ Completed new 20-year lease agreement with Stetson University for the Lease of Melching Field.
- ✓ Completed a one-year lease agreement with Volusia County Schools for rental of fields for DeLand High School.
- ✓ Recreational activities, programs and activities at Chisholm Community Center and Sanborn Center have increased.
- ✓ Completed Sperling Sports Complex project.
- ✓ Submitted ECHO grant application for Melching Field and Jackson Lane Playground.

Action Plan

Leisure Activities and Programs

Goals & Objectives		Strategic Plan Area(s)
1	<p>Provide a variety of leisure activities, programs or special events responsive to all age ranges, inclusive of diversity, and maximizing efforts to include donations, registration, partnerships, and sponsorships.</p> <ul style="list-style-type: none"> Increase the overall activities by the DeLand Parks and Recreation Department to more than the previous FY. 	<p>High Value Government & Preparing for the Future/ Sustainability</p>
2	<p>Continue planning for future population changes such as increased cultural diversity and increased senior citizen population.</p> <ul style="list-style-type: none"> Identify population changes. 	<p>Preparing for the Future/ Sustainability</p>

Park and Facility Management

Goals & Objectives		Strategic Plan Area(s)
1	<p>Manage and maintain parks and facilities effectively ensuring that locations are safe, clean, and attractive.</p> <ul style="list-style-type: none"> Inspect each park/outdoor facility at least once weekly and identify needed repairs. Maintain a mowing schedule of once per week on Bahia grass and St. Augustine grass areas, and three times per week mowing of Bermuda turf on athletic fields, during peak growing season. 	<p>High Value Government</p>
2	<p>Continue with plan of action within ten days on how to correct issues identified during weekly inspections.</p> <ul style="list-style-type: none"> Input work orders. Assign staff daily to complete repairs. 	<p>High Value Government</p>
3	<p>Identify and apply for grant funds for the continued enhancement of park facilities</p> <ul style="list-style-type: none"> At least one grant application completed prior to the end of fiscal year. <p>Meet quarterly with grant writer to review options, needs and process / or more frequently as needed.</p>	<p>Preparing for the Future/ Sustainability</p>
4	<p>Continue developing plan for expanding and developing more field and park space for athletic and recreational use prior to the end of fiscal year and submit to the City Manager.</p> <ul style="list-style-type: none"> Review quarterly with recreation manager - participation numbers and needs for additional field space and facilities to meet the needs of the community. <p>Identify opportunities for grant funding.</p>	<p>Institute Smart Growth Principles & Preserving "Sense of Community" in the core city</p>

Special Events in the Parks and at Facilities

Goals & Objectives		Strategic Plan Area(s)
1	<p>Maximize the Greater DeLand community's participation at all parks and venues.</p> <ul style="list-style-type: none"> • Manage and/or support special events in the parks and at facilities. • Host/or support a variety of Special Events that would attract the interest of all areas of our current and future diverse community. • Increase new activities, programs, events over previous fiscal year's numbers. Corona Virus affected 	<p>Creating the Connected Community & Preserving "Sense of Community" & High Value Government & Preparing for the Future/ Sustainability</p>
2	<p>Increase the activity at the Sanborn Center/Earl Brown Park.</p> <ul style="list-style-type: none"> • Increase the number of sponsorships for special events over the previous year. • Increase awareness of our Community Special Events and increase attendance over the previous year. • Increase volume of activities, programs, or special events prior to more than the previous FY. 	<p>Creating the Connected Community & Preserving "Sense of Community" & High Value Government</p>
3	<p>Increase the activity at the Chisholm Center.</p> <ul style="list-style-type: none"> • Increase awareness of our Community Special Events and increase attendance over the previous year. • Increase volume of activities, programs, or special events prior to more than the previous FY. 	<p>Creating the Connected Community & Preserving "Sense of Community"</p>
4	<p>Maintain close relations with Stetson facilities.</p> <ul style="list-style-type: none"> • Renew/update intergovernmental contract with Stetson facilities annually or as needed. • Design and implement Melching Field renovations and expansion. Submit bid requests for contractor for renovation of Melching field. Award project to contractor. Construction to begin June 1 of 2022. Completion of project February 1, 2023. 	<p>Preserving "Sense of Community" High Value Government Preparing for the Future/ Sustainability</p>
5	<p>Provide a variety of leisure activities, programs or special events responsive to all age ranges, inclusive of diversity, and maximizing efforts to include donations, registration, partnerships, and sponsorships.</p> <ul style="list-style-type: none"> • Increase the overall activities by the DeLand Parks and Recreation Department by adding or supporting twelve new programs and/or special events prior to the end of fiscal year. 	<p>High Value Government</p>
6	<p>Plan for future population changes such as increase cultural diversity and increased senior citizen population.</p> <ul style="list-style-type: none"> • Identify annual population changes. 	<p>Preparing for the Future/ Sustainability</p>

Long-Term Goals

Administration

- ✓ Based on Master Plan results, develop a strategy to manage population growth of the community.
 - Strategic Focus Area: Institute Smart Growth Principles, Preserving a "Sense of Community"
- ✓ Maintain and monitor facility use agreement with both Stetson University and DeLand High School.
 - Strategic Focus Area: Creating Connected Community, Preparing for the Future/Sustainability
 - Review on-line registration options for facility rentals, program and activity registrations with our upcoming new website.

Recreation

- ✓ Continue improving existing activities and implement new activities based on the desire and benefits to the DeLand Community.
 - Target Completion: on going
 - Strategic Focus Area: Preserving a "Sense of Community," High Value Government

Parks

- ✓ Continue to assess facilities needs due to continued growth and develop strategic plan to meet those needs.
 - Target Completion: on going
 - Strategic Focus Area: Institute Smart Growth Principles, Preparing for the Future

Intermodal Transportation Facility

- ✓ Continue with annual maintenance practices.
 - Target Completion: on going
 - Strategic Focus Area: High Value Government

Trailer Park

- ✓ Continue with annual maintenance practices.
 - Target Completion: on going
 - Strategic Focus Area: High Value Government

Museum

- ✓ Continue to partnership with The Historical Society.
 - Target Completion: on going
 - Strategic Focus Area: Creating Connected Community

Activity Center

- ✓ Continue to market facilities for sustainable maximum use.
 - Target Completion: on going
 - Strategic Focus Area: Creating Connected Community, High Value Government, Preparing for the Future

Stadium

- ✓ Continue to provide a quality facility in compliance with facility use contractual agreements.
 - Target Completion: on going
 - Strategic Focus Area: High Value Government

Special Events

- ✓ Continue to provide events to the community based on the present needs and desires of the current culture.
 - Target Completion: on going
 - Strategic Focus Area: Creating Connected Community, Preserving a "Sense of Community"

Chisholm Center

- ✓ Continue to provide programs and activities that meet the needs of the community.
 - Target Completion: on going
 - Strategic Focus Area: Creating Connected Community, Preserving a "Sense of Community"

Melching Field

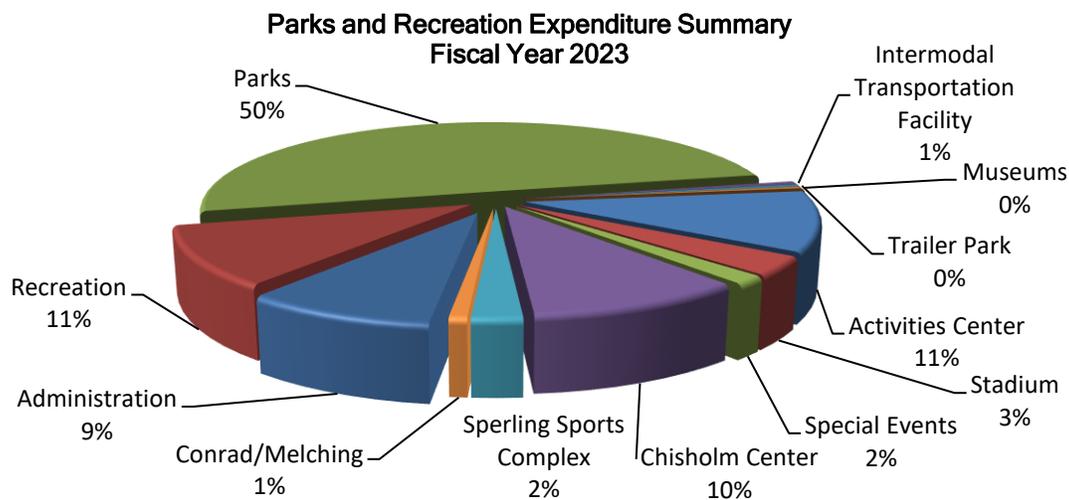
- ✓ Continue provide a quality facility in compliance with facility use contractual agreements.
 - Target completion: on going
 - Develop strategies for Phase II of the Melching Field renovation project – plan of action and submit Echo Grant application for Phase II funding.
 - Strategic focus area: High Value Government

Operating Budget Comparison Total Parks & Recreation Expenditure Summary

<u>BUDGET SUMMARY</u>	<u>2020-21</u> <u>ACTUAL</u>	<u>2021-22</u> <u>BUDGET</u>	<u>2021-22</u> <u>ESTIMATED</u>	<u>2022-23</u> <u>BUDGET</u>	<u>% Change</u> <u>from</u> <u>2021-22</u>
Personal Services	\$2,029,319	\$2,623,799	\$2,508,501	\$2,872,728	9.49%
Operating Expenses	979,962	1,176,309	1,280,742	1,126,709	-4.22%
Grants and Aids	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	-100.00%
Total Budget	\$3,009,281	\$3,810,108	\$3,799,243	\$3,999,437	4.97%

DEPARTMENT SUMMARY	2020-21	2021-22	2021-22	2022-23	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2021-22
Administration	\$ 292,244	\$ 342,231	\$ 355,979	\$ 350,337	2.37%
Recreation	301,499	358,642	358,642	426,217	18.84%
Parks	1,592,515	2,046,503	1,944,647	2,014,741	-1.55%
Intermodal Transportation Facility	15,431	21,863	16,449	18,319	-16.21%
Trailer Park	15,046	16,119	14,757	16,119	0.00%
Museums	15,116	27,484	133,921	13,816	-49.73%
Activities Center	298,385	427,058	425,155	435,661	2.01%
Stadium	116,904	116,479	114,898	133,430	14.55%
Special Events	16,703	60,918	58,582	61,065	0.24%
Chisholm Center	345,438	392,811	376,213	401,394	2.19%
Sperling Sports Complex	0	0	0	95,088	100.00%
Conrad/Melching	0	0	0	33,250	100.00%
Total Budget	\$3,009,281	\$3,810,108	\$3,799,243	\$3,999,437	4.97%

STAFFING	2018-19	2019-20	2020-21	2021-22	2022-23
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Administration	3.00	3.00	3.00	3.00	3.00
Recreation	3.50	3.50	3.50	3.50	4.50
Parks	20.84	22.84	22.59	24.22	26.22
Activities Center	5.50	5.50	5.50	5.50	5.50
Chisholm Center	5.00	5.00	5.00	5.00	5.00
Total Staffing	37.84	39.84	39.59	41.22	44.22



Parks & Recreation Administration

BUDGET SUMMARY	2020-21	2021-22	2021-22	2022-23	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2021-22
Personal Services	\$ 275,094	\$ 298,360	\$ 309,803	\$ 323,872	8.55%
Operating Expenses	17,150	43,871	46,176	26,465	-39.68%
Total Budget	\$ 292,244	\$ 342,231	\$ 355,979	\$ 350,337	2.37%

	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
STAFFING						
Parks & Recreation Director	E107	1.00	1.00	1.00	1.00	1.00
Office Administrator	108	0.00	0.00	1.00	1.00	1.00
Administrative Coordinator	107	1.00	2.00	1.00	1.00	1.00
Administrative Assistant III	103	1.00	0.00	0.00	0.00	0.00
Total Full Time Staffing		3.00	3.00	3.00	3.00	3.00

Recreation

RECREATION BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 209,166	\$ 254,082	\$ 250,332	\$ 311,557	22.62%
Operating Expenses	92,333	104,560	108,310	114,660	9.66%
Total Budget	\$ 301,499	\$ 358,642	\$ 358,642	\$ 426,217	18.84%

	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
STAFFING						
Deputy Parks & Rec Director	E103	1.00	1.00	1.00	1.00	1.00
Recreation Manager	112	1.00	1.00	1.00	1.00	1.00
Athletics Sports Coordinator	104	0.00	0.00	1.00	0.00	0.00
Recreation Leader	103	1.00	1.00	0.00	1.00	2.00
Total Full Time Staffing		3.00	3.00	3.00	3.00	4.00
Sports Supervisor	N/A	0.50	0.50	0.50	0.50	0.50
Total Part Time Staffing		0.50	0.50	0.50	0.50	0.50
Total Staffing		3.50	3.50	3.50	3.50	4.50

Added [1.0] Recreation Leader due to an increased amount of recreation programs in the City.

Parks

PARKS BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$1,112,863	\$1,483,457	\$1,380,684	\$1,638,955	10.48%
Operating Expenses	479,652	563,046	563,963	375,786	-33.26%
Total Budget	\$1,592,515	\$2,046,503	\$1,944,647	\$2,014,741	-1.55%

	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
STAFFING						
Parks Superintendent	112	1.00	2.00	2.00	2.00	2.00
Foreman II	110	1.00	0.00	0.00	0.00	0.00
Assistant Parks Superintendent	109	1.00	1.00	1.00	1.00	1.00
Foreman I	109	1.00	1.00	1.00	1.00	1.00
Construction Technician I	106	0.00	1.00	1.00	1.00	1.00
Lead Worker	106	0.00	1.00	2.00	3.00	2.00
Irrigation Technician I	105	0.00	0.00	0.00	1.00	1.00
Maintenance Worker III	103	2.00	10.00	9.00	8.00	9.00

Maintenance Worker II	102	9.00	2.00	2.00	2.00	2.00
Maintenance Worker I	101	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>
Total Full Time Staffing		18.00	20.00	20.00	21.00	23.00
Sports Turf Specialist	112	0.00	0.00	0.00	0.63	0.63
Park Ranger	100	1.86	1.86	1.86	1.86	1.86
Seasonal Workers/Unclassified	100	<u>0.98</u>	<u>0.98</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>
Total Part Time Staffing		2.84	2.84	2.59	3.22	3.22
Total Staffing		20.84	22.84	22.59	24.22	26.22

Added [2.0] Maintenance Worker I due to an increased need for maintenance throughout the City's parks.
 Replaced [1.0] Lead Worker with [1.0] Maintenance Worker III.

Intermodal Transportation Facility

INTERMODAL TRANSPORTATION FACILITY BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22	
Operating Expenses	\$ 15,431	\$ 21,863	\$ 16,449	\$ 18,319	-16.21%	
Total Staffing	\$ 15,431	\$ 21,863	\$ 16,449	\$ 18,319	-16.21%	
STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET

None

Trailer Park

TRAILER PARK BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22	
Operating Expenses	\$ 15,046	\$ 16,119	\$ 14,757	\$ 16,119	0.00%	
Total Staffing	\$ 15,046	\$ 16,119	\$ 14,757	\$ 16,119	0.00%	
STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET

None

Museums

HISTORICAL MUSEUM BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 15,116	\$ 17,484	\$ 123,921	\$ 13,816	-20.98%
Grants and Aids	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	-100.00%
Total Budget	\$ 15,116	\$ 27,484	\$ 133,921	\$ 13,816	-49.73%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
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None

Activities Center

SANBORN ACTIVITIES CENTER BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 192,673	\$ 303,514	\$ 302,513	\$ 307,628	1.36%
Operating Expenses	<u>105,712</u>	<u>123,544</u>	<u>122,642</u>	<u>128,033</u>	3.63%
Total Budget	\$ 298,385	\$ 427,058	\$ 425,155	\$ 435,661	2.01%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Center Director	109	1.00	1.00	1.00	1.00	1.00
Marketing/Special Event Coord.	107	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	104	0.00	1.00	1.00	1.00	1.00
Administrative Assistant II	103	1.00	0.00	0.00	0.00	0.00
Maintenance Worker II	102	0.00	0.00	0.00	1.00	0.00
Maintenance Worker I	101	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>2.00</u>
Total Full Time Staffing		5.00	5.00	5.00	5.00	5.00
Maintenance Worker II	N/A	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Total Part Time Staffing		0.50	0.50	0.50	0.50	0.50
Total Staffing		5.50	5.50	5.50	5.50	5.50

Replaced [1.0] Maintenance Worker II with [1.0] Maintenance Worker I.

Stadium

SPEC MARTIN STADIUM BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 116,904	\$ 116,479	\$ 114,898	\$ 133,430	14.55%
Total Budget	\$ 116,904	\$ 116,479	\$ 114,898	\$ 133,430	14.55%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
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None

Special Events

SPECIAL EVENTS BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 3,997	\$ 12,918	\$ 8,282	\$ 10,765	-16.67%
Operating Expenses	<u>12,706</u>	<u>48,000</u>	<u>50,300</u>	<u>50,300</u>	4.79%
Total Budget	\$ 16,703	\$ 60,918	\$ 58,582	\$ 61,065	0.24%
STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET

None

Chisholm Center

CHISHOLM CENTER BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22	
Personal Services	\$ 235,526	\$ 271,468	\$ 256,887	\$ 279,951	3.12%	
Operating Expenses	<u>109,912</u>	<u>121,343</u>	<u>119,326</u>	<u>121,443</u>	0.08%	
Total Budget	\$ 345,438	\$ 392,811	\$ 376,213	\$ 401,394	2.19%	
STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Center Director	109	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III	103	0.00	1.00	1.00	1.00	1.00
Recreation Leader	103	0.00	0.00	1.00	2.00	2.00
Maintenance Worker II	102	1.00	0.00	0.00	0.00	0.00
Recreation Assistant	100	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		4.00	4.00	4.00	4.00	4.00
Gym Supervisor	N/A	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Part Time Staffing		1.00	1.00	1.00	1.00	1.00
Seasonal Employees/Lifeguards						
Total Staffing		5.00	5.00	5.00	5.00	5.00

Sperling Sports Complex

SPERLING SPORTS COMPLEX BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 95,088	100.00%
Total Budget	\$ 0	\$ 0	\$ 0	\$ 95,088	100.00%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
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None

Conrad/Melching

CONRAD/MELCHING BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 33,250	100.00%
Total Budget	\$ 0	\$ 0	\$ 0	\$ 33,250	100.00%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
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None

Management Discussion

- ✓ Total expenses increased by 4.97%.
- ✓ Personal Services increased by 9.49% mainly due to the additions of a Recreation Leader and two Maintenance Workers, increased health insurance costs and a 3% merit increase approved for FY 2022-2023.
- ✓ Operating expenses decreased by 4.22%. This includes \$4,456 for Parks & Recreation-related IT Hardware/Software that was previously budgeted in the IT department. Without the Hardware/Software addition, the operating expenses would have been reduced by 4.60%.
- ✓ Includes funding for:
 - Sports officials fees (\$34,000)
 - Sports, recreational & youth athletic equipment (\$9,180)
 - Summer sports camp (\$3,420)
 - Uniforms (basketball, football, soccer) (\$30,140)
 - Marketing (\$12,000)
 - 4th July fireworks (\$17,000)
 - Stetson football expenses (\$5,300)
 - Special Event funding (\$30,000)

TRANSFERS AND CONTINGENCY

Description:

The Transfers was established to provide funding for the General Fund capital projects, city contribution to the Homeless Shelter Fund, General Fund debt services and the city portion of grant funded projects. The Contingency was established to provide funding for unseen items, emergency repairs, unexpected purchases. The Reserve Contingency was established to reserve funds for the future projects or costs that not finalized due to ongoing negotiations.

Operating Budget Comparison

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	from 2021-22
Contingency / Reserve Contingency	\$ 0	\$ 711,361	\$ 410,897	\$ 832,500	17.03%
Transfers	<u>5,123,317</u>	<u>5,483,594</u>	<u>6,864,374</u>	<u>4,293,920</u>	-21.70%
Total Budget	\$5,123,317	\$ 6,194,955	\$ 7,275,271	\$ 5,126,420	-17.25%

Contingency / Reserve Contingency

Contingency	\$ 350,000
Reserve Contingency	270,000
Savings Contingency	<u>212,500</u>
Total	\$ 832,500

Transfers

Transfer to Homeless Shelter Fund	\$ 50,000
Transfer to Capital Fund (includes 1% PILOT of \$265,914)	2,393,118
Transfer to Debt Service Fund	1,347,802
Transfer to Grants & Special Revenue Fund	<u>503,000</u>
Total	\$4,293,920

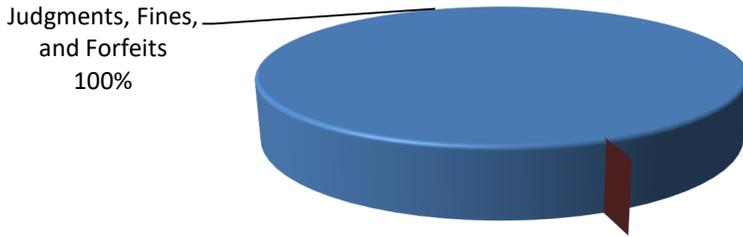
Management Discussion

- ✓ Contingency / Reserve Contingency increased by 17.03% mainly due to increase in reserve contingency.
- ✓ Transfers to Debt Service Fund increased \$156,106 to pay for new loan proceeds next year.
- ✓ Transfers to Capital Fund increased \$414,243 due to increase in capital projects in FY 2022-2023.
- ✓ Transfer to Grants & Special Revenue Fund decreased \$1,760,023 due to capital projects in prior year.

CONFISCATED TRUST FUND

Revenue Summary

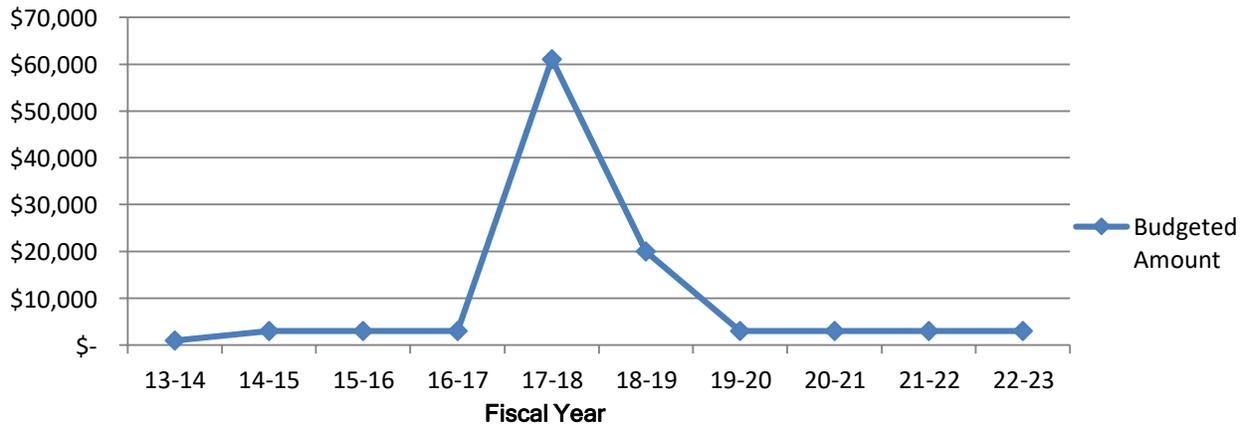
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Judgments, Fines, and Forfeits	\$ 7,688	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Miscellaneous Revenue	177	0	0	0	0.00%
Other Sources	<u>0</u>	<u>0</u>	<u>75,400</u>	<u>0</u>	0.00%
Total Confiscated Trust Fund Revenue	\$ 7,865	\$ 3,000	\$ 78,400	\$ 3,000	0.00%



Management Discussion

Historically the City has provided funding for criminal investigations and forfeiture filing fees by budget amendment as the funds are needed. Included in this fiscal year's budget is \$3,000 for forfeiture filing fees.

History of Revenues



CONFISCATED TRUST FUND

Expenditure Summary

Description:

This program is used to account for funds received through the federal forfeitures program. This program passes funds seized during drug arrests back to the arresting agency.

Operating Budget Comparison

<u>BUDGET DESCRIPTION</u>	<u>2020-21 ACTUAL</u>	<u>2021-22 BUDGET</u>	<u>2021-22 ESTIMATED</u>	<u>2022-23 BUDGET</u>	<u>% Change from 2021-22</u>
Operating Expenses	\$ 96	\$ 3,000	\$ 78,400	\$ 3,000	0.00%
Total Budget	\$ 96	\$ 3,000	\$ 78,400	\$ 3,000	0.00%
<u>STAFFING</u>	<u>2018-19 BUDGET</u>	<u>2019-20 BUDGET</u>	<u>2020-21 BUDGET</u>	<u>2021-22 BUDGET</u>	<u>2022-23 BUDGET</u>
None					
<u>CAPITAL OUTLAY</u>	<u>Amount</u>				
None					

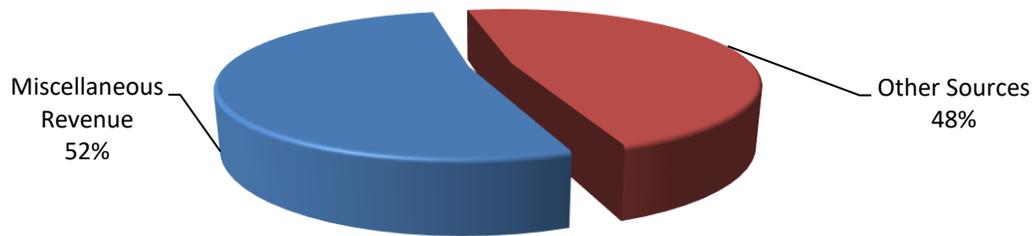
Management Discussion

- ✓ Includes funding for:
 - Forfeiture filing fees (\$3,000)

HOMELESS SHELTER FUND

Revenue Summary

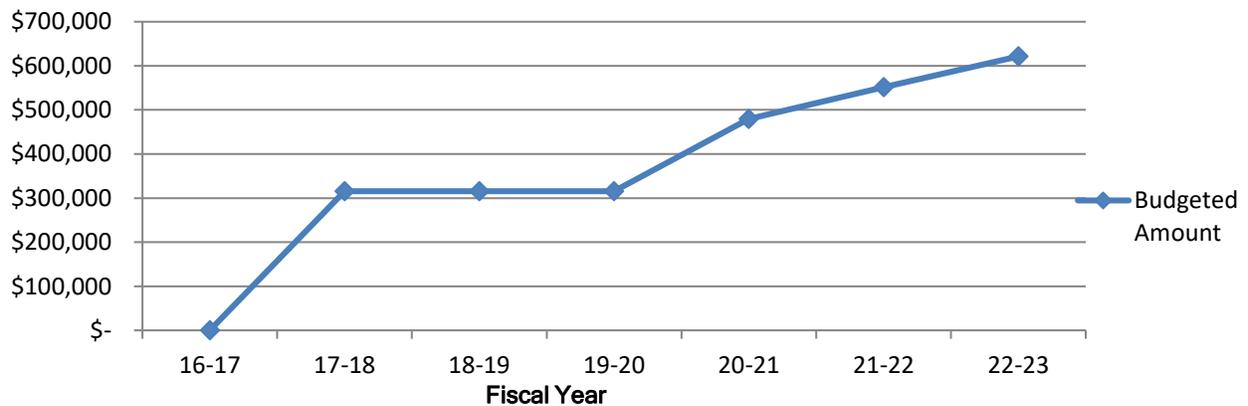
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Intergovernmental Revenue	\$ 125,000	\$ 0	\$ 0	\$ 0	0.00%
Miscellaneous Revenue	221,853	325,000	325,900	325,000	0.00%
Other Sources	<u>50,000</u>	<u>226,677</u>	<u>278,422</u>	<u>296,308</u>	30.72%
Total Confiscated Trust Fund Revenue	\$ 396,853	\$ 551,677	\$ 604,322	\$ 621,308	12.62%



Management Discussion

The Homeless Shelter Fund was created in FY 2016-2017 to report the specific revenues and expenses to operate the City's homeless shelter. Miscellaneous revenue represents religious, corporate and personal donations to fund operations. Other sources represent the City's contribution of \$50,000 and Use of Reserves of \$246,308.

History of Revenues



HOMELESS SHELTER FUND

Expenditure Summary

Description:

The Homeless Shelter Fund is used to account for the operating expenses associated with the City's homeless shelter.

Operating Budget Comparison

<u>BUDGET DESCRIPTION</u>	<u>2020-21 ACTUAL</u>	<u>2021-22 BUDGET</u>	<u>2021-22 ESTIMATED</u>	<u>2022-23 BUDGET</u>	<u>% Change from 2021-22</u>
Operating Expenses	\$ 423,673	\$ 551,677	\$ 604,322	\$ 621,308	12.62%
Total Budget	\$ 423,673	\$ 551,677	\$ 604,322	\$ 621,308	12.62%

<u>STAFFING</u>	<u>2018-19 BUDGET</u>	<u>2019-20 BUDGET</u>	<u>2020-21 BUDGET</u>	<u>2021-22 BUDGET</u>	<u>2022-23 BUDGET</u>
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None

<u>CAPITAL OUTLAY</u>	<u>Amount</u>
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None

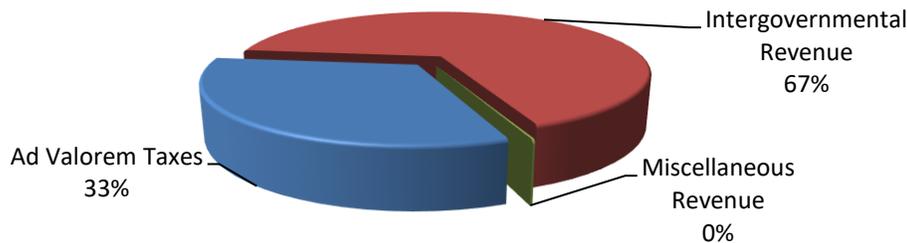
Management Discussion

- ✓ Includes funding for:
 - Contracted services with Neighborhood Center of West Volusia to operate the homeless shelter (\$606,154)
 - Property coverage of the homeless shelter (\$4,854)
 - Janitorial Services (\$2,800)
 - Building maintenance (\$7,500)

SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND

Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Ad Valorem Taxes	\$ 75,868	\$ 117,357	\$ 118,444	\$ 248,188	111.48%
Intergovernmental Revenue	264,126	236,410	340,562	515,793	118.18%
Miscellaneous Revenue	<u>10,289</u>	<u>1,200</u>	<u>2,050</u>	<u>1,200</u>	0.00%
Total Spring Hill CRA Revenue	\$ 350,283	\$ 354,967	\$ 461,056	\$ 765,181	115.56%

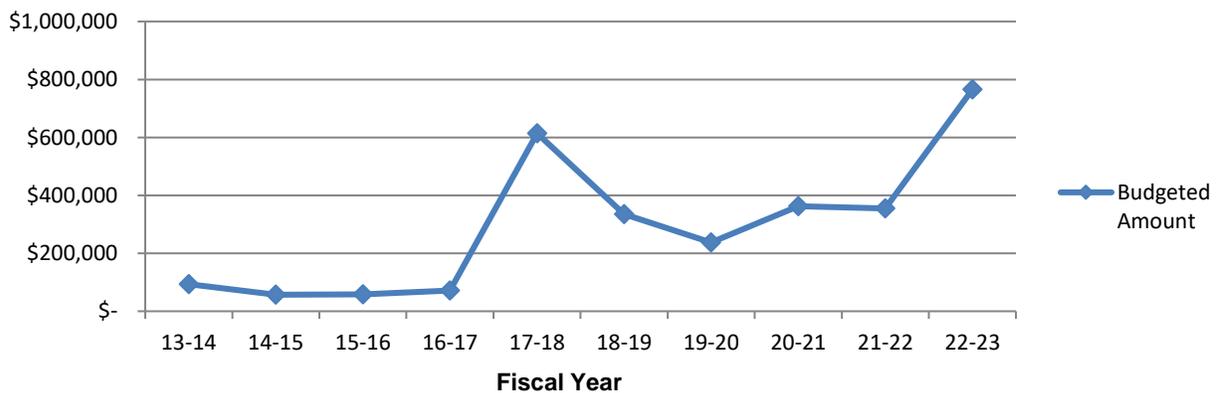


Management Discussion

The Spring Hill Community Redevelopment District for the Spring Hill area was established in 2004 under Florida Community Redevelopment Act of 1959 F.S. 163.330. The plan was amended in March 2011 and is currently valid through 2044. This fund accounts for revenues from the Spring Hill tax increment district which are based on millage rates set by the governmental entities using the incremental increase in taxable value of property located within the district since its inception. The city's portion is included in Ad Valorem Taxes while the other government entities are included in Intergovernmental Revenue.

Miscellaneous revenues include interest earnings, late fees from lessees, and billings for parking lot leases. These revenues are then used to fund programs and projects identified in the Spring Hill Redevelopment Plan adopted by the Spring Hill Community Redevelopment Agency.

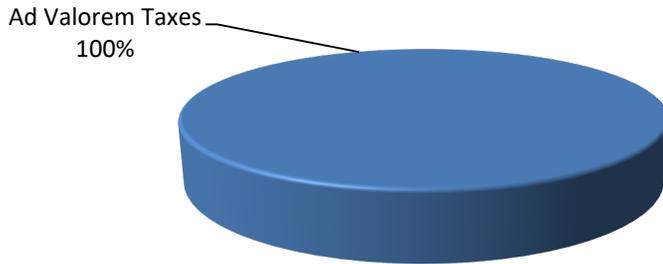
History of Revenues



SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND

Ad Valorem Taxes Revenue Summary

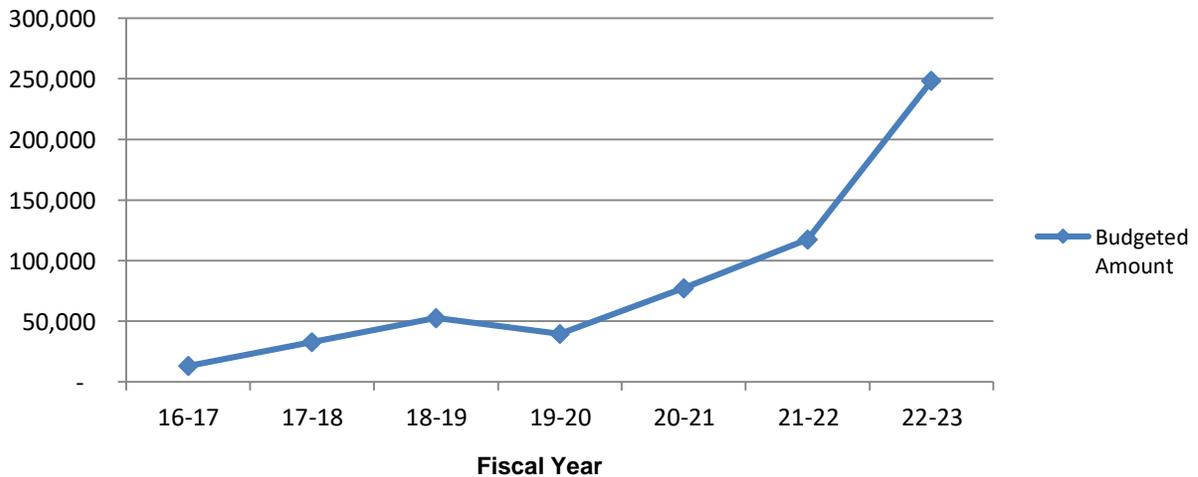
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Ad Valorem Taxes	\$ 75,868	\$ 117,357	\$ 118,444	\$ 248,188	111.48%
Total Ad Valorem Tax Revenue	\$ 75,868	\$ 117,357	\$ 118,444	\$ 248,188	111.48%



Management Discussion

The property appraiser has released \$90,151,856 as the July 1st preliminary estimated taxable value of property located within the district’s limits. This represents an \$39,678,975 incremental change in the district’s tax base and an increase of \$21,300,971 in taxable value since last year. FY 2022-2023 budget is based on the preliminary incremental change in value calculated using the City’s operating millage rate of 6.5841.

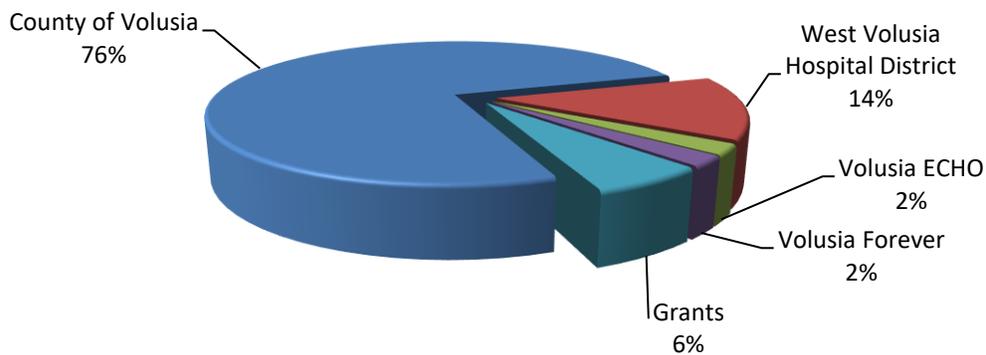
History of Revenues



SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND

Intergovernmental Revenue Summary

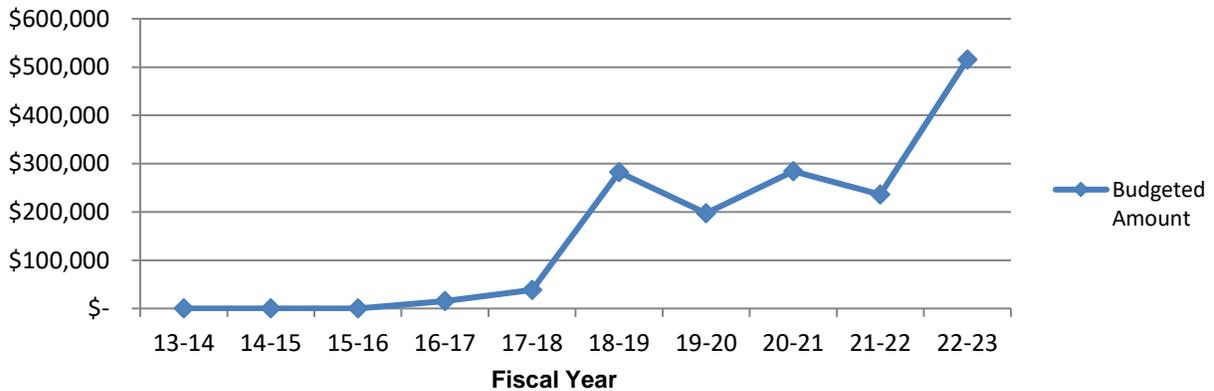
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
County of Volusia	\$ 179,614	\$ 165,225	\$ 166,935	\$ 389,239	135.58%
West Volusia Hospital District	32,710	35,260	33,129	72,215	104.81%
Volusia ECHO	0	0	0	11,445	100.00%
Volusia Forever	2,284	2,468	6,984	11,445	363.74%
Grants	<u>31,219</u>	<u>33,457</u>	<u>133,457</u>	<u>31,449</u>	-6.00%
Total Ad Valorem Tax Revenue	\$ 245,827	\$ 236,410	\$ 340,505	\$ 515,793	118.18%



Management Discussion

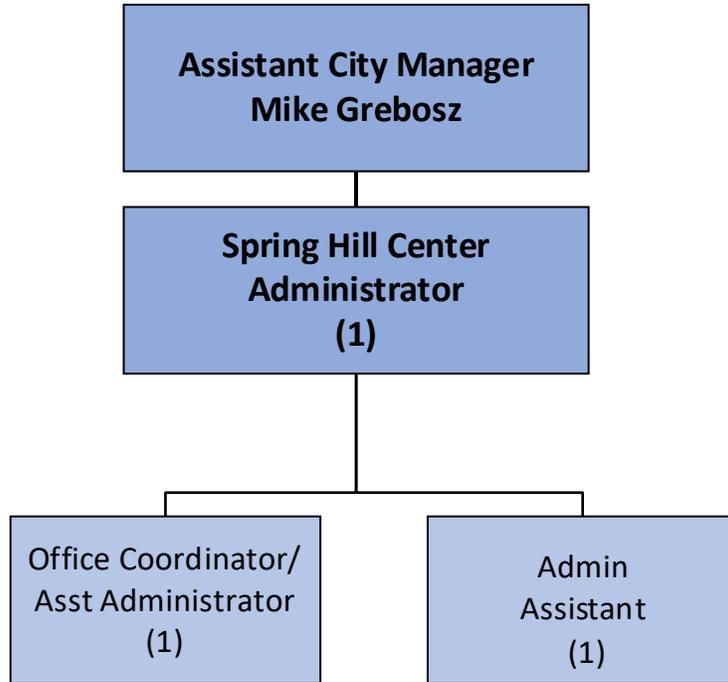
Governmental agencies that contribute to the Spring Hill Community Redevelopment Trust Fund include Volusia County, Volusia Forever, Volusia ECHO, and the West Volusia Hospital District. FY 2022-2023 budget is calculated using the current year millage rates from each of the taxing authorities. The one grant budgeted is from CDBG to fund a portion of salaries (\$31,449).

History of Revenues



SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND
Expenditure Summary

Organizational Structure



Description:

The Spring Hill Community Redevelopment Agency (the “CRA”) is a planning agency established by the County Council of Volusia County in partnership with the City of DeLand. The purpose of the CRA is to foster and directly assist in the redevelopment of the Community Redevelopment Area in order to eliminate blight, create a sustainable community and encourage economic growth, thus improving the attractiveness and quality of life for the benefit of the CRA District, the City of DeLand, and County of Volusia.

Mission:

Manage the Spring Hill CRA by implementing measures to reduce blight and increase economic development in the designated area thus increasing property values and quality of life.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% change in property values over prior year	High Value Government	10.3% City -13.2% County	10.5%	10.5%
# of property improvement grants	High Value Government	3	5	5

Fiscal Year 2021-2022 Achievements

- ✓ Hired a new Administrative Assistant.
- ✓ Modified and improved services offered at the Resource Center to be in line with grant funding requirements while dealing with COVID.
- ✓ Provided three property improvement grants.
- ✓ Successfully completed the annual Mayor’s Backpack Giveaway event.
- ✓ Completed the TURN Festival and a grand opening ceremony on the new Dr. Joyce M. Cusack Resource Center.
- ✓ Partnered with Volusia County to improve several roads with the CRA.

