

FY 2023-2024 ANNUAL BUDGET



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CITY OF DELAND, FLORIDA

ANNUAL BUDGET

FISCAL YEAR

OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

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
Vacant

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 2023-2024 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 43.28% 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 *2023-24 BUDGET* column reflects the budget adopted by the City Commission on September 18, 2023.

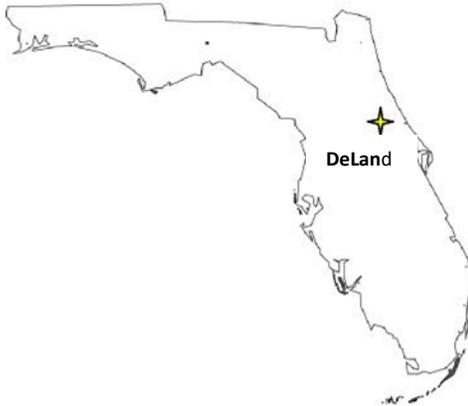
The Capital Improvement Plan section of this document includes a summarized version of the Five-Year Capital Improvement Program (CIP) for fiscal years 2024 through 2028. The projects programmed for fiscal year 2024 are adopted as part of the 2023-2024 annual budget.

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>

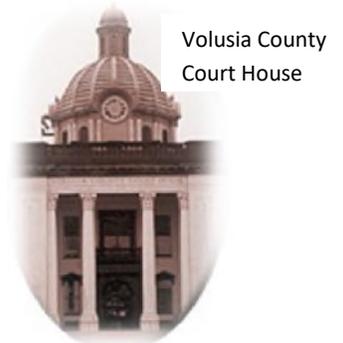
CITY PROFILE

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.

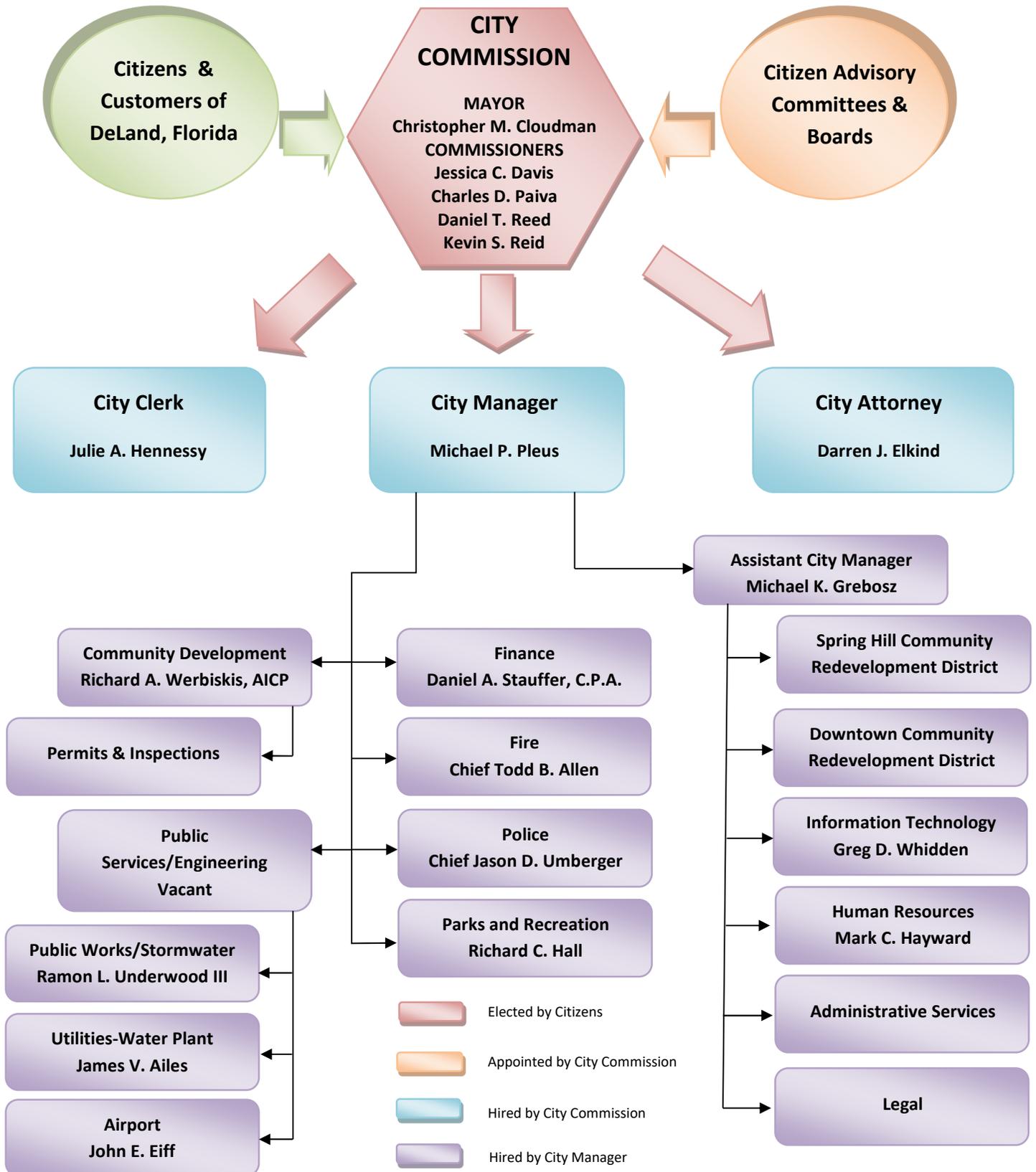


Fish Building located in downtown DeLand

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 later in the book.

ORGANIZATIONAL CHART



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, 2022. 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, 2022

Christopher P. Morill

Executive Director

Budget Message

This year marks the second year with higher than normal inflation. Although down from a peak in June 2022, inflation is still nearly 5%. This continues to create an enormous challenge for local governments as the costs of what we do for our citizens will continue to experience significant inflation. All of the capital construction projects in progress 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 presents 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. Seven 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. When getting ready to submit the application for FY 22/23, staff was notified by ICMA that the program has changed due to a change in program leadership at ICMA. This change was substantial and went from a review of an organization’s overall performance management program to a review of specific data points. To align with this change, it will require an overhaul of the city’s current performance reporting program. Making a mid-year change is not practical and staff will consider making changes to coincide with the upcoming fiscal year. Approximately 50 new measures would need to be added into our current program. Regardless of how the ICMA program evolves, the City will continue its performance measure program in the coming years.

STRATEGIC PLAN UPDATE

This year the City is working with a group of Citizens to do a major update to the City’s Strategic Plan. At this point, the Committee is in the data gathering phase but anticipates having recommendations for the City Commission to consider by the end of the year. This plan has been updated twice before since it was first developed in 2000. The City Commission discussed priorities for the FY 23/24 budget which included a discussion on how we bridge the gap between increasing service delivery needs and the resources available to serve those needs. Some of the discussion focused on recruitment and retention of a workforce to be able to serve those needs and what creative ideas can be developed to meet the challenge of a very competitive labor market. The Commission also discussed the need for managing growth with smart growth principles to include long range planning that would focus on revamping the City’s land development regulations, developing standards for low impact development, protecting green space, enhancing stormwater requirements, pursuing opportunities for affordable housing and a more comprehensive approach on annexation and differentiating between county and city residents for programs and services.

Over the past 23 years, the City has used the community’s vision and strategic plan as a road map 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. The actions that the City Commission has taken, 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 recommended budget for Fiscal Year 2023-2024.

OVERVIEW

General Fund	\$ 44,992,298
Confiscated Fund	\$ 3,000
Bridge Fund	\$ 659,766
Spring Hill CRA Fund	\$ 820,064
Governmental Impact Fee Trust Fund	\$ 1,396,132
Downtown CRA Fund	\$ 719,157
Grants & Special Revenue Fund	\$ 410,028
Debt Service Fund	\$ 2,291,162
Capital Projects Fund	\$ 2,799,833
Water & Sewer Fund	\$ 29,092,462

Water Trust Fund	\$ 2,670,850
Wastewater Trust Fund	\$ 1,800,000
Airport Fund	\$ 3,054,902
Refuse Collection Fund	\$ 5,160,000
Stormwater Fund	\$ 2,728,031
Permits & Inspections Fund	\$ 3,803,705
Health Insurance Cost Containment Fund	\$ 715,605
Workers Compensation Self Insurance Fund	\$ 860,736
Total FY 23/24 Budget	\$ 103,977,731

GENERAL FUND

Revenue

The total preliminary estimated taxable value for FY 23/24 is \$3,056,153,452. This is an increase of \$400,649,096 or 15.09% and includes \$145,091,519 in new construction and annexations. In order to insure there is a dedicated source of funds for capital, this year’s budget continues to include .2 mil for capital. This year’s adopted budget is funded with a millage rate of 6.4841, which includes .2 mil for capital previously mentioned. This is .1 mil reduction from the FY 22/23 rate and represents a 7.62% increase over the Rolled Back rate of 6.0252. 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 \$17,610,915, an increase of \$2,067,784 from the prior year.