Action Plan

Outreach & Communication

Goals & Objectives		Strategic Plan Area(s)
1	Enhance communication with the Spring Hill Community. <ul style="list-style-type: none"> Develop and disseminate a monthly newsletter. Update the Spring Hill Website and other communication channels to increase usefulness and communication. 	Preserving "Sense of Community" & Communication
2	Work with Spring Hill Resource Center and other community partners in the overall development and maintenance of the Spring Hill Redevelopment Plan. <ul style="list-style-type: none"> By end of fiscal year determine the % change in number of residents served by the Spring Hill Resource Center over prior year. Look into additional grant funding from the State of Florida for the next phase of sanitary sewer construction. Provide property improvement grant program for up to 5 residential and businesses owners before fiscal year end. 	High Value Government

Long-Term Goals

- ✓ Increase the availability of grants (septic abandonment, sewer connection, exterior improvement, and others).
 - Target Start: FY2022-2023 and continue beyond
 - Strategic Focus Area: High Value Government
- ✓ Improve and increase the infrastructure (streets, sidewalks, lighting, water and sewer).
 - Target Start: FY2022-2023 and continue beyond
 - Strategic Focus Area: High Value Government, Creating Connected Community, & Preparing for the Future.
- ✓ Attract business development within the CRA.
 - Target Completion: FY2022-2023 and continue beyond
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Increase employment opportunity for area residents.
 - Target Completion: FY2022-2023 and continue beyond
 - Strategic Focus Area: Regional High Value Job Creation

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 107,432	\$ 118,454	\$ 118,454	\$ 186,069	57.08%
Operating Expenses	69,449	41,484	38,545	68,870	66.02%
Capital Outlay	59,373	0	7,181	0	N/A
Grants & Aid	5,779	110,000	110,000	20,000	-81.82%
Contingency	0	39,839	0	427,971	974.25%
Transfers	<u>38,856</u>	<u>45,190</u>	<u>48,475</u>	<u>62,271</u>	37.80%
Total Budget	\$ 280,889	\$ 354,967	\$ 322,655	\$ 765,181	115.56%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Spring Hill Ctr Administrator	109	0.00	0.00	1.00	1.00	1.00
Office Coordinator/Asst Admin	108	0.00	0.00	0.00	0.00	1.00
Administrative Assistant I	101	0.00	0.00	1.00	1.00	1.00
Total Full Time Staffing		0.00	0.00	2.00	2.00	3.00

Added [1.0] Office Coordinator/Assistant Administrator due to expanding .

CAPITAL OUTLAY	Amount
None	\$ -

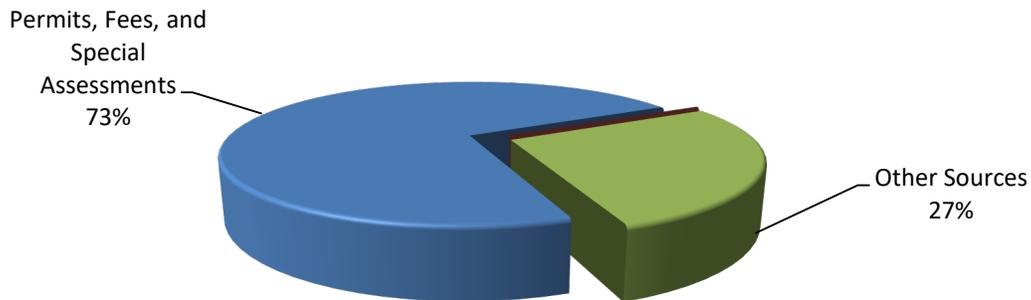
Management Discussion

- ✓ Total expenses increased by 115.56%.
- ✓ Personal Services increased by 57.08% mainly due to the addition of an Office Coordinator/Assistant Administrator, increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses increased by 66.02% mainly due to the additions of utility box art (\$20,000), holiday lighting of the Resource Center (\$3,500) and holiday light pole lights (\$3,500).
- ✓ Includes funding for:
 - Exterior improvement grants (\$20,000)
 - Contingency (\$427,971)
- ✓ Transfers increased by 37.80% mainly due to the allocated costs of network switches (\$15,000) and overhead fiber replacement (\$10,300).

GOVERNMENTAL IMPACT FEES TRUST FUND

Revenue Summary

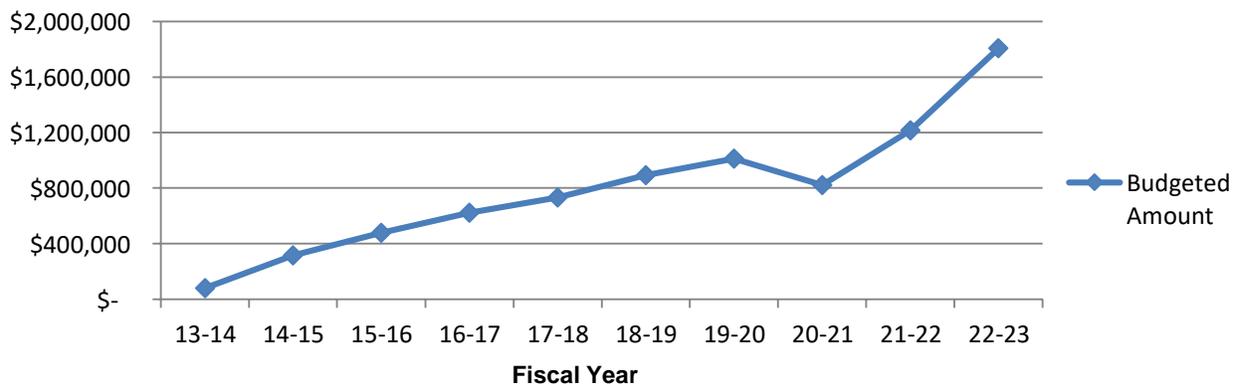
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Permits, Fees, and Special Assessments	\$ 2,133,086	\$ 962,807	\$ 1,620,192	\$ 1,312,828	36.35%
Miscellaneous Revenue	3,193	0	3,930	0	0.00%
Other Sources	<u>0</u>	<u>335,000</u>	<u>0</u>	<u>492,215</u>	46.93%
Total GIFT Fund Revenue	\$ 2,136,279	\$ 1,297,807	\$ 1,624,122	\$ 1,805,043	39.08%



Management Discussion

The City accounts for Police Impact Fees, Fire Impact Fees, General Government Buildings Impact Fees, and Parks and Recreation Impact Fees paid by new construction to fund growth related projects.

History of Revenues



GOVERNMENTAL IMPACT FEES TRUST FUND

Expenditure Summary

Description:

The Governmental Impact Fees Trust Fund was established to budget and account for projects using revenue collected from various impact fees paid by new construction, including Fire, Parks and Recreation, Police, and General Governmental building Impact fees.

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 1,480	\$ 43,651	\$ 43,651	\$ 7,500	-82.82%
Capital Outlay	0	0	97,085	91,800	100.00%
Transfers	<u>1,503,997</u>	<u>1,254,156</u>	<u>1,483,386</u>	<u>1,705,743</u>	36.01%
Total Budget	\$1,505,477	\$ 1,297,807	\$1,624,122	\$ 1,805,043	39.08%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
None					

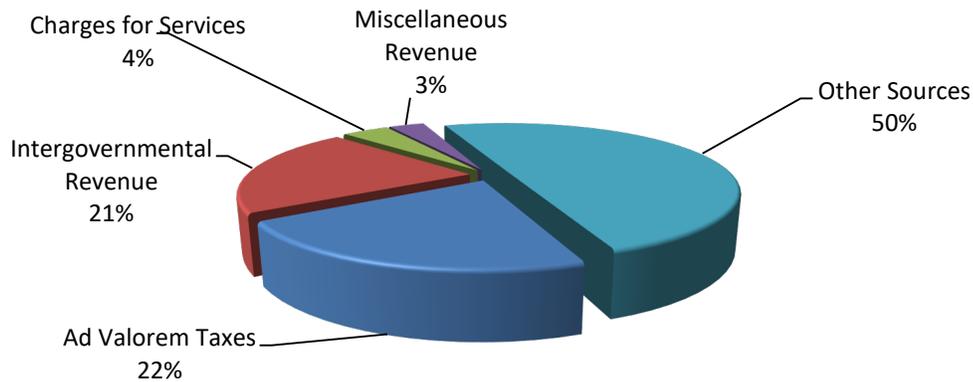
Management Discussion

- ✓ FY 2022-2023 anticipated revenue will be used towards transfers for the following:
- ✓ General Fund:
 - Reimbursement for Early Retirement of Debt (City Hall) - \$211,000
 - Reimbursement to the Hurricane Reserve - \$200,000
- ✓ Debt Service Fund:
 - Earl Brown Park - \$247,907
 - Sperling Sports Complex - \$48,478
 - New Fire Station #81 - \$170,000
 - Police Evidence Building - \$41,754
 - Recreation Fields at Victoria Park - \$297,401
 - Garfield Trail - \$59,123
 - Lake Moore - \$37,165
- ✓ Capital Project Fund:
 - Garfield Trail Match - \$392,915
- ✓ Includes funding for new Police Car (Capital Outlay) - \$67,800
- ✓ Includes funding for new Dual Purpose K-9 (Capital Outlay) - \$24,000
- ✓ New Computers for new Police Officer (\$3,750) and new Quartermaster (\$3,750)

COMMUNITY REDEVELOPMENT TRUST FUND

Revenue Summary

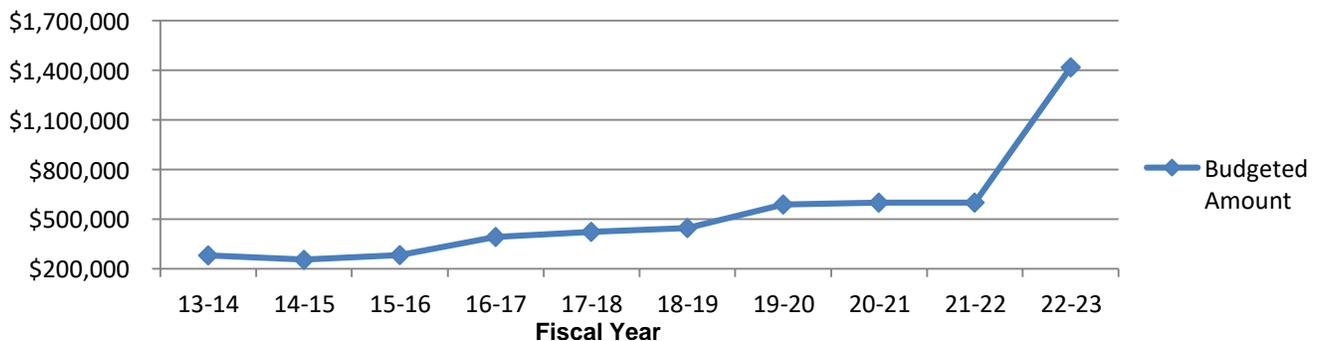
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Ad Valorem Taxes	\$ 255,208	\$ 258,299	\$ 258,770	\$ 305,415	18.24%
Intergovernmental Revenue	269,775	268,641	274,401	302,065	12.44%
Charges for Services	60,083	58,105	58,105	58,105	0.00%
Miscellaneous Revenue	17,581	14,604	14,882	44,604	205.42%
Other Sources	<u>0</u>	<u>0</u>	<u>727,548</u>	<u>707,300</u>	100.00%
Total Community Redev Fund	\$ 602,647	\$ 599,649	\$ 1,333,706	\$ 1,417,489	136.39%



Management Discussion

The Community Redevelopment District for the downtown area was established in 1983 under Florida Community Redevelopment Act of 1959 F.S. 163.330. The plan was amended in June 2005 and extended the plan's duration 20 years. The plan was again amended in January 2019 and extended the plan's duration an additional 10 years. The downtown CRA plan is currently valid through September 2035. This fund accounts for revenues from the downtown tax increment district which are based on millage rates set by the governmental entities using the incremental increase in taxable value of property located within the district since its inception. Charges for services represent revenues from tenants of the historic "Fish Building" owned by the City of DeLand and located in the downtown district. Miscellaneous revenues include interest earnings, late fees from lessees, and billings for fire insurance premiums to specified lessees. These revenues are then used to fund programs and projects identified in the Downtown Redevelopment Plan adopted by the Community Redevelopment Agency. Other Sources represent debt proceeds and a use of reserves to fund the on-going expenses of the CRA that will not be covered by other revenue sources.

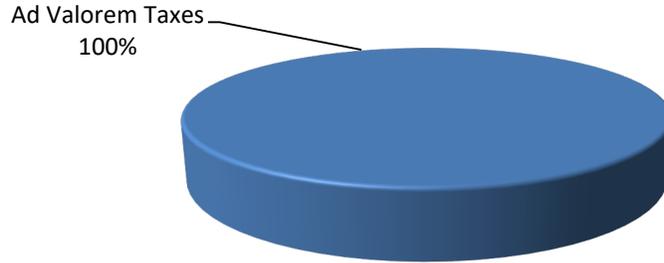
History of Revenues



COMMUNITY REDEVELOPMENT TRUST FUND

Ad Valorem Taxes Revenue Summary

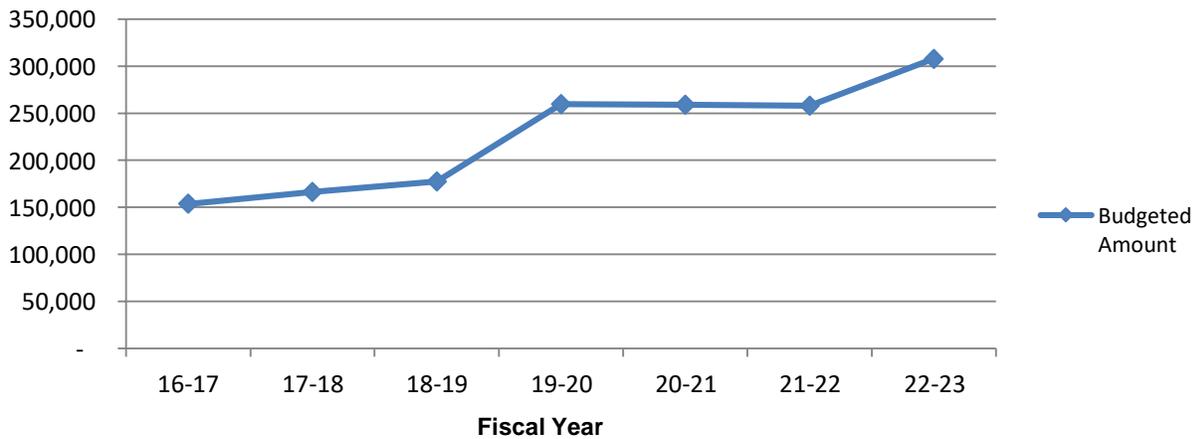
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Ad Valorem Taxes	\$ 255,208	\$ 258,299	\$ 258,770	\$ 305,415	18.24%
Total Ad Valorem Tax Revenue	\$ 255,208	\$ 258,299	\$ 258,770	\$ 305,415	18.24%



Management Discussion

The property appraiser has released \$68,862,613 as the July 1st preliminary estimated taxable value of property located with the district's limits. This represents a \$48,828,150 incremental change in the district's tax base and an increase of \$8,676,944 in taxable value since last year. FY 2022-2023 budget is based on the preliminary incremental change calculated against the City's operating millage rate of 6.5841.

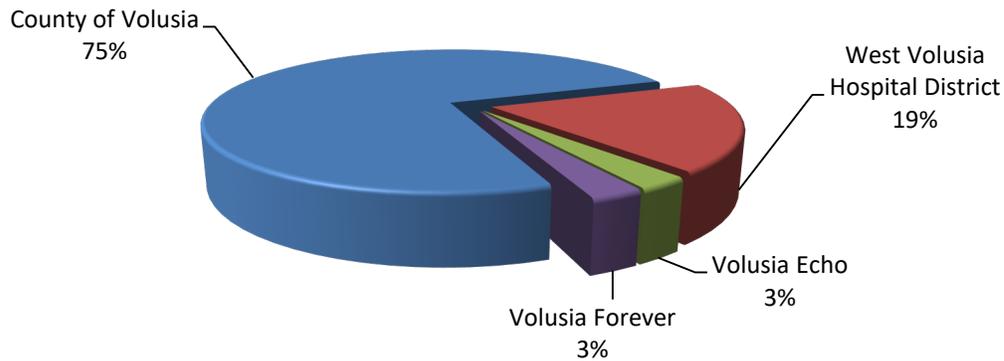
History of Revenues



COMMUNITY REDEVELOPMENT TRUST FUND

Intergovernmental Revenue Summary

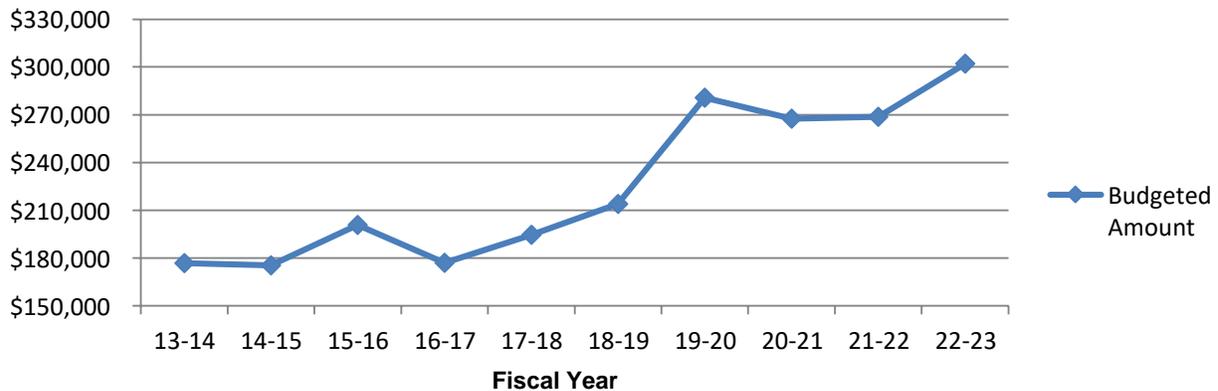
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
County of Volusia	\$ 208,292	\$ 207,417	\$ 201,987	\$ 224,971	8.46%
West Volusia Hospital District	57,462	57,220	57,220	58,540	2.31%
Volusia ECHO	0	0	0	9,277	100.00%
Volusia Forever	<u>4,021</u>	<u>4,004</u>	<u>15,194</u>	<u>9,277</u>	131.69%
Total Ad Valorem Tax Revenue	\$ 269,775	\$ 268,641	\$ 274,401	\$ 302,065	12.44%



Management Discussion

Governmental agencies that contribute to the Community Redevelopment Trust Fund include Volusia County, Volusia Forever and the West Volusia Hospital District. FY 2022-2023 budget is based on the City's pre-preliminary value calculated using the prior year millage rates from each of the taxing authorities.

History of Revenues



COMMUNITY REDEVELOPMENT TRUST FUND

Expenditure Summary

Description:

The Community Redevelopment Trust Fund is used to build and maintain downtown infrastructure and streetscape enhancement, improve the exterior facades of existing buildings, encourage redevelopment of underutilized properties and structures, provide assistance with special events, and remove blighted structures. The fund also assists with economic enhancement by contributing to the operation of MainStreet DeLand Association.

Mission:

Manage the Downtown CRA by implementing measures to reduce blight and increase economic development in the designated area thus increasing property values and quality of life.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% change in property values over prior year	High Value Government	1%	5%	5%
# of events (downtown)	Preserving "Sense of Community"	7	25	50
Storefront occupancy rate	Preserving "Sense of Community"	99%	98%	98%

Fiscal Year 2021 – 2022 Accomplishments

- ✓ Installed pedestrian wayfinding signs.
- ✓ Installed new sculptures in the downtown.
- ✓ Awarded one grant for various property improvements.
- ✓ Improved Bicentennial Alley.
- ✓ Restarted planning and working multiple special events in the downtown.
- ✓ Approved retail and residential (mixed use) development project at the former Save-A-Lot location.
- ✓ Started design phase of W. Voorhis Avenue Streetscape Project.

Action Plan

Promotion and Events	
Goals & Objectives	Strategic Plan Area(s)
1 Continue the Regional Marketing Program established with MainStreet DeLand Association to promote DeLand on a local, regional, national and international basis to develop business in the downtown. <ul style="list-style-type: none"> • Utilize multiple venues with a minimum of 24 ads annually. 	Preserving "Sense of Community"

2	Promote downtown events as a means of attracting consumers, visitors, and residents. <ul style="list-style-type: none"> Provide a minimum of 10 events annually. 	Preserving "Sense of Community"
Downtown Development		
Goals & Objectives		Strategic Plan Area(s)
1	Work with MainStreet DeLand Association and other agencies and groups in the overall development and maintenance of the Downtown Redevelopment Plan. <ul style="list-style-type: none"> In accordance with the 10-year replacement plan for street/park furniture by September 30th as required. Complete one new mural by September 30th of each year. Work with the Museum of Art to rotate downtown sculptures on an annual/biannual basis. Maintain a storefront occupancy rate of at least 90% 	Preserving "Sense of Community"
2	Award a minimum of 5 grants annually. By February of each year forward MainStreet Grant Committee recommendations to CRA for award.	Preserving "Sense of Community"

Long-Term Goals

- ✓ Maintain aesthetics of the downtown.
 - Target Completion: FY2022-2023 and continue beyond
 - Strategic Focus Area: Creating A Sense of Community & Creating the Connected Community
- ✓ Look for ways to create more residential space in the downtown.
 - Target Completion: FY2022-2023 and continue beyond
 - Strategic Focus Area: Creating a Sense of Community, & Institute Smart Growth
- ✓ Expand the downtown look and feel beyond the traditional core.
 - Target Completion: FY2022-2023 and continue beyond
 - Strategic Focus Area: Creating a Sense of Community, & Institute Smart Growth

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 198,633	\$ 334,429	\$ 352,272	\$ 423,199	26.54%
Capital Outlay	162,674	127,000	875,000	716,509	464.18%
Grants and Aid	850	27,500	65,000	67,500	145.45%
Contingency	0	72,286	0	84,642	17.09%
Transfers	<u>38,435</u>	<u>38,434</u>	<u>41,434</u>	<u>125,639</u>	226.90%
Total Budget	\$ 400,592	\$ 599,649	\$1,333,706	\$1,417,489	136.39%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
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None

CAPITAL OUTLAY	Amount
Front Doors at Fish Building	\$ 16,509
Voorhis Avenue Streetscape	<u>700,000</u>
Total Capital Outlay	\$ 716,509

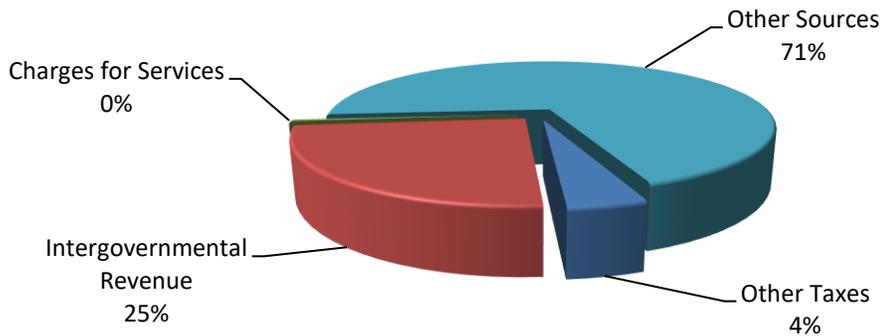
Management Discussion

- ✓ Total expenses increased by 136.39%.
- ✓ Operating expenses increased by 26.54% mainly due to the additions of maintenance of existing holiday lights (\$45,625), Winter Wonder DeLand (\$30,000) and Downtown Sculpture Program (\$35,000).
- ✓ Includes funding for:
 - MainStreet DeLand contract (\$95,000)
 - Special Events (\$45,000)
 - Park/Furniture Upgrades (\$10,000)
 - Façade Grants (\$60,000)
 - Voorhis Avenue Streetscape (\$700,000)
 - Replace front doors at Fish Building (\$16,509)

GRANTS AND SPECIAL REVENUE FUND

Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Other Taxes	\$ 272,958	\$ 284,357	\$ 284,357	\$ 300,004	5.50%
Intergovernmental Revenue	564,823	1,512,237	1,910,384	1,678,213	10.98%
Charges for Services	0	0	0	25,000	100.00%
Miscellaneous Revenue	1,234	2,899,272	2,899,272	0	-100.00%
Other Sources	<u>304,381</u>	<u>2,463,023</u>	<u>2,763,912</u>	<u>4,834,895</u>	96.30%
Total Grants & Special Revenue Fund	\$ 1,143,396	\$ 7,158,889	\$ 7,857,925	\$ 6,838,112	-4.48%

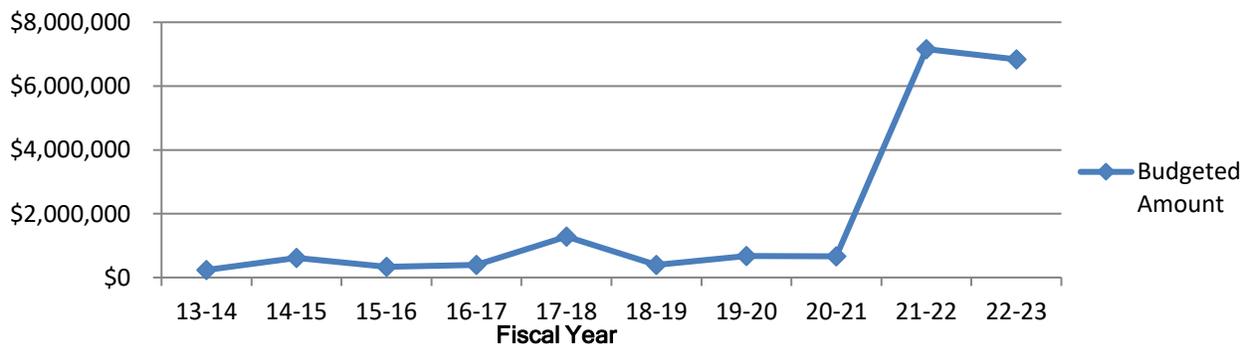


Management Discussion

This fund was created during FY 2011-2012 to report specific revenues for non-payroll operating and capital expenses that are funded by grants or other types of special revenues. Previously these revenues were reported in Fund 300 – Capital & Grant Projects Fund – which has been renamed Capital Fund and is only for General Fund capital purchases not funded by grants or other types of special revenues.

Other Taxes reflects revenue from Local Option Gas Taxes (\$300,004) to be used for street resurfacing. Intergovernmental revenue reflects anticipated ECHO funding for Garfield Trail (\$1,500,000) and CDBG funding for Chisholm Center Bulletin Marquee (\$17,000) and ROW ADA Sidewalk Improvements (\$161,213). Other Sources contains debt proceeds for street resurfacing (\$3,000,000) and Garfield Trail Match (\$795,000), a transfer from the General Fund for resurfacing (\$500,000) and Chisholm Center Marquee Board (\$3,000) and a transfer from the GIFT fund for Garfield Trail (\$392,915).

History of Revenues



GRANTS AND SPECIAL REVENUE FUND Expenditure Summary

Description:

The Grants and Special Revenue Fund account for capital projects and operating expenses that are funded by grant allocations, and street resurfacing which is funded by the Local Option Gas Tax (2nd Option). The Grants and Special Revenue Fund is a separate fund that will be utilized by the General Government, Community Development, Public Safety, Public Works, and Parks and Recreation divisions.

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 537,917	\$ 1,000,000	\$1,158,506	\$ 3,825,004	282.50%
Capital Outlay	<u>1,159,355</u>	<u>6,158,889</u>	<u>6,699,419</u>	<u>3,013,108</u>	-51.08%
Total Budget	\$1,697,272	\$ 7,158,889	\$7,857,925	\$ 6,838,112	-4.48%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
None					

CAPITAL OUTLAY	Amount
ROW ADA Sidewalk Improvements	\$ 161,213
Electric F150 for the Nursery	48,462
New Solar Charging Station for Nursery	95,518
Garfield Trail	2,687,915
Chisholm Center Marquee Board	<u>20,000</u>
Total Capital Outlay	\$ 3,013,108

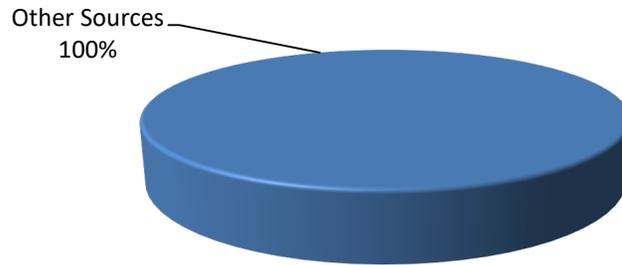
Management Discussion

- ✓ Total expenses decreased by 4.48%.
- ✓ Operating expenses increased by 282.50% due to an increase in Street Resurfacing.
- ✓ Capital outlay decreased by 51.08%.
- ✓ Includes funding for:
 - Street resurfacing (\$3,800,004)
 - ROW ADA Sidewalk Improvements (\$161,213)
 - Electric F-150 for the Nursery (\$48,462)
 - New Solar Charging Station for Nursery (\$95,518)
 - Garfield Trail (\$2,687,915)
 - Chisholm Center Marquee Board (\$20,000)

DEBT SERVICE FUND

Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Other Sources	\$ 5,033,595	\$ 1,791,364	\$ 1,791,364	\$ 2,428,347	35.56%
Total Grants & Special Revenue Fund	\$ 5,033,595	\$ 1,791,364	\$ 1,791,364	\$ 2,428,347	35.56%

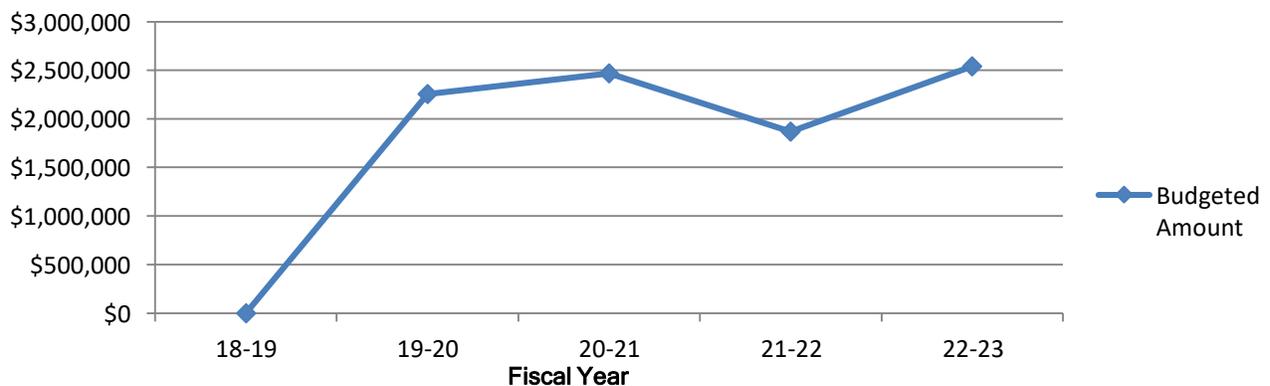


Management Discussion

The Debt Service Fund was created in FY 2019-2020 to report the specific revenues and expenses to operate the City's debt financing.

Other Sources represents transfers from various other funds, including \$1,347,802 from the General Fund, \$36,386 from the Spring Hill CRA Fund, \$125,639 from the Downtown CRA Fund, \$901,828 from the Governmental Impact Fees Trust Fund, \$7,680 from the Water and Sewer Fund, \$3,060 from the Airport Fund, \$1,896 from the Stormwater Fund, and \$4,056 from the Permits and Inspection Fund.

History of Revenues



DEBT SERVICE FUND

Expenditure Summary

Description:

The Debt Service Fund was established to make it easier for citizens to read the City's budget by removing the peaks and valleys in the total General Fund budget number caused by debt financing. The Debt Service Fund is a separate fund that will be utilized by the General Government, Community Development, Public Safety, Public Works, and Parks and Recreation departments.

Operating Budget Comparison

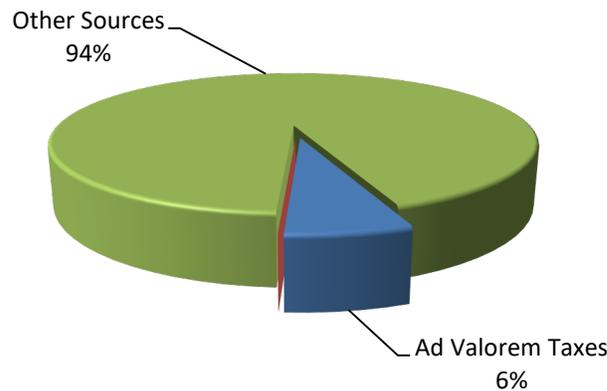
<u>BUDGET DESCRIPTION</u>	<u>2020-21</u> <u>ACTUAL</u>	<u>2021-22</u> <u>BUDGET</u>	<u>2021-22</u> <u>ESTIMATED</u>	<u>2022-23</u> <u>BUDGET</u>	<u>% Change</u> <u>from</u> <u>2021-22</u>
Debt Service	\$5,033,594	\$1,791,364	\$1,791,364	\$2,428,347	35.56%
Total Budget	\$5,033,594	\$1,791,364	\$1,791,364	\$2,428,347	35.56%
<u>STAFFING</u>	<u>2018-19</u> <u>BUDGET</u>	<u>2019-20</u> <u>BUDGET</u>	<u>2020-21</u> <u>BUDGET</u>	<u>2021-22</u> <u>BUDGET</u>	<u>2022-23</u> <u>BUDGET</u>
None					
<u>CAPITAL OUTLAY</u>					<u>Amount</u>
None					

Management Discussion

- ✓ Includes funding for:
 - Debt service (\$2,428,347).
 - Administrative Services (\$514,215)
 - Information Services (\$39,600)
 - Fire (\$759,495)
 - Police (\$267,187)
 - Public Works (\$146,916)
 - Parks (\$700,934)

CAPITAL FUND Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Ad Valorem Taxes	\$ 407,244	\$ 0	\$ 0	\$ 486,933	100.00%
Miscellaneous Revenue	8,133	0	0	0	N/A
Other Sources	<u>1,687,623</u>	<u>2,311,835</u>	<u>4,005,466</u>	<u>7,125,926</u>	208.24%
Total Capital Fund	\$ 2,103,000	\$ 2,311,835	\$ 4,005,466	\$ 7,612,859	229.30%



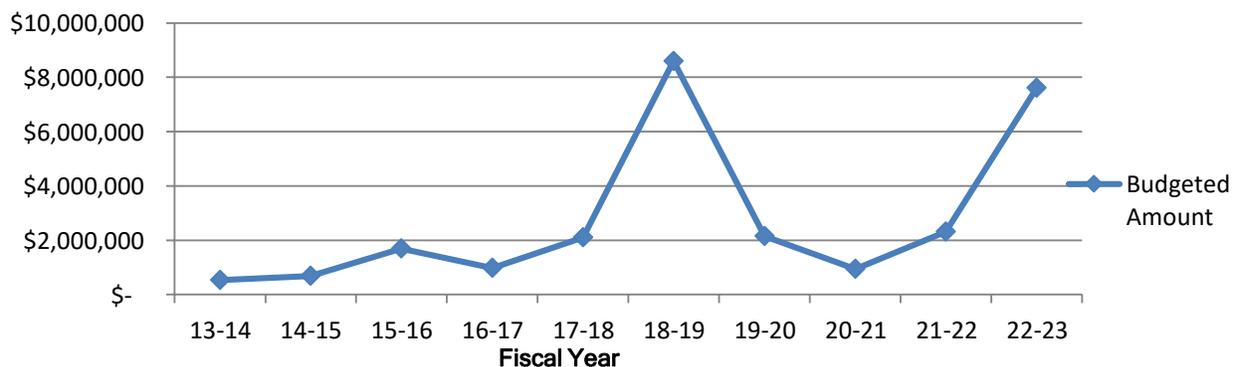
Management Discussion

The Capital Fund is used to account for General Fund capital expenses not funded by grants or other types of special revenues. 0.2000 mills of Ad Valorem revenue have been dedicated for expenses in the Capital Fund. The property appraiser has released \$2,651,310,095 as the July 1st preliminary estimated taxable value of property located within the city limits. Based on pre-preliminary taxable value, 0.2000 mills will generate \$486,933 in revenue for capital.

Other Sources represent Debt Proceeds (\$4,500,000) and transfers from the General Fund (\$2,393,118) and Other Funds (\$232,808).

The spike in revenue in FY 2018-2019 below is due to debt proceeds received to fund the construction of a new fire station and police evidence building.

History of Revenues



CAPITAL FUND Expenditure Summary

Description:

The Capital Fund was established to make it easier for citizens to read the City's budget by removing the peaks and valleys in the total General Fund budget number caused by capital projects. The Capital Fund is a separate fund that will be utilized by the General Government, Community Development, Public Safety, Public Works, and Parks and Recreation departments.

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Capital Outlay	\$ 9,183,954	\$ 2,311,835	\$ 4,005,466	\$ 7,612,859	229.30%
Total Budget	\$ 9,183,954	\$ 2,311,835	\$ 4,005,466	\$ 7,612,859	229.30%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
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None

CAPITAL OUTLAY	Amount
Christmas Tree Replacement	6,500
Electronic Gate Pass	7,178
Traffic Jet Sign Shop Printer	63,063
2 SQL servers	26,872
Network Switches	150,000
Clerk Scanner - Fujitsu 7700	12,000
Vector SW	9,089
Overhead Fiber Replacement	103,000
In-Sync System	6,700
Civic Rec	32,260
Melching cameras and server	25,537
Vehicle for Code Enforcement Manager	33,000
Fire Station 82/83 Improvements	125,000
Bunker Gear Replacement	35,500
Vehicle for new Deputy Chief	49,000
Chevy Tahoe Admin for Senior Command Staff #1	46,848
Chevy Tahoe Admin for Senior Command Staff #2	46,848
Chevy Tahoe Admin for Senior Command Staff #3	46,848
Chevy Tahoe Admin for Senior Command Staff #4	46,848
Chevy Tahoe Admin for Senior Command Staff #5	46,848
Ford Interceptor SUV for Patrol #1	60,145
Ford Interceptor SUV for Patrol #2	60,145
HVAC Control System and Chillers	597,931
Fire Alarm System Panel and Equipment	70,528
Entry Features	250,000
Mini Sweeper (replace 1340188)	126,293

Hot Water Commercial Pressure Washer	21,448
New A/C Recovery Machine	10,363
New F250 Crew Cab	50,005
F250 Super Cab (replace 1320151)	41,600
Replace 2015 Pathfinder (131111A)	41,464
Replace Lowboy Trailer (132130T)	112,003
Replace Mower (132INM520)	15,455
Replace Mower (132INM521)	15,455
Replace Mower (132M507)	15,455
Replace Mower (134MOW7)	16,705
Beresford Ext. Multi Use Path with Volusia County	120,000
Lake Moore	500,000
Recreation Fields at Victoria Park	4,000,000
Upgrade Elevator Equipment Monitoring at Stone Street	10,200
Foundation Improvements at Spec Martin Stadium	105,230
New Carpet throughout Sanborn Center	47,590
Additional Parking at Sperling Sports Complex	150,000
New Roof at Parks & Rec Maintenance Staff Office	36,600
Replace 2007 Chevrolet Impala (143-0019)	31,902
Replace floor in Learning Center & Game Room at Chisholm	15,860
Replace pool filter at Chisholm pool	8,398
Replace fence on softball field #3 at Sperling Complex	25,480
Replace countertops and cabinets in Spec Martin	39,295
Replace Carpet in Maint Office	7,550
Replace 1999 Kubota Tractor (143-TRA-006)	34,278
Add Poles and Netting on North End of Spec Martin	10,000
Replace HVAC System in Chisholm Center Gymnasium	46,542
Total Capital Outlay	\$ 7,612,859

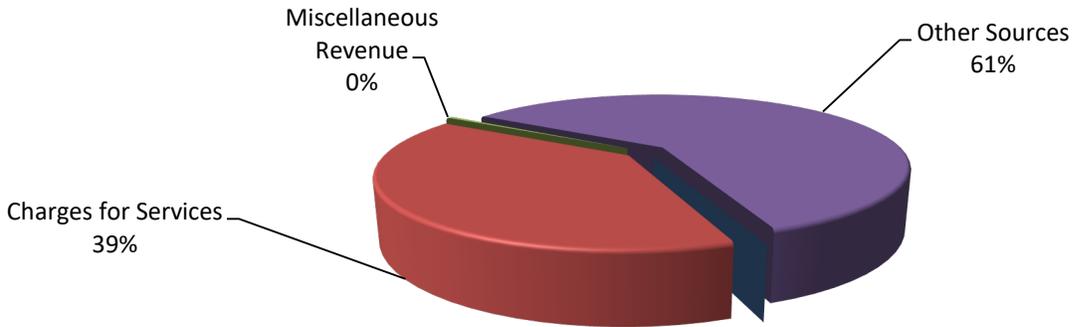
Management Discussion

✓ Capital budget for FY 2022-2023 (\$7,612,859) is primarily funded by Debt Proceeds (\$4,500,000), transfers from General Fund capital reserves (\$2,393,118), Ad Valorem revenue (\$486,933) and transfers from other funds (\$232,808).

WATER AND SEWER FUND

Revenue Summary

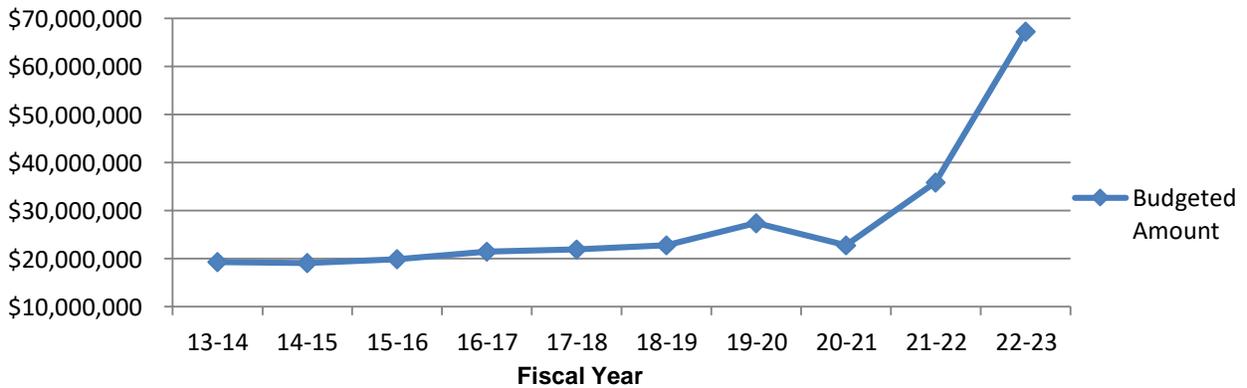
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Intergovernmental Revenue	\$ 0	\$ 41,530	\$ 41,530	\$ 0	-100.00%
Charges for Services	24,256,765	23,668,280	24,102,033	26,361,346	11.38%
Miscellaneous Revenue	143,064	245,000	245,000	245,000	0.00%
Other Sources	859,948	11,908,516	22,802,371	40,659,000	241.43%
Total Water & Sewer Fund	\$25,259,777	\$35,863,326	\$47,190,934	\$67,265,346	87.56%



Management Discussion

The overall increase of 87.56% is mainly due to an increase in Other Sources primarily from Debt Proceeds (\$40,640,000) for capital projects.