Staff is projecting increases in other revenues including \$23,148 in Local Option Fuel Tax, \$488,738 in Utility Services Taxes, \$734,936 in Franchise Fees, \$250,193 in State Shared Revenues, and \$221,587 in Charges for Services. These increases combined with an increase in ad valorem results in a net increase in revenue of \$3,786,386. Additionally, this budget includes the use of the Capital Reserves (\$2,411,050) and Lot Maintenance Reserves (\$31,500).

Expenditures/Programs

The recommended budget increases General Fund expenditures from \$41,031,866 in FY 22/23 to \$44,992,298 or an increase of 9.65%. There are 305.85 FTEs in the proposed General Fund budget. There are 7 new positions including: City Forester (\$102,856), Police Officer (\$88,010), Maintenance Worker in Public Works - Trees (\$47,402), Parks and Recreation Foreman (\$66,321), Maintenance Worker in Parks and Recreation (\$47,402), Overlap IT Director (\$33,874) and an Administrative Intern (\$16,837). The budget also includes funds to upgrade a Fire Division Chief to a Fire Deputy Chief (\$8,148), upgrade the Fire Marshal from a part time to full time uniformed position (\$46,588), and other promotional and career track position upgrades (\$59,489). The adopted budget also includes a 2% merit increase (\$474,616) along with a Pay Plan adjustment (\$1,053,335) increasing the City’s minimum wage to \$16/hr. Overall, operating expenses have increased mostly due to high inflation. The budget also includes funds to continue Comprehensive Plan Updates and LDR Revisions (\$30,000), Economic Development Digital Marketing (\$15,000), Music Festival (\$150,000) offset by sponsorship revenue and increases including Utilities (\$126,403), Equipment Maintenance (\$105,649), Insurance (\$70,131), Health Insurance (\$495,821) and Retirement Contributions (\$697,150).

The recommended budget includes Capital (\$2,960,144) and Operating Capital (\$828,563). To fund the proposed capital budget in the Capital Fund (\$2,799,833), there is \$560,491 in Ad Valorem Tax, \$283,785 from the 1% Payment in Lieu of Taxes, \$1,861,050 in transfers from Capital Reserves from the General Fund, and \$94,507 in transfers from other funds (some items such as Information Technology are for multiple departments). To fund the proposed capital budget (\$75,287) and operating capital (\$8,000) in the GIFT Fund there are Police Impact Fees available to cover the cost. To fund the proposed capital budget in the Grants and Special Revenue Fund (\$85,024), there is \$85,024 in CDBG grant revenues budgeted. In the Grants and Special Revenue Fund, there is \$300,004 included from the Local Option Fuel Tax for road resurfacing. Therefore, the combined Capital, Road Resurfacing, and Operating Capital investment is \$4,088,711. The capital items include:

Christmas Tree Replacement (Year 2 of 3)	\$6,500
Total Administrative Services Capital	\$6,500

VXRail GPU Update	\$26,380
Replacement of Unity 450 and 300	\$157,200
Upgrade Current VMWare Host	\$36,000
Remote Access Software - FIPS 140-2 Certified to meet CJIS	\$24,000
Network Monitoring and Performance Management	\$19,000

Internet to Spec Martin, FS 82 and Airport	\$36,000
Clerk - Fijutsu FI-7700 Scanner	\$12,000
Total IT Capital	\$310,580

ALS Zoll Monitor	\$47,315
Fire Station 83 Addition	\$500,000
EMS - Special Event Golf Cart - ALS Ready	\$25,000
Command Vehicle - Radio-Light Package	\$83,000
Total Fire Capital	\$655,315

Chevy Tahoe for Patrol (1 of 5)	\$77,720
Chevy Tahoe for Patrol (2 of 5)	\$77,720
Chevy Tahoe for Patrol (3 of 5)	\$77,720
Chevy Tahoe for Patrol (4 of 5)	\$77,720
Chevy Tahoe for Patrol (5 of 5)	\$77,720
LEFTA Product Suite	\$9,650
Leads Online/Cell Hawk	\$9,260
UDE Upgrade on in Car Cameras	\$6,825
Falcon License Plate Reader Cameras	\$19,400
CID Chevy Malibu or comparable sedan	\$37,943
Drones	\$31,175
Axon In-Car Camera (Year 1 of 10)	\$101,465
Police Car for New Officer (GIFT Fund)	\$75,287
Total Police Capital	\$679,605

Freightliner Business Class M2 106 (Grapple Boom self-loader)	\$254,625
2023 Ford F150 Super Cab (replacement)	\$50,516
New Pneumatic Tire Lift (replacing Scissor Lift)	\$55,294
2023 Ford F150 Super Cab replacement	\$50,516
ROW ADA Improvements	\$73,024
New Shed for Downtown Events	\$16,623
Total Public Works Capital	\$500,598

Spec Martin Stabilization/Foundation Improvements	\$150,000
Modernize Elevator at Melching Field	\$75,583
Modernize Elevator at Bill Dreggors Park Admin Building	\$81,218
Sand Pro to maintain clay areas of ball fields	\$35,490
Replace Sanborn Projectors	\$14,000
Replace 2004 Ford Truck 1430025	\$43,094
Replace 2006 Ford Truck 1430028	\$47,819
Replace Maintenance Box Truck 1430054	\$58,118
Replace Wackpacker/Roller - 143-WR-001	\$35,980
Replace HVAC system - Chisholm Center Gym	\$139,546
Replace HVAC system - Lemon Room - Bill Dreggors Park	\$13,550
Replace 2013 Zero Turn Mower - 150-MOW-002	\$11,723
Replace Roof Coating at Boy Scout Hut	\$12,825
Replace Ice Machine at Spec Martin	\$5,940
Replace Old Scoreboard and add 2nd Scoreboard (Grants & Special Rev Fund)	\$12,000
Replace Exterior Fence at DeLand House	\$25,889

Floor Scrubber - Sanborn Center	\$14,900
Audio/Visual for Chisholm	\$21,000
Install Mini Split A/C Unit - Ticket Booth - Spec Martin Stadium	\$8,871
Total Parks and Recreation Capital	\$807,546

Other expenditures included in this year’s budget are:

- DeLand’s participation in the Bridge (\$550,000). In 2018, the Mayor and City Manager were able to secure approximately \$350,000 in annual commitments for the Bridge. Many of the sponsors began paying their commitments that same year creating a reserve from which the Bridge could be funded. However, from the inception, the budget for the Bridge had far exceeded the annual commitments, forcing the City to use reserved sponsor revenue to fund the first 3 years of operations. Most of the commitments have been fully paid resulting in only a small reserve to fund the budget. This year the City tried to get a legislative appropriation to fund the operations but it was vetoed. Some sponsors have agreed to renew their commitments so there will be some revenue for FY 23/24 (\$109,766) and staff will once again ask for a legislative appropriation. However, staff notes that the agreement with the County is that the Bridge would operate for at least five years or we would have to return the construction dollars. Therefore, the FY 23/24 includes a \$50,000 contribution from the General Fund revenues as well as a \$500,000 Contribution from ARPA reserves. There are still two years left on the contractual requirement with the County.
- Staff is proposing the City host an inaugural DeLand Music Festival (\$150,000). Funding for the event is being completely budgeted by offsetting ticket sales and sponsor revenues.
- There is \$1,527,951 in funds for a Pay Plan adjustment and a 2% merit increase.
- There is \$200,000 in funds to reimburse the hurricane reserve.
- There is \$350,000 in funds for contingency.

Challenges/Opportunities

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. This year new construction and annexations is valued at \$145,091,519 in new construction and total taxable property values is estimated at \$3.056 billion or an increase of 15.09%

DeLand has always worked hard 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 second year of record 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 continue to 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. However, based upon the discussion at the Strategic Planning Workshop, the budget includes funds to continue capital improvements to facilities and equipment to continue to provide great service to our residents, and recruitment and retention incentives to ensure we have a great workforce to meet those service demands.

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. Another significant challenge is record low unemployment. This has made it difficult to recruit and retain a workforce capable of providing the service our residents expect and deserve.

Despite a record investment of over \$2 million in FY 21/22 to bring our minimum wage to \$15/hr., most businesses have also increased their minimum wage to over \$16/hr. making recruitment and retention a significant problem. During the strategic planning workshop, the Commission challenged staff to develop a recruitment and retention plan for inclusion in the budget that would include creative elements to alleviate this problem. A taskforce of employees was assembled to look at ideas to help with recruitment and retention of employees. The taskforce included a diverse make up of employees that met several times to brainstorm and cost out potential strategies. The group started with a list of over 50 ideas that eventually was paired down to two main recommendations and several ancillary suggestions to be considered for inclusion in the FY 23/24 budget. The recommendations that the City chose to implement were to ensure that compensation levels are competitive by raising the City’s minimum wage to \$16/hr., taking on an additional

increase to keep health insurance costs affordable to the employees, an increase in the vacation accrual rate schedule, and front-loading sick time off for new hires.

The State’s 2023 legislative session established a handful of new mandates affecting mainly short and long-range planning efforts. Perhaps the most significant is SB 102, known as the Live Local Act. Among other things, it requires that affordable housing projects be allowed in all commercial and industrial areas, removes regulatory barriers related to height, density and permitting (projects are reviewed and approved at staff level) and establishes new taxing standards benefiting affordable housing development. HB 540 will impact citizen-based challenges to comprehensive plan amendments by providing that the prevailing party in administrative challenges to a comprehensive plan or amendment, including small-scale amendments, is entitled to recover attorney fees and costs in challenging or defending the order, including reasonable appellate attorney fees and costs. SB 1604 amends the standards for Comprehensive Plan updates by extending the planning horizon to 10 – 20 years, establishes population projection data and adds additional evaluation criteria.

WATER AND SEWER FUND

Revenue

The Water and Sewer budget for FY 23/24 totals \$29,092,462, which is a decrease of 56.75%, largely due the construction of the Wastewater Treatment Plant Expansion and East Regional Force Main that were funded in FY 22/23. The Commission approved a new rate structure in FY 22/23.

Additionally, the Water Trust Fund and Wastewater Trust Fund, which derive their revenue from impact fees and grant revenues, includes capital projects totaling \$3,400,000 in revenue and use of reserves totaling \$1,070,850.

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.

Over the past decade there has been significant growth in the utility and the need to increase staffing to meet the demand. There is funding for a new Utility Distribution Tech 1 (\$50,644), Utility Equipment Mechanic 1 (\$58,354), Utility Plant Tech 1 (\$47,402), and Utility Locator 1 (\$51,359). The adopted budget also includes a 2% merit increase (\$175,231) along with a Pay Plan adjustment (\$424,511) increasing the City’s minimum wage to \$16/hr.

The budget includes \$5,605,201 in capital in Water and Sewer Fund and \$2,670,850 in the Water Trust Fund to include:

LS #79 Rehabilitation Project	\$2,350,000
LS #1 Replacement & Panel Box	\$94,872
LS #12 Replacement and Panel Box	\$81,790
LS #20 Replacement and Panel Box	\$83,432
WTP 4 Well #6 Replacement	\$81,000
WTP #2 High Service Pump Replacement	\$276,120
WTP #1,2, & 3 PLC Upgrades	\$38,400
LS #79 Standby Generator and Transfer Switch	\$85,452
LS #80 Replacement and Panel Box	\$83,974
Sludge Press #1 Onsite Rehab	\$237,444
Hydraulic 6 Inch Pump & Trailer	\$67,172
Sewer Line Rehabilitation	\$200,000
Manhole Rehabilitation	\$85,000
Lab/Conference Room A/C Unit	\$7,500
Alum Chemical Pump Replacement	\$48,360
Downtown Water Main Phase I Construction	\$586,560
Hydraulic Hose Replacement	\$11,786
Reclaim Pump House AC Unit Replacement	\$12,960
Commercial Riding Lawn Mower	\$10,085
WTP #2 Transfer Pump Replacements (3)	\$265,860
Vehicle Replacement #281	\$85,000
Facility Shop A/C Unit Replacements (2)	\$18,063

DO Sensor	\$28,520
Hoist System	\$18,283
Vehicle Replacement #61	\$85,000
Ground Penetrating Radar Unit - 2 Units	\$42,118
Tandem Axle HD Equipment Trailer	\$8,100
Trimble GPS Device	\$20,344
Vivax Metrotech Locators - 3 units	\$23,572
Gator Maintenance Vehicle	\$12,365
Vehicle Replacement #282	\$85,000
New Transit Connect Locator Van	\$47,500
Water Plant Security Camera Replacement	\$39,374
Root Cutters	\$16,440
Collection Camera System	\$16,625
WTP #3 Well Pump Fencing Replacement	\$11,200
Vehicle Replacement #97	\$85,000
Electric Scissor Lift Replacement	\$25,342
WTP #1 Well #5 Pump House Fencing Replacement	\$22,884
WTP #9 Ground Storage Tank Fencing Replacement	\$18,572
New Enclosed Storage Building	\$17,711
Vehicle Replacement #108 Ford Ranger	\$70,916
Vehicle Replacement #110 Ford Escape	\$34,505
Standby Generator for Lift Station #34 – South Hill Ave	\$55,000
Letter Opener	\$10,000
Total Utilities Capital	\$5,605,201

2024 Water Main Improvements Construction	\$2,320,850
2025 Water Main Improvements Design	\$350,000
Total Water Trust Fund Capital	\$2,670,850

Challenges/Opportunities

The continued pace of development, multiple infill developments in the heart of downtown DeLand, changing dynamics of the West Volusia Water Suppliers (WVWS), and increased regulations and reductions in ground water withdrawal capacity will create a very challenging event horizon for the foreseeable future. The St. Johns River Water Management District has indicated recently that there may be additional environmental influences related to increased withdrawals from the Floridian aquifer related to the levels of Lakes Dias, Ashby and Winnemissett. These issues will only increase the importance of the presentation of the WVWS Water Supply and Compliance Strategy Report to the District and the FDEP. This report will reinforce the need for the WVWS to remain a cohesive and collaborative group to leverage our fraternity into increased funding and favorable Consumptive Use Permit (CUP) renewals.

The City will use the State Revolving Fund (SRF) to provide funds to support several historic projects within the City. The expansion of the Wiley M. Nash Water Reclamation Facility will be the largest single capital project in the history of the City of DeLand, currently estimated at \$80 million.

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 spring-shed. 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 of the test wells are preliminarily good and will set the stage for the construction of another potable water production plant. This will create more ground water pumping capacity farther away from the Blue Spring and thus assist in maintaining compliance with the Blue Spring Maximum Flow limit. 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 FY 23/24.

Reclaimed Water

The City has finished construction of the South Reclaim Pump Station. This, along with the completion of the Northwest Storage facility added much needed storage capacity during the dry seasons and much needed additional pressure into the outlying reclaim

system. This infrastructure will also assist our WVWS partners in our collaborative supply plan of reuse water to the region. This year we will be continuing work on phase 5 of the reclaim master plan area (Cross Creek neighborhood) mindful of 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 three 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 will begin in the fall of 2023. This unprecedented project will also challenge our talented operators, technicians and chemists to maintain the current plant treatment processes.

An additional challenge that all sewer utilities will face over the next decade is to lower the nutrient loading to the plethora of regional springs via connection of private septic systems to the publicly owned treatment plants. This will have a huge impact to the springs but at an increased cost to the rate payers. The implementation of a fair and equitable program to complete this environmentally beneficial project to benefit the State’s springs will be very challenging.

Geographic Information System (GIS)

GIS system strategy is plagued with the double edge sword of the vast amount of geospatial data providing a mountain of information to agencies across the world. Efforts should be placed to add to and network the city’s assets on a geo-database in order to provide a platform for fluid analysis. This analysis should be placed in a web-based application package that can be utilized by citizens, staff, and outside agencies.

Additional focus is necessary towards cleaning up the address, parcel, and location data in the utility billing software in order to integrate it with our GIS, permitting, and workflow databases. The City needs to maintain its ongoing focus in locating our potable water utilities to perform critical a gap-analysis on the system. Part of the challenge of GIS Office is to remind City Departments of the data that can be used to analyze key performance indicators, new community problems, and regional indicators that could provide support for funding requests, to name a few opportunities.

Administration

The Utility Department Continues to be challenged with staffing issues that prevent the desired proactive maintenance necessary to operate and service the disparate and multitude of assets in the most cost-effective way. An almost 4-year effort to provide a 24,000 square foot facility for the entire Utility Department and Engineering Office, supportive of emergency activations, is scheduled to complete construction in the fall of 2024.

AIRPORT

Revenue

The principal source of revenue for the airport is rental charges for t-hangars and property lease revenue. The proposed budget includes lease revenue of \$1,872,442. The budget also includes grant revenue of \$1,137,000.

Programs/Services

The adopted budget includes a 2% merit increase (\$8,841) along with a Pay Plan adjustment (\$20,452) increasing the City’s minimum wage to \$16/hr. The budget also includes \$1,358,196 in capital projects with \$1,137,000 being funded from Grants and \$221,196 in revenue.

Update Master Plan and Airport Layout Plan	\$600,000
Design Electrical Upgrades for T-Hangars A, B, & C	\$15,800
Design South Central Apron Rehab	\$120,000
Design Runway 5/23 Rehab	\$350,000
Replacement Schulte Batwing	\$47,396
T-Hangars Gutters	\$125,000
Design Taxiway E Lighting	\$100,000
Total Airport Capital	\$1,358,196

Challenges/Opportunities

The Airport is set to have an unprecedented 2-year span of investment and series of accomplishments. There was a backlog of projects awaiting funding, programming and assistance in project management and delivery. The Public Service Department Team was able to deliver and complete the Electrical Homerun Project and commence the long-awaited construction of 20 T-Hangars in the East Hangar Complex. The new hangars are scheduled for completion in the winter of 2023/24. The rehabilitation of the West Apron and Taxiway A and restriping and cleaning of the entire airfield pavement network are also set to commence in the fall of 2023. Additionally, some long overdue maintenance projects repairing the existing T-hangars will continue the great interest and investment into the airport. The total 2-year investment into the airports assets is over \$7.3 million.

Next year we will revise the Airport Master Plan and Airport Layout Plan. This year long process will look at every facet of the airport including; development of new taxiways to service potential strategic commercially developable areas, upgrade the Critical Aircraft designation to reflect the classification of aircraft using the airport, targeting the most cost-effective location for additional T-hangars, box hangars, taxiways and aprons. This master plan will be the “runway” map for the airport for the next 10 years and should be used as a strategic tool to encourage public/private partnerships to assist in funding some of the infrastructure that could service additional sectors of the surrounding parcels of the airport.