History of Revenues



WATER AND SEWER FUND

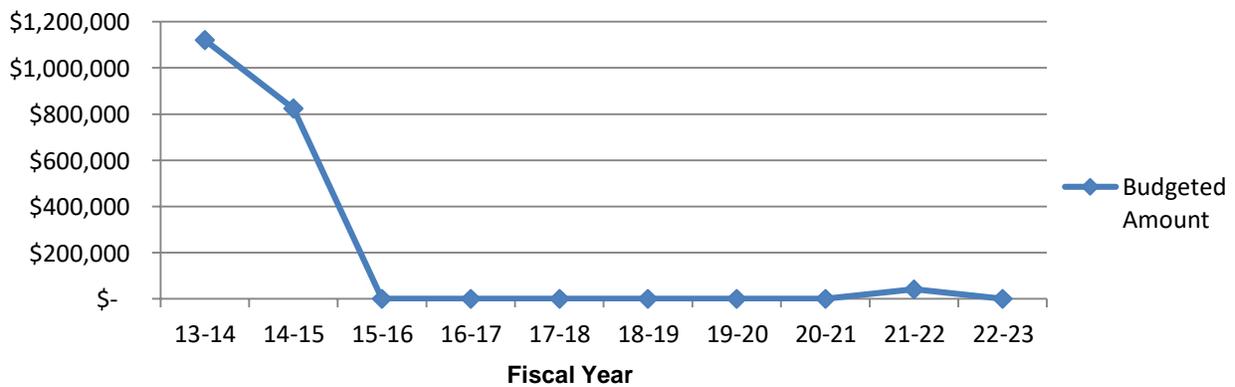
Intergovernmental Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Grant Revenue	\$ 0	\$ 41,530	\$ 41,530	\$ 0	-100.00%
Total Intergovernmental Revenue	\$ 0	\$ 41,530	\$ 41,530	\$ 0	-100.00%

Management Discussion

Intergovernmental Revenue is typically budgeted by a budget amendment when grant agreements are executed. There is no grant revenue budgeted in FY 2022-2023.

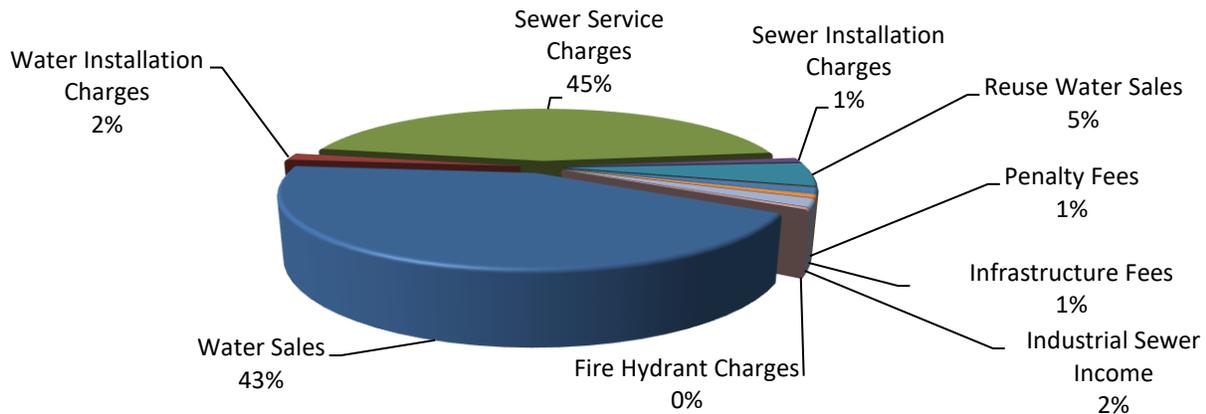
History of Revenues



WATER AND SEWER FUND

Charges for Services Revenue Summary

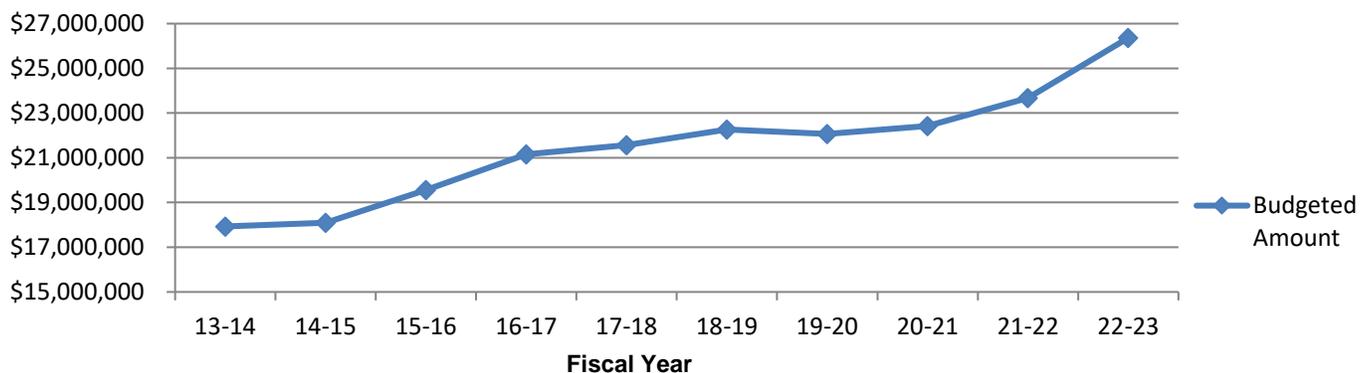
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Water Sales	\$10,340,605	\$10,240,000	\$10,625,000	\$11,463,000	11.94%
Water Installation Charges	447,558	367,029	370,029	411,029	11.99%
Sewer Service Charges	11,012,315	11,060,250	11,103,003	11,869,000	7.31%
Sewer Installation Charges	149,768	112,240	112,240	120,240	7.13%
Reuse Water Sales	1,256,591	979,369	979,369	1,369,685	39.85%
Plat Fees	7,309	5,000	8,000	25,000	400.00%
Penalty Fees	(8,237)	296,857	296,857	296,857	0.00%
Laboratory Services	35,750	36,641	36,641	36,641	0.00%
Infrastructure Fees	434,135	18,000	18,000	200,000	1011.11%
Industrial Sewer Income	471,808	447,398	447,398	464,398	3.80%
Fire Hydrant Charges	<u>109,163</u>	<u>105,496</u>	<u>105,496</u>	<u>105,496</u>	0.00%
Total Charges for Services	\$24,256,765	\$23,668,280	\$24,102,033	\$26,361,346	11.38%



Management Discussion

Revenues from charges for water and sewer services were determined by a Water and Sewer Rate Study which was approved by the City Commission during FY 2020-2021.

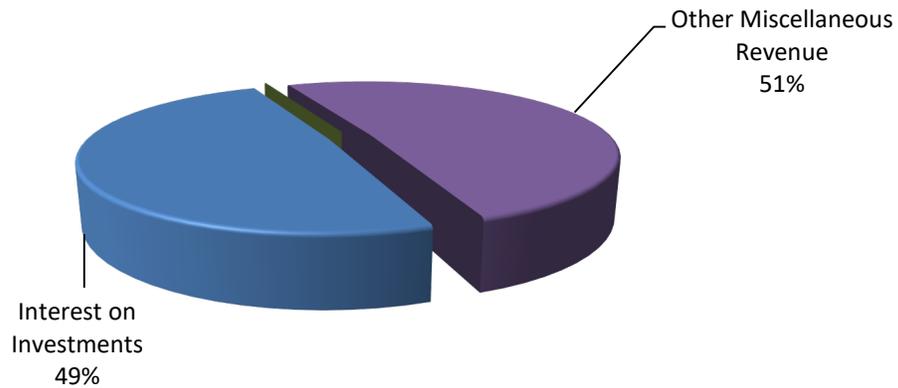
History of Revenues



WATER AND SEWER FUND

Miscellaneous Revenue Summary

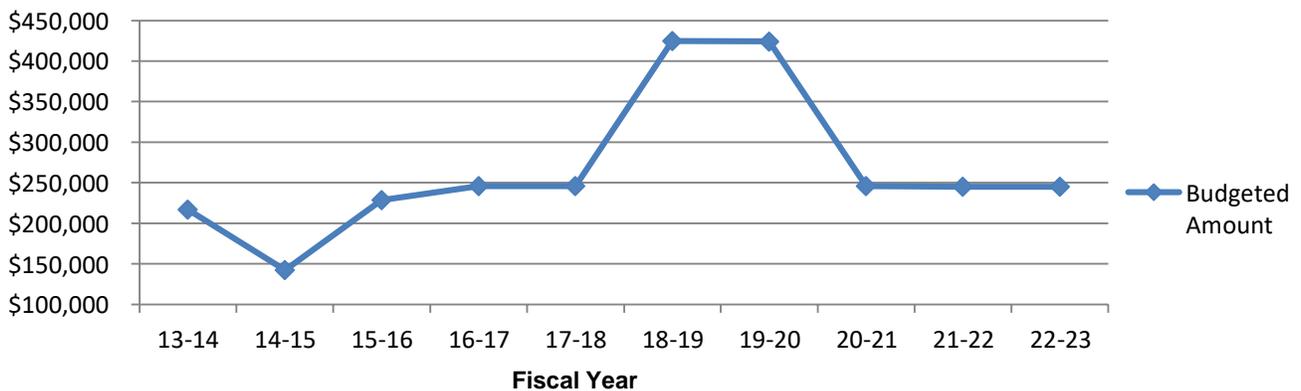
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Interest on Investments	\$ (4,873)	\$ 120,000	\$ 120,000	\$ 120,000	0.00%
Sale of Surplus Fixed Assets	8,237	0	0	0	N/A
Other Miscellaneous Revenue	<u>139,700</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	0.00%
Total Miscellaneous Revenue	\$ 143,064	\$ 245,000	\$ 245,000	\$ 245,000	0.00%



Management Discussion

Miscellaneous revenues include interest earned on investments, sale of equipment, insurance proceeds, and other miscellaneous revenues.

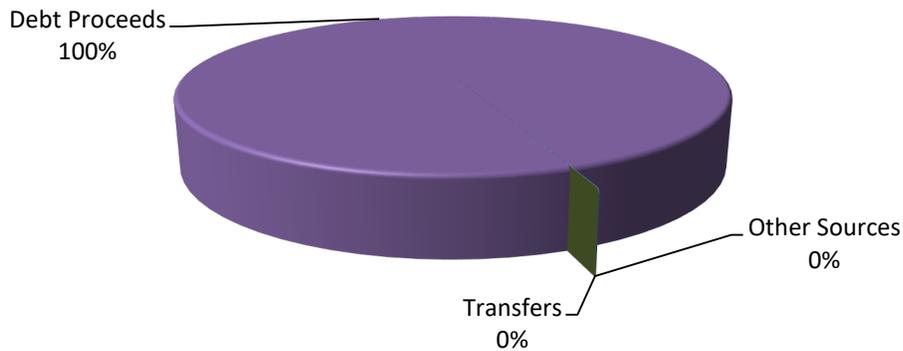
History of Revenues



WATER AND SEWER FUND

Other Sources Revenue Summary

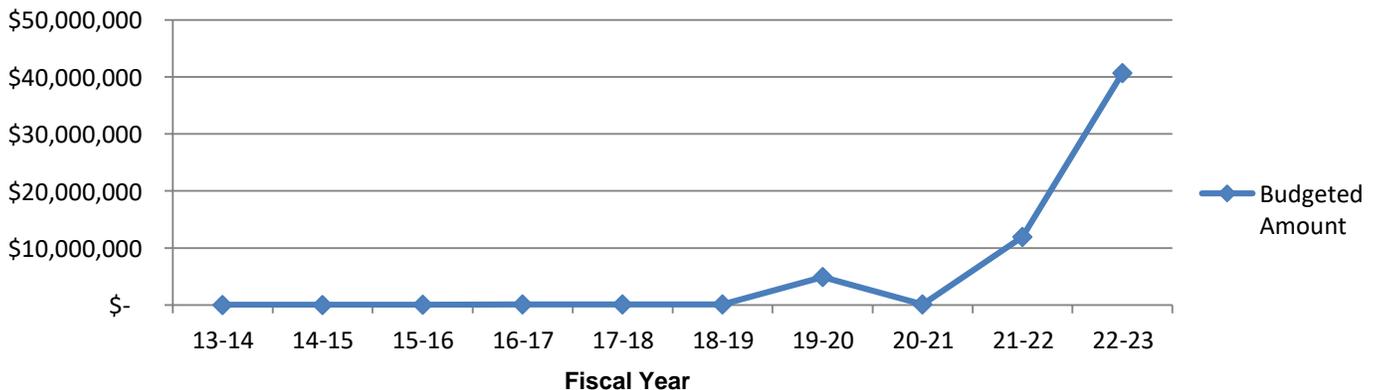
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Transfers	\$ 72,877	\$ 120,400	\$ 16,000	\$ 16,000	-86.71%
Prior Year Carryover Funds	0	0	10,127,625	0	0.00%
Other Sources	787,071	3,000	1,528,647	3,000	0.00%
Debt Proceeds	0	0	0	40,640,000	100.00%
Use of Reserves	0	11,785,116	11,130,099	0	-100.00%
Total Other Sources	\$ 859,948	\$11,908,516	\$22,802,371	\$40,659,000	241.43%



Management Discussion

Other Sources are revenues received from transfers from other funds, debt proceeds and the sale of capital assets. Transfers are from the Stormwater Fund (\$16,000) to cover billings of stormwater fees. Other Sources is from the sale of capital assets. Debt Proceeds in FY 2022-2023 is budgeted at \$40,640,000 mainly to cover capital expenses for the new wastewater treatment facility.

History of Revenues



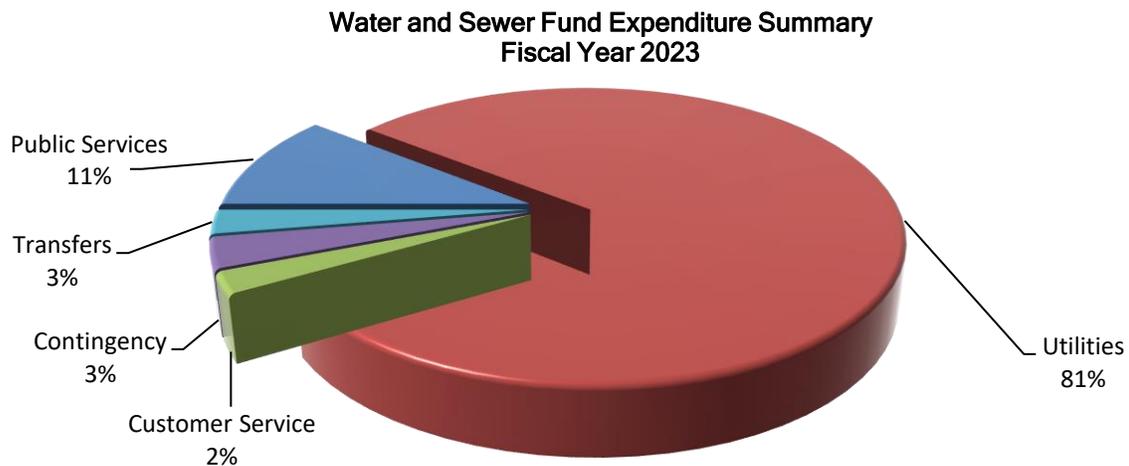
WATER AND SEWER FUND

Expenditure Summary

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 7,227,722	\$ 9,177,440	\$ 8,792,548	\$ 9,718,879	5.90%
Operating Expenses	7,571,274	8,247,158	8,529,263	9,617,749	16.62%
Capital Outlay	3,570,124	16,928,606	28,256,475	43,993,971	159.88%
Contingency	0	400,000	256,816	2,172,835	443.21%
Transfers	<u>1,257,155</u>	<u>1,110,122</u>	<u>1,355,832</u>	<u>1,761,912</u>	58.71%
Total Budget	\$19,626,275	\$35,863,326	\$47,190,934	\$67,265,346	87.56%

DEPARTMENT SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Public Services	\$ 5,454,499	\$16,034,082	\$16,524,755	\$ 7,202,010	-55.08%
Utilities	11,622,595	16,580,600	27,325,271	54,554,035	229.02%
Customer Service	1,292,026	1,738,522	1,728,260	1,574,554	-9.43%
Contingency	0	400,000	256,816	2,172,835	443.21%
Transfers	<u>1,257,155</u>	<u>1,110,122</u>	<u>1,355,832</u>	<u>1,761,912</u>	58.71%
Total Budget	\$19,626,275	\$35,863,326	\$47,190,934	\$67,265,346	87.56%

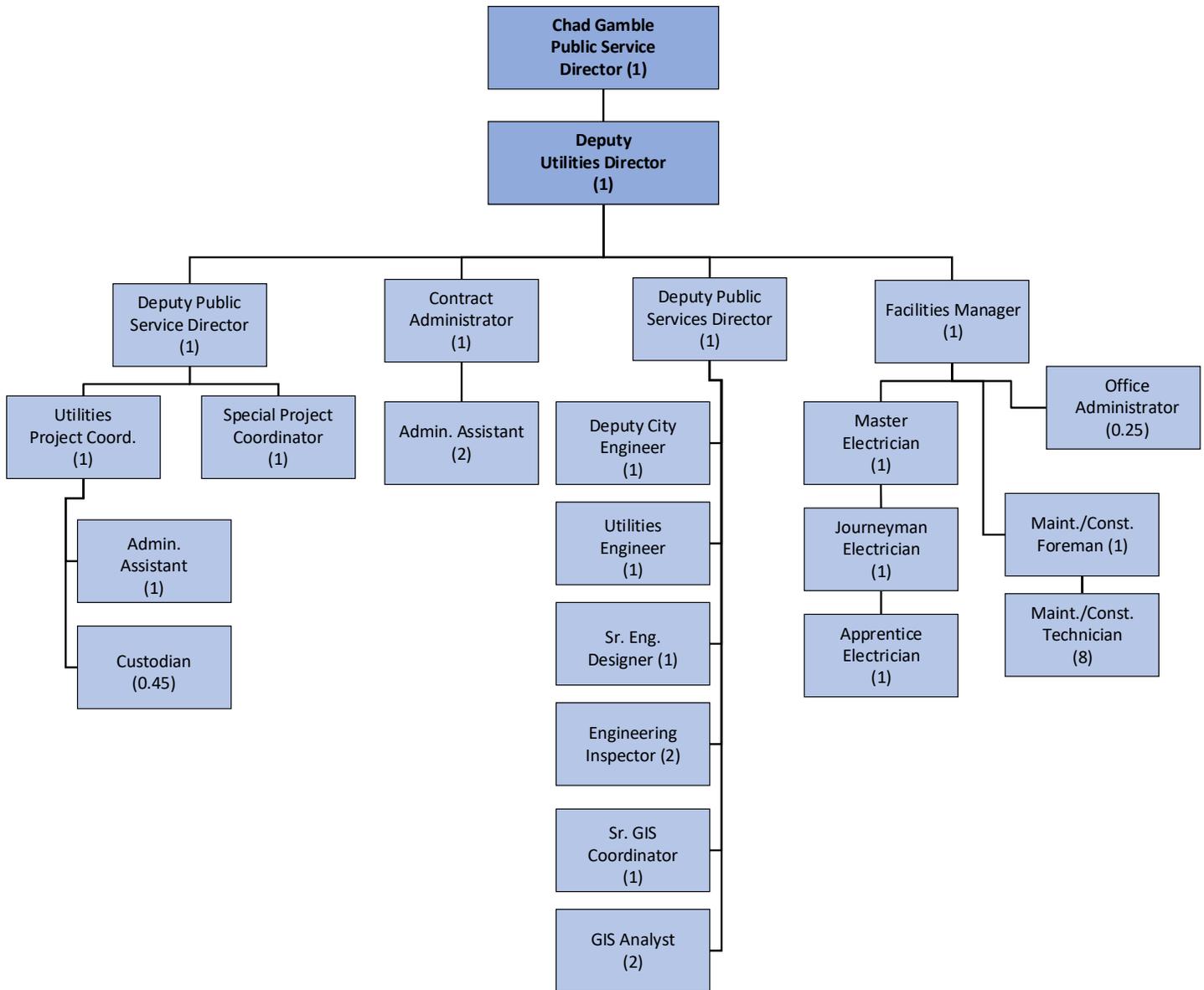
STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Public Services	26.50	27.70	30.70	31.70	31.70
Utilities	71.00	76.00	80.00	87.00	90.00
Customer Service	<u>19.00</u>	<u>19.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>
Total Staffing	116.50	122.70	130.70	138.70	141.70





PUBLIC SERVICES

Organizational Structure



Description:

The **Administration Division** is responsible for overall supervision, planning, budget and capital project administration, purchasing, record keeping and clerical support for the Public Services Department including Utilities, Engineering, Public Works and Airport Divisions.

The **Engineering Division** is part of the City's Technical Review Committee (TRC). The TRC reviews all plans for major construction and renovation projects including plats submitted to the City. The Engineering Division provides design, inspection and permitting of City Capital Improvement Projects and construction inspection of the new developments. The Engineering Division also creates, collects, maintains, and distributes high quality, up-to-date and complete geospatial information as part of Geographic Information System (GIS) project for the City.

Mission:

To operate, maintain, repair and improve the City's public infrastructure through the operations of Public Works, Engineering, Utilities, Facilities and Airport Divisions.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of residential inspections performed within 1 day	High Value Government	100%	99.9%	99.9%
# of residential inspections performed per FTE	High Value Government	841	850	1,100
# of commercial inspections performed per FTE	High Value Government	861	650	650
% of Citywide capital improvement projects successfully constructed according to schedule and within budget	High Value Government	100%	100%	100%
# of Capital Improvement Projects inspections performed per FTE	High Value Government	71	90	250
# of site plans reviewed per FTE	High Value Government	162	144	169
# of projects designed per FTE	High Value Government	48	46	48
% of customer requests processed within three days of request for information	High Value Government	100%	100%	100%
# of customer requests including emails and phone calls processed per FTE	High Value Government	259	165	160

Fiscal Year 2021 – 2022 Accomplishments

- ✓ Began construction of two long awaited capital projects at the airport; the electrical homerun project and the construction of 14 new T-hangars.
- ✓ Completed the schematic design and issued subsequent design-build contract of upgrades, code improvements and capacity improvements to Melching Field
- ✓ Continued inspection of residential, commercial and City capital improvement projects throughout the City.
- ✓ Performed in-house design for downtown parking lots 8.5 and the new expanded City Hall parking lot at former Fire Station 81. Concept projects that we assisted in were conceptual parking lot layout of improvements to the former Best Cleaners Site.
- ✓ Continue to teach one and two-day Temporary Traffic Control (TTC) Certification training for Public Works, Utilities, Airport, Facilities and Parks & Recreation Staff.
- ✓ Continued to meet our deadlines for review and commenting on all site plan and plat reviews on Accela.
- ✓ Continued to support and train new ArcGIS online account users and share group consultants in multiple departments.
- ✓ The GIS efforts have resulted in all sanitary sewer system improvements to date to be fully updated in the GIS database

Action Plan: Administration & Engineering

Technical Services		
Goals & Objectives		Strategic Plan Area(s)
1	<p>Plan design, inspect and administer Capital Improvement Projects (CIP) within established scope, budgets and schedules.</p> <ul style="list-style-type: none"> • Provide quality design for City projects. • Perform inspections for City Capital Improvement Projects. 	High Value Government
2	<p>Provide engineering inspection for residential and commercial projects.</p> <ul style="list-style-type: none"> • Provide inspection for residential projects within 24 hours of request for inspection. • Provide inspections for commercial projects for compliance with approved construction plans and specifications. 	High Value Government
3	<p>Provide quality technical support on a daily basis to other City Departments, state and local agencies, utility companies, engineering consultants, contractors, insurance companies, and City residents.</p> <ul style="list-style-type: none"> • Respond to customer inquiries regarding utility availability and engineering issues within three days of request for information. 	High Value Government
4	<p>Provide plat and site plan reviews for Class II, III and IV site plans.</p> <ul style="list-style-type: none"> • Submit 100% engineering comments to Planning Department due date which is eight days prior to TRC monthly meeting. 	Creating a Connected Community
5	<p>Create, collect, maintain, and distribute high quality, up-to-date and complete geospatial information as part of Geographic Information System (GIS) project for the City.</p> <ul style="list-style-type: none"> • Extend City services by providing citizens, businesses, consultants and other government agencies with access to geospatial data in the form of easy to use applications which will save them and the City time and money. 	High Value Government
Facilities Management		
6	<p>Provide maintenance of City facilities in accordance with five-year maintenance plan.</p> <ul style="list-style-type: none"> • Conduct visual maintenance inspections annually. • Communicate any defects or inferior equipment issues with department head during budget preparation period. • Implement budgeted projects in accordance with estimated schedules. 	High Value Government
7	<p>Provide for safe, energy efficient, clean and well-maintained facilities which contribute to the success of City operations.</p> <ul style="list-style-type: none"> • Respond to non-emergency work orders within a 7 day time period. • Prioritize responses based on degree of risk and loss of time. 	High Value Government

Long-Term Goals

- ✓ Confirm entry of and complete QA/QC of all of the city's operational utilities (potable water, reclaimed water, sanitary sewer and stormwater) inside the GIS platform.
- ✓ Complete 5 year planning study/master planning and its subsequent implementation to the regional water supply/reuse infrastructure in collaboration with other members of the West Volusia Water Suppliers group.

Operating Budget Comparison Total Public Services

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 2,062,889	\$ 2,619,674	\$ 2,442,035	\$ 2,720,420	3.85%
Operating Expenses	3,187,968	3,190,061	3,320,987	3,724,273	16.75%
Capital Outlay	<u>203,642</u>	<u>10,224,347</u>	<u>10,761,733</u>	<u>757,317</u>	-92.59%
Total Budget	\$ 5,454,499	\$16,034,082	\$16,524,755	\$ 7,202,010	-55.08%

DEPARTMENT SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Administration	\$ 3,960,541	\$14,034,147	\$14,613,666	\$ 5,146,189	-63.33%
Engineering	796,194	908,219	928,287	1,000,913	10.21%
Facilities Maintenance	<u>697,764</u>	<u>1,091,716</u>	<u>982,802</u>	<u>1,054,908</u>	-3.37%
Total Budget	\$ 5,454,499	\$16,034,082	\$16,524,755	\$ 7,202,010	-55.08%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Administration	8.00	9.45	10.45	9.45	9.45
Engineering	7.00	7.00	8.00	9.00	9.00
Facilities Maintenance	<u>11.50</u>	<u>11.25</u>	<u>12.25</u>	<u>13.25</u>	<u>13.25</u>
Total Staffing	26.50	27.70	30.70	31.70	31.70

Water & Sewer Administration

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 852,978	\$ 878,064	\$ 875,588	\$ 920,266	4.81%
Operating Expenses	3,017,463	3,066,083	3,149,617	3,585,023	16.93%
Capital Outlay	<u>90,100</u>	<u>10,090,000</u>	<u>10,588,461</u>	<u>640,900</u>	-93.65%
Total Budget	\$3,960,541	\$14,034,147	\$14,613,666	\$ 5,146,189	-63.33%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Dir of Public Svcs/City Eng.	E110	1.00	1.00	1.00	1.00	1.00
Deputy Public Service Director	E109	1.00	1.00	1.00	1.00	1.00
Deputy Utilities Director	E104	0.00	0.00	1.00	1.00	1.00
Contract Administrator	111	0.00	1.00	1.00	0.00	0.00
Projects/Contracts Admin.	111	1.00	1.00	1.00	1.00	1.00
utilities Special Proj. Coord.	U112	1.00	1.00	1.00	1.00	1.00
Utilities Project Coord. II	U112	0.00	0.00	0.00	0.00	1.00
Utilities Project Coord. I	U111	1.00	1.00	1.00	1.00	0.00
Utility Admin. Assistant III	U107	2.00	2.00	2.00	2.00	2.00
Utility Admin. Assistant II	U106	0.00	0.00	0.00	1.00	1.00
Utility Admin. Assistant I	U104	0.00	1.00	1.00	0.00	0.00
Custodian/Housekeeping	102	<u>0.00</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>
Total Full Time Staffing		7.00	9.45	10.45	9.45	9.45
Administrative Assistant	U101	0.63	0.00	0.00	0.00	0.00
Custodian/Housekeeping	N/A	<u>0.37</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Part Time Staffing		1.00	0.00	0.00	0.00	0.00
Total Staffing		8.00	9.45	10.45	9.45	9.45

Promoted [1.0] Utility Project Coordinator I to [1.0] Utility Project Coordinator II.

CAPITAL OUTLAY	Amount
Vehicle Replacement #298 - 2022 Chevy Traverse	\$ 40,900
Utility Admin Building FFE	<u>600,000</u>
Total Capital Outlay	\$ 640,900

Engineering

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 653,181	\$ 849,464	\$ 787,118	\$ 905,074	6.55%
Operating Expenses	116,816	58,755	108,870	64,304	9.44%
Capital Outlay	<u>26,197</u>	<u>0</u>	<u>32,299</u>	<u>31,535</u>	100.00%
Total Budget	\$ 796,194	\$ 908,219	\$ 928,287	\$ 1,000,913	10.21%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Deputy Public Svcs Director	E109	0.00	0.00	1.00	1.00	1.00
Engineering Director/City Eng.	E108	1.00	1.00	0.00	0.00	0.00
Deputy City Engineer	E104	0.00	0.00	1.00	1.00	1.00
Utility Engineer	117	1.00	1.00	1.00	1.00	1.00
Utilities Construction Eng.	117	1.00	1.00	0.00	0.00	0.00
Sr. GIS Coordinator	115	0.00	1.00	1.00	1.00	1.00
Sr. Engineering Designer	115	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	112	1.00	0.00	0.00	0.00	0.00

GIS Analyst	110	0.00	1.00	1.00	2.00	2.00
Engineering Inspector	109	1.00	1.00	2.00	2.00	2.00
GIS Technician	109	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		7.00	7.00	8.00	9.00	9.00

CAPITAL OUTLAY

New 2022 Nissan Pathfinder	\$ 31,535
Total Capital Outlay	\$ 31,535

Maintenance/Construction

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 556,730	\$ 892,146	\$ 779,329	\$ 895,080	0.33%
Operating Expenses	53,689	65,223	62,500	74,946	14.91%
Capital Outlay	<u>87,345</u>	<u>134,347</u>	<u>140,973</u>	<u>84,882</u>	-36.82%
Total Budget	\$ 697,764	\$ 1,091,716	\$ 982,802	\$ 1,054,908	-3.37%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Facilities Director	E107	1.00	1.00	1.00	0.00	0.00
Facilities Manager	E101	0.00	0.00	0.00	1.00	1.00
Facilities Superintendent	112	1.00	1.00	1.00	0.00	0.00
Master Electrician	111	2.00	1.00	1.00	1.00	1.00
Maint./Construction Foreman	110	0.00	0.00	0.00	1.00	1.00
Maint./Const. Lead Worker	109	0.00	1.00	1.00	0.00	0.00
PW Office Admin. (Fund 001)	108	0.00	0.25	0.25	0.25	0.25
PW Project Coord. (Fund 001)	108	0.50	0.00	0.00	0.00	0.00
Journeyman Electrician	108	0.00	1.00	2.00	1.00	1.00
Maint./Construction Tech III	108	0.00	0.00	0.00	0.00	1.00
Maint./Construction Tech II	107	0.00	2.00	3.00	3.00	4.00
Maint./Construction Tech I	106	0.00	4.00	3.00	5.00	3.00
Apprentice Electrician	105	0.00	0.00	0.00	1.00	1.00
Maintenance Repair Worker II	105	4.00	0.00	0.00	0.00	0.00
Maintenance Repair Worker I	104	<u>3.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		11.50	11.25	12.25	13.25	13.25

Promoted [2.0] Maintenance/Construction Tech I to [2.0] Maintenance/Construction Tech II. Promoted [1.0] Maintenance/Construction Tech II to [1.0] Maintenance/Construction Tech III.

CAPITAL OUTLAY

Enclose Existing Pole Barn	\$ 11,020
New TZ50 Tow Behind	<u>73,862</u>
Total Capital Outlay	\$ 84,882

Management Discussion

- ✓ Total expenses decreased by 55.08%.
- ✓ Personal Services increased 3.85% mainly due to increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses increased by 16.75% mainly due to Public Services-related IT Hardware/Software being moved to the Public Services budget (\$266,349), increases in consulting (\$10,000), gas/oil (\$11,466), and Plat Reviews (\$10,000). Without the IT Hardware/Software addition, operating expenses would have increased by 8.40%.
- ✓ Capital outlay decreased by 92.59% mainly due to the cost of the Utilities Administration Building Construction (\$10,090,000) that was budgeted in FY 2021-2022.
- ✓ Includes funding for:
 - Consultant service (\$20,000)
 - Jones Edmunds support (\$5,000)
 - West Volusia Water Group Master Plan (\$100,000)
 - Shadow tracker for utility vehicles (\$17,000)
 - Water attorney (\$25,000)
 - Enclose Existing Pole Barn (\$11,020)
 - New TZ50 Tow Behind (\$73,862)
 - New Nissan Pathfinder (\$31,535)
 - Plat reviews (\$25,000)
 - Insurance (Liability, Property Coverage, Boiler and Machinery, etc) (\$371,330)
 - Fall Water Symposium (\$3,000)
 - Water Festival (\$6,000)
 - Payment in Lieu of Taxes (PILOT) (\$2,659,135)
 - New Chevy Traverse (\$40,900)
 - Utility Administration Building – FFE (\$600,000)

Description:

The Utilities Department is comprised of five divisions that are supervised by the Utilities Director. **Water Production** is responsible for operation and maintenance of the City's nineteen production wells and eleven water plants. Staffing is required twenty-four hours a day, seven days a week to ensure that water of proper quality and pressure is provided throughout the extensive water service area and reported to the regulatory agencies. **Water Distribution** is responsible for the maintenance and repair of all the water and reuse distribution piping in the water service area. Employees are tasked with new meters and service lines, line repairs, hydrant repair and replacement, meter repair and change out, backflow testing and repair, valve maintenance and water main installation. **Wastewater Treatment** is responsible for the operation and maintenance of the Wiley M. Nash WRF, St. Johns River and Bent Oaks reuse augmentation pump stations, and NW Reclaim Storage and Pump Station. Staffing is required twenty-four hours a day, seven days a week to insure treatment and production of reclaimed water. Laboratory staff is responsible for analysis and regulatory liaison and report of the City's water, wastewater, reclaim water, and industrial pretreatment utilities. **Utility Maintenance** is responsible for the operation and maintenance of one hundred thirty-five pump stations, all city generators, wells, water plants, and equipment at the wastewater treatment plant. This includes mowing, mechanical, painting, minor building, SCADA, camera systems, all electrical and instrumentation. **Wastewater Collection** is responsible for locating all utility pipes, repairs, and construction of new facilities, line cleaning, televising, blockage clearing and other duties in the service area.

Mission:

To provide customers in the DeLand service area access to safe and reliable potable water at all times. Maintain safe and sanitary collection, treatment and disposal of wastewater consistent with all regulations and to ensure adequate supply of reclaim water for irrigation.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
Millions of gallons per day water processed per FTE	High Value Government	.17	.18	.18
Unplanned – Water Disruption Rate	High Value Government	39%	35%	35%
# of samples analyzed in the lab per month per FTE	High Value Government	780	827	850
Direct cost of treatment per million gallons for water operations	High Value Government	\$604	\$575	\$600
% capacity of potable water available at all times	High Value Government	99%	94%	94%
Water Leaks and Breaks per 100 miles of pipe	High Value Government	1.55	2.4	2.0
Millions of gallons per day wastewater processed per FTE	High Value Government	.42	.35	.37
Collection system failure per 100 miles of piping	High Value Government	4.96	6.50	6.40
% of flow to permitted capacity (At 80% must redesign)	Preparing for the Future/Sustainability	71%	70%	67%
# of lift stations maintained per FTE	High Value Government	5.59	6.50	6.60
Gallons collected per FTE	High Value Government	.19	.20	.20
% of available reclaim demanded by customers	High Value Government	110%	110%	110%

Fiscal Year 2021 – 2022 Accomplishments

- ✓ Continue 5YR Consumptive Use Report and Modeling.
- ✓ Started the Design for the Wiley M. Nash Upgrade and Expansion.
- ✓ Started the Utilities Administration Building Construction.
- ✓ WVWS Utility Master Plan Consultant Hired and Compiling Report in Progress.
- ✓ Utility Service Area Expansion in four Areas Completed.
- ✓ Public Service Compound Land Expansion Completed.
- ✓ Completed QC of Sewer Collection System in GIS Services and Mapping section.
- ✓ Water Plant #1, #3, #12 Installed a Submersible Mixing System in the Storage Tank.
- ✓ Water Plant #2 Facilities Build Metal Roof Re-Coat Completed.
- ✓ Water Plant #2 Well #3 Pump, Piping, and Motor Replacement Completed.
- ✓ Water Plant #2 Well #4 Pump, Piping, and Motor Replacement Completed.
- ✓ Water Plant #4 Well #6 Pump, Piping, and Motor Replacement Completed.
- ✓ Water Plant #6 Generator Enclosure Replacement Completed.
- ✓ Volusia County Fair Association Test Well Completed.
- ✓ Water Plant #12 Storage Tank Interior Repairs and Safety Enhancements Completed.
- ✓ Water Plant #12 VFD Replaced.
- ✓ Painted Water Plant #12 Storage Tanks and Buildings.
- ✓ Water Plant #12 Northeast Wellfield Expansion Purchase Pending.
- ✓ Completed Yearly Water Leak Detection Study.
- ✓ Completed Yearly Wet Land Monitoring.
- ✓ 2021 Water Main Improvements Completed.
- ✓ Green St. Water Main Replacement Project Completed.
- ✓ Completed Yearly Meter Change Out Program.
- ✓ Completed Yearly Valve Maintenance Program.
- ✓ Pole Barn Enclosure Completed.
- ✓ Edison Water Main with Airport North Access Road under Construction.
- ✓ 2022 Water Main Improvements Plans and Bid Package Ready.
- ✓ Valve Maintenance Trailer Purchase Completed.
- ✓ Wheel Mounted 3" Diaphragm Pump purchase Completed.
- ✓ Amelia Ave Road Diet Roundabout JPA Utility Relocation and Adjustments under Construction.
- ✓ 2022 Deleon Springs Water Main Improvements under Construction.
- ✓ North Amelia Gate Relocation and Replacement.
- ✓ WWTP Administration Building Roof A/C Replacement Completed.
- ✓ Sludge Building #2 A/C Replacement Completed.
- ✓ Turbidity and Suspended Solids Analyzer Purchase Completed.
- ✓ Autoclave Lab Equipment Purchase Completed.
- ✓ Pista Grit Concentrator Purchase Completed.
- ✓ Lab Field Analyzer Equipment Purchase Completed.
- ✓ Digester Upgrades and Improvements Completed.
- ✓ Adelle Ave. & 4A Reclaim Project Completed.
- ✓ Stone St. Reclaim Storage and Repump Station Completed.
- ✓ Amelia & Alabama Reclaim line Extension Project Completed.
- ✓ WWTP S. Reclaim Pump Station and Reclaim Line Extension under Construction.
- ✓ Reclaim Water Expansion Phase #5 Design Completed.
- ✓ L/S #75 Generator and ATS Installed.
- ✓ L/S #54 Generator and ATS Installed.
- ✓ L/S #47, #55, #75, #76, #81 Replaced and Upgraded.
- ✓ Yearly City Generator Maintenance Completed.
- ✓ Orange Camp Utility Relocation and Auto Mall Extension Project Completed.
- ✓ Yearly Manhole Rehabilitation Completed.
- ✓ Yearly Sewer Line Rehabilitation Completed.
- ✓ Sewer Jet Truck Purchase Completed.
- ✓ East Regional Force Main Sewer Part (A) Design Completed.
- ✓ Spring Hill Phase #4 Sewer Collection System Design in progress.
- ✓ Replacement Trucks and Vans, Fork Lift, Genie Lift, and Mowing Equipment Purchased for the Year.