STORMWATER

Revenue

Stormwater revenue for FY 23/24 is estimated at \$2,728,031 a decrease of 5.42%, mainly due to a decrease in use of reserves from \$581,637 to \$395,531.

Expenditures/Services

The budget includes some new personnel to offset the loss of the prison crew: 3 Maintenance Workers (\$142,206), and an Equipment Operator 1 (\$53,642). The adopted budget also includes a 2% merit increase (\$21,082) along with a Pay Plan adjustment (\$59,600) increasing the City’s minimum wage to \$16/hr. Lastly, there is \$655,304 in funding for capital:

Replacement of Painters Pond Generator	\$101,925
Forest Head 60" HF Mulcher	\$32,589
New Manual Intake Gate for Earl Brown Stormwater Pump Station	\$54,063
Pemberton Aquatic Bucket	\$8,714
Envirosight Verisight Pro + Push Camera, 200'	\$14,713
Replace 450-INT-534 with new 16' Trailer	\$9,150
Miscellaneous Citywide Pipelining Replacement	\$300,000
Miscellaneous Stormwater Improvements (Neighborhood)	\$100,000
Miscellaneous Stormwater Improvements (Pond)	\$25,000
Replace 450-TL-003 Enclosed Trailer	\$9,150
Total Stormwater Capital	\$655,304

Challenges/Opportunities

There are funds for a new Rate study to be performed in FY 23/24 to meet the funding requirements for the stormwater projects in the Master Plan. With the continuation of heavy summer thunderstorms and highly active hurricane seasons we continue to build upon past experiences and address critical areas. We have completed two major projects from our current stormwater master plan with another currently underway, and another in the adopted budget. As we proactively monitor areas of concern and address them through master plan updates and resiliency studies, we are confident critical areas are identified and addressed through a planned process. Staff is working to apply for a grant to do a vulnerability assessment through the Florida Resilient Program. It is staff’s understanding that the program may have funding available for projects identified in the vulnerability assessment.

PERMITS & INSPECTIONS FUND

Revenue

Permits and Inspections revenue for FY 23/24 is estimated at \$3,803,705, an increase of 20.01%, including use of reserves in the amount of \$1,709,851.

Programs/Services

Expenditures total \$3,803,705 and includes a 2% merit increase (\$32,527) along with a Pay Plan adjustment (\$67,401) increasing the City’s minimum wage to \$16/hr. The budget includes \$159,438 in capital projects.

Building Official Truck (1 of 3)	\$53,146
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Building Official Truck (2 of 3)	\$53,146
Building Official Truck (3 of 3)	\$53,146
Total Permits & Inspections Capital	\$159,438

Challenges/Opportunities

The residential and commercial construction markets remain strong and steady as the economy has rebounded from the Covid-19 slowdown. The main factors affecting both the residential and commercial construction markets are the increased costs for construction materials and the current federal interest rates.

The department has been experiencing very low employee turnover by providing competitive salaries, ongoing continuing education, employee appreciation events and opportunity for career advancement. 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. The department strives to be the best in the region in providing an exceptional personal customer service experience.

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 continues to implement enhancements to the Accela platform to in order to provide the best online customer service experience available and optimize employee productivity.

COMMUNITY REDEVELOPMENT AGENCY

Revenue

The proposed budget is \$719,157, a 49.27% decrease, largely due to the expenditure of debt proceeds for the Voorhis Avenue Streetscape in FY 22/23. The preliminary taxable value in the downtown increased over base year by \$55,905,002, an increase of \$7,222,243 or 14.84% from the prior year. This increase in taxable value will generate \$38,954 more in taxes at the adopted millage rate. 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 23/24 is \$646,434. This is an increase of 6.41%.

Programs/Services

The approved budget totals \$719,157. Programs for the FY 23/24 year include:

- Mainstreet Administration (\$95,000)
- Public Art (\$8,000)
- Grants & Aid (\$67,500)
- Special Events (\$52,257)
- Road Materials and Supplies for Parking Lots 6 & 7 (\$61,449)
- Winter Wonder DeLand (\$30,000)
- Building and Equipment Maintenance (\$28,780)
- Annual Independent Audit Requirement (\$4,000)

Challenges/Opportunities

Revenues are sufficient to cover expenditures to include all the costs for waived downtown Special Events. Staff has negotiated a new three-year agreement with MainStreet DeLand Association to take effect from 10/1/23 until 9/30/26. Estimated Downtown CRA fund balance at the end of FY 23/24 is estimated to be \$210,468 with \$104,345 allocated to miscellaneous projects, including Sunflower Park and Painter’s Pond. The adopted FY 23/24 budget has a surplus of \$35,018 which could be added to the Voorhis Avenue Streetscape project. DeLand Commons, a mixed-use project will likely be completed in the upcoming fiscal year. Approximately 173 residential units and 11,000 square feet of storefront space are part of this project that will transform the south end of downtown to align with one of the long-term goals of the CRA which is to add residential units to the downtown. Downtown Parking will also receive a boost as the old Fire Station 81 property will be razed and a 90-space surface parking lot will be constructed to help address parking concerns on the south end of downtown. Additionally, final design plans will be completed for the W. Voorhis Avenue Streetscape project. The CRA has tasked staff to find funding for the \$3 million streetscape before the project is authorized to go out to bid. DeLand is also preparing for the arrival of Sunrail to DeLand in the summer of 2024.

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY

Revenue

This year, the preliminary taxable value in the Spring Hill area increased over base year by \$50,294,633, an increase of \$10,688,815 or 26.99% from the prior year. This increase will generate an additional \$61,622 in taxes at the adopted millage rate. 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 23/24 is \$794,154. This is an increase of 8.41%.

Programs/Services

The proposed budget totals \$820,064 and includes funds to operate the new Dr. Joyce M. Cusack Community Resource Center (\$240,951). 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 proposed budget increases fund balance by \$473,617, leaving an estimated fund balance of \$1,401,662 at the end of FY 23/24.

Challenges/Opportunities

Revenues are on track to cover the expenses of the CRA. The operation of the Dr. Joyce M. Cusack Resource Center remains the primary objective of the CRA. The Resource Center staff provides services to include: community health programs, job search assistance, human services assistance, a backpack giveaway, a Thanksgiving feeding, Toys for Tots during the holidays, tax services and administration of several CRA grant programs. Additionally, the CRA will be considering the redevelopment of the old Spring Hill Resource Center lot at 910 S. Adelle Avenue as one of the main capital projects for the coming year.

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 twenty 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 this recommended 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
Chisholm Center Scoreboards, Audio/Visual and new AC	Parks & Recreation	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
2024 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 Officer	Police	Maintaining a Safe Community
Fire Station 83 Addition	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 11, 2023, 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 2023-24 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 wages in the State of Florida, and more specifically within the local area continuing to increase, 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 2024 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. The City Commission decided to raise the starting salary in the City from \$15.00/hr. to \$16.00/hr., increased vacation accruals, and absorbed a very large increase in employee health insurance. This will hopefully allow the City to maintain their current employees and attract new candidates. Each department within the City put in personnel requests for FY 2024 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 2024-2028 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 FY 2024, 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 costs 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. Personnel services are projected to increase due to increases in salaries and related costs, along with new positions being added in the City. Operating expenses are projected to increase due to an expanding City and increased costs.

	2023-24	2024-25	2025-26	2026-27	2027-28
REVENUE SUMMARY	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Taxes	\$ 26,731,618	\$ 27,934,541	\$ 29,191,595	\$ 30,505,217	\$ 31,877,952
Permits, Fees and Special Assessments	10,940,711	11,378,339	11,833,473	12,306,812	12,799,084
Intergovernmental Revenue	9,828,949	10,222,107	10,630,991	11,056,231	11,498,480
Charges for Services	39,498,722	41,078,671	42,721,818	44,430,690	46,207,918
Judgments, Fines, and Forfeits	113,000	117,520	122,221	127,110	132,194
Miscellaneous Revenue	3,035,783	3,157,214	3,283,503	3,414,843	3,551,437
Other Sources	<u>13,828,948</u>	<u>50,623,287</u>	<u>48,277,477</u>	<u>45,056,583</u>	<u>25,719,886</u>
Total Revenues	\$ 103,977,731	\$ 144,511,679	\$146,061,078	\$146,897,485	\$131,786,951

	2023-24	2024-25	2025-26	2026-27	2027-28
EXPENDITURE SUMMARY	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Personal Services	\$ 46,765,555	\$ 49,152,349	\$ 51,622,682	\$ 54,179,476	\$ 56,825,757
Operating Expenses	28,973,063	29,842,255	30,737,523	31,659,648	32,609,438
Capital Outlay	13,409,133	49,240,880	47,171,077	44,130,170	25,154,519
Debt Service	2,291,162	3,491,162	3,491,162	3,628,347	3,628,347
Grants and Aid	87,500	87,500	87,500	87,500	87,500
Contingency	4,244,152	4,244,152	4,244,152	4,244,152	4,244,152
Transfers	<u>8,207,166</u>	<u>8,453,381</u>	<u>8,706,982</u>	<u>8,968,192</u>	<u>9,237,238</u>
Total Expenditures	\$ 103,977,731	\$ 144,511,679	\$146,061,078	\$146,897,485	\$131,786,951

BUDGET CALENDAR

Budget Preparation/Goal Setting

March 6	Release budget preparation materials to Departments
March 11	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 2-9	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 22	Release budget to City Commission and CRA's
July 10-12	Review Proposed Budget including Department Presentation and Public Input
July 12	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 17	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 6	Public hearing on tentative budget for Downtown CRA and Spring Hill CRA
September 6	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 8	Deadline to submit budget advertisements to News Journal
September 14	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 14	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 18	Final public hearing on budget for Downtown CRA and Spring Hill CRA
September 18	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 21	Within 3 days of Adoption, copy of Resolution delivered to Property Appraiser, the tax collector, and the Department of Revenue
September 21	Within 3 days of Adoption, complete and certify DR-420MM and DR-487V in eTRIM
October 21	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 ensure 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.

H. Budget Amendments

If the City goes over budget in an operating account or a whole new project is required, the City will prepare a budget amendment during the year allocating funds to cover the expense. All funds used from the City Manager's contingency will also be recorded on a budget amendment. All amendments are approved by the City Commission.

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 – 7/1/23	<u>\$ 3,056,153,452</u>
Debt Limit 20% of Assessed Value	611,230,690
Estimated Total Bonded Debt at 9/30/23 (General Obligation)	<u>0</u>
Estimated Legal Debt Margin	<u>\$ 611,230,690</u>

- 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 39 Years

Distinguished Budget Presentation Award – Received for 20 Years

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

	<u>Estimated</u> <u>Balance</u> <u>9-30-23</u>	<u>Budgeted</u> <u>Revenues</u> <u>23-24</u>	<u>Budgeted</u> <u>Expenditures</u> <u>23-24</u>	<u>Balance</u> <u>Retained</u> <u>Earnings</u>	<u>Estimated</u> <u>9-30-24</u>
General Fund	20,536,295	42,549,748	44,159,798	(1,610,050)	18,926,245
Confiscated Fund	17,340	3,000	3,000	0	17,340
Homelessness Fund	0	659,766	659,766	0	0
Spring Hill CRA Fund	905,413	820,064	316,447	503,617	1,409,030
Governmental Impact Fees Trust Fund	3,367,906	1,396,132	1,396,132	0	3,367,906
Downtown CRA Fund	145,450	719,157	654,139	65,018	210,468
Grants and Special Revenue Fund	519,656	410,028	410,028	0	519,656
Capital Fund	40,089	2,799,833	2,799,833	0	40,089
Water & Sewer Fund	21,180,948	29,092,462	28,055,235	1,037,227	22,218,175
Water Trust Fund	1,255,061	1,600,000	2,670,850	(1,070,850)	184,211
Wastewater Trust Fund	2,494,226	1,800,000	0	1,800,000	4,294,226
Airport Fund	85,261	3,054,902	3,049,112	5,790	91,051
Refuse Fund	20,662	5,160,000	5,160,000	0	20,662
Stormwater Fund	453,956	2,332,500	2,728,031	(395,531)	58,425
Permits & Inspections Fund	2,380,747	2,093,854	3,803,705	(1,709,851)	670,896
Health Insurance Cost Containment Fund	152,677	715,605	715,605	0	152,677
Workers' Compensation Self-Insurance Fund	1,512,924	860,736	860,736	0	1,512,924

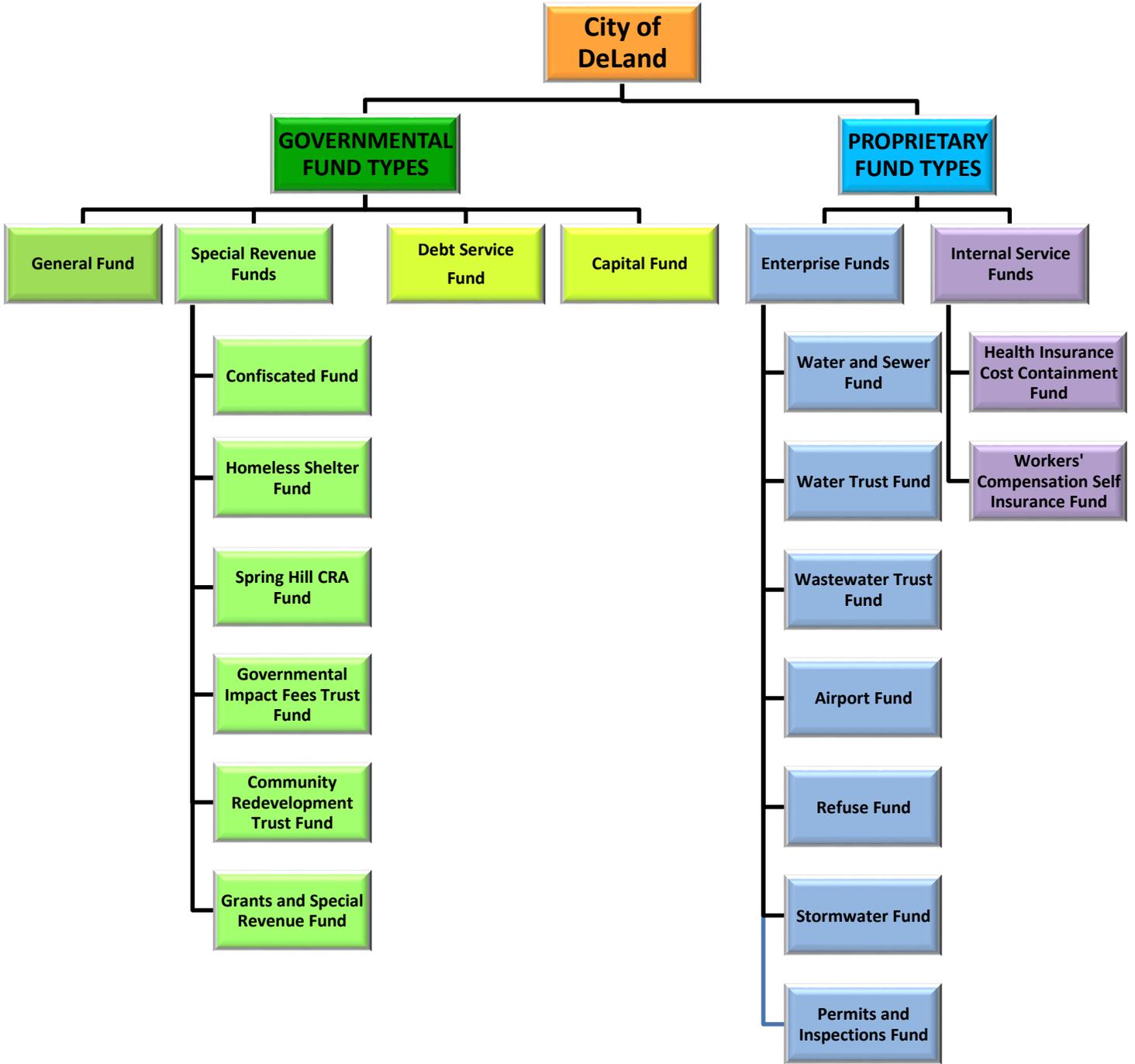
Budgeted Revenues 23-24 excludes *Use of Reserves*.

Budgeted Expenditures 23-24 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. 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 has decreased in previous years due to large Capital projects. The Water Trust Fund is reducing their fund balance that had been built up. The Wastewater Trust Fund is building their balance with no scheduled projects this fiscal year. The Airport Fund is planning to add a small amount to its fund balance. The Stormwater Fund is drawing down their fund balance in FY 2023-24 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 23-24							
Taxes	\$ 25,216,944	\$ 954,183	\$ -	\$ 560,491	\$ -	\$ -	\$ 26,731,618
Licenses and Permits	4,320,725	1,396,132			5,223,854		\$ 10,940,711
Intergovernmental Revenue	7,740,806	896,143			1,192,200		\$ 9,828,949
Charges for Services	1,081,397	83,105			36,757,879	1,576,341	\$ 39,498,722
Judgments, Fines, and Forfeits	110,000	3,000					\$ 113,000
Miscellaneous Revenues	1,069,214	125,584			1,843,985		\$ 3,038,783
Transfers In	3,010,662	550,000	2,291,162	2,239,342	116,000		\$ 8,207,166
Fund Balances/Reserves/Net Assets	2,442,550				3,176,232		\$ 5,618,782
Total Budget	\$ 44,992,298	\$ 4,008,147	\$2,291,162	\$ 2,799,833	\$ 48,309,950	\$ 1,576,341	\$ 103,977,731
EXPENDITURES FY 23-24							
General Government Services	\$ 8,953,536	\$ 2,026,537	\$ -	\$ 372,374	\$ -	\$ 1,480,136	\$ 12,832,583
Community Development	1,145,855						\$ 1,145,855
Public Safety	21,800,316	86,287		1,259,633	2,989,691		\$ 26,135,927
Physical Environment	2,272,179	25,000		271,248	37,759,102		\$ 40,327,529
Transportation	1,866,633	373,028		101,032	4,840,926		\$ 7,181,619
Economic Environment	414,327						\$ 414,327
Culture & Recreation	4,634,017	12,000		795,546			\$ 5,441,563
Debt Service			2,291,162				\$ 2,291,162
Transfers Out	3,905,435	1,485,295			2,720,231	96,205	\$ 8,207,166
Total Budget	\$ 44,992,298	\$ 4,008,147	\$2,291,162	\$ 2,799,833	\$ 48,309,950	\$ 1,576,341	\$ 103,977,731