Action Plan

Water Production		
Goals & Objectives		Strategic Plan Area(s)
1	<p>Maintain compliance with consumptive use permit.</p> <ul style="list-style-type: none"> • Report pumpage to Saint Johns River Water Management District as required. • Continue to pursue alternative sources of water as required by the consumptive use permit. • Implement new requirements for the Saint Johns River Water Management District permit by Saint Johns River Water Management District which will save them and the City time and money. 	Preparing for the Future/Sustainability
2	<p>Maintain current level of water quality.</p> <ul style="list-style-type: none"> • Continue water quality testing to assure that the water supply stays at or above approved standards. 	High Value Government

Water Distribution		
Goals & Objectives		Strategic Plan Area(s)
1	<p>The benchmark for percentage of total water lost vs. total water produced should be near 8.9%. This is a national average per the American Water Works Association Southern Region.</p> <ul style="list-style-type: none"> • Continue the leak detection program. • Perform tests on the system for leaks and faulty meters, track construction usage, flushing, sewer jet, and non-metered irrigation water. • Continue the 3-year cycle for testing of production meters for proper calibration. • Implement reclaimed water augmentation, new well fields and conservation study (in cooperation with other West Volusia suppliers) as appropriate. 	High Value Government
2	<p>To improve unplanned water service disruptions and time for repairs to be completed.</p> <ul style="list-style-type: none"> • Continue tracking system for analyzing disruptions. • Continue to update the valve inventory and testing program and establish routine preventive maintenance program for all valves. 	High Value Government
3	<p>Maintain and/or improve Water Distribution System Integrity.</p> <ul style="list-style-type: none"> • Continue to identify old pipes causing the most failures and schedule design and replacement. • Continue identifying low-pressure areas and fill gaps in the system. 	High Value Government
4	<p>Implement Meter Replacement Program.</p> <ul style="list-style-type: none"> • By September each year, replace 5% of meters based on the oldest to the newest (1,300 meters). 	Preparing for the Future/Sustainability

Future Water	
Goals & Objectives	Strategic Plan Area(s)
<p>1</p> <p>Develop long-range plan for future water supply to meet consumptive use permit requirements 2016-2035.</p> <ul style="list-style-type: none"> In partnership with West Volusia Water Suppliers (WVWS), actively involved in the total daily maximum load limits for Blue Springs through the Basin Management Action Plan process. Basin Management Action Plan has been adopted by the state, this will affect the Blue Springs Minimum Flow Level Recovery Plan. Development of the WVWS master plan has been started by the Westside Utilities. WVWS focus is shifting toward eastern well field development. 	<p>Preparing for the Future/Sustainability</p>

Water Supply Protection	
Goals & Objectives	Strategic Plan Area(s)
<p>1</p> <p>Ensure compliance with State and Federal backflow protection regulations to protect customers from cross connection and backflow.</p> <ul style="list-style-type: none"> Secure most accurate data from the City's Utility Billing division and Volusia County Health Department. Improve backflow program tracking by bringing program in-house for paperless input to save time and cost. Implementation of City ownership of residential backflow devices and business backflow devices 2" or smaller is continuing. Enforcement of progressive penalties or shutoff for non-compliance of backflows devices continues. 	<p>High Value Government</p>

Wastewater Collection	
Goals & Objectives	Strategic Plan Area(s)
<p>1</p> <p>Maintain or improve wastewater collection system integrity.</p> <ul style="list-style-type: none"> Continue manhole rehab and sewer line lining. Maintain GIS/Cityworks program to identify high priority sewer line maintenance requirements. 	<p>High Value Government</p>
<p>2</p> <p>Enhance lift station, generator, and plant maintenance program.</p> <ul style="list-style-type: none"> Maintain automated preventive maintenance program. Continue to program in timely equipment replacement. Continue to groom, mow, and maintain Utility facilities. 	<p>Preparing for the Future/Sustainability</p>

Long-Term Goals

- ✓ Develop Additional Sources of Potable Water to Meet Demand and Offset the Blue Spring and Deleon Spring MFL Restrictions.
 - Target Completion: FY2023-2024
 - Strategic Focus Area: Preparing for the Future/Sustainability
- ✓ Develop Projects to Plan and Replace Water Mains and Services to Address the EPA Lead and Copper Rule.
 - Target Completion: FY2025-2026
 - Strategic Focus Area: Preparing for the Future/ Sustainability
- ✓ Continue Expansion of The Reclaim System.
 - Target Completion: FY2028-2029
 - Strategic Focus Area: Preparing for the Future/Sustainability

- ✓ Develop Projects to Allow Increase in Density for Downtown Area.
 - Target Completion FY2026-2027
 - Strategic Focus Area: Future/ Smart Growth
- ✓ Continue Planning for Staff Succession.
 - Target Completion: FY2026-2027
 - Strategic Focus Area: Preparing for the Future/Sustainability
- ✓ Develop Projects to Reduce the Nutrients at Blue Spring and Deleon Spring to Meet the Requirements of the BMAP. (Basin Management Action Plan).
 - Design and Construct Advance Wastewater Treatment at the Wiley M. Nash Facility Target FY2024-2025.
 - Complete a Study for OSTDS System Elimination FY2024-2025
 - Target Completion: FY2035-2036
 - Strategic Focus Area: Preparing for the Future/Sustainability

Operating Budget Comparison Total Utilities

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 4,327,505	\$ 5,449,689	\$ 5,305,262	\$ 5,862,181	7.57%
Operating Expenses	3,971,512	4,726,652	4,825,267	5,479,200	15.92%
Capital Outlay	<u>3,323,578</u>	<u>6,404,259</u>	<u>17,194,742</u>	<u>43,212,654</u>	574.75%
Total Budget	\$11,622,595	\$16,580,600	\$27,325,271	\$54,554,035	229.02%

DEPARTMENT SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Water Production	\$ 1,375,944	\$ 1,602,797	\$ 5,993,072	\$ 1,940,655	21.08%
Water Distribution	3,148,246	4,580,877	6,383,561	4,346,848	-5.11%
Wastewater Treatment	3,313,930	6,633,476	10,821,083	39,217,841	491.21%
Utilities Maintenance	1,876,846	2,466,404	2,470,945	2,896,463	17.44%
Wastewater Collection	<u>1,907,629</u>	<u>1,297,046</u>	<u>1,656,610</u>	<u>6,152,228</u>	374.33%
Total Budget	\$11,622,595	\$16,580,600	\$27,325,271	\$54,554,035	229.02%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Water Production	7.00	7.00	7.00	8.00	8.00
Water Distribution	23.00	26.00	28.00	30.00	30.00
Wastewater Treatment	14.00	14.00	14.00	15.00	16.00
Utilities Maintenance	19.00	21.00	23.00	25.00	26.00
Wastewater Collection	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>	<u>10.00</u>
Total Staffing	71.00	76.00	80.00	87.00	90.00

Water Production

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 416,936	\$ 552,014	\$ 551,933	\$ 608,020	10.15%
Operating Expenses	670,459	824,461	894,465	1,107,455	34.32%
Capital Outlay	<u>288,549</u>	<u>226,322</u>	<u>4,546,674</u>	<u>225,180</u>	-0.50%
Total Budget	\$ 1,375,944	\$ 1,602,797	\$ 5,993,072	\$ 1,940,655	21.08%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Water Plant Superintendent	U120	1.00	1.00	1.00	1.00	1.00
Asst Chief Water Plant Super II	U117	0.00	0.00	0.00	1.00	1.00
Asst Chief Water Plant Super I	U116	1.00	1.00	1.00	0.00	0.00
Water Plant Operator B	U112	1.00	1.00	1.00	2.00	1.00
Sr. Water Plant Operator C	U111	2.00	1.00	1.00	0.00	1.00
Water Plant Operator C	U110	1.00	2.00	2.00	2.00	2.00
Utility Plant Technician II	U105	0.00	0.00	0.00	0.00	1.00
Utility Plant Technician I	U104	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>
Total Full Time Staffing		7.00	7.00	7.00	8.00	8.00

Promoted [1.0] Utility Plant Technician I to [1.0] Utility Plant Technician II. Replaced [1.0] Water Plant Operator B with [1.0] Sr. Water Plant Operator C.

CAPITAL OUTLAY	Amount
#279 Vehicle Replacement - Ford F250	\$ 60,000
WP #2 Generator Replacement	146,680
Ground Storage Tanks Safety & Repairs	<u>18,500</u>
Total Capital Outlay	\$225,180

Water Distribution

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 1,488,480	\$ 1,826,484	\$ 1,766,432	\$ 1,909,414	4.54%
Operating Expenses	1,568,117	2,027,793	2,026,433	2,176,210	7.32%
Capital Outlay	<u>91,649</u>	<u>726,600</u>	<u>2,590,696</u>	<u>261,224</u>	-64.05%
Total Budget	\$ 3,148,246	\$ 4,580,877	\$ 6,383,561	\$ 4,346,848	-5.11%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Utility Operations Manager	E103	1.00	1.00	1.00	1.00	1.00
Water Dist. Superintendent	U120	1.00	1.00	1.00	1.00	1.00

Utility Dist. Foreman II	U114	0.00	2.00	2.00	1.00	2.00
Utilities Inspector	U114	0.00	0.00	0.00	1.00	1.00
Cross Connection Foreman I	U113	1.00	0.00	0.00	0.00	0.00
Utility Dist. Foreman I	U113	3.00	1.00	2.00	3.00	2.00
Valve/GIS Lead Worker I	U110	0.00	1.00	1.00	1.00	1.00
Meter/Backflow Lead Worker I	U110	0.00	2.00	1.00	0.00	0.00
Utility Equip. Operator III	U110	0.00	1.00	1.00	0.00	0.00
Utility Equip. Operator II	U109	1.00	2.00	2.00	1.00	1.00
Utility Equip. Operator I	U108	3.00	1.00	1.00	3.00	3.00
Utility Technician III	U106	0.00	2.00	2.00	2.00	2.00
Utility Backflow Technician II	U106	0.00	0.00	0.00	0.00	1.00
Utility Backflow Technician I	U105	3.00	4.00	5.00	4.00	3.00
Utility Technician II	U105	1.00	0.00	1.00	1.00	9.00
Utility Technician I	U104	<u>9.00</u>	<u>8.00</u>	<u>8.00</u>	<u>11.00</u>	<u>3.00</u>
Total Full Time Staffing		23.00	26.00	28.00	30.00	30.00

Promoted [8.0] Utility Technician I to [8.0] Utility Technician II. Promoted [1.0] Utility Backflow Technician I to [1.0] Utility Backflow Technician II. Promoted [1.0] Utility Distribution Foreman I to [1.0] Utility Distribution Foreman II.

CAPITAL OUTLAY	Amount
Water Meter Replacements	\$ 225,000
Trimble GPS Device	15,350
Portable Message Board	<u>20,874</u>
Total Capital Outlay	\$ 261,224

Wastewater Treatment

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 832,518	\$ 1,068,291	\$ 992,798	\$ 1,165,991	9.15%
Operating Expenses	1,215,616	1,293,217	1,315,608	1,494,525	15.57%
Capital Outlay	<u>1,265,796</u>	<u>4,271,968</u>	<u>8,512,677</u>	<u>36,557,325</u>	755.75%
Total Budget	\$ 3,313,930	\$ 6,633,476	\$10,821,083	\$39,217,841	491.21%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Deputy Dir. Environ. Compl.	E104	1.00	1.00	0.00	0.00	0.00
Environ. Compliance Manager	E101	0.00	1.00	1.00	1.00	1.00
Wastewater Plant Supt. I	U120	1.00	1.00	1.00	1.00	1.00
Chief Chemist I	U119	1.00	0.00	1.00	1.00	1.00
Asst. Chief WW Plan Supt. I	U116	1.00	1.00	1.00	1.00	1.00
Sr. Wastewater Operator A	U115	1.00	1.00	1.00	1.00	1.00
Wastewater Operator A	U114	1.00	1.00	1.00	0.00	0.00
Sr. Wastewater Operator B	U113	1.00	1.00	1.00	1.00	1.00
Wastewater Operator B	U112	0.00	0.00	1.00	1.00	1.00
Sr. Wastewater Operator C	U111	1.00	1.00	1.00	1.00	0.00

Lab Technician II	U111	1.00	1.00	1.00	1.00	1.00
Wastewater Operator C	U110	1.00	1.00	0.00	1.00	2.00
Lab Technician I	U109	0.00	0.00	0.00	1.00	1.00
Utility Equipment Operator II	U109	0.00	0.00	0.00	1.00	1.00
Utility Equipment Operator I	U108	1.00	1.00	1.00	0.00	0.00
Utilities Plant Technician III	U106	1.00	1.00	1.00	1.00	2.00
Utility Technician	U105	1.00	1.00	1.00	0.00	0.00
Utilities Plant Technician I	U104	0.00	0.00	0.00	1.00	1.00
Total Full Time Staffing		13.00	13.00	13.00	14.00	15.00
Intern	N/A	1.00	1.00	1.00	1.00	1.00
Total Part Time Staffing		1.00	1.00	1.00	1.00	1.00
Total Staffing		14.00	14.00	14.00	15.00	16.00

Added [1.0] Utilities Plant Technician I due to increased service needs in the City. Promoted [1.0] Utility Plant Technician I to [1.0] Utility Plant Technician III. Replaced [1.0] Senior Wastewater Operator C with [1.0] Wastewater Operator C.

CAPITAL OUTLAY

	Amount
Wiley M. Nash Capacity Expansion and AWT Improvements	\$ 35,940,000
Reclaim Water Expansion Phase 6 Design	200,000
22/23 WWTP Fencing - Additional Property	64,000
Alum Chemical Pump Replacement	42,525
5HP Vacuum Induction Unit	14,484
Biosolids Dump Truck	220,000
Latchet Sample Processing Module	19,200
Water Purification System	6,800
Incline Screw Conveyor Replacement Parts	19,216
Reclaim Jockey Pump Replacement	31,100
Total Capital Outlay	\$ 36,557,325

Utilities Maintenance

EXPENDITURE SUMMARY	2020-21	2021-22	2021-22	2022-23	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2021-22
Personal Services	\$ 1,168,327	\$ 1,505,473	\$ 1,497,015	\$ 1,600,535	6.31%
Operating Expenses	396,809	446,456	453,005	507,588	13.69%
Capital Outlay	<u>311,710</u>	<u>514,475</u>	<u>520,925</u>	<u>788,340</u>	53.23%
Total Budget	\$ 1,876,846	\$ 2,466,404	\$ 2,470,945	\$ 2,896,463	17.44%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
WW Collections Supt. II	U121	1.00	1.00	1.00	1.00	0.00
WW Collections Supt. I	U120	0.00	0.00	0.00	0.00	1.00
Inst. Control & Elec. Supv. I	U119	1.00	1.00	1.00	1.00	1.00
WW Collections Foreman III	U115	0.00	0.00	1.00	1.00	0.00
WW Collections Foreman II	U114	1.00	2.00	1.00	0.00	1.00

WW Collections Foreman I	U113	1.00	0.00	1.00	2.00	2.00
Utility Journey Electrician II	U112	1.00	1.00	1.00	1.00	1.00
Utility Journey Electrician I	U111	0.00	0.00	0.00	1.00	1.00
Utility Equipment Mechanic III	U111	0.00	1.00	1.00	0.00	1.00
Utility Equipment Mechanic II	U110	1.00	1.00	1.00	1.00	1.00
Utility Equipment Mechanic I	U109	2.00	1.00	1.00	2.00	1.00
Utility Const. Tech. II	U109	0.00	0.00	0.00	1.00	2.00
Utility Const. Tech. I	U108	2.00	2.00	2.00	1.00	0.00
Utility Locator III	U108	0.00	0.00	0.00	1.00	1.00
Utility Locator II	U107	1.00	1.00	1.00	1.00	1.00
Utility Locator I	U106	2.00	2.00	2.00	1.00	1.00
Utility Technician III	U106	0.00	1.00	1.00	0.00	0.00
Utility Technician II	U105	0.00	0.00	2.00	0.00	0.00
Utility Collection Tech II	U105	0.00	0.00	0.00	3.00	5.00
Utility Technician I	U104	3.00	5.00	4.00	0.00	0.00
Utility Collection Tech I	U104	0.00	2.00	2.00	7.00	6.00
Maintenance Worker III	U103	1.00	0.00	0.00	0.00	0.00
Maintenance Worker II	U102	1.00	0.00	0.00	0.00	0.00
Maintenance Worker I	U101	1.00	0.00	0.00	0.00	0.00
Total Full Time Staffing		19.00	21.00	23.00	25.00	26.00

Added [1.0] Utility Collection Technician I due to increased service needs in the City. Promoted [2.0] Utility Collection Tech I to [2.0] Utility Collection Tech II. Promoted [1.0] Utility Construction Technician I to [1.0] Utility Construction Technician II. Promoted [1.0] Utility Equipment Mechanic I to [1.0] Utility Equipment Mechanic II. Promoted [1.0] Utility Equipment Mechanic II to [1.0] Utility Equipment Mechanic III. Replaced [1.0] WW Collections Foreman III with [1.0] WW Collections Foreman II. Replaced [1.0] WW Collections Superintendent II with [1.0] WW Collections Superintendent I.

CAPITAL OUTLAY	Amount
L/S#6 Replacement & Panel Box	\$ 55,500
L/S#7 Replacement & Panel Box	63,000
L/S#8 Replacement & Panel Box	55,500
L/S#10 Replacement & Panel Box	63,000
L/S#65 Replacement & Panel Box	55,000
6" Dri-Prime Diesel Pump	65,250
Commercial Riding Lawn Mower & Mowing Desk	9,750
100KW Dual Voltage Trailer Mounted Generator	104,000
L/S#26 Generator & Transfer Switch	53,150
Ground Penetration Radar Cart Locater (2)	38,500
#269 Vehicle Replacement F250 Pick Up with Utility Bed	60,000
Data Flow High Speed Radio Upgrades	165,690
Total Capital Outlay	\$ 788,340

Wastewater Collection

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 421,244	\$ 497,427	\$ 497,084	\$ 578,221	16.24%
Operating Expenses	120,511	134,725	135,756	193,422	43.57%
Capital Outlay	<u>1,365,874</u>	<u>664,894</u>	<u>1,023,770</u>	<u>5,380,585</u>	709.24%
Total Budget	\$ 1,907,629	\$ 1,297,046	\$ 1,656,610	\$ 6,152,228	374.33%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
WW Collections Foreman III	U115	1.00	1.00	1.00	0.00	0.00
WW Collections Foreman I	U113	0.00	0.00	0.00	1.00	1.00
Utility Equipment Operator II	U109	2.00	2.00	1.00	0.00	2.00
Utility Equipment Operator I	U108	1.00	1.00	2.00	2.00	2.00
Utility Collection Technician II	U105	2.00	2.00	2.00	2.00	3.00
Utility Collection Technician I	U104	2.00	2.00	2.00	4.00	2.00
Total Full Time Staffing		8.00	8.00	8.00	9.00	10.00

Added [1.0] Utility Equipment Operator I due to increased service needs in the City. Promoted [2.0] Utility Collection Technician I to [2.0] Utility Collection Technician II. Promoted [1.0] Utility Collection Technician II to [1.0] Utility Equipment Operator I. Promoted [2.0] Utility Equipment Operator I to [2.0] Utility Equipment Operator II.

CAPITAL OUTLAY

	Amount
Sewer Line Rehabilitation	\$ 150,000
Manhole Rehabilitation	60,000
East Regional Force Main Part A Construction	4,300,000
East Regional Force Main Part B Design	400,000
Downtown Lift Station & FM Design	230,000
Concrete Mixer	8,285
#275 Vehicle Rehabilitation Truck	165,000
Tandem Axle HD Equipment Trailer	7,300
New Pickup Truck w/Utility Bed	60,000
Total Capital Outlay	\$5,380,585

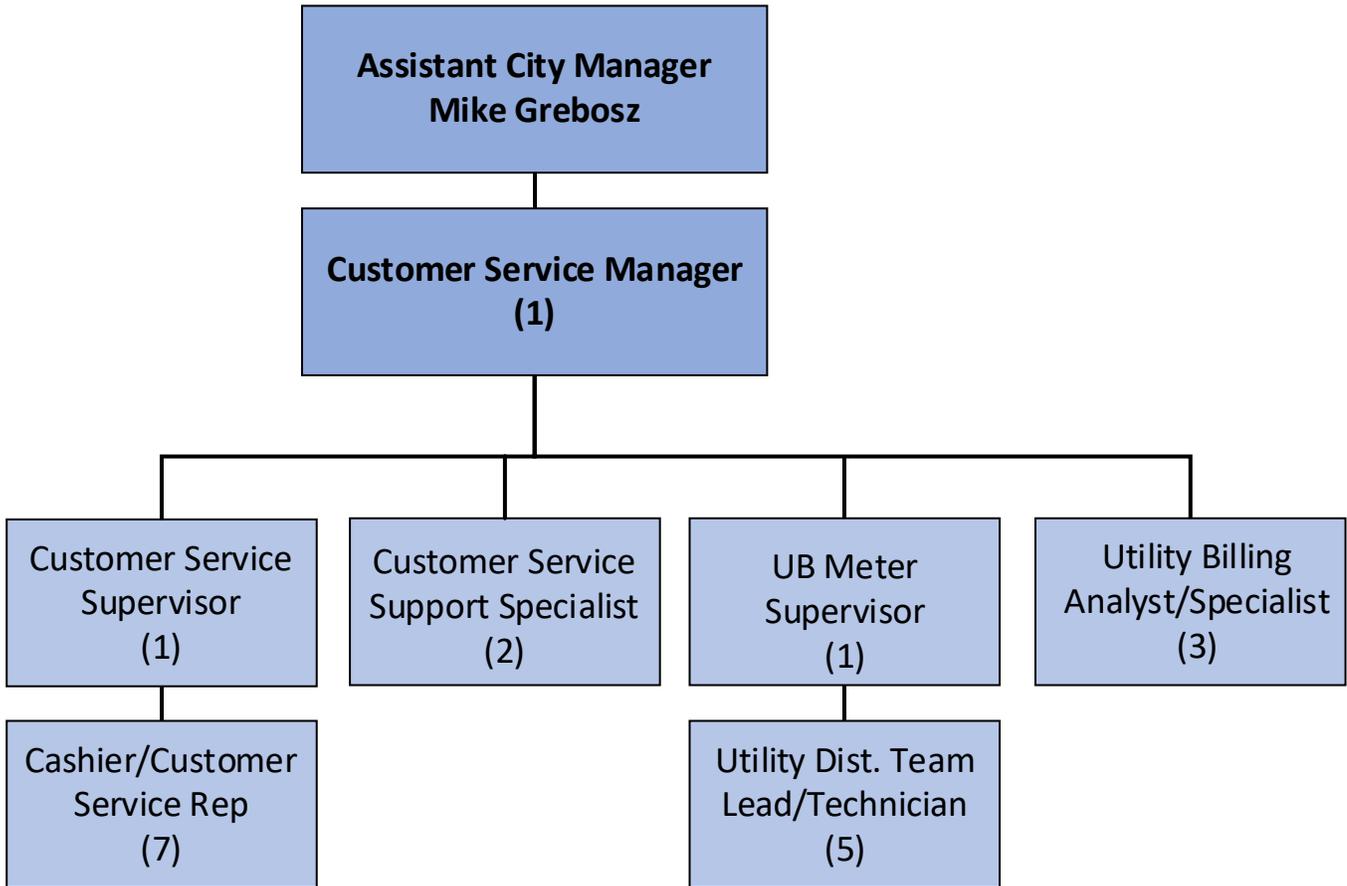
Management Discussion

- ✓ Total expenses increased by 229.02%.
- ✓ Personal Services increased 7.57% mainly due to the additions of a Utilities Plant Technician, a Utilities Collections Technician, and a Utility Equipment Operator, increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses increased by 15.92% mainly due to Water Plant and Ground Storage Tank Inspections (\$10,500), increases in chemicals (\$121,250), building maintenance (\$51,343), gas/oil (\$110,886), operating capital (\$89,314), and equipment maintenance (\$17,596).
- ✓ Capital Outlay increased by 574.75% mainly due to the Wiley M. Nash Capacity Expansion and AWT Improvements (\$35,940,000).
- ✓ Includes funding for:
 - #279 Vehicle Replacement - Ford F250 (\$60,000)
 - WP #2 Generator Replacement (\$146,680)
 - Ground Storage Tanks Safety & Repairs (\$18,500)
 - Water Meter Replacements (\$225,000)
 - Trimble GPS Device (\$15,350)
 - Portable Message Board (\$20,874)
 - Wiley M. Nash Capacity Expansion and AWT Improvements (\$35,940,000)
 - Reclaim Water Expansion Phase 6 Design (\$200,000)
 - 22/23 WWTP Fencing - Additional Property (\$64,000)
 - Alum Chemical Pump Replacement (\$42,525)
 - 5HP Vacuum Induction Unit (\$14,484)
 - Biosolids Dump Truck (\$220,000)

- Latchet Sample Processing Module (\$19,200)
- Water Purification System (\$6,800)
- Incline Screw Conveyor Replacement Parts (\$19,216)
- Reclaim Jockey Pump Replacement (\$31,100)
- L/S#6 Replacement & Panel Box (\$55,500)
- L/S#7 Replacement & Panel Box (\$63,000)
- L/S#8 Replacement & Panel Box (\$55,500)
- L/S#10 Replacement & Panel Box (\$63,000)
- L/S#65 Replacement & Panel Box (\$55,000)
- 6" Dri-Prime Diesel Pump (\$65,250)
- Commercial Riding Lawn Mower & Mowing Desk (\$9,750)
- 100KW Dual Voltage Trailer Mounted Generator (\$104,000)
- L/S#26 Generator & Transfer Switch (\$53,150)
- Ground Penetration Radar Cart Locater (2) (\$38,500)
- #269 Vehicle Replacement F250 Pick Up with Utility Bed (\$60,000)
- Data Flow High Speed Radio Upgrades (\$165,690)
- Sewer Line Rehabilitation (\$150,000)
- Manhole Rehabilitation (\$60,000)
- East Regional Force Main Part A Construction (\$4,300,000)
- East Regional Force Main Part B Design (\$400,000)
- Downtown Lift Station & FM Design (\$230,000)
- Concrete Mixer (\$8,285)
- #275 Vehicle Rehabilitation Truck (\$165,000)
- Tandem Axle HD Equipment Trailer (\$7,300)
- New Pickup Truck w/Utility Bed (\$60,000)

CUSTOMER SERVICE

Organizational Structure



Description:

The Customer Service Division is responsible for meter reading, utility billing and collection of payments for water, sewer, solid waste, recycling collection, and stormwater services.

Mission:

Provide excellent customer service and utility billing services which ensure services are billed in a timely and accurate manner.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
Utility accounts per full time equivalent (FTE)	High Value Government	1,223	1,300	1,400
Cost per active utility account	High Value Government	\$62.60	\$65.00	\$67.00
Average % of delinquent accounts	High Value Government	2.6%	6.0%	4.0%
% of customers receiving electronic bills	High Value Government	36.1%	36.0%	38.0%
% of customers using online/automatic bank payments	High Value Government	63.4%	63.0%	64.0%
# of meters replaced as part of 20-year replacement cycle program	High Value Government	979	1,000	1,000
% of customers using flex pay	High Value Government	8.3%	8.3%	9.0%
# of proactive check for leak follow up orders processed	High Value Government	1,335	1,200	1,300
# of leaks detected by the processed check for leak follow up orders	High Value Government	873	800	900

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Continued customer service training on a quarterly basis.
- ✓ Implemented FY 21-22 water and sewer rate increase per rate study.
- ✓ Implemented stormwater rate based on rate study completed during FY 19-20.
- ✓ Implemented new utility billing software.

Action Plan

Utility Billing and Collections		Strategic Plan Area(s)
Goals & Objectives		
1	Deliver courteous, professional and friendly customer service. <ul style="list-style-type: none"> • Ensure each customer service representative attends quarterly customer service training. • Conduct customer satisfaction survey. 	High Value Government

Utility Billing and Collections

Goals & Objectives		Strategic Plan Area(s)
2	Ensure accurate and timely billing of utility services. <ul style="list-style-type: none"> • Deliver utility bill file to bill processing service by 2:00 p.m. on Tuesday. • Conduct 24 hours of training each year, reviewing ordinances and policies pertaining to utility billing. • Limit error rate in utility billing to no more than ½ of 1%. • Limit bad debt to ½ of 1% of annual utility revenues. • Conduct proactive leak detection processes. 	High Value Government
3	Update water, sewer, and stormwater rates. <ul style="list-style-type: none"> • Implement rate revision based on CPI per City Ordinance. • Develop and implement educational materials for customers on rate changes to include conservation measures. 	High Value Government
4	Enhance e-Government capabilities. <ul style="list-style-type: none"> • Increase customer usage of electronic bills. • Increase collections through electronic means. <ul style="list-style-type: none"> ○ IVR/IWR ○ Automatic Bank Payment (ABP/FLEX) ○ Reoccurring Payments • Replace 1,000 meters per year as part of the 20-year replacement cycle program. • Explore possibilities and conduct feasibility study for upgraded radio read system utilizing mini towers or current upgradable technology. 	High Value Government

Long-Term Goals

- ✓ Manage the difference in rates between potable and reuse water so as to encourage conservation.
 - Target Completion: Annually
 - Strategic Focus Area: Institute Smart Growth Principles
- ✓ Continue to enhance e-government capabilities.
 - Target Completion: Annually
 - Strategic Focus Area: High Value Government
- ✓ Continue to provide excellent customer service.
 - Target Completion: Annually
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

EXPENDITURE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 837,328	\$ 1,108,077	\$ 1,045,251	\$ 1,136,278	2.55%
Operating Expenses	411,794	330,445	383,009	414,276	25.37%
Capital Outlay	<u>42,904</u>	<u>300,000</u>	<u>300,000</u>	<u>24,000</u>	-92.00%
Total Budget	\$ 1,292,026	\$ 1,738,522	\$ 1,728,260	\$ 1,574,554	-9.43%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Customer Service Supervisor	109	1.00	1.00	1.00	1.00	1.00
Util. Billing Meter Supervisor	U112	0.00	0.00	1.00	1.00	1.00
Util. Dist. Meter Tech Team Ld	U111	0.00	1.00	1.00	0.00	0.00
Finance Cust. Svc. Manager	116	1.00	1.00	1.00	1.00	1.00
Utility Billing Supervisor	109	1.00	1.00	1.00	1.00	0.00
Senior Billing Specialist	107	0.00	0.00	0.00	1.00	1.00
Cust. Svc. Support Specialist	106	1.00	1.00	1.00	1.00	2.00
Cust. Svc. Rep III	105	2.00	2.00	2.00	0.00	0.00
Meter Technician III	104	1.00	0.00	0.00	0.00	0.00
Utility Billing Specialist II	105	1.00	2.00	2.00	1.00	1.00
Utility Billing Specialist I	104	2.00	1.00	1.00	1.00	1.00
Customer Service Rep II	104	3.00	2.00	2.00	3.00	2.00
Customer Service Rep I	103	2.00	3.00	3.00	4.00	5.00
Meter Technician II	104	3.00	0.00	0.00	0.00	0.00
Meter Technician I	103	1.00	0.00	0.00	0.00	0.00
Utility Distribution Tech II	U105	0.00	1.00	2.00	4.00	3.00
Utility Distribution Tech I	U104	<u>0.00</u>	<u>3.00</u>	<u>2.00</u>	<u>1.00</u>	<u>2.00</u>
Total Full Time Staffing		19.00	19.00	20.00	20.00	20.00

Replaced [1.0] Utility Billing Supervisor with [1.0] Customer Service Support Specialist. Replaced [1.0] Customer Service Rep II with [1.0] Customer Service Rep I. Replaced [1.0] Utility Distribution Tech II with [1.0] Utility Distribution Tech I.

CAPITAL OUTLAY

	Amount
Building Improvements (Office & Carpet)	\$ 24,000
Total Capital Outlay	\$ 24,000

Management Discussion

- ✓ Total expenses decreased by 9.43%.
- ✓ Personal Services increased 2.55% mainly due to increased health insurance costs and a 3% merit increase for FY 2022-2023.
- ✓ Operating expenses increased by 25.37% mainly due to an increase in contractual services (\$50,680) and postage (\$15,100).
- ✓ Capital Outlay decreased by 92.00% due to the purchase of the Neptune AMI Pilot (\$300,000) in FY 2021-2022.
- ✓ Includes funding for:
 - Credit card merchant fees (\$140,000)
 - Customer billing/printing/stuffing/e-bills/inserts (\$51,000)
 - Postage (\$80,100)
 - Water conservation kit (\$13,700)
 - Building improvements (office and carpet) (\$24,000)

TRANSFERS AND CONTINGENCY

Description:

The Transfers was established to provide funding for the Water and Sewer portion of personnel costs, capital projects, debt services and the city portion of grant funded projects that are not budgeted within the Water and Sewer Fund. The Contingency was established to provide funding for unseen items, emergency repairs, unexpected purchases. The Reserve Contingency was established to reserve funds for the future projects or costs that not finalized due to ongoing negotiations.

Operating Budget Comparison

BUDGET SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Contingency / Reserve Contingency	\$ 0	\$ 400,000	\$ 256,816	\$ 2,172,835	443.21%
Contributions	836,448	1,021,219	1,021,219	700,238	-31.43%
Transfers	<u>420,707</u>	<u>88,903</u>	<u>334,613</u>	<u>1,061,674</u>	1094.19%
Total Budget	\$ 1,257,155	\$ 1,510,122	\$ 1,612,648	\$ 3,934,747	160.56%
<u>Contingency / Reserve Contingency</u>					
Contingency					\$ 350,000
Reserve Contingency					1,822,835
Total					\$2,172,835
<u>Contributions</u>					
Contribution to General Fund					\$ 700,238
Total					\$ 700,238
<u>Transfers</u>					
Transfer to Debt Service Fund					\$ 7,680
Transfer to Capital Project Fund					110,118
Transfer to Wastewater Trust Fund					943,876
Total					\$1,061,674

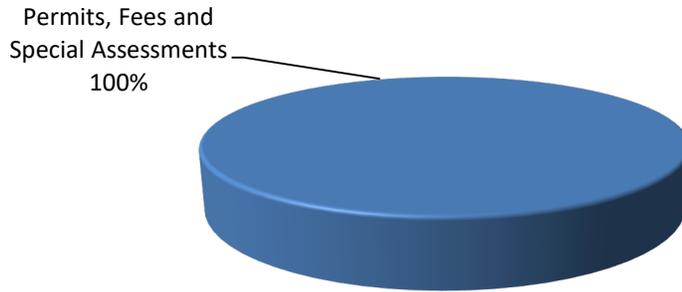
Management Discussion

- ✓ Contingency / Reserve Contingency increased by 160.56% due to an increase of \$1,772,835 in Reserve Contingency.
- ✓ Transfer to Debt Service Fund stayed at \$7,680.
- ✓ Transfer to Capital Fund increased \$28,895.
- ✓ Transfer to Wastewater Trust Fund increased \$943,876.

WATER TRUST FUND

Revenue Summary

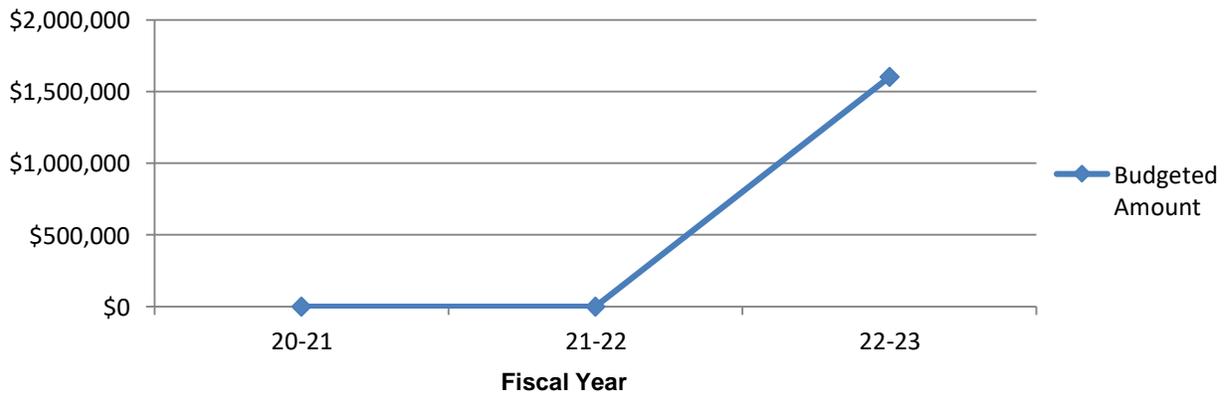
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Permits, Fees and Special Assessments	\$ 0	\$ 0	\$ 0	\$ 1,600,000	100.00%
Total Water & Wastewater Trust Fund	\$ 0	\$ 0	\$ 0	\$ 1,600,000	100.00%



Management Discussion

This fund was created in FY 2022-2023 to separate Water and Wastewater Impact fees. The budget includes anticipated development fees (\$1,600,000).

History of Revenues



WATER TRUST FUND Expenditure Summary

Description:

The Water Trust Fund was established to budget capital improvements needed for the orderly expansion of the municipal water system and to provide a reserve fund for capital projects using revenue collected from development fees.

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 429,925	100.00%
Reserve Contingency	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,170,075</u>	100.00%
Total Budget	\$ 0	\$ 0	\$ 0	\$1,600,000	100.00%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
None					

CAPITAL OUTLAY	Amount
2024 Water Main Improvements Design	\$ 350,000
Downtown Water Improvements Design	<u>79,925</u>
Total Capital Outlay	\$ 429,925

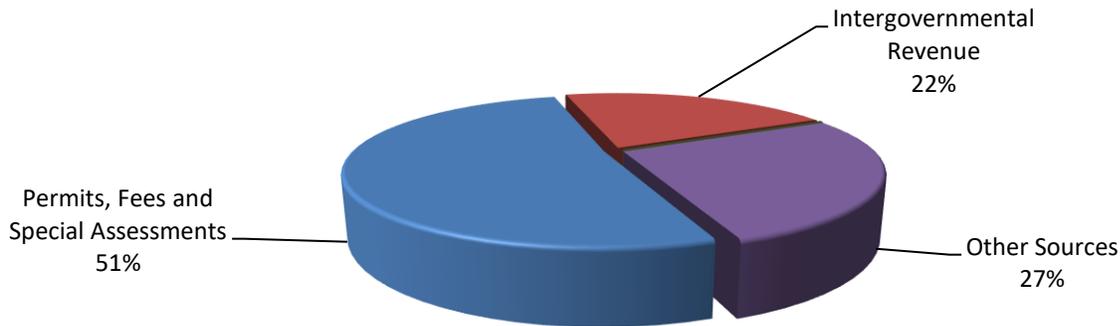
Management Discussion

- ✓ Includes funding for:
 - Downtown Water Improvements Design (\$79,925)
 - 2024 Water Main Improvements Design (\$350,000)

WASTEWATER TRUST FUND

Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Permits, Fees and Special Assessments	\$ 3,952,296	\$ 3,000,000	\$ 3,100,000	\$ 1,800,000	-40.00%
Intergovernmental Revenue	1,811,308	0	1,317,033	756,124	100.00%
Miscellaneous Revenue	6,904	0	0	0	N/A
Other Sources	<u>0</u>	<u>3,358,186</u>	<u>8,806,368</u>	<u>943,876</u>	-71.89%
Total Water & Wastewater Trust Fund	\$ 5,770,508	\$ 6,358,186	\$13,223,401	\$ 3,500,000	-44.95%

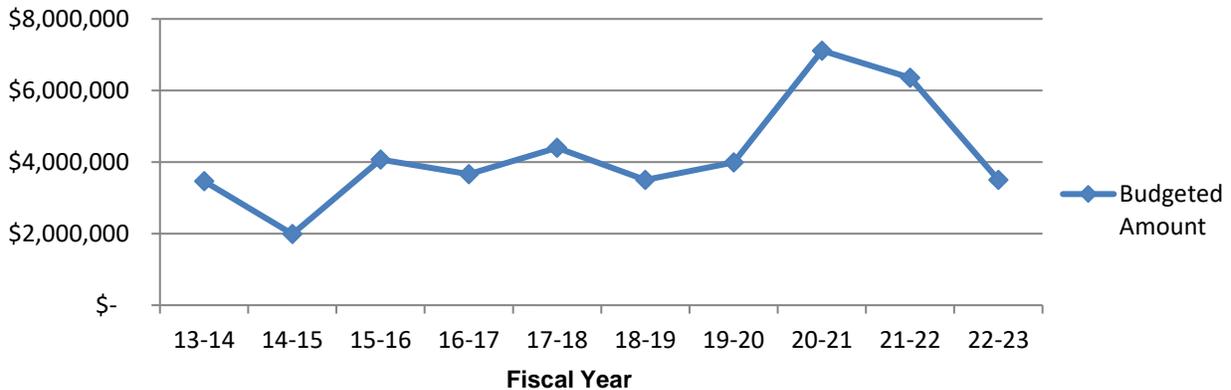


Management Discussion

The budget includes anticipated development fees (\$1,800,000), grant revenues (\$756,124) and a transfer from the Water & Sewer Fund (\$943,876).

The Water and Wastewater Trust Fund was separated into two separate funds to better track the use of Impact Fees.

History of Revenues



WASTEWATER TRUST FUND

Expenditure Summary

Description:

The Wastewater Trust Fund was established to budget capital improvements needed for the orderly expansion of the municipal sewer system and to provide a reserve fund for capital projects using revenue collected from development fees.

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 4	\$ 0	\$ 0	\$ 0	0.00%
Capital Outlay	<u>6,540,042</u>	<u>6,358,186</u>	<u>13,223,401</u>	<u>3,500,000</u>	-44.95%
Total Budget	\$6,540,046	\$6,358,186	\$13,223,401	\$3,500,000	-44.95%

STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
None					

CAPITAL OUTLAY	Amount
Reclaim Water Expansion Construction Phase #5	<u>\$3,500,000</u>
Total Capital Outlay	\$3,500,000

Management Discussion

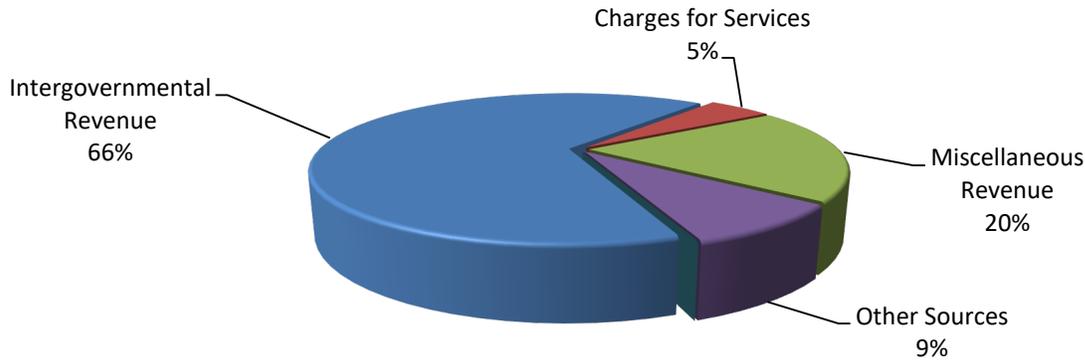
- ✓ Includes funding for:
 - Reclaim Water Expansion Construction Phase #5 (\$3,500,000)



AIRPORT FUND

Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Intergovernmental Revenue	\$ 278,337	\$ 652,600	\$ 6,822,464	\$ 4,483,875	587.08%
Charges for Services	311,734	324,922	324,922	334,670	3.00%
Miscellaneous Revenue	1,254,403	1,327,397	1,324,407	1,367,359	3.01%
Other Sources	0	51,994	1,119,309	592,097	1038.78%
Airport Showcase	<u>32,546</u>	<u>98,149</u>	<u>56,178</u>	<u>0</u>	-100.00%
Total Airport Fund Revenue	\$ 1,877,020	\$ 2,455,062	\$ 9,647,280	\$ 6,778,001	176.08%



Management Discussion

Intergovernmental Revenue includes Federal (\$2,257,750) and State (\$2,226,125) grants for anticipated airport capital projects.

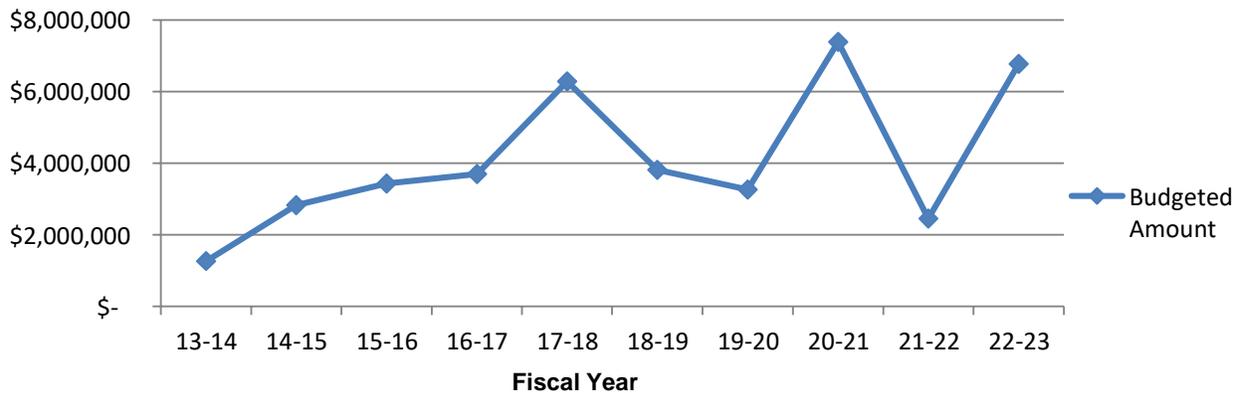
Charges for Services include T-hangar rentals (\$334,670) a 3% increase from FY 2021-2022.