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			✓						

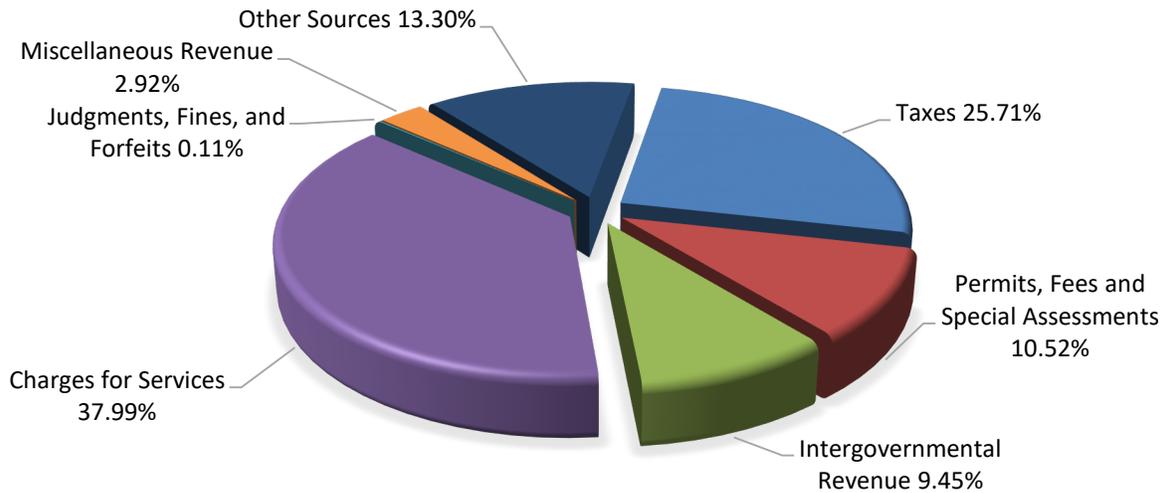
	General Fund	Grants & Special Revenue Fund	Other Gov't Funds	Debt Service Fund	Capital Fund	Water & Sewer Fund	Municipal Airport Fund	Refuse Collection Fund	Other Proprietary Funds
Water & Sewer Fund									
Administration						✓			
Engineering						✓			
Water Production						✓			
Water Distribution						✓			
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 2023-2024:

FY 2023-2024 Adopted Budget



Governmental Funds

General Fund

The **General Fund** with a budget of \$44,992,298 comprises 43.28% of this year’s Total City Budget of \$103,977,731.

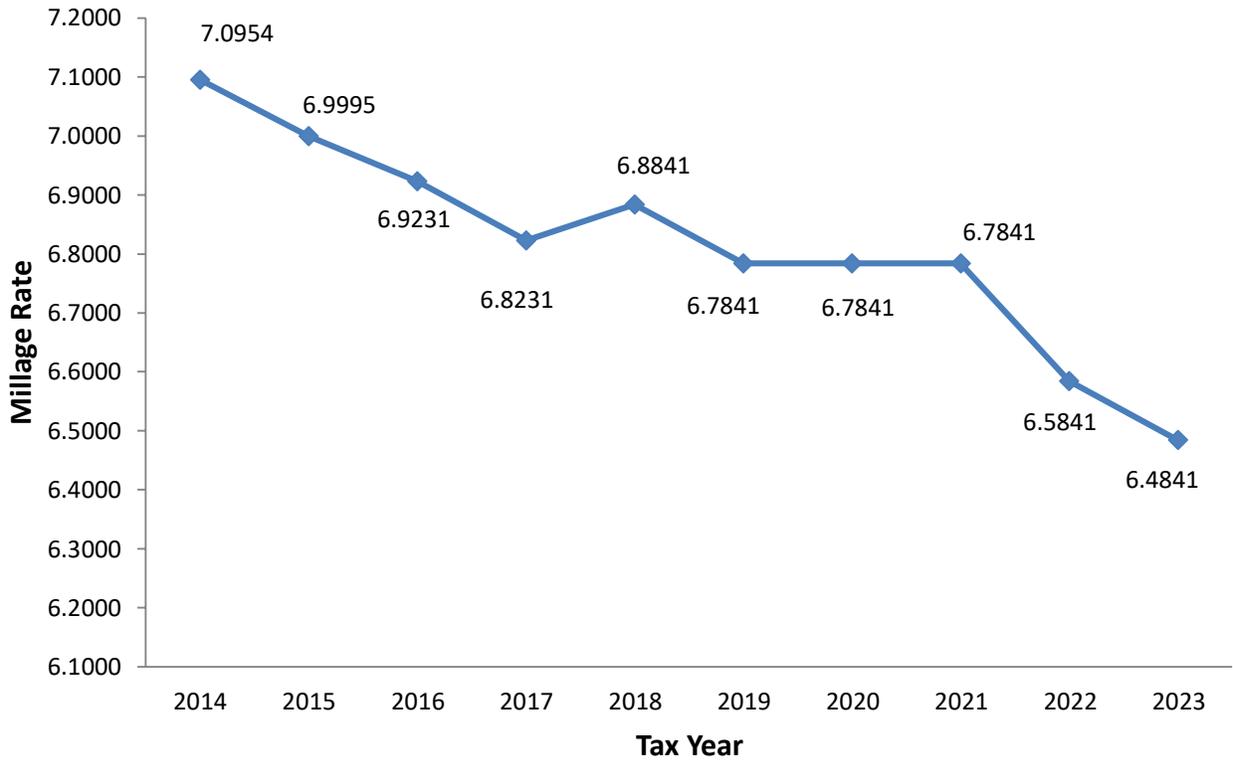
Property Tax – 39.21% of this year’s General Fund budget

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.

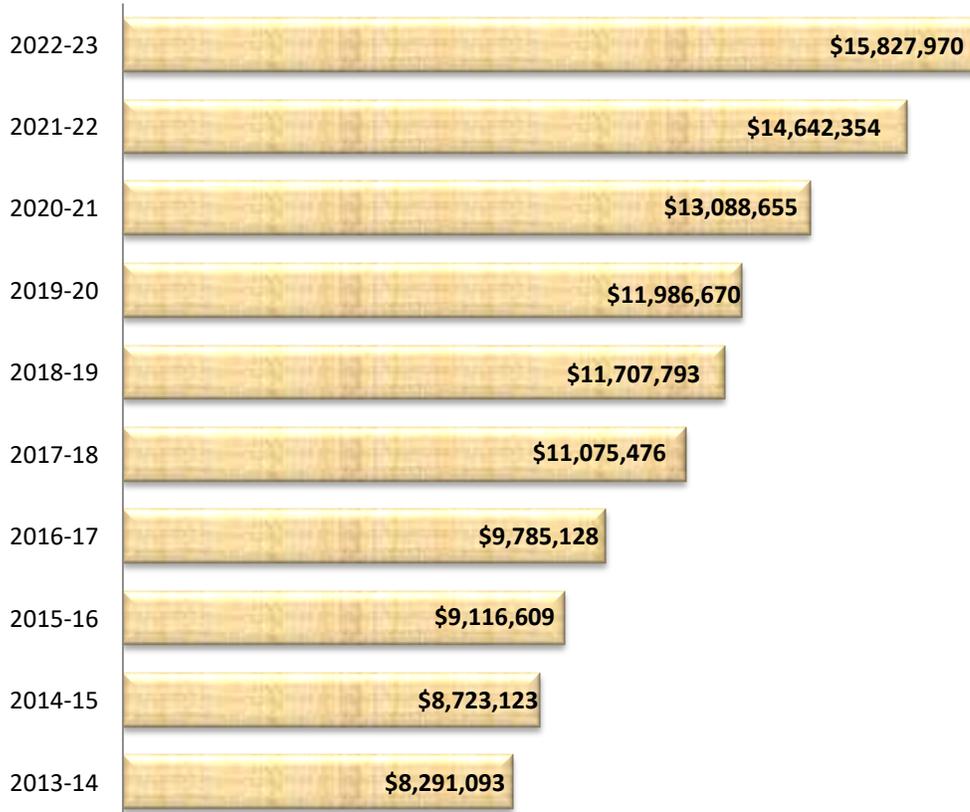
The valuation of property in the City of DeLand is determined by the Volusia County Tax Appraiser. The property appraiser released the July 1st preliminary gross taxable value of property at \$3,056,153,452. Excluding the taxable value of new construction and annexation of \$145,091,519, results in a preliminary adjusted taxable value of \$2,911,061,933. This represents an increase of taxable values for 2023 of \$400,649,096 or 15.09% from final gross taxable value of \$2,655,504,356 in the previous tax year.

Based on this information, the estimated rolled-back tax rate for operating expenses is 6.0252 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 0.5589 lower than the prior year’s adopted millage rate of 6.5841 mills. On September 18, 2023 the City Commission approved a millage rate of 6.4841. This yields \$17,610,915 in revenues after allowing for discounts and delinquencies and payment to the tax increment district.

General Fund History of Operating Millage Rate - Tax Year 2014 through 2023



Ad Valorem Tax Revenue History



What a City Property Owner Pays in 2023

	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	\$0.42	\$0.20	\$0.20	\$5.41	\$0.18	\$1.14	\$0.03	\$6.48	\$0.00	\$18.91
%	25.6%	2.2%	1.1%	1.1%	28.6%	0.9%	6.0%	0.2%	34.3%	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 \$400,587 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 \$5,414,664, or an increase of \$488,738 from prior year budgeted revenues based upon continued growth in the City.

Occupational Licenses – includes \$258,000 in local business licenses compared to \$250,000 budgeted for last year representing an anticipated 3.2% increase in the current year due to a decrease received in FY 2023.

Permits, Fees, and Special Assessments – 9.60% 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 \$4,270,305, or an increase of \$734,936 from prior year budgeted revenues.

Intergovernmental Revenue – 17.20% 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 3.9% from last year’s budget and State Sales Tax which increased by approximately 6.8% due to increases received compared to the FY 2023 budgeted amounts.

Charges for Services – 2.40% 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 25.77% from last year’s budget based upon a projected increase in facility rentals and special events.

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 \$110,000, a \$11,000 increase from prior year anticipated revenues.

Miscellaneous Revenue – 2.38% 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 increased 47.54% based upon anticipated revenues. Interest earnings are projected to increase by \$340,000.

Other Sources – 12.12% 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 Reserves (\$2,411,050) 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 26.69% is paid by the Water and Sewer Revenue Fund.

Special Revenue Funds

The **Homeless Shelter Fund** with a budget of \$659,766 comprises 0.63% of this year's Total City Budget of \$103,977,731.

Miscellaneous Revenue – 16.64% 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. \$109,766 consists of private donations in this year's budget.

Other Sources – 83.36% 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 ARPA reserves (\$500,000) to provide funding for the operation of the Homeless Shelter.

The **Spring Hill Community Redevelopment Trust Fund** with a budget of \$820,064 comprises 0.79% of this year's Total City Budget of \$103,977,731.

Ad Valorem Taxes – 37.78% 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 \$100,767,514. This represents a total increase of \$50,294,633 from the 2004 base year, or a 11.87% increase from previous year's final taxable value of \$90,078,699.

Intergovernmental Revenue – 62.07% 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 – 0.15% 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 \$1,396,132 comprises 1.34% of this year's Total City Budget of \$103,977,731.

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 \$719,157 comprises 0.69% of this year's Total City Budget of \$103,977,731.

Ad Valorem Taxes – 47.89% 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 \$75,939,465. This represents a total increase of \$7,222,243 over the 1983 base year, or a 10.51% increase from previous year's final taxable value of \$68,717,222.

Intergovernmental Revenue – 42.00% 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 – 8.08% 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 – 2.03% of this year's Community Redevelopment Fund budget

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

The **Grants and Special Revenue Fund** with a budget of \$410,028 comprises 0.39% of this year's Total City Budget of \$103,977,731.

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 – 73.17% 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 – 20.73% 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 CDBG grant revenue in the amount of \$85,024 to fund Right of Way and ADA Improvements (\$73,024) and Chisholm Center Scoreboards (\$12,000).

Charges for Services – 6.10% of this year's Grants and Special Revenue Fund budget

The City charges for Tree Replacement in this category.

Debt Service Fund

The **Debt Service Fund** with a budget of \$2,291,162 comprises 2.20% of this year's Total City Budget of \$103,977,731.

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 2023-2024.

Capital Projects

The **Capital Fund** with a budget of \$2,799,833 comprises 2.69% of this year's Total City Budget of \$103,977,731.

Ad Valorem Taxes – 20.02% 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 \$3,056,153,452. Excluding the taxable value of new construction and annexation of \$145,091,519, results in a preliminary adjusted taxable value of \$2,911,061,933. This represents an increase of taxable values for 2023 of \$400,649,096 or 15.09% from final gross taxable value of \$2,655,504,356 in the previous tax year.

On September 18, 2023 the City Commission approved a millage rate of 6.4841. FY 2023-2024 budget includes dedicating 0.2000 mills to the Capital projects which yields \$560,491 in revenues after allowing for discounts and delinquencies and payment to the tax increment district.

Other Sources – 79.98% 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 \$2,144,835, Water and Sewer Fund in the amount of \$52,939, Airport Fund in the amount of \$8,345, Stormwater Fund in the amount of \$7,057, Spring Hill Community Redevelopment Fund in the amount of \$10,425, and Permits and Inspections Fund in the amount of \$15,741 for the capital projects that are not funded by special revenues. The majority of funds are for the purchase of Information Technology (\$310,580), Public Safety (\$1,259,633), Public Works (\$427,574), Parks & Recreation (\$795,546) software, and vehicles and equipment.

Proprietary Funds

Enterprise Funds

The **Water and Sewer Fund** with a budget of \$29,092,462 comprises 27.99% of this year's Total City Budget of \$103,977,731.

Intergovernmental Revenue – 0.19% 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.

Charges for Services – 96.91% 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 – 2.49% 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 – 0.41% 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 Refuse Fund in the amount of \$100,000 and a transfer from the Stormwater Fund in the amount of \$16,000.

The **Water Trust Fund** with a budget of \$2,670,850 comprises 2.57% of this year's Total City Budget of \$103,977,731.

Permits, Fees, and Special Assessments – 59.91% of this year's Wastewater 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.

Other Sources – 40.09% 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 Use of Reserves in the amount of \$1,070,850.

The **Wastewater Trust Fund** with a budget of \$1,800,000 comprises 1.73% of this year's Total City Budget of \$103,977,731.

Permits, Fees, and Special Assessments – 100.00% 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.

The **Municipal Airport Fund** with a budget of \$3,054,902 comprises 2.94% of this year's Total City Budget of \$103,977,731.

Intergovernmental Revenue – 37.22% 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 \$1,137,000 towards Update Master

Plan and Airport Layout Plan, design South Central Apron Rehab, Design Runway 5/23, T-Hangars Gutters, and Design Taxiway E Lighting.

Charges for Services – 28.38% of this year’s Airport Fund budget

Charges for 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 – 34.40% 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.

The **Refuse Collection Fund** with a budget of \$5,160,000 comprises 4.96% of this year’s Total City Budget of \$103,977,731.

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 \$2,728,031 comprises 2.62% of this year’s Total City Budget of \$103,977,731.

Charges for Services – 84.22% of this year’s Stormwater Fund budget

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

Miscellaneous Revenues – 1.28% 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 – 14.50% 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 \$395,531.

The **Permits and Inspections Fund** with a budget of \$3,803,705 comprises 3.66% of this year’s Total City Budget of \$103,977,731.

Permits, Fees, and Special Assessments – 47.95% 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 – 6.31% 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 – 0.79% 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 – 44.95% 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 \$1,709,851.

Internal Service Funds

The **Health Insurance Cost Containment Fund** with a budget of \$715,605 comprises 0.69% of this year's Total City Budget of \$103,977,731.

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 \$860,736 comprises 0.83% of this year's Total City Budget of \$103,977,731.

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

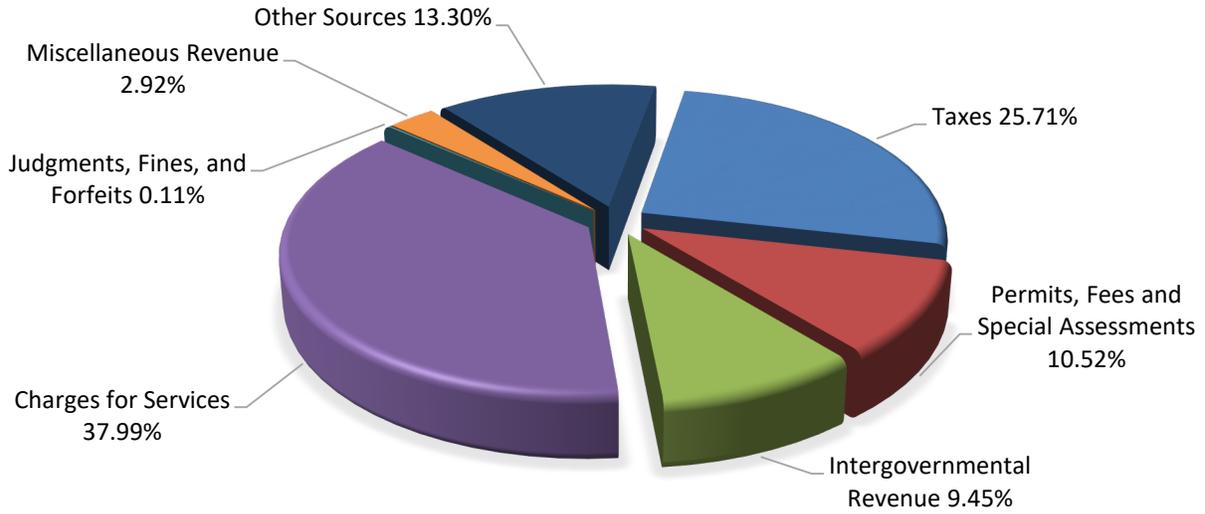
Charges to other funds and departments related to workers' compensation coverage are accounted for in this category. These charges are billed on a cost reimbursement basis in accordance with actuarially determined requirements.