Miscellaneous Revenue includes land and building leases with an anticipated 3.00% increase in non-T-hangar rentals.

Other Sources represent use of reserves for Capital Projects in FY 2022-2023.

Airport Showcase has been removed from the budget for FY 2022-2023.

History of Revenues

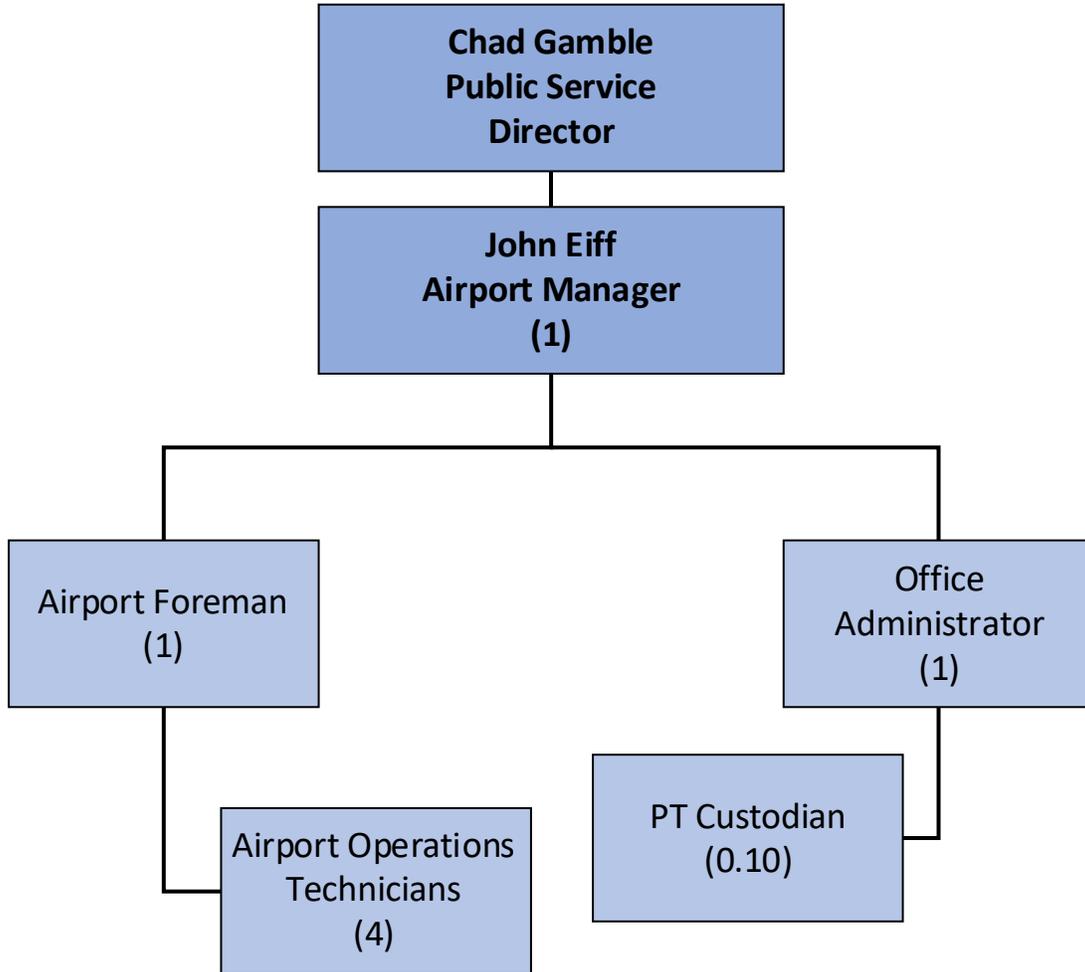




AIRPORT FUND

Expenditure Summary

Organizational Structure



Description:

The Airport Fund provides all airport maintenance including the airfield, airfield lighting, lawn and field maintenance both on the airfield and in the industrial park, maintenance of the city's T-hangars and airport buildings, liaison with the Federal Aviation Authority and Florida Department of Transportation and other operational activities.

Mission:

Operate, maintain and develop DeLand Municipal Airport to promote a safe, secure and self-supporting facility which serves the needs of the aviation community and is aesthetically pleasing to DeLand citizens with minimal nuisance noise.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of users satisfied with Airport appearance and services	High Value Government	85%	90%	95%
Total new acres leased	High Value Government	.43	.50	1
% of noise complaints responded to within 48 hours	High Value Government	100%	100%	100%
% of service requests responded to within 3 business day	High Value Government	100%	100%	100%
% increase in revenues over prior year (non-aviation and aviation)	High Value Government	.351%	3%	3%

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Started hangar construction for phase one of the Sport Aviation Village and started leasing the hangar sites.
- ✓ The 2021 DeLand Sport Aviation Showcase was well attended by vendors and had good aircraft sales.
- ✓ Generated new or renewed land leases for Kingspan, DeLand Florida Airports Inc., PCDG, Roush Atlantic LLC, Airport Restaurant Inc., Mustang Point Sublease, 1725 Lexington LLC, MT Propeller
- ✓ Maintained lease management of the T-hangars with a 100% occupancy rate with an average of 60 people on the waiting list.
- ✓ Completed remodeling of Airport Maintenance building
- ✓ Completed the design of East and West Aprons and airfield electrical home runs
- ✓ Completed design for new fuel farm
- ✓ Completed design for new hangars
- ✓ Started Skinner connector road to SR 11
- ✓ Completed Airport Wildlife Management study and began to implement Program
- ✓ Updated airfield signage
- ✓ Updated PAPI light system
- ✓ Replaced end of runway lights on 5/23
- ✓ Continued making improvements to the DNAS museum

Action Plan

Development		
Goals & Objectives		Strategic Plan Area(s)
1	Maintain revenue income to cover or exceed expenditures. <ul style="list-style-type: none"> Continually improve and maintain accurate economic development information airport web site for the Business Parks, Airfield and Sport Aviation Village. 	High Value Government
2	To ensure eligibility for all available grant funding. <ul style="list-style-type: none"> Maintain Federal Aviation Administration/Florida Department of Transportation Joint Automated Capital Improvement Program funding. 	Preparing for the Future/ Sustainability

Appearance		
Goals & Objectives		Strategic Plan Area(s)
1	Maintain customer satisfaction. <ul style="list-style-type: none"> Respond to tenants' service request within 3 days. 	High Value Government
2	Improve level of road maintenance. <ul style="list-style-type: none"> Ensure that all potholes are filled within 7 days. 	High Value Government

Public Relations		
Goals & Objectives		Strategic Plan Area(s)
1	Implement noise abatement recommendations included in the noise study. <ul style="list-style-type: none"> Maintain liaison with community leaders in an effort to improve noise abatement issues. 	High Value Government & Communication
2	Regularly identify and resolve airfield operational issues. <ul style="list-style-type: none"> Meet with the Airport Advisory Committee. 	High Value Government & Communication
3	Maintain customer satisfaction. <ul style="list-style-type: none"> Respond to tenants' service request within 3 days. 	High Value Government & Communication

Operations and Maintenance

Goals & Objectives		Strategic Plan Area(s)
1	Complete airfield improvements in accordance with capital improvement programs. <ul style="list-style-type: none"> • Obtain leases for the Sport Aviation Village. • Rehabilitation of East and West Ramp paving and electrical homerun projects. • Complete construction of SR11 access road. • Complete design new fuel farm. 	High Value Government
2	Maintain airfield security. <ul style="list-style-type: none"> • Ensure upkeep of perimeter fencing. • Continue monitoring and maintenance of airfield security cameras. 	High Value Government
4	Maintain and improve Airport safety regulations. <ul style="list-style-type: none"> • Implement Airport safety recommendations presented by staff and the Airport Advisory Committee. 	High Value Government

Long-Term Goals

- ✓ Establish Sport Aviation Showcase as a self-sustaining annual event.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Complete connection of North Eidson Drive to SR 11.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Complete final phase of NW Industrial Park.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: Regional High Value Job Creation

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 523,635	\$ 625,773	\$ 591,509	\$ 526,349	-15.89%
Operating Expenses	432,992	611,183	762,086	498,544	-18.43%
Capital Outlay	298,543	724,000	7,635,710	5,164,381	613.31%
Transfers	<u>325,539</u>	<u>494,106</u>	<u>657,975</u>	<u>588,727</u>	19.15%
Total Budget	\$1,580,709	\$2,455,062	\$9,647,280	\$6,778,001	176.08%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Airport Manager	E103	1.00	1.00	1.00	1.00	1.00
Sports Aviation Administrator	E102	1.00	1.00	1.00	1.00	0.00
Airport Ops Foreman II	110	1.00	1.00	1.00	1.00	1.00
Office Administrator	108	0.00	0.00	0.00	1.00	1.00
Administrative Coordinator	107	1.00	1.00	1.00	0.00	0.00
Airport Ops Tech III	105	0.00	1.00	1.00	1.00	1.00
Equipment Operator II	105	1.00	0.00	0.00	0.00	0.00
Maintenance Repair Worker II	105	1.00	0.00	0.00	0.00	0.00
Maintenance Worker III	103	0.00	1.00	0.00	0.00	0.00
Airport Ops Tech II	102	2.00	1.00	2.00	2.00	2.00
Custodian/Housekeeping	102	0.00	0.10	0.10	0.10	0.10
Airport Ops Tech I	101	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		8.00	7.10	8.10	8.10	7.10

Removed [1.0] Sports Aviation Administrator.

CAPITAL OUTLAY	Amount
East Hangar Complex - Phase 1B	\$2,250,000
Restripe Airfield Markings & Taxiway E Lighting & Signage	245,000
West Apron Construction	2,250,000
Construct Mid Section Taxiway A	300,000
New Directional Signs	35,000
DeLand Naval Air Station Pond	20,000
Foreman Truck	31,338
16' Enclosed Trailer	6,950
Zero Turn ZD1211R-3-60R and A/C Cab	<u>26,093</u>
Total Capital Outlay	\$5,164,381

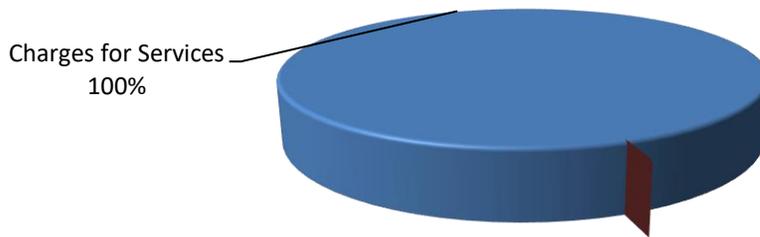
Management Discussion

- ✓ Total expenses increased by 176.08% mainly due to an increase in capital projects.
- ✓ Personal Services decreased by 15.89% mainly due to the removal of the Sports Aviation Administrator, both an increase in health insurance costs and a 3% merit increase are budgeted for FY 2022-2023.
- ✓ Operating expenses decreased by 18.43% mainly due to the removal of the Airport Showcase.
- ✓ Includes funding for:
 - East Hangar Complex – Phase 1B (\$2,250,000)
 - Restripe Airfield Markings & Taxiway E Lighting & Signage (\$245,000)
 - West Apron Construction (\$2,250,000)
 - Construct Mid Section Taxiway A (\$300,000)
 - New Directional Signs (\$35,000)
 - DeLand Naval Air Station Pond (\$20,000)
 - Foreman Truck (\$31,338)
 - 16' Enclosed Trailer (\$6,950)
 - Zero Turn ZD1211R-3-60R and A/C Cab (\$26,093)

REFUSE COLLECTION FUND

Revenue Summary

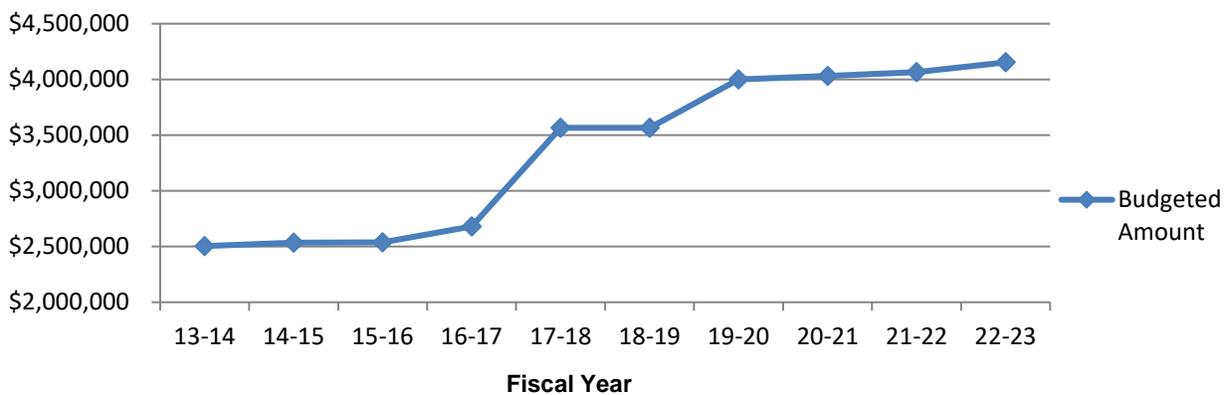
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Charges for Services	\$ 4,052,162	\$ 4,065,500	\$ 4,065,500	\$ 4,153,088	2.15%
Miscellaneous Revenue	370	0	0	0	0.00%
Other Sources	<u>0</u>	<u>0</u>	<u>25,701</u>	<u>0</u>	0.00%
Total Refuse Fund Revenue	\$ 4,052,532	\$ 4,065,500	\$ 4,091,201	\$ 4,153,088	2.15%



Management Discussion

Projected in FY 2022-2023 budget is \$4,153,088 for Charges for Services which represents fees collected for solid waste collection. The City has a franchise agreement with GFL Solid Waste Southeast, LLC to provide these services. The effective date of the agreement is October 1, 2022 and expires on September 30, 2029, with the option to extend the Contract for an additional 3-year term upon mutual agreement of the parties. The City receives 10% of gross revenues in return for franchise fees. The franchise fee revenues are recognized in the General Fund of the City.

History of Revenues



REFUSE COLLECTION FUND

Expenditure Summary

Description:

The Refuse Fund accounts for the activities of solid waste and recycling collection. This responsibility has been privatized; however, the City monitors the collection service for solid waste, yard waste and recycling.

Mission:

Efficiently and effectively collect garbage and recycling to protect public health.

Performance Measures

Department Performance	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of residential customers surveyed who are satisfied with solid waste services	Survey Every Other Year	88%	Survey Every Other Year
% customer complaints responded to within 24 hours and resolved within 3 days.	90%	90%	90%
% of noise complaints responded to within 48 hours	98%	98%	98%

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 4,001,278	\$ 3,961,100	\$ 4,091,201	\$ 4,153,088	4.85%
Transfers	<u>56,877</u>	<u>104,400</u>	<u>0</u>	<u>0</u>	-100.00%
Total Budget	\$ 4,058,155	\$ 4,065,500	\$ 4,091,201	\$ 4,153,088	2.15%
STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
None					
CAPITAL OUTLAY					Amount
None					

Management Discussion

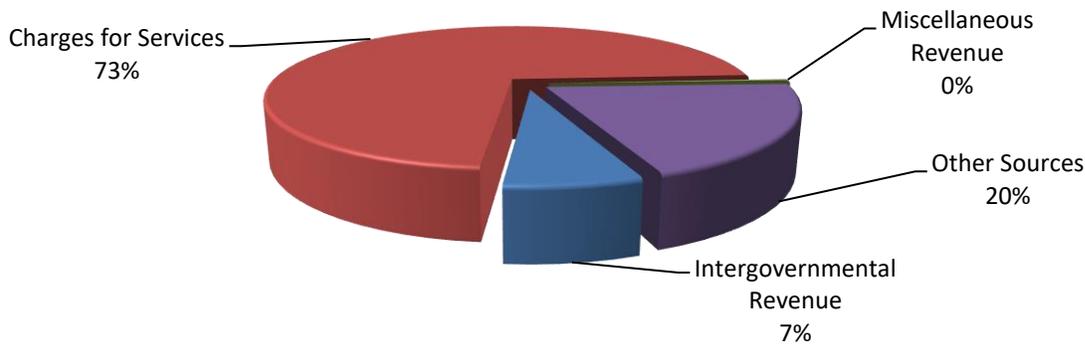
- ✓ Includes funding for:
 - WCA Waste Corporation (\$4,030,888)
 - Recycle Comingle (\$120,000)
 - Recycle Coach Annual Fee (\$3,000)



STORMWATER FUND

Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 200,000	100.00%
Charges for Services	1,928,796	2,013,112	2,113,112	2,094,780	4.06%
Miscellaneous Revenue	28,092	8,000	8,000	8,000	0.00%
Other Sources	15,820	606,925	1,443,173	581,637	-4.17%
Total Stormwater Fund Revenue	\$ 1,972,708	\$ 2,628,037	\$ 3,564,285	\$ 2,884,417	9.76%



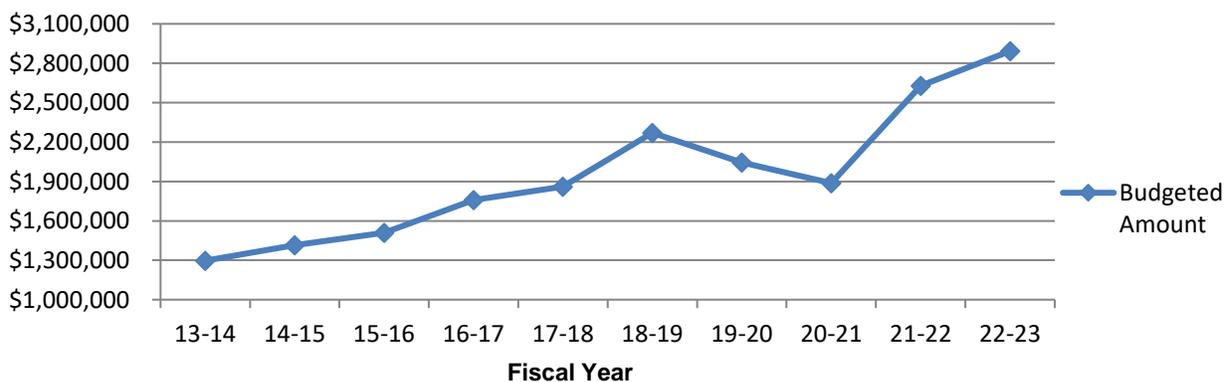
Management Discussion

Charges for services represent stormwater fees and are projected with a 4.06% increase from FY 2021-2022 budget.

Miscellaneous Revenue represents interest earnings on investments (\$8,000).

Other Sources in FY 2022-2023 represents Use of Reserves (\$581,637) for Capital Projects.

History of Revenues

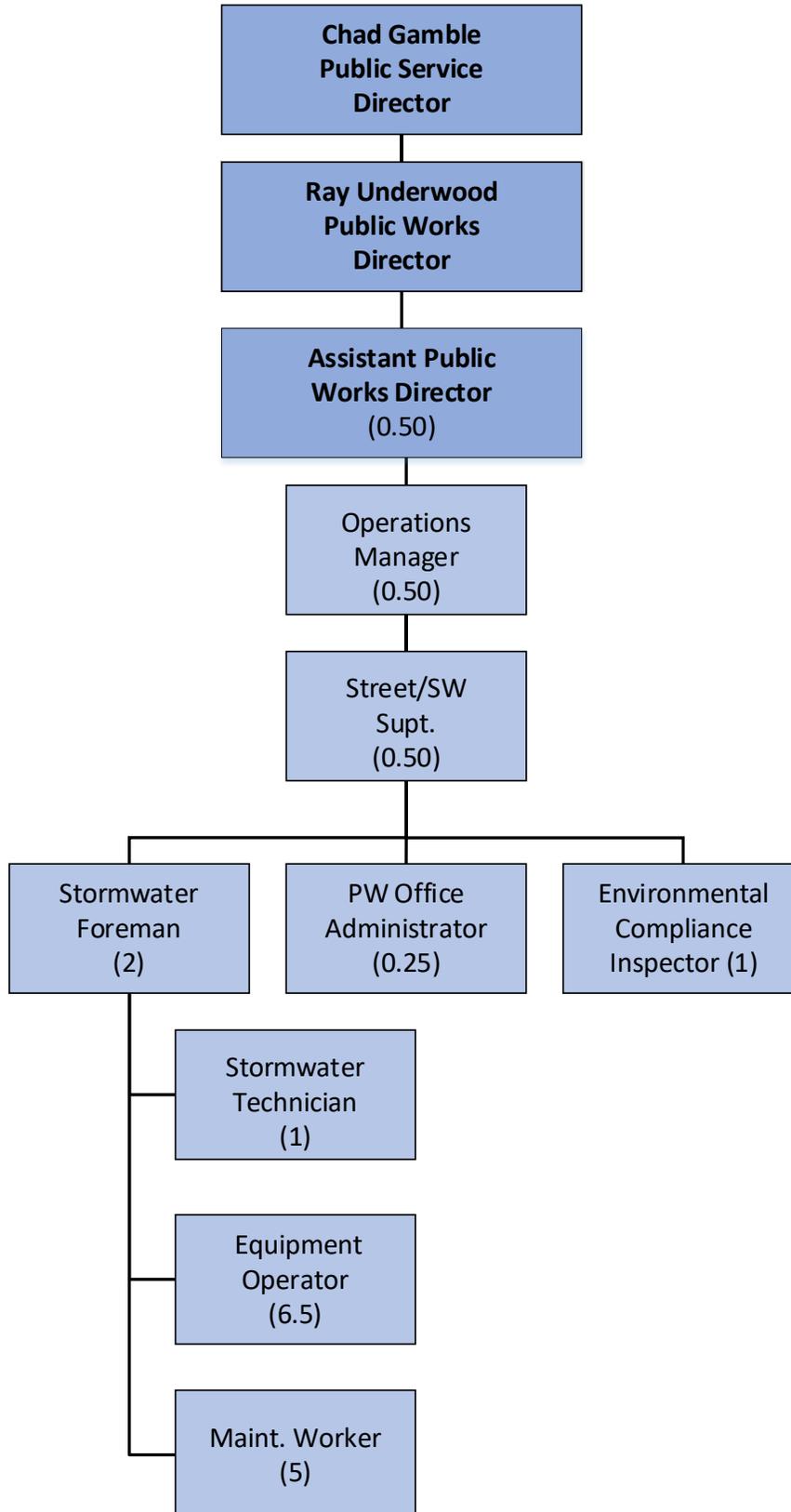




STORMWATER FUND

Expenditure Summary

Organizational Structure



Description:

The Stormwater Fund accounts for all aspects of stormwater infrastructure maintenance (drainage pipes, retention areas, street sweeping, storm water pump stations, etc.).

Mission:

Collect and convey storm water to protect life and property from flooding and minimize contamination of ground water and monitor and maintain the National Pollutant Discharge Elimination System (NPDES) Program, best management practices (BMP), and reporting to the Florida Dept. of Environmental Protection.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
% of drainage repairs completed within 30 calendar days	High Value Government	40%	57%	59%
% of sites passing NPDES requirements	High Value Government	95%	95%	95%
% of designated storm sewer cleaned annually	High Value Government	25%	28%	30%
% of storm sewer inlets cleaned	High Value Government	11.75%	29%	31%
% of storm water retention ponds maintained annually	High Value Government	35%	35%	35%
% of curb miles swept	High Value Government	95%	95%	100%

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Projects: Yearly pipelining complete (Earl Brown Park, Airport), Site Work for New Hampshire pond improvements, Stormwater master plan recommended improvements.
- ✓ Constructing the last storage barn at the Public Services Facility.
- ✓ Amelia Avenue Pump Station Replacement Project Completed
- ✓ With the replacement of the sewer jet, it has allowed the Stormwater Department to more efficiently and effectively maintain over 400,000 ft of pipe and 1,500 catch basins throughout the City's MS4 system.
- ✓ Rehab of de-mucking 12 retention/detention ponds
- ✓ Renewed NPDES Program for Cycle 4 year 2 for annual report
- ✓ City Works program; GIS Data for the entire City maintained Storm sewer system, equipment inventory inspections quarterly.
- ✓ Entire Stormwater Division certified as Level I and II operators for the Florida Stormwater Association.
- ✓ Continued preservation and retrofitting retention areas/ditched throughout the City.
- ✓ Full public education program with focus on Environmental Compliance (MSDS, Construction Site, Water Conservation, waste reduction, and storm pollution).
- ✓ Completed several major pipe replacement projects; Most notable will be the improvements to 980 E Pennsylvania Ave.
- ✓ Stormwater Master Plan Update: 5 Major Projects in progress.

Action Plan

Infrastructure Maintenance

Goals & Objectives		Strategic Plan Area(s)
1	<p>Maintain Stormwater System in accordance with State and Federal requirements.</p> <ul style="list-style-type: none"> • Protect Citizens and Property from Flooding. • Preserve and maintain surface waters, wetlands, and areas as functional and attractive for people and the environment. • Implement Stormwater Plan. 	High Value Government
2	<p>Maintain all stormwater pipes, retention areas and pumping stations in good working condition.</p> <ul style="list-style-type: none"> • SW Staff identifies and repairs site improvement to the SW system. • Prioritizes master plan and recommended projects by focusing on problem locations that will impact key areas, major corridors and protection of private property. • Mowing and de-mucking schedule of City's retention ponds and ditches. • Scheduled inspection and maintenance of pump station. 	High Value Government
3	<p>Street Sweeping program to control debris and pollution to minimize impact to SW runoff. The program purpose is to maintain streets for aesthetic and safety intent.</p> <ul style="list-style-type: none"> • The City operates a sweeper year-round for the entire City and special events. • Sweepers are also used to respond to certain types of spill clean-up, where the material is able to be safely swept up with this type of equipment. 	High Value Government

Community Connection / Sustainability

Goals & Objectives		Strategic Plan Area(s)
1	<p>Develop and implement a National Pollutant Discharge Elimination System (NPDES) stormwater program.</p> <ul style="list-style-type: none"> • City must maintain and operate a SW management plan and pollution prevention plan. • Provide responsible monitoring of private and public SW infrastructure. • Establish work practices and methods for handling potentially polluting materials. 	Communications
2	<p>Promote NPDES program for protection and educational efforts, including hosting and attending events, and public outreach.</p>	Communications
3	<p>Stormwater Master Plan Update.</p>	Preparing for the Future

Long-Term Goals

- ✓ Stormwater Master Plan Project Implementation:
 - o Target Completion: FY2024-2025
 - o Strategic Focus Area: High Value Government, Sustainability, Sense of Community

- ✓ Infrastructure: Public Works will develop and implement a comprehensive asset management plan for our contractual services, continued public education, maintenance of retention and detention ponds, ditches, swales, and flood control facilities.
 - o Target Completion: FY2022-2023
 - o Strategic Focus Area: High Value Government, Sustainability, Sense of Community
- ✓ Sustainability: Public Works will develop and implement a plan that will reduce the consumption of natural resources, improve air quality, public education, NPDES Programs, monitoring of city outfalls, and achieve 75% pollution diversion.
 - o Target Completion: FY2023-2024
 - o Strategic Focus Area: High Value Government, Sustainability
- ✓ Capital Improvement Plan: Stormwater has developed and implement a long-term capital improvement plan for all City stormwater facilities and infrastructure.
 - o Target Completion: FY2025-2026
 - o Strategic Focus Area: High Value Government, Sustainability

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 473,900	\$ 791,475	\$ 724,877	\$1,030,762	30.23%
Operating Expenses	297,052	343,229	335,026	346,970	1.09%
Capital Outlay	649,348	1,217,114	2,219,717	1,183,237	-2.78%
Transfers	<u>266,855</u>	<u>276,219</u>	<u>284,665</u>	<u>323,448</u>	17.10%
Total Budget	\$ 1,687,155	\$2,628,037	\$3,564,285	\$2,884,417	9.76%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Assistant Public Works Director	E104	0.00	0.00	0.50	0.50	0.50
Operations Mgr. (also Fund 001)	116	0.50	0.50	0.50	0.50	0.50
Streets/SW Sup. (also Fund 001)	112	0.50	0.50	0.50	0.50	0.50
Foreman II	110	1.00	1.00	1.00	1.00	0.00
Environmental Compliance Insp.	109	1.00	1.00	1.00	1.00	1.00
Foreman I	109	0.00	0.00	0.00	1.00	2.00
Office Administrator	108	0.00	0.25	0.25	0.25	0.25
Stormwater Technician I	106	0.00	0.00	1.00	1.00	1.00
Lead Worker	106	0.50	0.50	0.50	0.50	0.00
Equipment Operator III	106	0.00	0.00	0.00	0.00	0.50
Equipment Operator II	105	0.00	0.00	0.00	1.00	0.00
Equipment Operator I	104	3.00	3.00	3.00	3.00	6.00
Maintenance Worker II	102	0.00	1.00	2.00	3.00	2.00
Maintenance Worker I	101	<u>3.00</u>	<u>2.00</u>	<u>1.00</u>	<u>0.00</u>	<u>3.00</u>
Total Full Time Staffing		9.50	9.75	11.25	13.25	17.25

Added [2.0] Maintenance Worker, [1.0] Equipment Operator and [1.0] Foreman I due to loss of contracted prison mowing crew. Replaced [1.0] Maintenance Worker II with [1.0] Maintenance Worker I. Replaced [0.5] Lead Worker with [0.5] Equipment Operator III. Replaced [1.0] Foreman II and [1.0] Equipment Operator II with [2.0] Equipment Operator I.

CAPITAL OUTLAY**Amount**

Misc City Wide Pipe Lining Replacement	\$ 150,000
Hubbard Ave & High St Drainage Improvements	250,000
Boston Ave & Rich Ave Drainage Improvements	125,000
Misc Stormwater Improvements (Neighborhood)	100,000
Misc Stormwater Improvements (Ponds)	25,000
Fire Station Pump Station Design	400,000
Ford F150 Crew Cab - Replace 450163A	45,214
Slope Mower - Replace 450M104	71,318
Mower - Replace 450INM522	16,705
Total Capital Outlay	\$1,183,237

Management Discussion

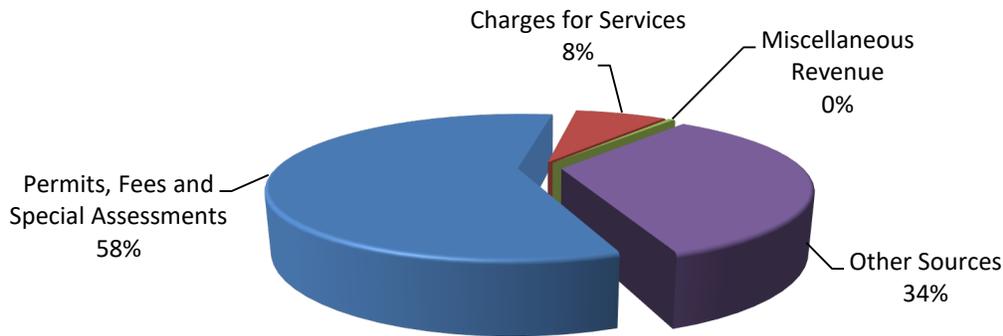
- ✓ Total expenses increased by 9.76%.
- ✓ Personal Services increased by 30.23% mainly due to the additions of two Maintenance Workers, an Equipment Operator and a Foreman, increased health insurance costs and a 3% merit increase proposed for FY 2022-2023.
- ✓ Operating expenses increased by 1.09%.
- ✓ Capital outlay decreased by 2.78%.
- ✓ Includes funding for:
 - Misc. City Wide Pipe Lining Replacement (\$150,000)
 - Hubbard Ave & High St. Drainage Improvements (\$250,000)
 - Boston Ave & Rich Ave Drainage Improvements (\$125,000)
 - Misc. Stormwater Improvements (Neighborhood) (\$100,000)
 - Misc. Stormwater Improvements (Ponds) (\$25,000)
 - Fire Station Pump Station Design (\$400,000)
 - Ford F150 Crew Cab – Replace 450163A (\$45,214)
 - Slope Mower – Replace 450M104 (\$71,318)
 - Mower – Replace 450INM522 (\$16,705)



PERMITS AND INSPECTIONS FUND

Revenue Summary

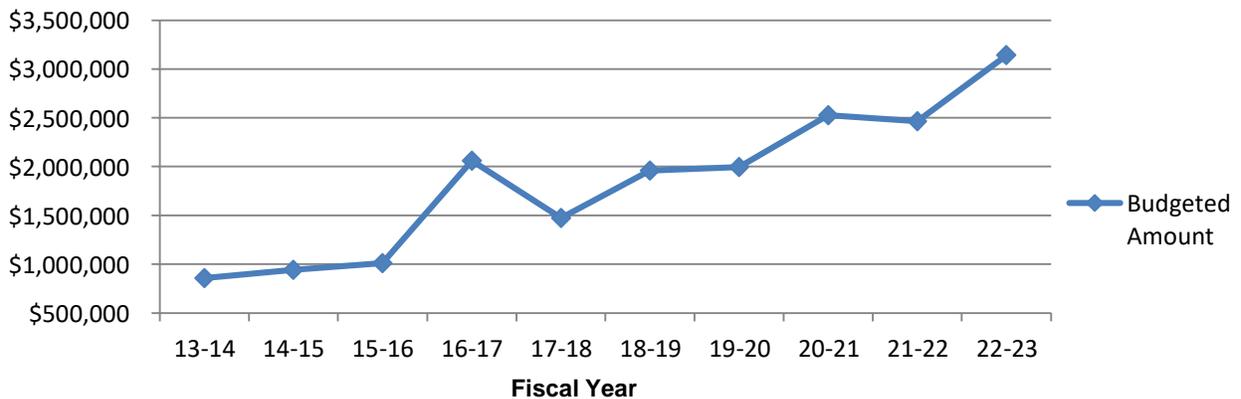
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Permits, Fees and Special Assessments	\$ 2,183,482	\$ 1,498,373	\$ 1,757,500	\$ 1,823,854	21.72%
Charges for Services	299,611	171,000	265,000	240,000	40.35%
Miscellaneous Revenue	7,744	13,000	14,000	15,000	15.38%
Other Sources	<u>0</u>	<u>781,152</u>	<u>1,432,738</u>	<u>1,090,703</u>	39.63%
Total Permits & Inspection Fund Revenue	\$ 2,490,837	\$ 2,463,525	\$ 3,469,238	\$ 3,169,557	28.66%



Management Discussion

Permits, Fees and Special Assessments consist primarily of building permit fees. Charges for Services include building plan review fees, fire plan reviews, and reinspection fees. Miscellaneous Revenue consists of interest income and other revenue. Other Sources consist of Use of Reserves (\$1,090,703).

History of Revenues

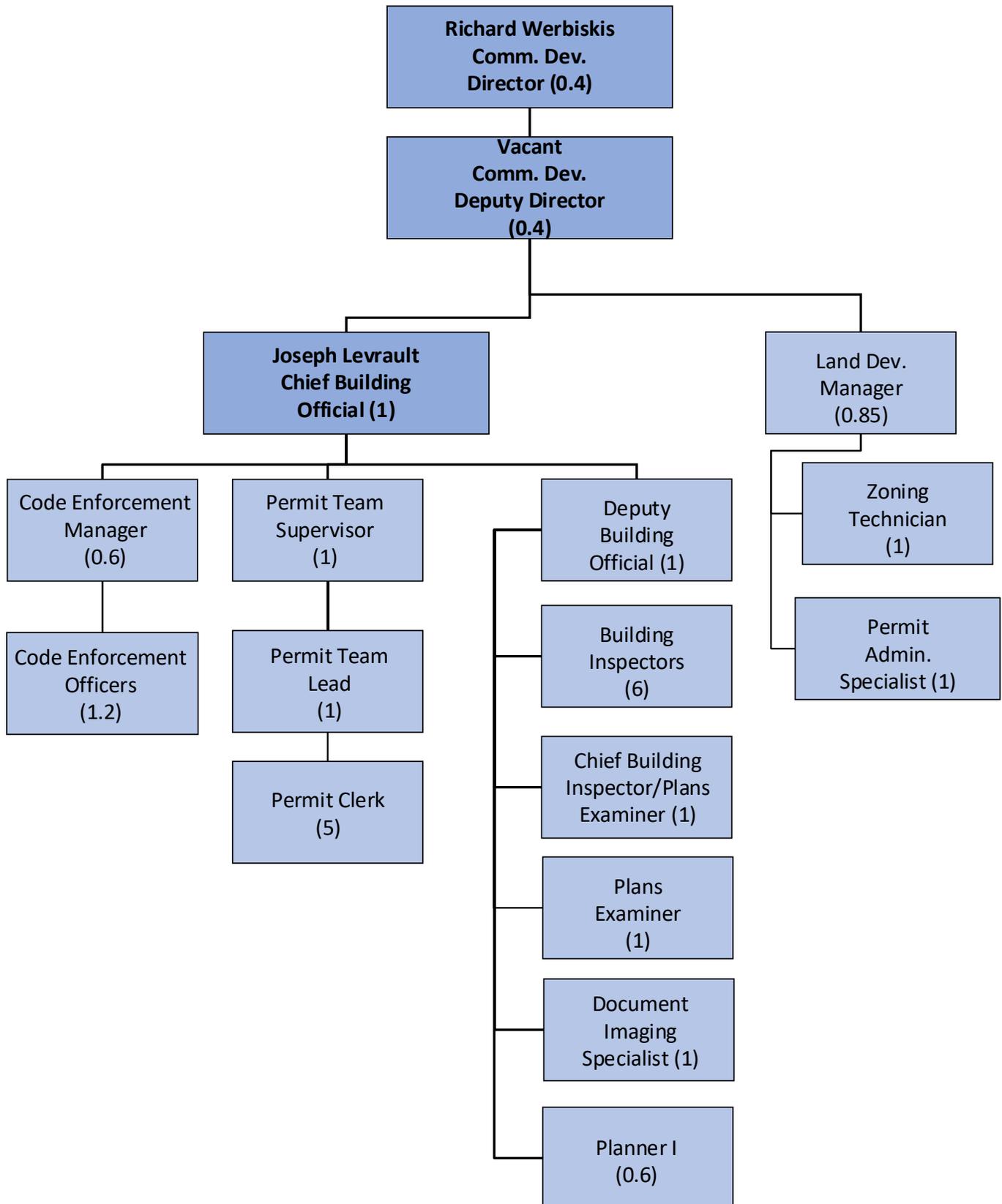




PERMITS AND INSPECTIONS FUND

Expenditure Summary

Organizational Structure



Description:

The Permits and Inspection Department ensures that all new or improved structures meet state building code and local ordinance requirements. Front counter personnel assist the public and process permit applications. Plans are reviewed to ensure all proposed construction complies with applicable codes, regulations and ordinances. Field inspections are conducted to ensure building construction practices are completed in accordance with approved plans and all applicable construction codes.

Mission:

The Building Department promotes the general health, safety, and welfare of the citizens of DeLand through enforcement of the Florida Building Code, while providing the highest level of customer service attainable.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
Average number of days from acceptance of building permit application to completion date of first review	High Value Government	4	3.5	3.5
% of small building plans reviewed within 3 days	High Value Government	95%	95%	95%
% of large building plans reviewed within 10 days	High Value Government	90%	93%	95%
% of first inspections completed within 24 hours	High Value Government	100%	100%	100%
% of plan reviews with first review completed within 14 business days	High Value Government	100%	100%	100%

Fiscal Year 2021 – 2022 Accomplishments

- ✓ Implemented enhancements of Accela Civic Platform.
- ✓ Enhanced staff training and certification to improve plan review and inspection services.
- ✓ Continue to improve customer services and satisfaction rate.
- ✓ Reduced plan review time and improved plan review accuracy.

Action Plan

Permits and Inspections	
Goals & Objectives	Strategic Plan Area(s)
<p>1 Provide for the health safety and welfare of the public by ensuring that all laws and codes are followed through an efficient and effective permitting process and proactive inspections.</p> <ul style="list-style-type: none"> • Maintain a 3-day turnaround time on “final” small building plans submitted for review. • Maintain a 10-day turnaround on “final” single family residence plans submitted for review • Provide all requested building inspection services within 24 hours. • Process minor site plans within 8 business hours. • Issue all Business Tax Receipts within 3 days. • Initiate neighborhood revitalization program through the removal of dilapidated structures. 	<p>High Value Government</p>

Long-Term Goals

- ✓ Increase the number of professional certifications for individual inspectors.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government, Communication, Maintaining a Safe Community
- ✓ Enhanced training of personnel.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government, Maintaining a Safe Community
- ✓ Update of local ordinances to bring them into compliance with state and federal guidelines.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: High Value Government
- ✓ Replace outdated Business Tax Receipt process with Business Registration process.
 - Target Completion: FY2022-2023
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$1,281,719	\$1,614,996	\$1,645,396	\$ 1,888,039	16.91%
Operating Expenses	132,756	122,992	690,447	648,257	427.07%
Capital Outlay	48,586	0	222,000	0	0.00%
Transfers	<u>728,574</u>	<u>725,537</u>	<u>911,395</u>	<u>633,261</u>	-12.72%
Total Budget	\$2,191,635	\$2,463,525	\$3,469,238	\$ 3,169,557	28.66%

STAFFING	PAY GRADE	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Community Development Director	E108	0.35	0.40	0.40	0.40	0.40
Community Devel. Deputy Director	E104	0.00	0.00	0.00	0.40	0.40
Fire Marshal	F106	0.50	0.50	0.00	0.00	0.00
Firefighter (split with FD)	F101	0.00	0.75	0.75	0.75	0.00
Chief Building Official	B106	1.00	1.00	1.00	1.00	1.00
Chief Bldg Insp/Plans Examiner	B105	0.00	0.00	0.00	0.00	1.00
Deputy Chief Building Official	B105	1.00	1.00	1.00	1.00	1.00
Plans Examiner	B104	2.00	2.00	2.00	2.00	1.00
Building Inspector I	B101	4.00	4.00	4.00	4.00	4.00
Building Inspector Entry Level	B100	0.00	0.00	0.00	0.00	2.00
Land Development Manager	116	0.75	0.75	0.80	0.85	0.85
Code Enforcement Manager	113	0.00	0.00	0.00	0.00	0.60
Permit Administration Specialist	112	0.00	0.00	0.00	0.00	1.00
Planner I	112	0.00	0.00	0.60	0.60	0.60
Planning Technician	110	0.60	0.60	0.00	0.00	0.00
Permit Supervisor	109	0.00	0.00	1.00	1.00	1.00
Code Enforcement Officer	107	0.30	0.80	0.80	0.80	1.20
Permit Team Lead	106	1.00	1.00	0.00	1.00	1.00
Zoning Technician	106	0.00	0.00	0.00	1.00	1.00
Permit Clerk III	105	0.00	1.00	0.00	0.00	0.00
Permit Clerk II	104	0.00	1.00	3.00	0.00	0.00
Admin Asst III (split with FD)	104	0.00	0.00	0.00	0.50	0.00

Permit Facilitator	104	0.00	1.00	0.00	0.00	0.00
Document Imaging Specialist	104	1.00	1.00	1.00	1.00	1.00
Permit Clerk I	103	<u>3.60</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>5.00</u>
Total Full Time Staffing		16.10	19.80	19.35	20.30	24.05
Fire Marshal	F106	0.00	0.00	0.37	0.30	0.00
Fire Inspector	F105	<u>0.00</u>	<u>0.00</u>	<u>0.80</u>	<u>0.30</u>	<u>0.00</u>
Total Part Time Staffing		0.00	0.00	1.17	0.60	0.00
Permit Clerk	N/A	<u>0.45</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Contract Staffing		0.45	0.00	0.00	0.00	0.00
Total Staffing		16.55	19.80	20.52	20.90	24.05

Added [2.0] Building Inspector Entry Level, [1.0] Permit Clerk I, [1.0] Permit Administration Specialist, and [0.6] Code Enforcement Manager. These positions were added due to increases in the amount of inspections and permits in the City and a need for more code violation enforcement. Moved [0.75] Firefighter, [0.5] Administrative Assistant III, [0.3] Fire Marshal, and [0.3] Fire inspector to Fire Prevention Division. Increased both Code Enforcement Officers from [0.4] to [0.6].

CAPITAL

Amount

None

Management Discussion

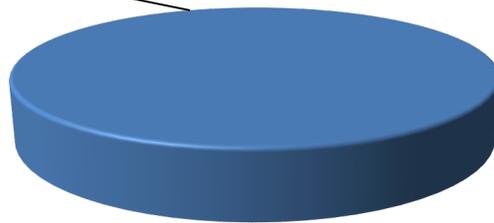
- ✓ Total expenses increased by 28.66%.
- ✓ Personal Services increased by 16.91% primarily due to adding two Building Inspector entry level positions, a Permit Clerk, a Permit Administration Specialist and a Code Enforcement Manager, increased health insurance costs and a 3% merit increase proposed for FY 2022-2023.
- ✓ Operating Expenses increased by 427.07% mainly due to Permits & Inspections-related IT Hardware/Software being moved to the Permits & Inspections budget (\$323,065), Accela maintenance and upgrade (\$100,000), and banking fees (\$80,000). Without the IT Hardware/Software addition, operating expenses would have increased by 164.40%.
- ✓ Includes funding for:
 - Accela maintenance and upgrade (\$100,000)
 - Accela Land Management (\$141,000)
 - Plan Review E-Permit Hub (\$85,000)
 - Professional services for inspection and plan review (\$40,000)
 - Code books (\$7,500)
 - Banking fees (\$80,000)
 - Accela conference travel and training (\$11,000)

HEALTH INSURANCE COST CONTAINMENT FUND

Revenue Summary

REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Charges for Services	\$ 547,236	\$ 560,670	\$ 560,670	\$ 569,305	1.54%
Miscellaneous Revenue	307	0	0	0	0.00%
Other Sources	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>	-100.00%
Total Health Ins. Cost Contain. Fund Rev.	\$ 547,543	\$ 610,670	\$ 610,670	\$ 569,305	-6.77%

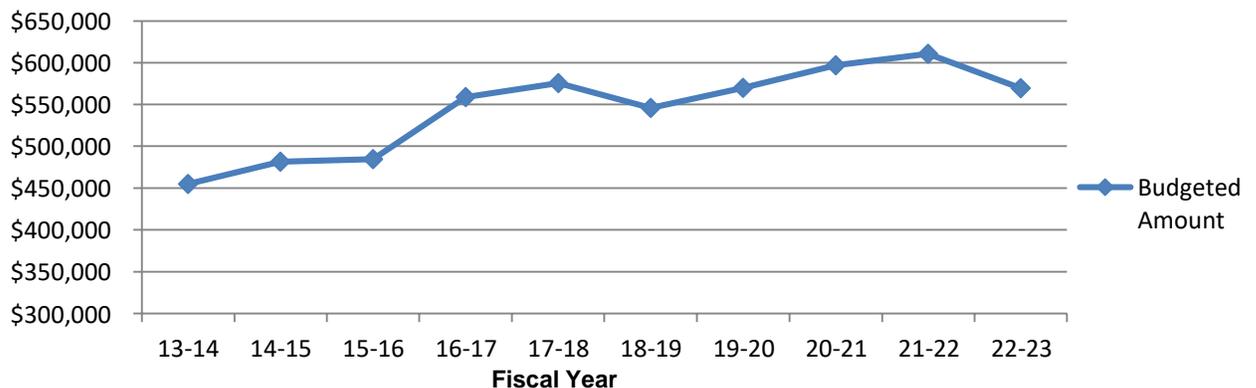
Charges for Services
100%



Management Discussion

This fund was created in FY 2010-2011 to capture the cost of administering a City owned health clinic with the goal of having the facility reduce health care costs. Charges for Services are the transfers made to the Health Insurance Cost Containment Fund by all funds in the City that have personnel.

History of Revenues



HEALTH INSURANCE COST CONTAINMENT FUND

Expenditure Summary

Description:

The Health Insurance Cost Containment Fund is responsible for the costs related to the employee health clinic and the Agent of Record. The divisions within the General Fund, Water & Sewer Fund, Airport Fund, Stormwater Fund, and Permits & Inspections Fund transfer funds to the Health Insurance Cost Containment Fund based upon the number of full-time or full-time equivalent contracted employees in each division.

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Operating Expenses	\$ 499,209	\$ 578,465	\$ 578,465	\$ 537,100	-7.15%
Transfers	<u>32,205</u>	<u>32,205</u>	<u>32,205</u>	<u>32,205</u>	0.00%
Total Budget	\$ 531,414	\$ 610,670	\$ 610,670	\$ 569,305	-6.77%
STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
None					
CAPITAL					Amount
None					

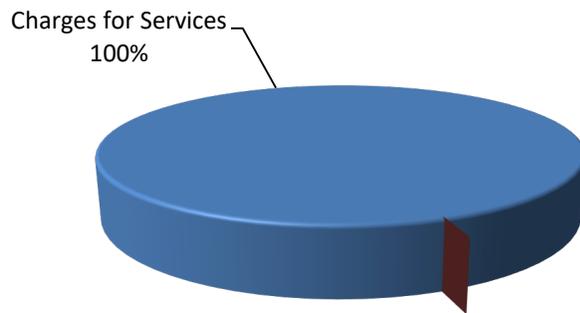
Management Discussion

- ✓ Total expenses decreased by 6.77%.
- ✓ Operating expenses decreased by 7.15% due to a decrease in contractual services at the City's Health Clinic.
- ✓ Includes funding for:
 - Health Center labor (\$250,000)
 - Monthly management program fee (\$110,000)
 - Medical supplies (\$100,000)

WORKERS' COMPENSATION SELF INSURANCE FUND

Revenue Summary

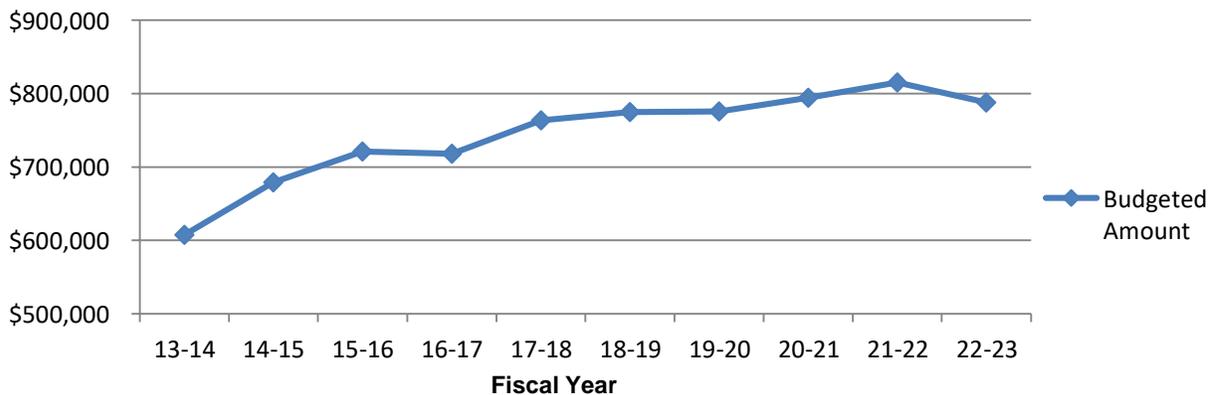
REVENUE SUMMARY	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Charges for Services	\$ 794,268	\$ 815,167	\$ 815,167	\$ 852,741	4.61%
Miscellaneous Revenue	<u>2,896</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Workers' Comp Fund Revenue	\$ 797,164	\$ 815,167	\$ 815,167	\$ 852,741	4.61%



History of Revenues

The City maintains a self-insured workers' compensation program with \$150,000 stop loss coverage. Transfers are made to the Workers' Compensation Self Insurance Fund by all funds in the City that have personnel. FY 2022-2023 projected revenue is based on prior year anticipated actual with a 4.61% increase.

Management Discussion



WORKERS' COMPENSATION SELF INSURANCE FUND

Expenditure Summary

Description:

The Risk Management Division is responsible for administering the City's Worker's Compensation Fund, Safety Program, Drug-Free Workplace Program, and insuring that the City's insurance coverage is cost effective and adequately covers the risk associated with the operations of the municipal government.

Mission:

Identify, assess and manage City wide risks to reduce the city's liability.

Performance Measures

Performance	Strategic Focus Area	FY 20/21 Actual	FY 21/22 Projection	FY 22/23 Target
# of injuries per 100 employees	High Value Government	2.53	4.00	3.00
# of work days lost due per injury	High Value Government	0	2.00	1.00
% of full-time equivalent employees without an on the job injury	High Value Government	97%	95%	97%
% change in dollar losses from workers compensation claims over previous year	High Value Government	-35%	+12%	+10%
Workers' Compensation Experience Ratio	High Value Government	1.18	1.18	.98
# of employees attending safety training	High Value Government	209	500	500
# of safety reviews/inspections performed	High Value Government	3	48	48
% change in number of liability claims over previous year	High Value Government	3%	-1%	-1%
Randomly screen CDL holders by September 30th	High Value Government	0	25%	25%

Fiscal Year 2021 - 2022 Accomplishments

- ✓ Increased safety training in an effort to reduce employee injuries (worker comp claims).

Action Plan

Risk Management	
Goals & Objectives	Strategic Plan Area(s)
1	Minimize the cost of the self-insurance fund. <ul style="list-style-type: none"> • Quarterly report the number of employees attending safety training. • Quarterly report on the number of safety reviews/inspections performed. • Annually compute the dollar losses from liability claims. • New hire education on employee safety every orientation.

Workers' Compensation	
Goals & Objectives	Strategic Plan Area(s)
1	Minimize the cost of the self-insurance fund. <ul style="list-style-type: none"> • Annually compute the dollar losses from workers compensation claims. • Annually compute the Workers' Compensation Experience Ratio. • Quarterly report on the number of workers' compensation injuries. • Randomly screen 25% of the CDL holders by September 30th. • New Hire education on workers compensation every orientation.

Long-Term Goals

- ✓ Reduce the experience modification factor.
 - Target Completion: FY 2022-23
 - Strategic Focus Area: High Value Government
- ✓ Targeted safety training to reduce worker comp injuries.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET	% Change from 2021-22
Personal Services	\$ 499,924	\$ 671,432	\$ 671,432	\$ 701,471	4.47%
Operating Expenses	59,999	79,735	79,735	87,270	9.45%
Transfers	<u>64,000</u>	<u>64,000</u>	<u>64,000</u>	<u>64,000</u>	0.00%
Total Budget	\$ 623,923	\$ 815,167	\$ 815,167	\$ 852,741	4.61%
STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET

None

None

Management Discussion

- ✓ Total expenses increased by 4.61%.
- ✓ Personal Services increased by 4.47% mainly due to an increase in reserves estimated by actuarial.
- ✓ Operating expenses increased by 9.45% mainly due to the addition of bi-annual workers comp actuarial analysis (\$7,500).
- ✓ Includes funding for:
 - Payment of claim (\$365,000)
 - Life scan evaluation (\$20,000)
 - Pre-employment medical exam (\$50,000)
 - Drug free workplace program (\$7,505)
 - Premiums (\$244,471)

CAPITAL IMPROVEMENT PROGRAM

How the Program Works

The Local Government Comprehensive Planning and Land Development Regulation Act (Chapter 163, Florida Statutes) requires that local governments prepare a comprehensive plan which will guide public capital investments, other public fiscal policies, operating policies of the City of DeLand government, and the future use of land in the unincorporated portions of the City. The City's comprehensive plan may be amended up to twice a year, and must be evaluated and updated every five years. One of the required elements of the comprehensive plan is the Capital Improvements Element.

The City of DeLand's Capital Improvement Plan (CIP) is a planning, budgetary, and prioritizing tool which, as a part of the Capital Improvements Element, reflects the City's infrastructure needs for a five-year time frame. The CIP is updated on an annual basis. Amendments to the CIP may be made prior to the next annual CIP review period with approval of the City Commissioners. The current fiscal year funding for the approved CIP is incorporated in the proposed budget and adopted at the public hearings held in September of each year. The Capital and Grants Special Revenue Funds were created in FY2008-2009 to improve readability for users. This separate fund will be utilized for all capital projects within the General Government, Community Development, Public Safety, Public Works, and Parks & Recreation divisions.

Capital Projects are major fixed assets or infrastructure with long term value, such as buildings, roads, bridges and parks. A capital improvement is defined as any purchase of equipment or any construction project having a value of \$5,000 or more, excluding repairs, and a minimum life of three years or more. Proposed CIP project requests may originate from City departments, Commissioners, and/or citizens.

Funds budgeted for specific projects remain allocated until the project is completed. Additionally, project budgets are reviewed and, if needed, funding may be adjusted. Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages.

Projects may be funded by current revenues or by debt financing, depending upon the availability of funds, the nature of the project, and the policies of the City Commission. In balancing the five years of the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, projects must either be revised to reduce costs, postponed to a future time period, or eliminated from the program. Alternative financing, such as long term debt, may be proposed in order to provide sufficient revenues to fund requested capital projects. There may be bona fide reasons why a project is needed or desired in the immediate future, but it may be deferred because resources are not realistically available.

The overall CIP, with its five-year time frame, gives a fair indication of the foreseeable infrastructure needs of the City of DeLand.

Relationship Between the Operating and Capital Budgets

The Operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for all City services, but does not result in major physical assets for the City. Year to year, changes in the Operating budget are expected to be fairly stable, and represent incremental changes in the cost of doing business, in the size of the City and in the types and levels of service that are provided. Resources for the Operating budget generally come from taxes, user fees, and intergovernmental payments that usually recur from year to year.

The Capital budget includes one-time costs for projects that may last several years. The projects result in major physical assets for the City. Resources for the Capital budget generally come from bond issues, impact fees, grants and taxes.

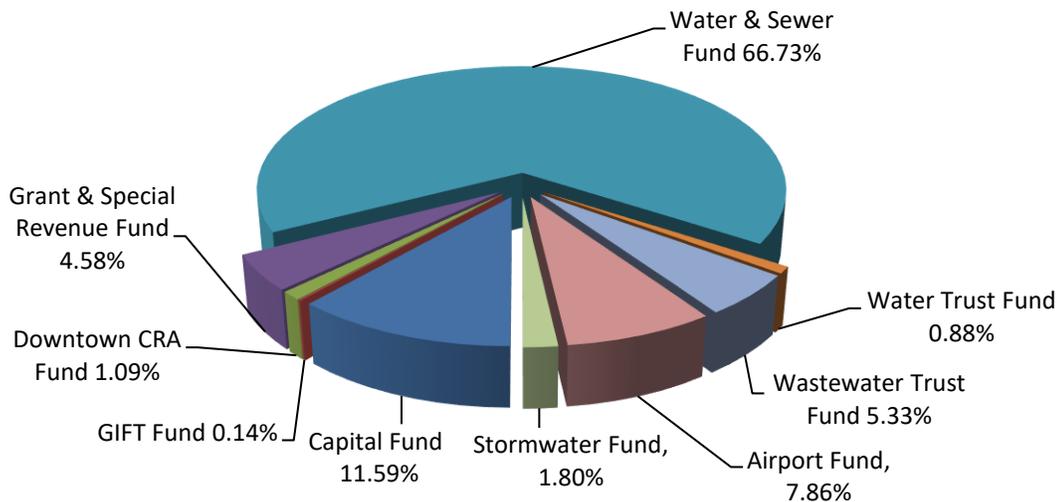
However, the Operating and Capital budgets are closely linked. The most obvious link is the Operating budget assumes the cost of maintaining and operating new facilities built under the Capital budget. Operational needs often drive the Capital budget, i.e. airport expansion, roads, water and sewer mains, parks, which are necessitated by population growth and the City's role in providing these basic services to its citizens.

Current Year Capital

Following is a listing of the current year Capital Program which totals \$65,705,790 for all funds.

	Budget	% of Total Capital Budget	% of Total Annual Budget
Capital Fund	\$ 7,612,859	11.59%	4.97%
GIFT Fund	\$ 91,800	0.14%	0.06%
Downtown CRA Fund	\$ 716,509	1.09%	0.47%
Grant & Special Revenue Fund	\$ 3,013,108	4.58%	1.97%
Water & Sewer Fund	\$ 43,848,896	66.73%	28.60%
Water Trust Fund	\$ 575,000	0.88%	0.37%
Wastewater Trust Fund	\$ 3,500,000	5.33%	2.28%
Airport Fund	\$ 5,164,381	7.86%	3.37%
Stormwater Fund	\$ 1,183,237	1.80%	0.77%
Total	\$ 65,705,790	100.00%	42.86%

Current Year Capital



Current Year Capital Detail

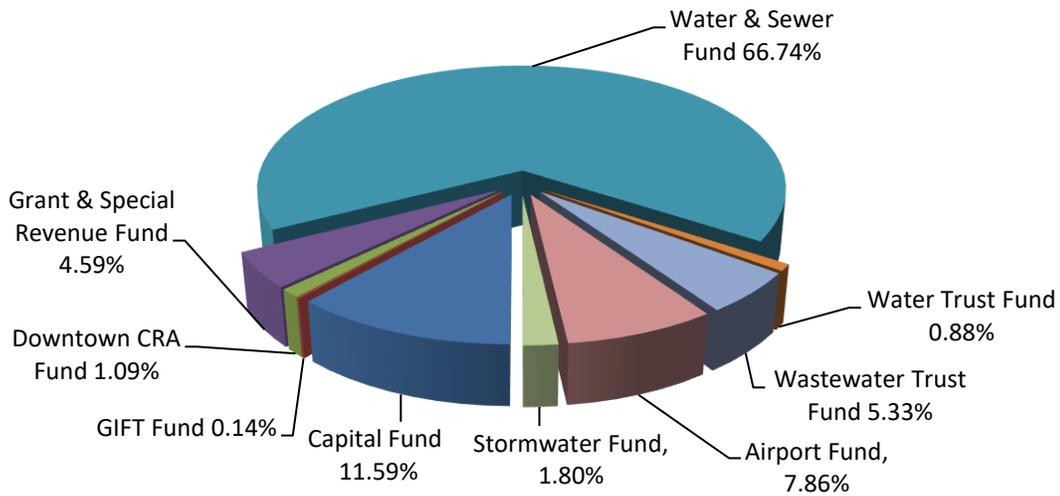
Division	Description	Amount
0106 - Administrative Services	Christmas Tree Replacement	6,500
0110 - Information Technology	In-Sync System	6,700
0110 - Information Technology	Electronic Gate Pass	7,178
0110 - Information Technology	Vector SW	9,089
0110 - Information Technology	Clerk Scanner - Fujitsu 7700	12,000
0110 - Information Technology	Melching cameras and server	25,537
0110 - Information Technology	2 SQL servers	26,872
0110 - Information Technology	Civic Rec	32,260
0110 - Information Technology	Traffic Jet Sign Shop Printer	63,063
0110 - Information Technology	Overhead Fiber Replacement	103,000
0110 - Information Technology	Network Switches	150,000
1119 - Licenses & Enforcement	Vehicle for Code Enforcement Manager	33,000
General Government Total		\$ 475,199
1222 - Fire	Bunker Gear Replacement	35,500
1222 - Fire	Fire Station 82/83 Improvements	125,000
1222 - Fire	New FD Vehicle	49,000

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Grant & Special Revenue Fund	\$ 3,013,108	4.59%	1.97%
Water & Sewer Fund	\$ 43,848,896	66.74%	28.60%
Water Trust Fund	\$ 575,000	0.88%	0.38%
Wastewater Trust Fund	\$ 3,500,000	5.33%	2.28%
Airport Fund	\$ 5,164,381	7.86%	3.37%
Stormwater Fund	\$ 1,183,237	1.80%	0.77%
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Current Year Capital



Current Year Capital Detail

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1222 - Fire	Fire Station 82/83 Improvements	125,000
1222 - Fire	New FD Vehicle	49,000

Division	Description	Amount
1226 - Police	Fire Alarm System Panel & Equipment	70,528
1226 - Police	Chevy Tahoe Admin for Senior Command Staff #1	46,848
1226 - Police	Chevy Tahoe Admin for Senior Command Staff #2	46,848
1226 - Police	Chevy Tahoe Admin for Senior Command Staff #3	46,848
1226 - Police	Chevy Tahoe Admin for Senior Command Staff #4	46,848
1226 - Police	Chevy Tahoe Admin for Senior Command Staff #5	46,848
1226 - Police	Ford Interceptor SUV for Patrol #1	60,145
1226 - Police	Ford Interceptor SUV for Patrol #2	60,145
1226 - Police	New Police Car for new Officer	67,800
1226 - Police	New Dual Purpose K-9	24,000
1226 - Police	HVAC Control System and Chillers	597,931
Public Safety Total		\$ 1,324,289
1301 - Public Works Admin	Replace 2015 Pathfinder	41,464
1302 - Streets	Replace Mower #1	15,455
1302 - Streets	Replace Mower #2	15,455
1302 - Streets	Replace Mower #3	15,455
1302 - Streets	Replace F-250 Super Cab	41,600
1302 - Streets	New F-250 Crew Cab	50,005
1302 - Streets	Beresford Ext. Multi Use Path with Volusia County	120,000
1302 - Streets	Entry Features	250,000
1302 - Streets	ROW ADA Sidewalk Improvements	161,213
1302 - Streets	Replace Lowboy Trailer	112,003
1303 - Trees	Electric F-150 for Nursery	48,462
1303 - Trees	New Solar Charging Station for Nursery	95,518
1304 - Urban Beautification	Replace Mower #4	16,705
1304 - Urban Beautification	New Hot Water Commercial Pressure Washer	21,448
1304 - Urban Beautification	Replace Mini Sweeper	126,293
1306 - Vehicle Maintenance	New A/C Recovery Machine	10,363
Public Works Total		\$ 1,141,439
1401 - Parks & Rec Admin	Carpet Replace in Maint Office/Old Engineering Building	7,550
1401 - Parks & Rec Admin	Replace Roof at P&R Maintenance Staff Office	36,600
1403 - Parks	Replace 2007 Chevy Impala	31,902
1403 - Parks	Replace 1999 Kubota Tractor	34,278
1403 - Parks	Elevator Equipment Monitoring at Stone Street	10,200
1403 - Parks	Recreation Fields at Victoria Park	4,000,000
1403 - Parks	Add Poles and Netting on North End of Spec Martin	10,000
1403 - Parks	Lake Moore	500,000
1403 - Parks	Garfield Trail	2,687,915
1407 - Activity Center	Replace Carpet throughout Wayne Sanborn Center	47,590
1408 - Stadium	Replace Countertops and Cabinets in Spec Martin	39,295
1408 - Stadium	Foundation Improvements at Spec Martin Stadium	105,230
1410 - Chisholm Center	Marquee Board at Chisholm Center	20,000
1410 - Chisholm Center	Replace Pool Filter at Chisholm Pool	8,398
1410 - Chisholm Center	Replace floor in Learning Center & Game Room at Chisholm	15,860
1410 - Chisholm Center	Replace HVAC System in Chisholm Center Gymnasium	46,542
1411 - Sperling	Replace Fence on Softball Field #3 at Sperling	25,480
1411 - Sperling	Develop Additional Parking at Sperling Sports Complex	150,000
Parks & Recreation Total		\$ 7,776,840
FY 22-23 General Fund Capital (Funds 170, 190 & 300) Total		\$ 10,717,767
1800 - Downtown CRA	Voorhis Avenue Streetscape	700,000
1800 - Downtown CRA	Replace Front Doors at Fish Building	16,509
FY 22-23 Downtown CRA Total		\$ 716,509

Division	Description	Amount
4201 - W&S Administration	Vehicle Replacement - 2022 Chevy Traverse	40,900
4201 - W&S Administration	Utility Admin Building FFE	600,000
4202 - Engineering	New Vehicle - 2022 Nissan Pathfinder	31,535
4203 - Water Production	WP #2 Generator Replacement	146,680
4203 - Water Production	Ground Storage Tanks Safety & Repairs	18,500
4203 - Water Production	Vehicle Replacement - Ford F250	60,000
4204 - Water Distribution	Water Meter Replacement	225,000
4204 - Water Distribution	Trimble GPS Device	15,350
4204 - Water Distribution	Portable Message Board	20,874
4204 - Water Distribution	2024 Water Main Improvements Design	350,000
4204 - Water Distribution	Downtown Water Improvements Design	79,925
4205 - Wastewater Distribution	Incline Screw Conveyor Replacement Parts	19,216
4205 - Wastewater Distribution	Water Purification System	6,800
4205 - Wastewater Distribution	Alum Chemical Pump Replacement	42,525
4205 - Wastewater Distribution	Biosolids Dump Truck	220,000
4205 - Wastewater Distribution	Reclaim Jockey Pump Replacement	31,100
4205 - Wastewater Distribution	5HP Vacuum Induction Unit	14,484
4205 - Wastewater Distribution	22/23 WWTP Fencing - Additional Property	64,000
4205 - Wastewater Distribution	Latchet Sample Processing Module	19,200
4205 - Wastewater Distribution	Wiley M. Nash Capacity Expansion & AWT Improvements	35,940,000
4205 - Wastewater Distribution	Reclaim Water Expansion Construction Phase #5	3,500,000
4205 - Wastewater Distribution	Reclaim Water Expansion Phase 6 Design	200,000
4206 - Utilities Maintenance	100KW Dual Voltage Trailer Mounted Generator	104,000
4206 - Utilities Maintenance	L/S #6 Replacement & Panel Box	55,500
4206 - Utilities Maintenance	L/S #10 Replacement & Panel Box	63,000
4206 - Utilities Maintenance	L/S #7 Replacement & Panel Box	63,000
4206 - Utilities Maintenance	L/S #26 Replacement & Panel Box	53,150
4206 - Utilities Maintenance	L/S #65 Replacement & Panel Box	55,000
4206 - Utilities Maintenance	L/S #8 Replacement & Panel Box	55,500
4206 - Utilities Maintenance	Ground Penetration Radar Cart Locater (2)	38,500
4206 - Utilities Maintenance	6" Dri-Prime Diesel Pump	65,250
4206 - Utilities Maintenance	Commercial Riding Lawn Mower & Mowing Deck	9,750
4206 - Utilities Maintenance	Vehicle Replacement - F250 Pickup with Utility Bed	60,000
4206 - Utilities Maintenance	Data Flow High Speed Radio Upgrades	165,690
4208 - Facilities Maintenance	New TZ50 Tow Behind	73,862
4208 - Facilities Maintenance	Enclose Existing Pole Barn	11,020
4209 - Customer Service	Building Improvements (Office and Carpet in Cust Service)	24,000
4210 - Wastewater Collection	Vehicle - Rehabilitation Truck	165,000
4210 - Wastewater Collection	Tandem Axle HD Equipment Trailer	7,300
4210 - Wastewater Collection	New Pickup Truck w/Utility Bed	60,000
4210 - Wastewater Collection	Concrete Mixer	8,285
4210 - Wastewater Collection	Downtown Lift Station & FM Design	230,000
4210 - Wastewater Collection	East Regional Force Main Part A Construction	4,300,000
4210 - Wastewater Collection	East Regional Force Main Part B Design	400,000
4210 - Wastewater Collection	Sewer Line Rehabilitaiton	150,000
4210 - Wastewater Collection	Manhole Rehabilitation	60,000

FY 22-23 Water and Sewer Fund Capital Total

\$ 47,923,896

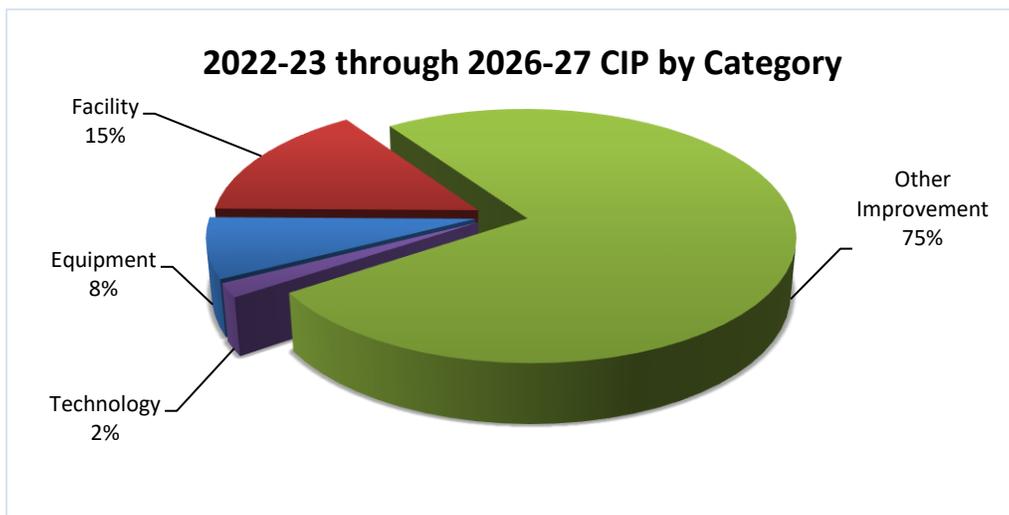
4300 - Airport	New Directional Signs	35,000
4300 - Airport	East Hangar Complex - Phase 1B	2,250,000
4300 - Airport	West Apron Construction	2,250,000
4300 - Airport	Restripe Airfield Markings & Taxiway E Lighting & Signage	245,000
4300 - Airport	Construct Mid Section Taxiway A	300,000
4300 - Airport	DeLand Naval Air Station Pond	20,000
4300 - Airport	Zero Turn and A/C Cab Mower	26,093

Division	Description	Amount
4300 - Airport	Foreman Truck	31,338
4300 - Airport	16' Enclosed Trailer	6,950
FY 22-23 Airport Fund Capital Total		\$ 5,164,381
4500 - Stormwater	Misc City Wide Pipe Lining Replacement	150,000
4500 - Stormwater	Hubbard Ave & High St Drainage Improvements	250,000
4500 - Stormwater	Replace Ford F150 Crew Cab	45,214
4500 - Stormwater	Replace Slope Mower	71,318
4500 - Stormwater	Replace Mower	16,705
4500 - Stormwater	Boston Ave & Rich Ave Drainage Improvements	125,000
4500 - Stormwater	Misc. Stormwater Improvements (Neighborhood)	100,000
4500 - Stormwater	Misc Stormwater Imprvoements (Ponds)	25,000
4500 - Stormwater	Fire Station Pump Design	400,000
FY 22-23 Stormwater Fund Capital Total		\$ 1,183,237
FY 22-23 All Funds Capital Total		\$ 65,705,790

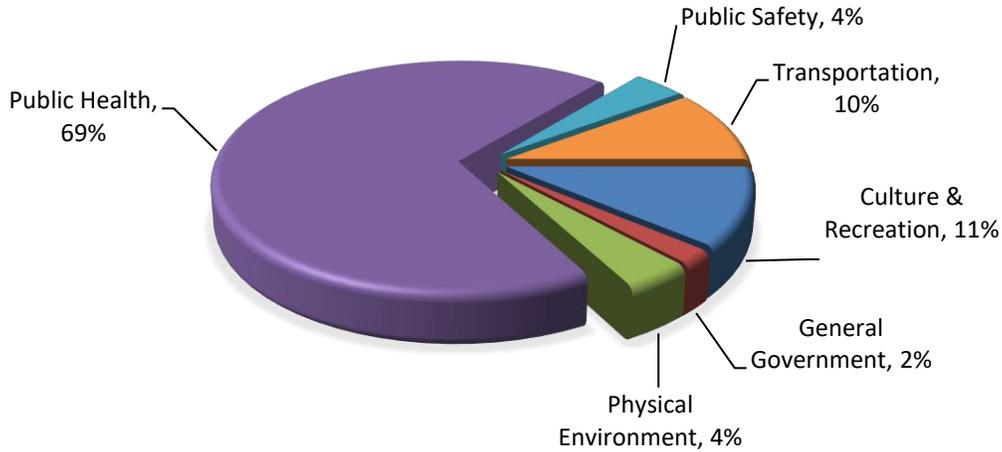
Five Year Capital Improvement Plan

Following is a recap of total capital by fund by year:

	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Capital Fund	7,612,859	3,946,279	10,375,376	6,237,352	1,636,675	29,808,541
GIFT Fund	91,800	-	-	-	-	91,800
Downtown CRA Fund	716,509	-	-	-	-	716,509
Grant & Special Revenue Fund	3,013,108	-	-	-	-	3,013,108
Water & Sewer Fund	43,848,896	42,950,409	6,913,602	14,812,439	22,427,395	130,952,741
Water Trust Fund	575,000	-	-	-	-	575,000
Wastewater Trust Fund	3,500,000	-	-	-	-	3,500,000
Airport Fund	5,164,381	1,010,000	3,490,000	6,227,935	3,349,000	19,241,316
Stormwater Fund	1,183,237	3,935,000	925,000	1,996,000	325,000	8,364,237
Total	\$ 65,705,790	\$ 51,841,688	\$ 21,703,978	\$ 29,273,726	\$ 27,738,070	\$ 196,263,252



2022-23 through 2026-27 CIP by Function



Capital purchases are funded by various revenues some of which have restricted uses.

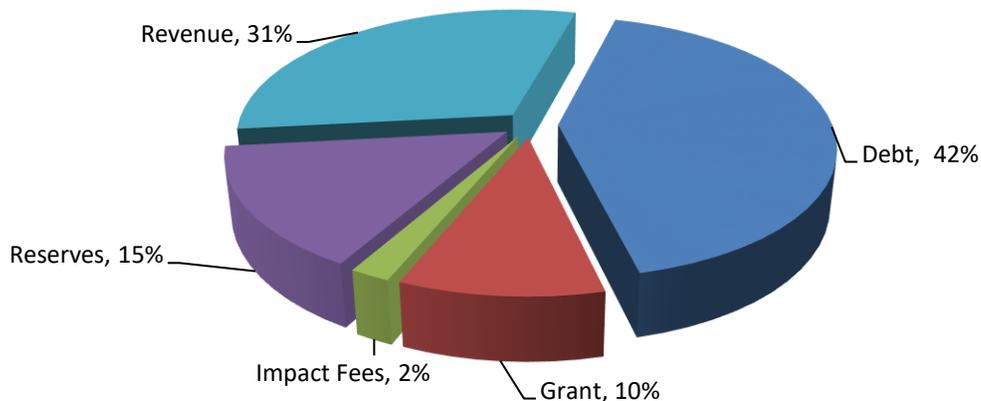
Government Impact Fees – The City collects revenue from Police Impact Fees, Fire Impact Fees, Parks and Recreation Impact Fees, and General Government building Impact Fees. This source of revenue can only be used for the purpose of new acquisitions of land, facilities, or equipment necessary as a result of growth.

Water and Sewer Impact Fees – This source of revenue can only be used for the purpose of expanding the primary system facilities of the water and wastewater system including but not limited to wells, well pumps, treatment plants, force mains, and effluent disposal facilities.

Grants – This source of revenue will come from various federal and state agencies.

	General Fund	GIFT Fund	Downtown CRA Fund	Grants & Special Revenue Fund	Water & Sewer Fund	Airport Fund	Stormwater Fund	5 Year Total
Debt	11,000,000	-	700,000	795,000	65,640,000	-	5,000,000	83,135,000
Grant	-	-	-	1,517,000	756,124	17,424,468	-	19,697,592
Impact Fees	-	91,800	-	392,915	2,375,000	-	-	2,859,715
Reserves	18,808,541	-	-	308,193	10,500,000	-	-	29,616,734
Revenue	-	-	16,509	-	55,756,617	1,816,848	3,364,237	60,954,211
Unfunded	-	-	-	-	-	-	-	-
Total	29,808,541	91,800	716,509	3,013,108	135,027,741	19,241,316	8,364,237	196,263,252

2022-23 through 2026-27 CIP by Funding Source



CAPITAL DETAIL

Technology Projects

Location	Various City locations		
Description	Includes purchase of new or upgrades of existing computer equipment, software, wireless technology, etc.		
Project List (requested year order)	Year	Description	Amount
	2023	In-Sync System	6,700
	2023	Electronic Gate Pass	7,178
	2023	Vector SW	9,089
	2023	Clerk Scanner - Fujitsu 7700	12,000
	2023	Melching cameras and server	25,537
	2023	2 SQL servers	26,872
	2023	Civic Rec	32,260
	2023	Traffic Jet Sign Shop Printer	63,063
	2023	Overhead Fiber Replacement	103,000
	2023	Network Switches	150,000
	2024	Upgrade Email Archiver 2018	5,000
	2024-2026	Replace Document Imaging Scanner	30,000
	2024-2027	Offsite Recovery System	131,200
	2024	Update Network Disk space	40,000
	2024	PTP Radio (PD, FS82,FS83,Airport, Spec Martin) 2018	63,000
	2024-2027	PC Rotation	640,000
	2025	City WIFI 2019 (29 access points)	35,000
	2025	Engineering Large Format Printer2019	35,000
	2025	Upgrade SANS	195,500
	2026	Upgrade MS SQL server Operating System	50,000
	2026	Upgrade MS Office	150,000
	2026	Virtual Desktop Server- VX rail	250,000
	2026	Network Printers	306,000
	2027	Upgrade Firewall	50,000
	General Government Total		\$ 2,416,399
	2025	Replace 1032 Sign shop printer	35,000
	2023	New Directional Signs	35,000
	Transportation Total		\$ 70,000
	2026	Replace Sound System at Spec Martin Stadium	150,000
2026	Replace Video Board at Spec Martin Stadium	800,000	
Culture & Recreation Total		\$ 950,000	
2023	Latchet Sample Processing Module	19,200	
2023	Data Flow High Speed Radio Upgrades	165,690	
Public Health Total		\$ 184,890	
Total Technology Projects		\$ 3,621,289	
Justification	To take advantage of the rapid advancements in computer and wireless technology to the benefit of staff and the community		
Funding Source	Technology Funding Source		
	Water & Sewer Fund	\$184,890	
	Airport	\$35,000	
	Reserves	\$3,401,399	
	Total	\$3,621,289	

Estimated Operating Costs/Savings	Estimate an additional \$75,000 for new software licenses and annual maintenance fees.
Anticipated Revenue Increase	N/A

Facility Projects

Location	Various City locations		
Description	Includes construction of renovation of existing facilities, park structures, etc.		
Project List (requested year order)	Year	Description	Amount
	2023-2025	Christmas Tree Replacement	19,500
	2023	New A/C Recovery Machine	10,363
	2023	Replace Front Doors at Fish Building	16,509
	2024	Replace Vinyl Tile in City Hall	10,000
	2024	Replace the carpet with carpet squares - City Hall	116,700
	2024	Design of the Fleet/Sign shop bldg	650,000
	2024	Public Service Building Improvements	65,000
	2024	Property Acq/Design New Hampshire & S Garfield Ave	250,000
	2025	Fleet/Sign Shop New Building	6,500,000
	General Government Total		\$ 7,638,072
	2023	Bunker Gear Replacement	35,500
	2023	Fire Station 82/83 Improvements	125,000
	2023	Fire Alarm System Panel & Equipment	70,528
	2023	HVAC Control System and Chillers	597,931
	2026	Fire Station Additions	3,000,000
	Public Safety Total		\$ 3,828,959
	2023	Carpet Replace in Maint Office/Old Engineering Building	7,550
	2023	Replace Roof at P&R Maintenance Staff Office	36,600
	2023	Elevator Equipment Monitoring at Stone Street	10,200
	2023	Recreation Fields at Victoria Park	4,000,000
	2023	Replace Carpet throughout Wayne Sanborn Center	47,590
	2023	Replace Countertops and Cabinets in Spec Martin	39,295
	2023	Foundation Improvements at Spec Martin Stadium	105,230
	2023	Replace floor in Learning Center & Game Room at Chisholm	15,860
	2023	Replace HVAC System in Chisholm Center Gymnasium	46,542
	2023	Develop Additional Parking at Sperling Sports Complex	150,000
	2024	Fire Station #82 Improvements	125,000
	2024	Sperling Sports Complex Baseball Field Renovations	40,000
	2024	Renovate Little League Operations Tower	20,000
	2024	Renovate Three Little League Fields at Earl Brown Park	100,000
	2024	Replace Chairs at Wayne Sanborn Center	45,000
	2024	Replace All or Part of Kitchen Equipment at Wayne Sanborn Center	150,000
	2024	Renovate Field Surface at Spec Martin Stadium	125,000
2025	Skateboard Park Light Replacement	100,000	
2025	Replace Flooring at Freedom Playground	200,000	
2025	Tennis Court Surface	200,000	
2025	Renovate Skateboard Park	200,000	
2025	Tennis Court Light Replacement	200,000	
2025	Replace Field Lighting at Sperling Sports Complex Adult Baseball Field	300,000	
2025	Renovate Operations Tower at Sperling Sports Complex	350,000	
2026	Replace All Office Desks, Chairs and Accessories at Stone Street Offices	50,000	

Project List (requested year order)	Year	Description	Amount																
	2026	Renovate Softball Fields #1, #2, & #3 At Sperling Sports Complex	125,000																
2026	Seat Replacement at Spec Martin Stadium Suites	100,000																	
2027	Renovate Boy Scout Hut	35,000																	
		Culture & Recreation Total	\$ 6,923,867																
2023	Utility Admin Building FFE	600,000																	
2023	22/23 WWTP Fencing - Additional Property	64,000																	
2023	Enclose Existing Pole Barn	11,020																	
2023	Building Improvements (Office and Carpet in Cust Service)	24,000																	
2023	Downtown Lift Station & FM Design	230,000																	
		Public Health Total	\$ 929,020																
2023	East Hangar Complex - Phase 1B	2,250,000																	
2023	West Apron Construction	2,250,000																	
2026	Design Replacement T-Hangars	310,000																	
2027	Construct Replacement T-Hangars	3,069,000																	
		Airport Total	\$ 7,879,000																
2024	City Hall Pump Station	3,000,000																	
2026	Crystal Cove Pump Station	75,000																	
		Stormwater Total	\$ 3,075,000																
		Total Facility Projects	\$ 30,273,918																
Justification	<p>To ensure that workspace needs and work safety requirements are met. To ensure that existing facilities are rehabilitated and replaced as needed to maintain the amenities citizens expect. Deferred maintenance can result in closed facilities, liability claims, or additional maintenance costs.</p> <ul style="list-style-type: none"> Terminal and T-Hangars are planned to ensure the Airport can meet growth demands. 																		
Funding Source	<p>Facility Funding Source</p> <table border="1"> <tbody> <tr> <td>Airport Fund Revenue</td> <td>\$ 1,170,800</td> </tr> <tr> <td>Grant</td> <td>\$ 6,708,200</td> </tr> <tr> <td>Reserves</td> <td>\$ 7,874,389</td> </tr> <tr> <td>Water & Sewer Revenue</td> <td>\$ 929,020</td> </tr> <tr> <td>Stormwater Fund Revenue</td> <td>\$ 75,000</td> </tr> <tr> <td>Revenue</td> <td>\$ 16,509</td> </tr> <tr> <td>Debt</td> <td>\$ 13,500,000</td> </tr> <tr> <td>Total</td> <td>\$ 30,273,918</td> </tr> </tbody> </table>			Airport Fund Revenue	\$ 1,170,800	Grant	\$ 6,708,200	Reserves	\$ 7,874,389	Water & Sewer Revenue	\$ 929,020	Stormwater Fund Revenue	\$ 75,000	Revenue	\$ 16,509	Debt	\$ 13,500,000	Total	\$ 30,273,918
Airport Fund Revenue	\$ 1,170,800																		
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Stormwater Fund Revenue	\$ 75,000																		
Revenue	\$ 16,509																		
Debt	\$ 13,500,000																		
Total	\$ 30,273,918																		
Estimated Operating Costs/Savings	<ul style="list-style-type: none"> Estimate \$400,000 per year for Recreation Fields employees, maintenance/repair and utility taxes. Estimate \$50,000 per year in new Sign Shop operating costs Estimate \$67,400 per year for t-hangar maintenance/repair and electric/water usage costs. 																		
Anticipated Revenue Increase	<p>Possible additional revenue from new t-hangars depending on number of rented units and the rent charged for each. Current t-hangars' monthly rent ranges from \$240 to \$335. Some revenues will come from concessions to offset costs at the new recreation fields.</p>																		

Equipment

Location	Various divisions																		
Description	Includes acquisition and replacement of equipment																		
Project List (requested year order)	<table border="1"> <thead> <tr> <th>Year</th> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>Vehicle for Code Enforcement Manager</td> <td>33,000</td> </tr> <tr> <td>2023</td> <td>Replace 2015 Pathfinder</td> <td>41,464</td> </tr> <tr> <td colspan="2">General Government Total</td> <td>\$ 74,464</td> </tr> <tr> <td>2023</td> <td>New FD Vehicle</td> <td>49,000</td> </tr> <tr> <td>2023</td> <td>Chevy Tahoe Admin for Senior Command Staff #1</td> <td>46,848</td> </tr> </tbody> </table>	Year	Description	Amount	2023	Vehicle for Code Enforcement Manager	33,000	2023	Replace 2015 Pathfinder	41,464	General Government Total		\$ 74,464	2023	New FD Vehicle	49,000	2023	Chevy Tahoe Admin for Senior Command Staff #1	46,848
	Year	Description	Amount																
	2023	Vehicle for Code Enforcement Manager	33,000																
	2023	Replace 2015 Pathfinder	41,464																
	General Government Total		\$ 74,464																
2023	New FD Vehicle	49,000																	
2023	Chevy Tahoe Admin for Senior Command Staff #1	46,848																	

	Year	Description	Amount	
Project List (requested year order)	2023	Replace Mower #1	15,455	
	2023	Replace Mower #2	15,455	
	2023	Replace Mower #3	15,455	
	2023	Replace F-250 Super Cab	41,600	
	2023	New F-250 Crew Cab	50,005	
	2023	Replace Lowboy Trailer	112,003	
			Transportation Total	\$ 249,973
	2023	Replace 2007 Chevy Impala	31,902	
	2023	Replace 1999 Kubota Tractor	34,278	
	2023	Replace Pool Filter at Chisholm Pool	8,398	
	2023	Marquee Board at Chisholm Center	20,000	
	2024	Replace F250	49,000	
	2024	Tree's Prentice Loader Dump 1330125	260,000	
	2024	Replace Gator	18,000	
	2024	Electric scrubber 1340186	35,000	
	2024	Replace F150 1360195	30,000	
	2024	Replace 2007 Toro Reelmaster Mower, 143-MOW-004	50,000	
	2024	Replace Verticutter Serial #817	8,000	
	2024	Replace 2006 Toro Scooter #72	12,000	
	2024	Replace 2006 Toro Scooter #73	12,000	
	2024	Replace 2006 Toro Scooter #74	12,000	
	2024	Replace 2007 Toro Electric Scooter 143-HAU-002 (was #75), 143-5184	13,000	
	2024	Replace 1993 Ford Tractor, 143-TRA-004 (was #10)	23,000	
	2024	Replace 2006 Ford F-150 1/2 Ton Truck #25, 143-5011	28,000	
	2024	Replace 2006 Ford F-150 1/2 Ton Truck #28, 143-5068	30,000	
	2024	Replace 2004 John Deere Tractor #15	30,000	
	2024	Replace 2012 Ford F-150 Crew Cab Pickup #40A, 143-5422	32,000	
	2024	Replace 2003 Ford Van #44, 143-4938	40,000	
	2024	Replace 2012 Toro Workman Scooter #65, 143-5470	40,000	
	2025	Replace Streets Sterling Dump 1320124	200,000	
	2025	Replace F150 133142A	35,000	
	2025	Replace Stump grinder	38,000	
	2025	Replace Chipper	85,000	
	2025	5,000 fuel tank diesel	16,000	
	2025	Replace 136 Forklift (instead of scissor)	30,000	
	2025	Replace F350 1360193	36,000	
	2025	Replace 2011 Toro Gas Scooter #76, 143-5339	14,000	
	2025	Replace 2019 Kubota 60" Mower 143-MOWC	15,000	
	2025	Replace 2019 Kubota 54" Zero Turn Mower, 143-MOWS	15,000	
	2025	Replace 2019 Kubota 54" Zero Turn Mower, 143-MOWR	15,000	
	2025	Replace 2019 Kubota 60" Zero Turn Mower 143-MOWQ	15,000	
	2025	Replace Rota Dairon	15,000	
	2025	Replace 2015 Nissan Titan Truck #23, 143-5564	32,000	
	2025	Replace 2009 Cargo Box Truck #54, 143-5286	37,000	
	2025	Replace 2011 Toro Reel Mower #13, 143-5338	50,000	
	2026	Replace Trailer ST	15,000	
	2026	Replace Thermoplastic kettle 132S	15,000	
2026	Rplace Tractor	25,000		
2026	Replace F150	30,000		
2026	Replace F150	35,000		
2026	Replace F350	55,000		
2026	Replace F250 134180A	35,000		
2026	Replace 2013 Spider Mower #15, 143-5493	50,000		
2026	Replace Playground Equipment at Eastside Park	150,000		

	Year	Description	Amount
	2026	Replace Line Laser Paint Striper 132PTSTRIP	35,000
	2026	Replace 2016 F250 1320126	55,000
	2026	Replace Kubota Excavator 1320140	80,000
	2026	Replace F150 1330159	35,000
	2026	Replace 2015 Aerial Bucket Lift 133144A	150,000
	2027	Replace 2007 Sidewalk Scrubber 1340187	35,000
	2027	Replace 2005 John Deere Tractor #143--TRA-003	30,000
	2027	Replace 2018 Nissan Pathfinder #38C, 143-5737	37,000
	2027	Replace 2013 Chevrolet Captiva #57, 143-5483	37,000
	2027	Replace 2020 Jacobsen Reel Mower TR330, 143-MOW-64	66,150
		Culture & Recreation Total	\$ 2,434,728
	2023	Vehicle Replacement - 2022 Chevy Traverse	40,900
	2023	New Vehicle - 2022 Nissan Pathfinder	31,535
	2023	WP #2 Generator Replacement	146,680
	2023	Ground Storage Tanks Safety & Repairs	18,500
	2023	Vehicle Replacement - Ford F250	60,000
	2023	Water Meter Replacement	225,000
	2023	Trimble GPS Device	15,350
	2023	Portable Message Board	20,874
	2023	Incline Screw Conveyor Replacement Parts	19,216
	2023	Water Purification System	6,800
	2023	Alum Chemical Pump Replacement	42,525
	2023	Biosolids Dump Truck	220,000
	2023	Reclaim Jockey Pump Replacement	31,100
	2023	5HP Vacuum Induction Unit	14,484
	2023	100KW Dual Voltage Trailer Mounted Generator	104,000
	2023	L/S #6 Replacement & Panel Box	55,500
	2023	L/S #10 Replacement & Panel Box	63,000
	2023	L/S #7 Replacement & Panel Box	63,000
	2023	L/S #26 Replacement & Panel Box	53,150
	2023	L/S #65 Replacement & Panel Box	55,000
	2023	L/S #8 Replacement & Panel Box	55,500
	2023	Ground Penetration Radar Cart Locater (2)	38,500
	2023	6" Dri-Prime Diesel Pump	65,250
	2023	Commercial Riding Lawn Mower & Mowing Deck	9,750
	2023	Vehicle Replacement - F250 Pickup with Utility Bed	60,000
	2023	New TZ50 Tow Behind	73,862
	2023	Vehicle - Rehabilitation Truck	165,000
	2023	Tandem Axle HD Equipment Trailer	7,300
	2023	New Pickup Truck w/Utility Bed	60,000
	2023	Concrete Mixer	8,285
	2024	Replace vehicle, 2015 Ford F250, 203-281	40,000
	2024	WP#9 Aerator replacement	60,000
	2024	WP#10 VFD Conversion on Pumps	70,000
	2024	Replace vehicle, 2011 Ford F250, 204-5364; 204-89	60,000
	2024	Vehicle, replace 2013 Ford PU 204-97	60,000
	2024	Replace vehicle, 2003 Cat Excavator/Loader, 204-4984; 204-63	120,000
	2024	Vehicle, replace 2015 Ford Transit 206-284	27,000
	2024	Vehicle, replace 2014 F250 4x4 206-277	30,000
	2024	LS #53 Stanby Generator and Transfer Switch	36,000
	2024	Replace vehicle, 2014 Ford F250, 206-280	45,000
	2024	L/S#12 Replacement & Panel Box	55,000
	2024	LS #20 Replacement and Panel Box	56,000
	2024	L/S#78 Replacement & Panel Box	56,039
	2024	LS #80 Replacment and Panel Box	59,500

Project List
(requested
year order)

	Year	Description	Amount	
Project List (requested year order)	2024	LS #79 Replacment and Panel Box	106,000	
	2024	Replace 2012 JLG 26' Electric Scissor Lift	10,000	
	2024	Replace 2014 Ford Escape	35,000	
	2024	Replace vehicle, 2015 Ford F250, 210-282	39,000	
	2024	Downtown Lift Station & FM Construction	2,530,000	
	2025	Replace vehicle, 2014 Ford F350, 204-278	59,000	
	2025	Replace vehicle, 2008 Ford Ranger, 204-61	60,000	
	2025	LS #80 Generator and Transfer Switch	41,000	
	2025	Replace Vehicle, 2013 F150, #274, 206-5480	42,000	
	2025	LS #86 Replacement and Panel Box	52,500	
	2025	LS #85 Replacement and Panel Box	54,000	
	2025	LS #82 Replacement and Panel Box	54,500	
	2025	LS #84 Replacement and Panel Box	56,000	
	2025	LS # 1 Replacement and Panel Box	62,314	
	2025	Replace vehicle, 2014 Ford Escape, 208-5530, 208-10	24,000	
	2026	Replace vehicle, 2016 Ford F250, 204-289	42,500	
	2026	Replace vehicle, 2016 Ford F250, 204-288	60,000	
	2026	Vehicle Replacement #283	40,000	
	2026	LS #84 Generator and Transfer Switch	50,000	
	2026	LS #87 Replacement and Panel Box	53,035	
	2026	LS #83 Replacement and Panel Box	54,151	
	2026	LS #28 Replacement and Panel Box	56,607	
	2026	LS #90 Replacement and Panel Box	61,045	
	2026	LS #26 Replacement and Panel Box	66,104	
	2026	Vehicle Replacement #297	70,000	
	2026	Vehicle Replacement #286	40,000	
	2027	Replacement Vehicle, 2017 Ford F250, 204-295	45,000	
	2027	Vehicle Replacement #205	45,000	
	2027	LS #55 Generator and Transfer Switch	50,000	
	2027	LS #29 Replacement and Panel Box	58,123	
	2027	LS #68 Replacement and Panel Box	58,123	
	2027	LS #33 Replacement and Panel Box	59,485	
	2027	LS #53 Replacement and Panel Box	59,485	
	2027	LS #56 Replacement and Panel Box	74,627	
	2027	Replace 2016 F550 Altec Telescopic Device	150,000	
	2027	Replace 2015 Genie Man Lift Z62 DSL RT (Knuckle Boom)	150,000	
			Public Health Total	\$ 7,173,199
		2023	Zero Turn and A/C Cab Mower	26,093
		2023	Foreman Truck	31,338
		2023	16' Enclosed Trailer	6,950
			Airport Total	\$ 64,381
		2023	Replace Ford F150 Crew Cab	45,214
		2023	Replace Slope Mower	71,318
		2023	Replace Mower	16,705
		2024	Replace 2013 Dual Tandem Trailer	10,000
	2025	Replace Radio Control Mower	50,000	
	2026	Replace 2014 Turf Maker 325 Hydroseeder	20,000	
	2027	Replace Hydro Excavator Ring Power	200,000	
		Stormwater Total	\$ 413,237	
		Total Equipment Projects	\$ 14,683,870	

Justification	To ensure that equipment used by crews is in good working order and not obsolete.
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Funding Source	Equipment Funding Source	
	Water & Sewer Fund Revenue	\$ 6,948,199
	Airport Revenue	\$ 64,381
	Stormwater Fund Revenue	\$ 413,237
	Grants	\$ 17,000
	Impact Fees	\$ 316,800
	Reserves	\$ 6,924,253
	Total	\$ 14,683,870
Estimated Operating Costs/Savings	<p>Minimal savings as a result of newer, fuel efficient vehicles/equipment; replacement avoids possibility of costly repair.</p> <ul style="list-style-type: none"> Possible savings from the ability to purchase fuel in larger bulk quantities with replacement of existing fuel tanks with larger tanks. New generators annual preventative maintenance (PM) averages \$1,000 plus cost of fuel to keep tanks full. Usually top off tanks once a year. Gallons needed varies depending on emergency use during the year (i.e. hurricanes, power outages). 	
Anticipated Revenue Increase	N/A	

Other Improvement Projects

Location	Various City locations		
Description	Includes projects not classified otherwise		
Project List (requested year order)	Year	Description	Amount
	2023	Parking Lot Seal and Restripe	8,000
	2025	Voorhis Avenue Streetscape	700,000
	General Government Total		\$ 708,000
	2023	Add Poles and Netting on North End of Spec Martin	10,000
	2024	Lake Moore Property	500,000
	2024	Replace Fence on Softball Field #3 at Sperling	25,480
	2025	Garfield Trail	2,687,915
	Culture & Recreation Total		\$ 3,223,395
	2023	2024 Water Main Improvements Design	350,000
	2023	Downtown Water Improvements Design	79,925
	2023	Wiley M. Nash Capacity Expansion & AWT Improvements	35,940,000
	2023	Reclaim Water Expansion Construction Phase #5	3,500,000
	2023	Reclaim Water Expansion Phase #6 Design	200,000
	2023	East Regional Force Main Part A Construction	4,300,000
	2023	East Regional Force Main Part B Design	400,000
	2023	Sewer Line Rehabilitation	150,000
	2023	Manhole Rehabilitation	60,000
	2024	WP #10 Construction	25,000,000
	2024	2025 Water Main Improvements Design	350,000
	2024	Downtown Water Improvements Construction	562,120
	2024	US 92 Water Main	841,050
	2024	Hazen Road/Greens Dairy WM	1,044,900
	2024	2024 Water Main Improvements Construction	2,500,000
	2024	Reclaim Water Expansion Design Phase #7	238,050
	2024	Blue Lake Reclaim Loop	736,250
2024	Reclaim Water Expansion Construction Phase #6	925,800	
2024	Minnesota Ave Reclaim Loop	1,257,700	

Project List
(requested
year order)

Year	Description	Amount
2024	Spring Hill Phase #4 Sewer Construction	2,000,000
2024	East Regional Force Main Sewer Part B Construction	4,000,000
2025-2027	Deep Creek/Leffler Test Well Project	10,500,000
2025	Central City Well OC-2	600,000
2025-2027	Northeast Well Field Design	6,000,000
2025	2026 Water Main Improvements Design	350,000
2025	2025 Water Main Improvements Construction	1,000,000
2025	EVWS DSI Project - C	1,075,538
2025	Reclaim Water Expansion Design Phase #8	248,050
2025	Reclaim line, 12" reclaim system to Brandy Trails WWTP	550,000
2025	Reclaim Water Expansion Construction Phase #7	684,700
2025	Lonleaf Plantation LP-1 Collection System Design	400,000
2026	2027 Water Main Improvements Design	350,000
2026	2026 Water Main Improvements Construction	1,000,000
2026	Hazen Road/Mercer Fernery	1,061,364
2026	WP#10 DSI Project (B)	1,332,333
2026	Reclaim Water Expansion Design Phase #9	300,000
2026	Reclaim Water Expansion Construction Phase #8	684,700
2026	LA-1 Land application site	1,252,800
2026	Country Club Estates Sewer Retrofit Design	500,000
2026	Lonleaf Plantation LP-1 Collection System Construct	2,737,800
2027	Farmton Water Supply Project	500,000
2027	2028 Water Main Improvements Design	400,000
2027	WP#10 DSI Project (D)	727,030
2027	2027 Water Main Improvements Construction	1,000,000
2027	WP#10 DSI Project (C)	1,486,576
2027	Daytona Park Estates Ph#1	2,977,321
2027	Reclaim Water Expansion Design Phase #10	285,000
2027	Reclaim Water Expansion Construction Phase #9	1,200,000
2027	Country Club Estates Sewer Retrofit	3,101,625
Public Health Total		\$ 126,740,632
2023	Beresford Ext. Multi Use Path with Volusia County	120,000
2023	Entry Features	250,000
2023	ROW ADA Sidewalk Improvements	161,213
Transportation Total		\$ 531,213
2023	Bronze decorative statue	42,000
2023	K-9 training field	300,000
Public Safety Total		\$ 342,000
2023	Restripe Airfield Markings & Taxiway E Lighting & Signage	245,000
2023	Construct Mid Section Taxiway A	300,000
2023	DeLand Naval Air Station Pond	20,000
2024	Design rehabilitation of runway 5/23	275,000
2024	Wildlife Fencing / Wetland Mitigation	350,000
2024	Update Master Plan and ALP	385,000
2025	Design Taxiway B and C Rehab	300,000
2025	Construct rehabilitate runway 5-23	3,190,000
2026	Construct rehabilitate taxiway "B"	2,250,000
2026	Construct rehabilitate taxiway "C"	2,250,000
2026	Construct Fuel Farm	1,417,935
2027	Design Taxiway Connector to Runway 5	280,000
Airport Total		\$ 11,262,935
2023	Misc City Wide Pipe Lining Replacement	150,000
2023	Hubbard Ave & High St Drainage Improvements	250,000
2023	Boston Ave & Rich Ave Drainage Improvements	125,000
2023-2027	Misc. Stormwater Improvements (Neighborhood)	500,000

	Year	Description	Amount																
Project List (requested year order)	2023-2027	Misc Stormwater Improvements (Ponds)	125,000																
	2023	Fire Station Pump Design	400,000																
	2024	Wisconsin Ave. and Woodland Blvd. (Marriot) Pipeline	225,000																
	2024	GIS SW infrastructure data collections	100,000																
	2024	Painter's Pond Improvements	250,000																
	2024	Earl Brown Pond Dredging & Improv Project	225,000																
	2025	University Ave. and Stone St. Pipeline Improvements	500,000																
	2025	Walts Avenue Pond	75,000																
	2025	New Hampshire & S Garfield Ave Drainage & Pond Improv	175,000																
	2026	Florida Ave. and Rich Ave. Drainage Improvements	1,200,000																
	2026	Bent Oaks Pond Improvements	100,000																
	2026	University Ave Drainage Improvements	476,000																
		Stormwater Total		\$ 4,876,000															
	Total Other Improvements Projects		\$ 147,684,175																
Justification	<ul style="list-style-type: none"> • Rehabilitation of Airport runways and taxiways to ensure safety of aircraft utilizing facility. • Extend reclaim water expansion, Spring Hill collection system and Wastewater Treatment Plant to reduce the potable water consumption in northern service areas. 																		
Funding Source	<p>Other Improvements Funding Source</p> <table border="1"> <tr> <td>Water & Sewer Fund Revenue</td> <td>\$ 47,694,508</td> </tr> <tr> <td>Airport Fund Revenue</td> <td>\$ 546,667</td> </tr> <tr> <td>Stormwater Fund Revenue</td> <td>\$ 2,876,000</td> </tr> <tr> <td>Grant</td> <td>\$ 12,972,392</td> </tr> <tr> <td>Debt</td> <td>\$ 69,635,000</td> </tr> <tr> <td>Impact Fees</td> <td>\$ 2,542,915</td> </tr> <tr> <td>Reserves</td> <td>\$ 11,416,693</td> </tr> <tr> <td>Total</td> <td>\$ 147,684,175</td> </tr> </table>			Water & Sewer Fund Revenue	\$ 47,694,508	Airport Fund Revenue	\$ 546,667	Stormwater Fund Revenue	\$ 2,876,000	Grant	\$ 12,972,392	Debt	\$ 69,635,000	Impact Fees	\$ 2,542,915	Reserves	\$ 11,416,693	Total	\$ 147,684,175
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Reserves	\$ 11,416,693																		
Total	\$ 147,684,175																		
Estimated Operating Costs/Savings	<ul style="list-style-type: none"> • Water projects will have minimal maintenance; some reduction in pipe breaks; meter replacement may reduce water loss; possible offset of potable water demand could greatly reduce alternative water project costs. • Storm drainage improvements reduce likelihood of flood damage claims. 																		
Anticipated Revenue Increase	N/A																		

LONG TERM DEBT

Statement of Purpose

The City recognizes the primary purpose of capital facilities is to provide services to its residents, however debt financing used to meet the capital needs of the community must be evaluated to ensure the highest rate of return for a given investment of resources and to determine who should pay the cost of the incurred debt. In meeting the capital needs of the community, the city will strive to balance the load between debt financing, operating leases and “pay as you go” methods. Through evaluating the need for additional debt financed facilities and the means by which the debt will be repaid, the Finance Director will strike an appropriate balance between service demands and the amount of debt. All current debt is being paid by the General Fund. The City’s current bond rating is AAA (S&P).

Long-Term Debt Balances as of 9/30/22

Fiscal Year	Governmental Activities			
	<u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023		1,231,468	316,045	1,547,513
2024		1,124,141	286,194	1,410,334
2025		1,067,320	259,133	1,326,453
2026		1,094,087	232,363	1,326,451
2027		1,121,613	204,839	1,326,452
5-Year Total		5,638,629	1,298,574	6,937,203
2028-2032		4,788,051	635,173	5,423,224
2033-2037		2,551,822	181,059	2,732,881
2038-2039		898,235	18,564	916,799
Total		<u>\$ 13,876,737</u>	<u>\$ 2,133,370</u>	<u>\$ 16,010,108</u>

Outstanding Principal

Governmental Activities

Notes Payable:

General Fund multipurpose loan 2013A in the original amount of \$2,623,000 dated 02/18/2013, due in varying semi-annual principal installments of \$65,440 to \$88,436 plus interest at 3.36% with a final maturity date of 12/01/2032. Repayment of year-end loan balance secured by a pledge of non-ad valorem general fund revenues. This was for the building of Earl Brown park. 1,508,157

General Fund multipurpose loan 2013B in the original amount of \$1,000,000 dated 05/06/2013, due in varying semi-annual principal installments of \$17,777 to \$33,482 plus interest at 3.36% with a final maturity date of 12/01/2032. Repayment of year-end loan balance secured by a pledge of non-ad valorem general fund revenues. This was for the building of Earl Brown park. 598,170

Capital Improvement Non-taxable Revenue Note 2018A in the original amount of \$3,978,200 dated 02/21/18, due in varying semi-annual principal installments of \$28,304 to \$167,340 plus interest at 3.160% with a final maturity date of 06/01/2033. Repayment of year-end loan balance secured by a pledge of non-ad valorem general fund revenues. This was used for the Homeless Shelter, General Aviation Complex, Airport Grant matching, Fire Station design, a Fire Truck and Police vehicles.	2,439,388
Capital Improvement Taxable Revenue Note 2018B in the original amount of \$1,100,000 dated 02/21/2018, due in escalating semi-annual principal installments of \$27,281 to \$47,827 plus interest at 4.05% with a final maturity date of 06/01/2033. Repayment of year-end loan balance secured by a pledge of non-ad valorem general fund revenues. This was used for the Light Sport Aviation Village.	867,985
Capital Improvement Non-taxable Revenue Note Series 2019 in the original amount of \$9,970,000 dated 09/18/2019, due in varying semi-annual principal installments of \$403,348 to \$612,406 plus interest at 1.648% with a final maturity date of 06/01/2035. Repayment of year-end loan balance secured by a pledge of non-ad valorem general fund revenues. This was used for a City Hall chiller, Spring Hill Resource Center, Downtown CRA Parking Lot, Fire Station & Land, a new Fire Truck, Police vehicles, replacement Police roof, new Police Evidence Building, Asphalt Patch Truck, Sperling Sports Complex improvements and replace Starcraft Bus.	8,391,038
Total Governmental Activities Long-Term Debt	\$13,876,737

CAPITAL LEASES

Statement of Purpose

Cancelable capital leases are utilized by the City for various purposes including equipment lease purchases when deemed appropriate and fiscally responsible by the Finance Director. The City has two capital leases for equipment which include the lease purchase of an Arrow Tower Truck and various printers used throughout City facilities.

Commencing July 2020, the City entered into a lease purchase agreement with Truist Bank for an Arrow 100' Tower Truck valued at \$1,352,782. The lease agreement qualifies as a capital lease and, therefore, has been recorded at the present value of future minimum lease payments as of the inception date. The General Fund is responsible for all lease payments which are due annually, including interest at 1.4%, for a term of 84 months or 7 years. The future minimum lease obligation and net present value are shown in the table below.

Commencing July 2020, the City entered into a lease purchase agreement with DEX Imaging for 24 printers valued at \$201,287. The lease agreement qualifies as a capital lease and, therefore, has been recorded at the present value of future minimum lease payments as of the inception date. The General Fund is responsible for all lease payments which are due annually with no interest for a term of 63 months. At the end of the lease, the City may choose to buy each printer for \$1. The future minimum lease obligation and net present value are shown in the table below.

Operating Lease Payments Due

Governmental Activities

Fiscal Year	<u>Arrow Ladder Truck</u>		<u>Copiers/Printers</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2023	190,513	13,715	39,597	-	243,825
2024	193,180	11,047	39,597	-	243,825
2025	195,884	8,343	39,597	-	243,825
2026	198,627	5,600	3,324	-	207,551
2027	201,408	2,820	-	-	204,227
Total	\$ 979,611	\$ 41,525	\$ 122,116	\$ -	\$ 1,143,252

INTERFUND ADVANCES

Statement of Purpose

Advances from the General Fund to the Airport Fund were initiated to accelerate the capital improvement program for the DeLand Municipal Airport. All advances are interest-bearing long-term advances that will be repaid from future revenues of the Airport Fund.

At September 30, 2022, total advances to and from other funds are shown in the table below.

<u>Advance to Airport Fund</u>			
Fiscal Year	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>Ending</u>			
2023	160,596	64,566	225,162
2024	166,292	58,870	225,162
2025	172,193	52,969	225,162
2026	177,587	47,212	224,799
2027	184,640	40,521	225,161
5-Year Total	861,308	264,138	1,125,446
2027-2031	811,691	110,911	922,602
2032-2036	169,700	4,660	174,360
	1,842,699	379,709	2,222,408

Advances:

Airport Fund advance from the general fund in the original amount of \$1,100,000 dated 02/21/2018, due in annual transfers to the general fund plus interest at 4.05% with a final budgeted maturity date of 06/01/2033. Repayment of advance balance is contingent on available airport revenues each fiscal year. 857,051

Airport Fund advance from the general fund in the original amount of \$1,332,700 dated 02/21/18, due in annual transfers to the general fund plus interest at 3.160% with a final budgeted maturity date of 06/01/2033. Repayment of advance balance is contingent on available airport revenues each fiscal year. 985,648

Total Advances to/from Other Funds \$1,842,699

PERSONNEL

Position Classification Plan

In accordance with City Charter provision Section 59.1, the City Commission shall establish a Pay Plan for all permanent employee positions of the City and shall review that pay plan not less often than every five (5) years. A copy of the Pay Plan shall be filed with the City Clerk-Auditor. The Pay Plan shall include rules for its installation and administration.

- A. The following criteria are considered in developing the Pay Plan:
1. Relative difficulty and responsibility existing between the various classes of work.
 2. Prevailing rates of pay for similar types of work in the City's geographic area, or relative market area, whichever is most appropriate.
 3. Economic conditions of the area.
 4. Financial condition of the City.
- B. The Human Resources Director evaluates the Pay Plan annually prior to each new fiscal year and recommends necessary revisions to the City Manager. With the approval of the operating budget for each fiscal year, the Pay Plan is adopted for use during that fiscal year.

Pay Classifications FY 22-23

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 100	1040	\$15.00	\$15,600	\$24.75	\$25,740
P/T unclassified (Lifeguards, Lump Sum, Interns)					
Park Ranger at EB Park					
Animal Care Kennel Assistant					
Gym Supervisor					
Recreation Assistant					
PAY GRADE 101	2080	\$15.00	\$31,200	\$24.75	\$51,480
Administrative Assistant I					
Airport Ops Tech I					
Maintenance Worker I					
Maintenance Worker I - Sports Turf					
PAY GRADE 102	2080	\$15.75	\$32,760	\$25.99	\$54,059
Airport Ops Tech II					
Maintenance Worker II					
PAY GRADE 103	2080	\$16.54	\$34,403	\$27.29	\$56,763
Administrative Assistant II					
Cashier/Customer Service Rep I					
Maintenance Worker III					
Parking Enforcement Officer					
Permit Clerk I					
Police Records Clerk I					
Recreation Leader					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 104	2080	\$17.37	\$36,130	\$28.66	\$59,613
Animal Control Officer					
Arborist Technician I					
Athletic Sports Coordinator					
Cashier/Customer Service Rep II					
Community Service Aide					
Document Imaging Specialist					
Equipment Operator I					
Evidence/Property Clerk					
Parks & Recreation Program Technician					
Permit Clerk II					
Police Records Clerk II					
Sign Maintenance Technician I					
Utility Equipment Technician					
Utility Billing Specialist I					
Utility Maintenance Equipment Tech					
PAY GRADE 105	2080	\$18.24	\$37,939	\$30.10	\$62,608
Administrative Assistant III					
Airport Ops Tech III					
Apprentice Electrician					
Arborist Tech Inspector					
Arborist Technician II					
Cashier/Customer Service Rep III					
Equipment Mechanic I					
Equipment Operator II					
Irrigation Technician					
Permit Clerk III					
Police Records Clerk III					
Sign Maintenance Technician II					
Utility Billing Specialist II					
PAY GRADE 106	2080	\$19.15	\$39,832	\$31.60	\$65,728
Arborist Inspector					
Arborist Technician III					
CADD Drafter					
Chisholm Center Supervisor					
Customer Service Support Specialist					
Equipment Mechanic II					
Equipment Operator III					
Irrigation Technician II					
Lead Worker					
Maintenance Construction Technician I					
Permit Team Lead					
Stormwater Technician I					
Utility Customer Service Team Lead					
Zoning Technician					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 107	2080	\$20.11	\$41,829	\$33.18	\$69,014
Administrative Coordinator					
Civilian Evidence Technician					
Code Enforcement Officer					
Equipment Mechanic III					
HR Employment Coordinator					
Irrigation Technician III					
Maintenance Construction Technician II					
Marketing/Special Event Coordinator					
Utility Billing Analyst					
PAY GRADE 108	2080	\$21.12	\$43,930	\$34.85	\$72,488
Accounts Payable Administrator					
Accounts Receivable Administrator					
Animal Services Administrator					
Civilian Investigative Specialist					
Journeyman Electrician					
Maintenance Construction Technician III					
Office Administrator					
Payroll Administrator					
Police Athletic League Program Director					
PAY GRADE 109	2080	\$22.18	\$46,134	\$36.60	\$76,128
Assistant Parks Superintendent					
Chisholm Center Director					
Community Development Coordinator					
Customer Service Supervisor					
Deputy City Clerk					
Engineering Inspector					
Environmental Compliance Coordinator					
Fleet Maintenance Foreman					
Foreman I					
GIS Technician					
Civilian Evidence Supervisor					
Parks Maintenance Foreman					
Permit Team Supervisor					
Sanborn Activities Center Director					
Spring Hill Resource Center Director					
Utility Billing Supervisor					
Victims Advocate					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 110	2080	\$23.29	\$48,443	\$38.43	\$79,934
Airport Ops Foreman II					
Foreman II (with approved state certifications)					
Foreman II Sports/Turf					
GIS Analyst					
HR/Worker's Compensation/Pension Administrator					
Human Resources Administrator					
IT Support Specialist					
Maintenance/Construction Foreman					
Paralegal					
PAY GRADE 111	2080	\$24.45	\$50,856	\$40.34	\$83,907
Engineering Contract Administrator					
Master Electrician					
Purchasing Coordinator					
PAY GRADE 112	2080	\$25.67	\$53,394	\$42.36	\$88,109
Community Information Specialist					
Executive Assistant to City Manager					
Fleet Maintenance Superintendent					
GIS Coordinator					
IT Security Analyst					
Parks and Recreation Superintendent					
Parks and Recreation Turf Superintendent					
Planner I					
Recreation Manager					
Senior Accountant					
Streets/Stormwater Superintendent					
Tree/Urban Superintendent					
Utility Designer					
PAY GRADE 113	2080	\$26.95	\$56,056	\$44.47	\$92,498
City Forester					
Economic Development Coordinator					
PAY GRADE 114	2080	\$28.30	\$58,864	\$46.70	\$97,136
Engineering Designer					
PAY GRADE 115	2080	\$29.72	\$61,818	\$49.04	\$102,003
Chief Accountant					
IT Network Administrator					
IT Programmer/Analyst					
Senior Engineering Designer					
Senior GIS Coordinator					
Senior Planner					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 116	2080	\$31.21	\$64,917	\$51.50	\$107,120
Budget Manager					
Community Public Information Officer					
IT Systems Administrator					
Land Development Manager					
Police Administration Manager					
Public Works Operations Manager					
Risk/Liability/Safety/Events Manager					
Utility Billing Customer Service Manager					

PAY GRADE 117	2080	\$32.77	\$68,162	\$54.07	\$112,466
Utility Construction Inspector					
Utility Engineer					

Senior Management

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE E101	2080	\$34.41	\$71,573	\$56.78	\$118,102
Environmental Compliance Manager					
Facilities Manager					
PAY GRADE E102	2080	\$36.13	\$75,150	\$59.61	\$123,989
Sports Aviation Administrator					
PAY GRADE E103	2080	\$37.94	\$78,915	\$62.60	\$130,208
Airport Manager					
Economic Development Manager					
Deputy Parks & Rec Director					
Police Captain					
Utility Operations Manager					
PAY GRADE E104	2080	\$39.84	\$82,867	\$65.74	\$136,739
Assistant Finance Director					
Assistant I.T. Director					
Deputy Public Works Director					
Deputy City Engineer					
Deputy Community Development Director					
Deputy Planning Director					
Deputy Utility Director					
Fire Division Chief					
PAY GRADE E105	2080	\$41.83	\$87,006	\$69.02	\$143,562
VACANT					
PAY GRADE E106	2080	\$43.92	\$91,354	\$72.47	\$150,738
Deputy Police Chief					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE E107	2080	\$46.12	\$95,930	\$76.10	\$158,288
Human Resources Director					
Parks & Recreation Director					
Planning Director					
Public Works Director					
PAY GRADE E108	2080	\$48.43	\$100,734	\$79.91	\$166,213
City Engineer / Deputy Public Services Director					
Community Development Director					
Finance Director					
Fire Chief					
Information Technology Director					
Utility Director / Deputy Public Services Director					
PAY GRADE E109	2080	\$50.85	\$105,768	\$83.90	\$174,512
Police Chief					
PAY GRADE E110	2080	\$53.39	\$111,051	\$88.09	\$183,227
Director of Public Services					
PAY GRADE E111	2080	\$56.06	\$116,605	\$92.50	\$192,400
Assistant City Manager					
PAY GRADE APPOINTED					
City Clerk-Auditor					
City Manager					

Public Safety

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE F101	2756	\$14.81	\$40,816	\$24.44	\$67,357
Firefighter/EMT (subject to collection bargaining)					
PAY GRADE F102	2756	\$16.29	\$44,895	\$26.88	\$74,081
Driver/Engineer (subject to collection bargaining)					
PAY GRADE F103	2756	\$18.73	\$51,620	\$30.90	\$85,160
Fire Lieutenant (subject to collection bargaining)					
PAY GRADE F104	2912	\$27.16	\$79,090	\$44.81	\$130,487
Fire Battalion Chief					
PAY GRADE F105	2080	\$18.24	\$37,939	\$30.10	\$62,608
Fire Logistics Officer					
PAY GRADE F106	2080	\$19.99	\$41,579	\$32.98	\$68,598
Fire Inspector					
PAY GRADE F107	2080	\$26.99	\$56,139	\$44.53	\$92,622
Fire Marshal					
PAY GRADE E104	2080	\$39.84	\$82,867	\$65.74	\$136,739
Fire Division Chief					
PAY GRADE E108 [with Sr. Management Pay Scale]	2080	\$48.43	\$100,734	\$79.91	\$166,213
Fire Chief					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE P101	2184	\$22.42	\$48,965	\$36.99	\$80,786
Detective [subject to collection bargaining]		cadet = \$21.30			
Police Officer [subject to collection bargaining]					
PAY GRADE P102	2184	\$24.66	\$53,857	\$40.69	\$88,867
Police Corporal [subject to collection bargaining]					
PAY GRADE P103	2184	\$27.13	\$59,252	\$44.76	\$97,756
Police Sergeant [subject to collection bargaining]					
PAY GRADE P104	2184	\$31.20	\$68,141	\$51.48	\$112,432
Police Lieutenant [subject to collection bargaining]					
PAY GRADE P105 [with Sr. Management Pay Scale]	2080	\$37.94	\$78,915	\$62.60	\$130,208
Police Captain					
PAY GRADE E104 [with Sr. Management Pay Scale]	2080	\$43.92	\$91,354	\$72.47	\$150,738
Deputy Police Chief					
PAY GRADE E109 [with Sr. Management Pay Scale]	2080	\$50.85	\$105,768	\$83.90	\$174,512
Police Chief					

Water Plant / Wastewater Treatment Plant

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE U104	2080	\$15.00	\$31,200	\$24.75	\$51,480
Utility Administrative Assistant I					
Utility Custodian I					
Utility Plant Tech I					
Utility Distribution Tech I					
Utility Collections Tech I					
PAY GRADE U105	2080	\$15.75	\$32,760	\$25.99	\$54,059
Utility Custodian II					
Utility Plant Tech II					
Utility Backflow Tech I					
Utility Distribution Tech II					
Utility Collections Tech II					
PAY GRADE U106	2080	\$16.54	\$34,403	\$27.29	\$56,763
Utility Administrative Assistant II					
Utility Custodian III					
Utility Plant Tech III					
Utility Distribution Tech III					
Utility Collections Tech III					
Utility Backflow Tech II					
Utility Locator I					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE U107	2080	\$17.37	\$36,130	\$28.66	\$59,613
Utility Backflow Tech III					
Utility Locator II					
PAY GRADE U108	2080	\$18.24	\$37,939	\$30.10	\$62,608
Utility Administrative Assistant III					
Utility Equipment Operator I Water Distribution					
Utility Equipment Operator I Wastewater Collections					
Utility Locator III					
Utility Construction Technician I Collections					
PAY GRADE U109	2080	\$19.15	\$39,832	\$31.60	\$65,728
Utility Laboratory Technician I					
Utility Equipment Operator II Water Distribution					
Utility Equipment Operator II Wastewater Collections					
Utility Equipment Mechanic I					
Utility Construction Technician II Collections					
PAY GRADE U110	2080	\$20.11	\$41,829	\$33.18	\$69,014
Utility Equipment Operator III Water Distribution					
Utility Equipment Operator III Wastewater Collections					
Utility Equipment Mechanic II					
Utility Water Plant Operator C					
Utility Wastewater Plant Operator C					
Utility Construction Technician III Collections					
Utility Valve and GIS Lead Worker I					
Utility Meter and Backflow Lead Worker I					
PAY GRADE U111	2080	\$21.12	\$43,930	\$34.85	\$72,488
Utility Journeyman Electrician I					
Utility Laboratory Technician II					
Utility Meter and Backflow Lead Worker II					
Utility Senior Wastewater Plant Operator C					
Utility Senior Water Plant Operator C					
Utility Project Coordinator I					
Utility Distribution Meter Tech Team Lead					
Utility Equipment Mechanic III					
Utility Valve and GIS Lead Worker II					
PAY GRADE U112	2080	\$22.18	\$46,134	\$36.60	\$76,128
Utility Journeyman Electrician II					
Utility Meter and Backflow Lead Worker III					
Utility Special Projects Coordinator I					
Utility Project Coordinator II					
Utility Billing Meter Supervisor					
Utility Valve and GIS Lead Worker III					
Utility Wastewater Plant Operator B					
Utility Water Plant Operator B					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE U113	2080	\$23.29	\$48,443	\$38.43	\$79,934
Utility Distribution Foreman I					
Utility Wastewater and Collections Foreman I					
Utility Journeyman Electrician III					
Utility Laboratory Technician III					
Utility Special Projects Coordinator II					
Utility Project Coordinator III					
Utility Senior Wastewater Plant Operator B					
Utility Senior Water Plant Operator B					
PAY GRADE U114	2080	\$24.45	\$50,856	\$40.34	\$83,907
Utility Cross Connection Foreman I					
Utility Special Projects Coordinator III					
Utilities Inspector I					
Utility Distribution Foreman II					
Utility Wastewater and Collections Foreman II					
PAY GRADE U115	2080	\$25.67	\$53,394	\$42.36	\$88,109
Utility Cross Connection Foreman II					
Utility Distribution Foreman III					
Utility Wastewater and Collections Foreman III					
Utility Senior Wastewater Plant Operator A					
Utility Senior Water Plant Operator A					
PAY GRADE U116	2080	\$26.95	\$56,056	\$44.47	\$92,498
Utility Assistant Chief Chemist I					
Utility Assistant Chief Wastewater Plant Superintendent I					
Utility Assistant Chief Water Plant Superintendent I					
Utility Cross Connection Foreman III					
PAY GRADE U117	2080	\$28.30	\$58,864	\$46.70	\$97,136
Utility Assistant Chief Chemist II					
Utility Assistant Chief Wastewater Plant Superintendent II					
Utility Assistant Chief Water Plant Superintendent II					
PAY GRADE U118	2080	\$29.72	\$61,818	\$49.04	\$102,003
Utility Assistant Chief Chemist III					
Utility Assistant Chief Wastewater Plant Operator III					
Utility Assistant Chief Water Plant Operator III					
PAY GRADE U119	2080	\$31.21	\$64,917	\$51.50	\$107,120
Utility Chief Environmental Chemist I					
Utility Instrumental Control and Electrical Supervisor I					
PAY GRADE U120	2080	\$32.77	\$68,162	\$54.07	\$112,466
Utility Chief Environmental Chemist II					
Utility Distribution Superintendent I					
Utility Wastewater Collections Superintendent I					
Utility Wastewater Plant Superintendent I					
Utility Water Plant Superintendent I					
Utility Instrumental Control and Electrical Supervisor II					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE U121	2080	\$34.41	\$71,573	\$56.78	\$118,102
Utility Chief Environmental Chemist III					
Utility Distribution Superintendent II					
Utility Wastewater Collections Superintendent II					
Utility Wastewater Plant Superintendent II					
Utility Water Plant Superintendent II					
Utility Instrumental Control and Electrical Supervisor III					

PAY GRADE U122	2080	\$36.13	\$75,150	\$59.61	\$123,989
Utility Distribution Superintendent III					
Utility Wastewater Collections Superintendent III					
Utility Wastewater Plant Superintendent III					
Utility Water Plant Superintendent III					

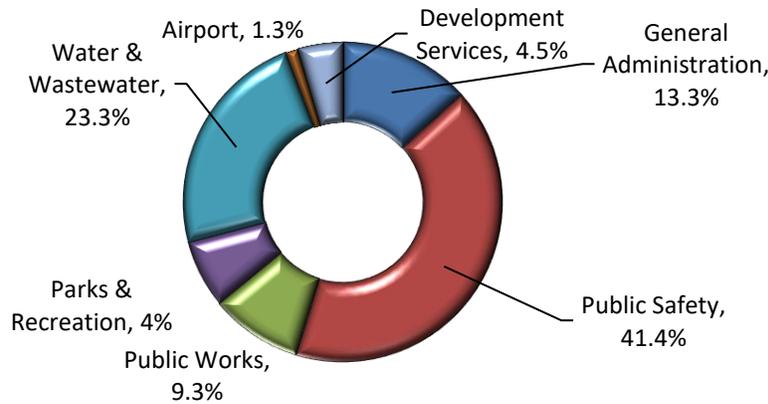
Employees may earn additional shift differential pay based on scale below:

- Shift 1: 07:00 - 15:00 or 08:00 - 16:00 straight pay
- Shift 2: 15:00 - 23:00 or 16:00 - 00:00 \$0.50/hr additional pay
- Shift 3: 23:00 - 07:00 or 00:00 - 08:00 \$0.75/hr additional pay
- On-call \$0.75/hr additional pay

Building Inspections

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE B100	2080	\$22.74	\$47,299	\$37.52	\$78,042
Building Inspector Entry Level					
PAY GRADE B101	2080	\$25.02	\$52,042	\$41.28	\$85,862
Building Inspector I					
PAY GRADE B102	2080	\$27.77	\$57,762	\$45.82	\$95,306
Building Inspector II					
PAY GRADE B103	2080	\$29.16	\$60,653	\$48.11	\$100,069
Building Inspector III					
PAY GRADE B104	2080	\$30.62	\$63,690	\$50.52	\$105,082
Plans Examiner / Chief Building Inspector					
PAY GRADE B105 (DBO)	2080	\$38.28	\$79,622	\$63.16	\$131,373
Deputy Building Official					
PAY GRADE B106 (CHIEF)	2080	\$45.94	\$95,555	\$75.80	\$157,664
Chief Building Official					

A significant part, 27.21% of the City's Operating Budget, is funding for employees who in turn provide services for the benefit of our citizenry. The following graph identifies positions by function:



Changes in Authorized Number of City Full Time Equivalents (FTE)

GENERAL FUND STAFFING	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Mayor and Commission	5.00	5.00	5.00	5.00	5.00
City Manager	2.00	2.00	2.00	2.00	2.00
City Clerk	3.25	3.25	3.25	4.25	4.00
Finance	9.00	8.73	8.73	8.73	8.73
Legal	1.00	1.00	1.00	1.00	1.00
Administrative Services	7.65	5.65	4.75	4.75	5.00
Information Technology	6.23	6.73	6.73	7.73	8.00
Human Resources	4.73	5.00	5.00	5.00	5.00
Economic Development	2.65	2.60	2.60	3.20	3.20
Planning	6.25	6.65	6.60	6.55	6.55
Licenses and Enforcement	2.55	1.20	1.20	1.20	1.20
Fire	47.23	49.48	48.62	56.48	59.73
Police Department	94.55	96.22	96.78	96.55	96.82
Public Works	39.37	41.45	40.95	42.95	44.95
Parks and Recreation	37.84	39.84	39.59	41.22	44.22
General Fund Total	269.30	274.80	272.80	286.61	295.40
SPECIAL REVENUE FUNDS STAFFING					
	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Spring Hill CRA	-	2.00	2.00	2.00	3.00
Special Revenue Total	-	2.00	2.00	2.00	3.00
ENTERPRISE FUNDS STAFFING					
	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET
Water & Sewer	116.50	122.70	130.70	138.70	141.70
Airport	8.00	7.10	8.10	8.10	7.10
Stormwater	9.50	9.75	11.25	13.25	17.25
Permits and Inspections	16.55	19.80	20.52	20.90	24.05
Enterprise Funds Total	150.55	159.35	170.57	180.95	190.10
ALL FUNDS TOTAL	419.85	436.15	445.37	469.56	488.50

Note: Increases or decreases in FTEs are discussed in division detail sections

Changes in Authorized Number of City Positions

Department	2018-19		2019-20		2020-21		2021-22		2022-23	
	F/T	P/T								
City Manager	2.00		2.00		2.00		2.00		2.00	
City Clerk	3.25		3.25		3.25		4.25		4.00	
Finance	9.00		8.00	0.73	8.00	0.73	8.00	0.73	8.00	0.73
Legal	1.00		1.00		1.00		1.00		1.00	
Administrative Services	6.75	0.90	3.75	1.90	3.75	1.00	3.75	1.00	4.00	1.00
Information Services	6.00	0.23	6.00	0.73	6.00	0.73	7.00	0.73	8.00	
Human Resources	3.00	1.73	4.00	1.00	4.00	1.00	4.00	1.00	4.00	1.00
Total General Government	31.00	2.86	28.00	4.36	28.00	3.46	30.00	3.46	31.00	2.73
Economic Development	2.65		2.60		2.60		3.20		3.20	
Planning	6.25		6.65		6.60		6.55		6.55	
Licenses & Enforcement	2.50	0.05	1.20		1.20		1.20		1.20	
Total Comm. Development	11.40	0.05	10.45	0.00	10.40	0.00	10.95	0.00	10.95	0.00
Fire	46.50	0.73	48.75	0.73	48.25	0.37	54.75	1.73	54.50	0.73
Fire Prevention	0.00		0.00		0.00		0.00		3.50	1.00
Police-Administration	5.00		0.00		0.00		0.00		0.00	
Police-Support	26.00	3.42	90.00	5.22	90.00	5.78	91.00	4.55	92.00	3.82
Police-Patrol	57.00	2.13	0.00		0.00		0.00		0.00	
Police-Parking	1.00		1.00		1.00		1.00		1.00	
Total Public Safety	135.50	6.28	139.75	5.95	139.25	6.15	146.75	6.28	151.00	5.55
Public Works Administration	3.50	0.37	3.95		3.95		3.95		4.45	
Streets	11.50		11.50		11.50		13.50		13.50	
Trees	7.50		8.50		8.00		8.00		7.50	
Urban Beautification	10.50		10.50		10.50		10.50		12.50	
Vehicle Maintenance	6.00		7.00		7.00		7.00		7.00	
Total Public Works	39.00	0.37	41.45	0.00	40.95	0.00	42.95	0.00	44.95	0.00
Parks & Rec Administration	3.00		3.00		3.00		3.00		3.00	
Recreation	3.00	0.50	3.00	0.50	3.00	0.50	3.00	0.50	4.00	0.50
Parks	18.00	2.84	20.00	2.84	20.00	2.59	21.00	3.22	23.00	3.22
Trailer Park	0.00		0.00		0.00		0.00		0.00	
Activities Center	5.00	0.50	5.00	0.50	5.00	0.50	5.00	0.50	5.00	0.50
Chisholm Center	4.00	1.00	4.00	1.00	4.00	1.00	4.00	1.00	4.00	1.00
Total Parks & Recreation	33.00	4.84	35.00	4.84	35.00	4.59	36.00	5.22	39.00	5.22
Total General Fund	249.90	14.40	254.65	15.15	253.60	14.20	266.65	14.96	276.90	13.50
Downtown CRA Fund	0.00									
Spring Hill CRA Fund	0.00		2.00		2.00		2.00		3.00	
Utilities Administration	7.00	1.00	9.45		10.45		9.45		9.45	
Engineering	7.00		7.00		8.00		9.00		9.00	
Water Production	7.00		7.00		7.00		8.00		8.00	
Water Distribution	23.00		26.00		28.00		30.00		30.00	
Wastewater Treatment	14.00		13.00	1.00	13.00	1.00	14.00	1.00	15.00	1.00
Wastewater Collections	8.00		8.00		8.00		9.00		10.00	
Utilities Maintenance	19.00		21.00		23.00		25.00		26.00	
Facilities Maintenance	11.50		11.25		12.25		13.25		13.25	
Customer Service	19.00		19.00		20.00		20.00		20.00	
Total Water & Sewer Fund	115.50	1.00	121.70	1.00	129.70	1.00	137.70	1.00	140.70	1.00
Municipal Airport Fund	8.00		7.10		8.10		8.10		7.10	
Stormwater Fund	9.50		9.75		11.25		13.25		17.25	
Permits & Inspections Fund	16.10	0.45	19.80		20.52		20.90		24.05	
Total Authorized Positions	399.00	15.85	415.00	16.15	425.17	15.20	448.60	15.96	469.00	14.50

Note: Excludes mayor and commission (5 F/T).

STATISTICS

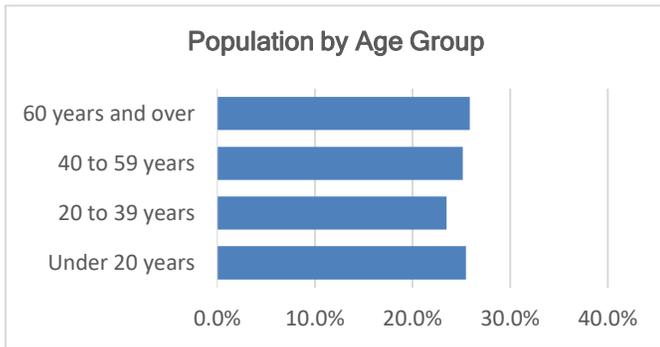
Miscellaneous Statistical Information

Date of Incorporation March 11, 1882

Form of Government Commission/Manager

Estimated Population in 2022: 39,282

<https://www.bebr.ufl.edu/population>



Education Attained	Count	Percentage
Less Than 9th Grade	447	2.0%
9th to 12th Grade	1,301	5.8%
High School Graduate	6,033	26.9%
Some College	4,744	21.2%
Associates Degree	3,022	13.5%
Bachelors Degree	4,454	19.9%
Graduate Degree	2,406	10.7%

Unemployment in June 2022:

DeLand: 3.6%

Florida: 9.0%

<http://www.homefacts.com/unemployment/Florida/Volusia-County/Deland.html>

2022 Cost of living index in DeLand: 94.2
(Less than average, U.S. average is 100)

https://www.bestplaces.net/cost_of_living/city/florida/deland

Races in DeLand in 2022

White Population: 73.50%

Black or African American Population: 15.57%

Some Other Race Population: 3.92%

Two or More Races Population: 4.56%

Asian Population: 2.34%

American Indian and Alaska Native Population: 0.10%

Native Hawaiian and Other Pacific Islander Population: 0.01%

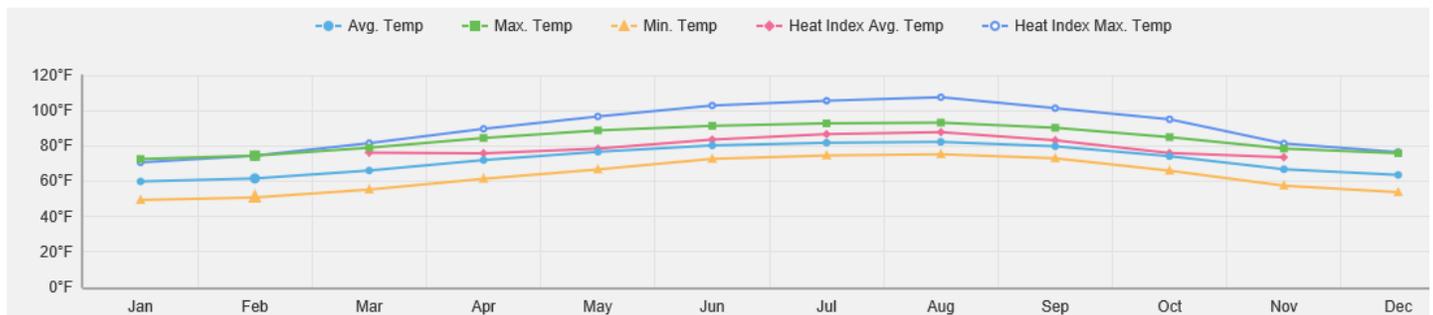
Source: <https://worldpopulationreview.com/us-cities/deland-fl-population>

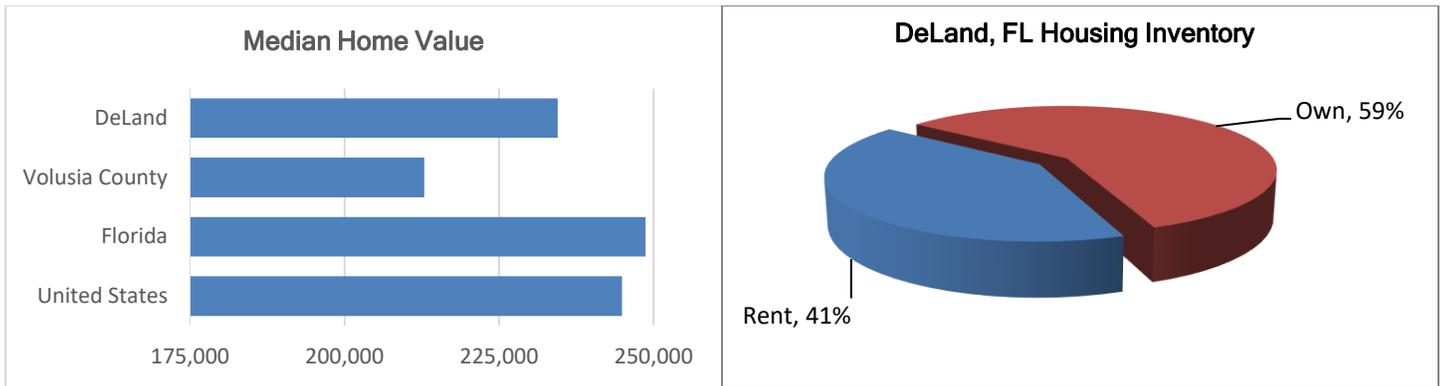
Population by Gender

Male 45.3%

Female 54.7%

Average Monthly DeLand Temperature With Heat Index





Florida law mandates a minimum sales tax rate of 6%, collected by the state government to provide services to all Floridians. However, the law also provides for a local option sales tax that lets each county set its own local tax that is collected on top of the general state rate. The rate for DeLand, which is mandated by Volusia County, is 6.5%.

Counts as of September 2022

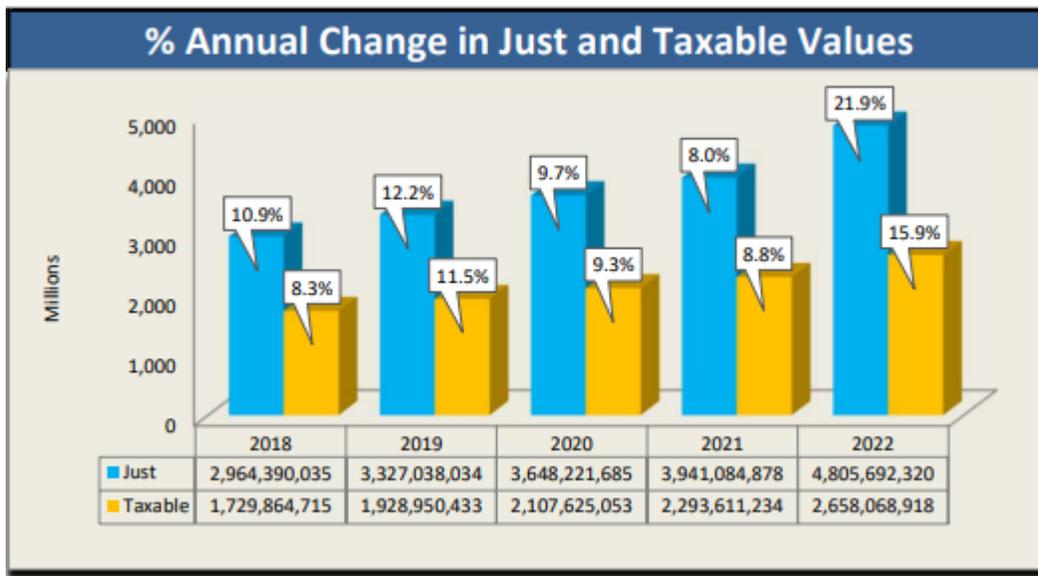
Area	19.424	Square Miles		
	161.33	Miles Paved Streets		
	0.25	Miles Unpaved Streets		
	344.00	Miles Primary Water Mains		
	211.00	Miles Primary Sewer Mains		
	68.00	Miles Reclaim Mains		
Public Education	6	Elementary		
	2	Middle		
	1	High		
	3	College		
Fire Protection	3	Station		
	55.00	Fire/EMS Employees		
	2.00	Fire Prevention Employees		
	2.00	Administrative Staff Employees		
	0.73	Civilian Employees		
Police Protection	1	Station		
	75.00	Police Officers		
	2.69	Reserve Police Officers		
	95	Cars/Trucks		
	4	Motorcycles		
Airport	174	Base Aircraft		
City Utilities	99+/-	Sq. Miles Utility Service Area	5.183	MGD Water Plant (daily avg.)
	10	Water Plants	4.000	MGD Wastewater Plant (daily avg)
	19	Major Wells	1,324	Reclaim Accounts
	135	Sewer Lift Station	15,318	Water & Sewer Accounts
Recreation				
Facilities	1	Football Stadium	9	Parks & Playgrounds
	1	Baseball Stadium	1	Swimming Pool
	8	Ball Fields	5	Soccer/Football Fields
	6	Tennis Courts	8	Outdoor Basketball Courts
	20	Shuffleboard Courts	1	Gymnasium
	3	Historical/Museum Sites	114	Acres of Recreation Lands
	2	Recreation Centers	6	Pickleball Courts

Principal Taxpayers as of September 2022

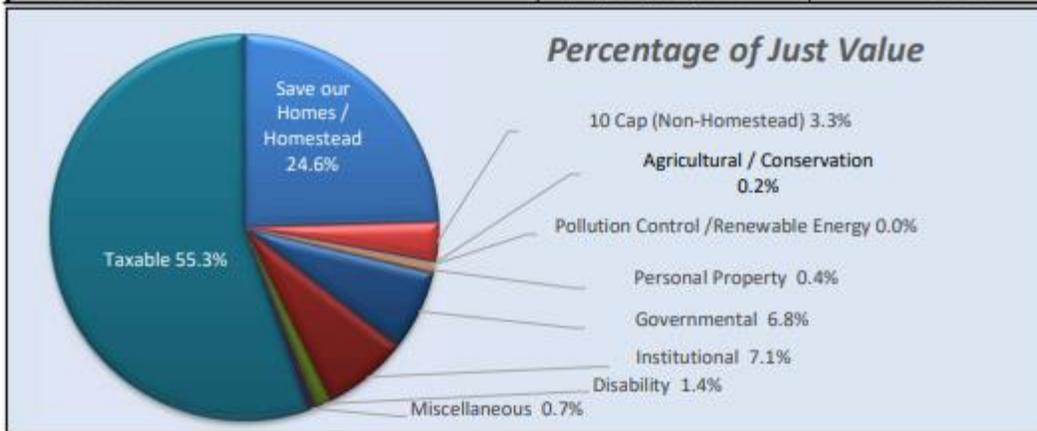
	Tax Payer	2022 Taxable Value
1	KPR US LLC	52,887,049
2	DELAND HEALTHCARE INVESTORS LLC	17,002,282
3	TKG DELAND PERM LLC	16,360,796
4	DUKE ENERGY FLORIDA LLC	15,856,164
5	CARRINGTON PLACE PROPERTY	14,824,677
6	DELAND LAND HOLDINGS LLC	14,790,125
7	WEST VOLUSIA INVESTORS LLC	14,509,767
8	WAL-MART STORES EAST L P	12,603,018
9	113 WEST CHIPOLA AVENUE LLC	12,455,836
10	MEADOWLEA VENTURE I LLC	12,292,772

Source: <https://vcpa.vcgov.org/files/historical/2022/final/topten/explvaltoptendeland2022final.pdf>

Property Tax Statistical Information



Just to Taxable Value Breakdown		
<i>Assessment Differentials/Exemptions</i>	<i>Value</i>	<i>% of Just</i>
Save our Homes / Homestead	\$1,180,765,921	24.6%
10 Cap (Non-Homestead)	\$160,106,219	3.3%
Agricultural / Conservation	\$8,157,167	0.2%
Pollution Control /Renewable Energy	\$0	0.0%
Low Income Senior	\$13,080,799	0.3%
Personal Property	\$19,830,865	0.4%
Governmental	\$324,912,959	6.8%
Institutional	\$342,966,776	7.1%
Disability	\$66,097,833	1.4%
Miscellaneous	\$31,704,863	0.7%
Taxable	\$2,658,068,918	55.3%



Source: <https://vcpa.vcgov.org/files/historical/2022/final/topten/explvaltoptendeland2022final.pdf>

ACRONYMS AND GLOSSARY

Acronyms

AAAE	American Association of Airport Executives	DSIP	Distribution System Improvement Project
ABP	Automatic Bank Payment	DSRA	DeLand Sports Redevelopment Association
ADA	Americans with Disabilities Act	DUI	Driving Under the Influence
AED	Automated External Defibrillator	EAP	Employee Assistance Program
ALS	Advanced Life Support	EAR	Evaluation and Appraisal Report
ANTN	Airport News and Training Network	ECHO	Ecological, Cultural, Heritage, Outdoors
APP	Art in Public Places	EECBG	Energy Efficiency Community Block Grant
APWA	American Public Works Association	EEO	Equal Employment Opportunity
AWOS	Automatic Weather Observation System	EEOC	Equal Employment Opportunity Commission
AWWA	American Water Works Association	EMS	Emergency Medical Services
BAM	Biosorption Activated Media	EMT	Emergency Medical Technician
BLS	Basic Life Support	EOC	Emergency Operations Center
BOA	Board of Adjustments	EPA	Environmental Protection Agency
BOLO	Be On the Look Out	ERU	Equivalent Residential Unit
BPAC	Bicycle Path Advisory Committee	ESF	Emergency Support Function
C/O	Carry Over Funds	FAA	Federal Aviation Authority
CAD	Computer Aided Dispatch	FBC	Florida Benchmarking Consortium
CAFR	Comprehensive Annual Financial Report	FBO	Fixed Base Operator
CATF	Citizens Advisory Task Force	FDEP	Florida Department of Environmental Protection
CBA	Collective Bargaining Agreement	FDOT	Florida Department of Transportation
CBAC	Citizens Budget Advisory Committee	FDLE	Florida Department of Law Enforcement
CDBG	Community Development Block Grant	FEMA	Federal Emergency Management Agency
CDL	Commercial Drivers License	FGBC	Florida Green Building Coalition
CEI	Construction Engineering Inspection	FLC	Florida League of Cities
CEMP	Comprehensive Emergency Management Plan	FM	Fleet Maintenance
CERT	Community Emergency Response Team	FRDAP	Florida Recreation Development Assistance Program
CEU	Continuing Education Units	FSA	Flexible Spending Account
CFCDC	Central Florida Community Development Corporation	F/T	Full Time
CFS	Calls for Service	FFE	Furniture, Fixtures, and Equipment
CGFO	Certified Government Finance Officer	FTE	Full Time Equivalents
CIP	Capital Improvement Program	FY	Fiscal Year
CIU	Criminal Investigation Unit	GAAP	Generally Accepted Accounting Principles
CJIS	Criminal Justice Information System	GASB	Governmental Accounting Standards Board
CMS	Concurrency Management System	GFOA	Government Finance Officers Association
COLA	Cost of Living Adjustment	GIS	Geographic Information Services
COP	Community Oriented Policing	GO	General Obligation
CPA	Certified Public Accountant	GPS	Global Positioning System
CPFO	Certified Public Finance Officer	GST	Ground Storage Tank
CPR	Cardiac Pulmonary Resuscitation	HMO	Health Maintenance Organization
CPI	Consumer Price Index	HR	Human Resources
CRA	Community Redevelopment Agency	HRA	Health Reimbursement Account
CSO	Community Service Officer	HRS	Health Resource Services
CUP	Consumptive Use Permit	HUD	Housing and Urban Development
DARE	Drug Awareness Resistance Education	HVAC	Heating Ventilating Air Conditioning
DER	Department of Environmental Regulation	IACP	International Association of Chiefs of Police
DHA	DeLand Housing Authority	ICMA	International City/County Management Association
DHS	DeLand High School	IFAK	Individual First Aid Kit
DNAS	DeLand Naval Air Station	IVR/IWR	Interactive Voice Response/Interactive Web Response
DOC	Department of Corrections	ISO	Insurance Service Office
DOJ	Department of Justice	IT	Information Technology
DOT	Department of Transportation	IUPA	International Union of Police Associations
DRI	Development of Regional Impact	JACIP	Joint Automated Capital Improvements Plan
DSC	Daytona State College	JAG	Justice Assistance Grant
DSP	Dispatched	JPA	Joint Participation Agreement

LDR	Land Development Regulation	RMP	Risk Management Plan
LED	Light Emitting Diode	RTU	Remote Telemetry Unit
LFA	Lower Floridian Aquifer	SARA	Scan Analysis Response Assessment
LLEBG	Local Law Enforcement Block Grant	SB	Senate Bill
LOGT	Local Option Gas Tax	SCADA	System Control and Data Acquisition
LUCA	Local Update of Census Addresses	SCBA	Self Contained Breathing Apparatus
MFL	Minimum Flow and Levels	SJRWMD	St. Johns River Water Management District
MFR	Minimum Flow Region	SW	Stormwater
MGD	Million Gallons Daily	SWAC	South West Activity Center
Mhz	Megahertz radio frequency unit	TBD	To Be Determined
MMTD	Multimodal Transportation District	TCIA	Tree Care Industry Association
MOT	Maintenance of Traffic	TDB	Transportation Data Base
MPO	Metropolitan Planning Organization	TID	Tax Increment District
MSA	Mine Safety Appliances	TIDF	Tax Increment District Funding
MUTCD	Manual on Uniform Traffic Control Devices	TMDL	Total Maximum Daily Loads
NDB	Non-Directional Beacon	TRC	Technical Review Committee
NELAC	National Environmental Laboratory Accreditation Counsel	TRIM	Truth-In-Millage
NFPA	National Fire Protection Association	TVEDC	Team Volusia Economic Development Corporation
NIMS	National Incident Management System	UCR	Uniform Crime Reporting
NPDES	National Pollutant Discharge Elimination System	USEPA	United States Environmental Protection Agency
OPEB	Other Post employment Benefits	VCSO	Volusia County Sheriff's Office
PAL	Police Athletic League	VFD	Variable Frequency Drive
PC	Personal Computer	VOIP	Voice Over Internet Protocol
PDE	Planning, Design and Engineering	WAV	Water Authority of Volusia
PILOT	Payment in Lieu of Taxes	WP	Water Plant
PMI	Preventive Maintenance Inspection	WPA	Works Project Administration
POP	Problem Oriented Policing	WRF	Wastewater Reclamation Facility
PPE	Personal Protective Vests	WTP	Water Treatment Plant
PRIMA	Professional Risk Managers Association	WVWS	West Volusia Water Suppliers
P/T	Part Time	WW	Wastewater
QA	Quality Assurance	WWTP	Wastewater Treatment Plant
QC	Quality Control	YMCA	Young Men's Christian Association
RAS	Return Activated Sludge		
RFP	Request for Proposals		
RMS	Records Management System		

Glossary

Account	Financial reporting unit for budget, management, or accounting purposes.
Accounts Payable	The amounts owed to others for goods and services received.
Accounts Receivable	The amounts due from others for goods furnished and services rendered.
Accrual Basis	The basis whereby transactions and events are recognized when they occur, regardless of when cash is received or paid.
Actual Prior Year	Actual amounts for the fiscal year preceding the current fiscal year which proceeds the budget fiscal year.
Aggregate Millage Rate	A rate obtained by dividing the sum of all ad valorem taxes levied by the governing body (City Commission for DeLand) by the taxable value of the municipality. Expresses an average tax rate.
Allocation	Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.
Amendments	Process in which budget appropriations for revenues and/or expenditures are increased or decreased as a result of unanticipated circumstances or changes in planned activities. Amendments must be approved by the City Commission.
Amortization	Payment of a debt by regular intervals over a specific period of time.
Annexation	The process by which an unincorporated area is brought into a city. Rules governing annexation are established by State Statute.
Appropriation	Legal authorization granted by the legislative body to incur expenditures and obligations for a specific purpose. An appropriation is usually limited in amount, and as to the time when it may be expended.
Asset	Resources owned or held by a government which have monetary value.
Assessed Valuation	A valuation of real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation
Audit	An official inspection of the City's accounts, done by an independent body.
Authorized Positions	Employee positions, which are authorized in the adopted budget, to be filled during the year.
Bad Debt	The estimated amount of accounts owed to the city (receivables) that will not be collected during the year. This includes utility accounts and other miscellaneous accounts receivables estimated to not be collected.
Balanced Budget	A budget in which planned available funds equal planned expenditures.
Benchmarking	Process of comparing organizational practices to those of peer organizations as a basis for developing and striving to exceed standards.
Bond	A promise to repay a fixed principal amount on a future date; typically offer semi-annual interest payments.
Bond Covenants	Agreements made to assure bond holders that sufficient money will be available to pay bonds.
Bond Proceeds	The money paid to the issuer by the purchaser or underwriter for a new issue of municipal bonds, used to finance the project or purpose for which the bonds were issued and to pay certain costs of issuance as may be provided in the bond resolution.
Bond Rating	The rating established by a rating company (Moody's, Stand and Poors, Fitch) that assesses the City's financial stability, resources and capacity to repay the financing issue by evaluating the organization's administrative management, financial management, debt load and local economy.
Bond Refinancing	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond covenants.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption, and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative, or whether it has been approved by the appropriating body. The budget, once adopted, is the legal authorization to expend city funds during the fiscal year by the governing body and/or management, in accordance with procedures specified by law, charter, and/or administrative rules and regulations.

Budgetary Basis	This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.
Budget Calendar	The schedule of key dates which the City follows in the preparation and adoption of the budget.
Budget Deficit	Amount by which the City's budget outlays exceed its budget receipts for a given period, usually a fiscal year.
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
CIP	Capital Improvement Program. A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the government is to have a part, and specifies the full resources estimated to be available to finance the projected expenditure.
Capital Outlay	Fixed assets which have a value of \$750 or more and a useful economic lifetime of more than one year.
Comprehensive Plan	The Comprehensive Plan consists of goals, objectives, policies, supporting documentation and a Land Use Map which work in concert to guide future growth and development in DeLand. The adopted plan is in accordance with Florida Statutes and consists of nine elements in such areas as future land use, traffic circulation, housing, public service, recreation and capital improvements.
CDBG	Community Development Block Grant. An entitlement grant program authorized by the federal government which provides a federal grant for each year in which the program is authorized by Congress. The City has entered into a cooperation agreement with Volusia County as an urban county for CDBG funds. Funds are distributed to the participating agencies based on population.
CRA	The Community Redevelopment Agency is a revenue generating mechanism used to finance capital improvements in an area suffering from blighted conditions. As the property is improved, the difference between the original tax assessment and the revised assessment is returned to the CRA fund.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
Contingency	Amount budgeted to meet unexpected operating expenditures which occur during the current year.
Contractual Services	Services rendered to the city by private firms, individuals, or other governmental agencies. Examples include rent, maintenance agreements and professional consulting services.
Debt Ratios	Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income or population. Such ratios are often used in the process of determining credit quality of an issue.
Debt Service	The annual payments required to support debt issues, including interest and principal payments.
Department	Organizational unit of government which is functionally unique in delivery of services.
Depreciation	Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period is charged with a portion of such costs.
Effective Drainage Unit [EDU]	The standard unit used to express the stormwater burden expected to be generated by each parcel of property. Based upon the average impervious area derived from a statistically valid sample of single-family parcels, the City of DeLand has computed an "EDU Value" of 3,100 square feet, which shall be used to calculate the number of EDUs attributable to each developed property.
Employee Fringe Benefits	Contributions made by the city to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for various pension, medical and life insurance plans as well as funding provided to employees for selection of other benefits and services.
Encumbrance	Purchase orders charged to an appropriation and for which a part of the appropriation is obligated.
Enterprise Fund	A fund established for services that are predominantly self-supported by user fees and charges.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.
Expenses	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.
Fees	A general term used for any charge levied by government for providing a service, permitting an activity, or imposing a fine or penalty. Fees are sometimes included in the broader context of user charges.

Fiscal Year	A twelve-month period to which the annual operating budget applies, and at the end of which a government determines its financial position and the results of operations. DeLand's fiscal year begins October 1 st and ends September 30 th of each year.
Fixed Assets	Assets of a long-term character which are intended to continue to be held or used, such as land building, improvements other than buildings, machinery and equipment.
Franchise Fees	A fee assessed on a business, usually a public utility, in return for the right to operate in side the city limits. The City of DeLand has granted franchises for electric, gas, cable television, solid waste removal and telephone service.
Fringe benefits	Job related benefits, such as pension, paid vacation and holidays, and insurances, which are included in an employee's compensation package.
FTE	Full-time Equivalent Position. A position converted to the decimal equivalent of a full time position based on total number of hours required in a year for full time status. For example an employee whose full time basis is 2,080 hours per year but works 20 hours a week would be the equivalent to .5 of a full-time position.
Functions	Expenditure classification according to the principal purposes for which expenditures are made. Examples are public safety, public works, recreation.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
Fund Balance	A term used to express the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources on the governmental fund statements.
General Fund	This fund is used to account for all financial transactions applicable to the general operations of the city. Revenues are derived principally from property taxes, state shared revenues, franchise fees, fines, licenses and permits and grants. This fund accounts for the general operating expenditures of the city including police and fire protection, public works, parks and recreation, planning and development and general administration.
GAAP	Generally Accepted Accounting Principles. Uniform minimum guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accounting practices. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are GASB pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.
General Obligation Bonds	Bonds which are secured by the full faith and credit of the issuer. General obligation bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power. Such bonds constitute debts of the issue and require voter approval prior to issuance in the State of Florida.
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
Governmental Fund	A fund which has a measurement focus of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income.
Grant	A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the intended usage of the grant proceeds.
Impervious Area	Hard surfaced areas which either prevent or severely restrict the entry of water into the soil mantle and/or cause water to run off the surface in greater quantities or at an increased rate of flow from that present under national conditions prior to development. Common impervious surfaces include, but are not limited to, rooftops, sidewalks, walkways, patio areas, driveways, parking lots, etc.
Indirect Costs	Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by a department in the support of other operating departments.
Infrastructure	The physical assets of a government (e.g., streets, water works, sewer lines, public buildings and parks).
In Lieu of Taxes	Income received by local governments to compensate for the loss of revenue from tax exempt property.
Intergovernmental Revenue	Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).
Just Value	The property's market value. Just value minus assessment limitations creates the assessed value of a property.

Legally Adopted Budget	The total of the budgets of each City fund including budgeted transactions between funds.
Levy	To impose taxes for the support of government activities.
Local Option Gas Tax	An ordinance adopted by the County Council of Volusia County, Florida pursuant to section 36.025(1)(b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold with proceeds distributed based on an Interlocal Agreement with the cities in the county. Effective January 1, 2000, an additional 5 cents was levied and imposed upon every gallon of motor fuel oil, excluding diesel. The funds are used for transportation related expenditures.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Mill	One thousandth of a dollar or \$1.00 of tax per \$1,000 assessed valuation.
Millage Rate	A rate expressed in thousands. As used with ad valorem (property) taxes the rate expresses the dollars of tax per one thousand dollars of taxable values.
Mission	Statement of purpose that defines the business of the organization.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the related fund liability is incurred except for, but not limited to: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar item which need not be reported; (3) principal and interest on long-term debt which are generally recognized when due. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.
Objective	A simple stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objectives should state a specific performance for a given program. An operational objective focuses on service delivery. A managerial objective focuses on those aspects of management that help staff achieve operational objectives; i.e., staff training, work plan development etc.
Operating Transfers	Legally authorized transfers between object codes as needed to balance specific line items.
Performance Budget	A budget which relates expenditures to measures of activity and performance.
Performance Measures	The annual adopted budget for each department, and for service divisions within the departments, includes performance measures to identify the planned target levels for services in the fiscal year. The measures are also reported for prior years to allow comparison and evaluation. Performance measures include workload indicators, effectiveness and efficiency standards and outcomes.
Program Budget	A budget organized by programs. A program used in this application is a grouping of related activities, projects and services which are similar in purpose. The expenditure focus of a program budget is related to the nature of work and services performed.
Program Performance Budget	Combines performance measures with a program budget structure.
Proprietary Fund	A fund in government accounting used to account for activities that involve business-like interactions, either within the government or outside of it.
Reserve	An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.
Resolution	A formal expression of the consensus at a meeting of the City Commission, arrived at after discussion and as the result of a vote. For example, a resolution may declare approval of action to be taken by staff or a declaration of an important event.
Retained Earnings	An equity account reflecting the accumulated earnings of an Enterprise Fund.
Revenues	Money that flows into the local government. It is recurring if it is received on a consistent basis (e.g.; sales taxes and property taxes) and nonrecurring if it is received irregularly (e.g.: federal and state grants). The four main types of local revenue are taxes, charges for services, licenses and permits and intergovernmental revenues.
Rolled-Back Rate	The millage rate which would generate the same ad valorem tax revenue as was generated the previous year, excluding changes in taxable valuation resulting from new construction, annexation or de-annexation.
Service Level	Service(s) or product(s) which comprise actual (or expected, depending on whether one is describing a current or future service level) output of a given program. Focus is on results, not measures of workload.
Special Assessment Bonds	Obligations payable from special assessment revenues or charges imposed against property in a particular locality because that property receives a special benefit by virtue of a public improvement, separate and

	apart from the general benefit accruing to the public at large.
Special Revenue Funds	Funds set up to account for the proceeds of specific revenue sources (other than expendable trusts for for major capital projects) that are legally restricted to expenditure for specified purposes.
Statute	A written law enacted by a duly organized and constituted legislative body
Strategic Plan	A document that clearly sets forth the vision the Commission has for the community. The City's strategic plan was developed with input from the community and is to be reviewed annually by the Commission.
Surtax	A tax levied in addition to an existing tax.
Tax Base	The cumulative value of all property in the City used for computing the ad valorem taxes levied against property.
Tax Increment Bonds	Bonds secured by the incremental property tax revenues generated from a redevelopment project area – the City's downtown district.
Tax Increment Fund	A fund that receives revenues from taxes generated by increases in property values. Taxes generated by base (unchanged property) values continue to accrue to another fund. See Community Redevelopment Trust Fund.
Tax Increment Fund	A fund that receives revenues from taxes generated by increases in property values. Taxes generated by base (unchanged property) values continue to accrue to another fund. See Community Redevelopment Trust Fund.
Tax Rate	The amount of tax stated in terms of a unit of the tax base; for example, 5 mills equals 5 dollars per thousand of taxable value.
Taxable Valuation	The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed, if the owner uses the property as the principle residence. There are also exemptions for disability, government-owned and non-profit-owned property
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.
Transfers In/Out	Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.
Trim Notice	"Truth in Millage", a tentative tax notice sent to all property owners in August to provide information reflecting tentatively-adopted millage rates.
Trust	A fund held and managed by the City of others and/or for a specific purpose.
Vision	A description of the desired future state of an organization. The vision represents a consensus of what the organization should become in order to be successful.
Wetlands	Low lying land usually located from a large body of water and extending inland. Often this expanse is underwater depending on the level of the tide.
Working Capital	Funds necessary for the routine operation of an entity. These funds would allow for payment of personnel, operating, and debt service payments.