CITY REVENUE SUMMARY

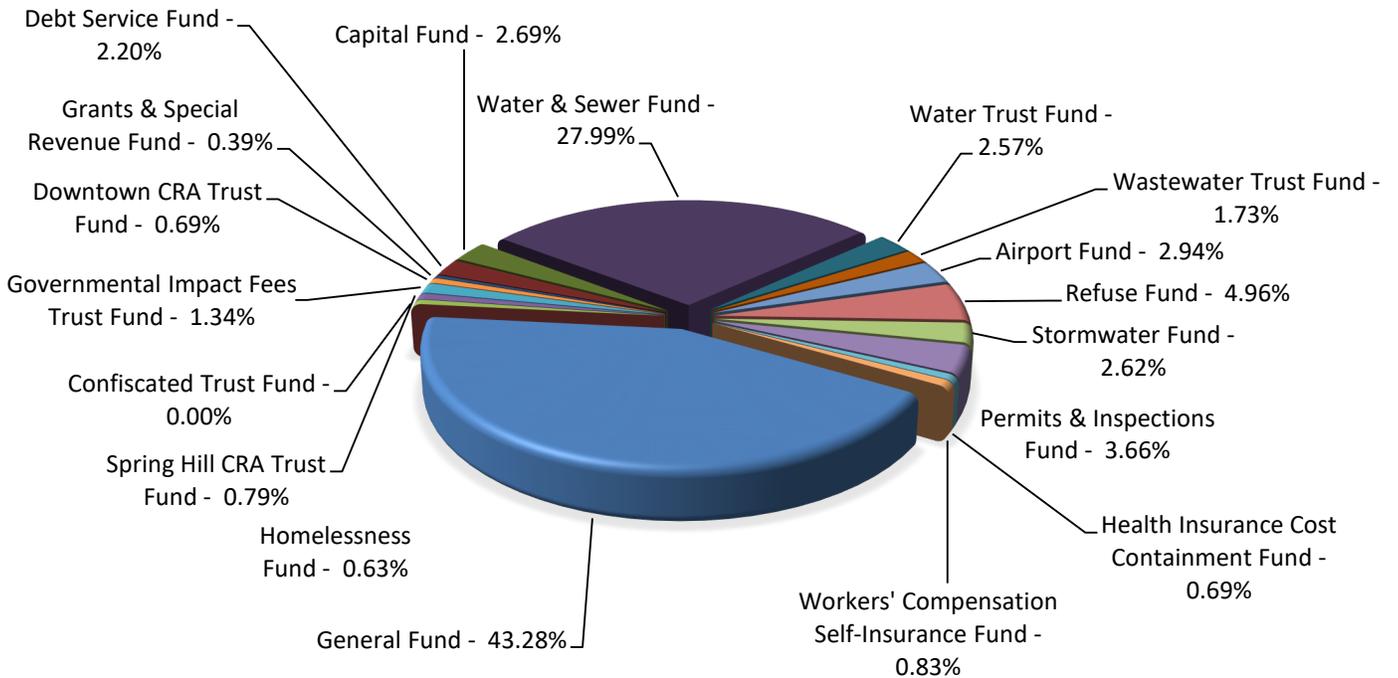
	2021-22	2022-23	2022-23	2023-24	% Change from 2022-23
REVENUE SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	
Taxes	\$22,349,597	\$ 23,822,585	\$ 23,822,585	\$ 26,731,618	12.21%
Permits, Fees and Special Assessments	13,425,952	10,121,271	10,121,271	10,940,711	8.10%
Intergovernmental Revenue	15,484,213	15,247,972	44,299,674	9,828,949	-35.54%
Charges for Services	37,247,953	35,548,845	35,584,009	39,498,722	11.11%
Judgments, Fines, and Forfeits	127,688	102,000	102,000	113,000	10.78%
Miscellaneous Revenue	1,663,149	2,730,834	5,123,405	3,035,783	11.17%
Other Sources	<u>8,133,086</u>	<u>65,722,153</u>	<u>119,603,879</u>	<u>13,828,948</u>	-78.96%
Total Revenues	\$98,431,638	\$ 153,295,660	\$238,656,823	\$103,977,731	-32.17%

	2021-22	2022-23	2022-23	2023-24	% Change from 2022-23
FUNDS SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	
General	\$41,533,111	\$ 41,031,866	\$ 51,919,682	\$ 44,992,298	9.65%
Confiscated Trust	6,719	3,000	3,000	3,000	0.00%
Homeless Shelter	213,362	621,308	649,308	659,766	6.19%
Spring Hill CRA	450,960	765,181	769,640	820,064	7.17%
GIFT	2,151,228	1,805,043	1,933,818	1,396,132	-22.65%
Downtown CRA	643,175	1,417,489	1,920,779	719,157	-49.27%
Grants & Special Rev	3,627,152	6,838,112	13,165,254	410,028	-94.00%
Debt Service	1,791,358	2,428,347	2,428,347	2,291,162	-5.65%
Capital	1,752,929	7,612,859	11,018,020	2,799,833	-63.22%
Water & Sewer	26,443,468	67,265,346	118,897,056	29,092,462	-56.75%
Water Trust Fund	0	1,600,000	7,652,444	2,670,850	66.93%
Wastewater Trust Fund	5,732,752	3,500,000	5,066,853	1,800,000	-48.57%
Airport	3,682,157	6,778,001	10,227,584	3,054,902	-54.93%
Refuse	4,276,995	4,153,088	4,153,088	5,160,000	24.24%
Stormwater	1,980,478	2,884,417	3,664,882	2,728,031	-5.42%
Permits & Inspections	2,701,609	3,169,557	3,765,022	3,803,705	20.01%
HICC	561,084	569,305	569,305	715,605	25.70%
Workers Comp	<u>883,101</u>	<u>852,741</u>	<u>852,741</u>	<u>860,736</u>	0.94%
Total Revenues	\$98,431,638	\$ 153,295,660	\$238,656,823	\$103,977,731	-32.17%

Fiscal Year 2024 City Summary Revenue Summary - By Source



Fiscal Year 2024 City Summary Revenue Summary - By Fund



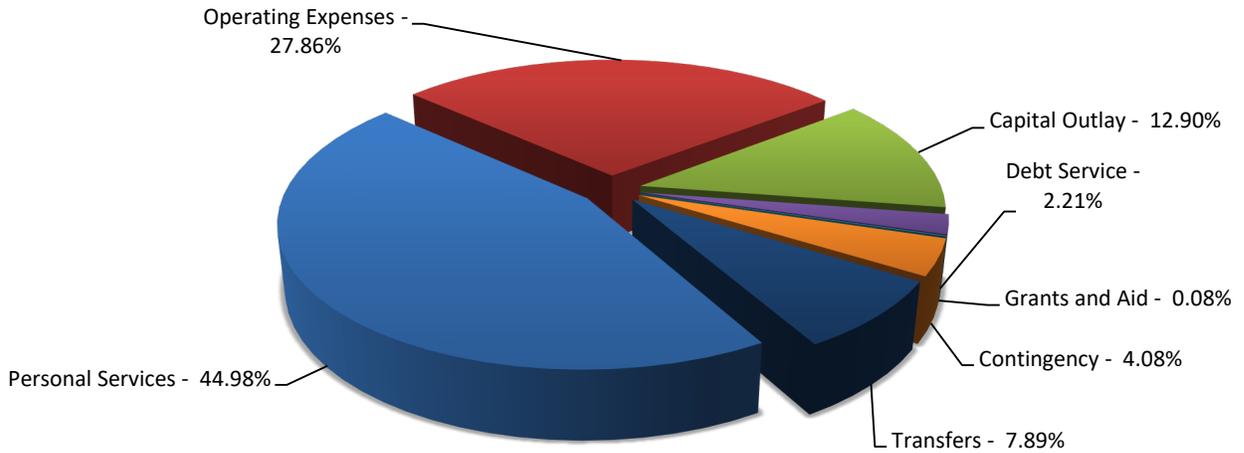
CITY EXPENDITURE SUMMARY

EXPENDITURE SUMMARY	2021-22	2022-23	2022-23	2023-24	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23
Personal Services	\$ 37,843,371	\$ 41,704,164	\$ 42,171,345	\$ 46,765,555	12.14%
Operating Expenses	23,234,935	29,090,710	32,802,321	28,973,063	-0.40%
Capital Outlay	22,360,918	65,705,790	140,718,111	13,409,133	-79.59%
Debt Service	1,794,567	2,428,347	2,428,347	2,291,162	-5.65%
Grants & Aid	5,000	87,500	182,500	87,500	0.00%
Contingency	0	4,688,023	2,969,800	4,244,152	-9.47%
Transfers	8,090,634	9,591,126	17,354,935	8,207,166	-14.43%
Total Budget	\$ 93,329,425	\$153,295,660	\$238,627,359	\$103,977,731	-32.17%

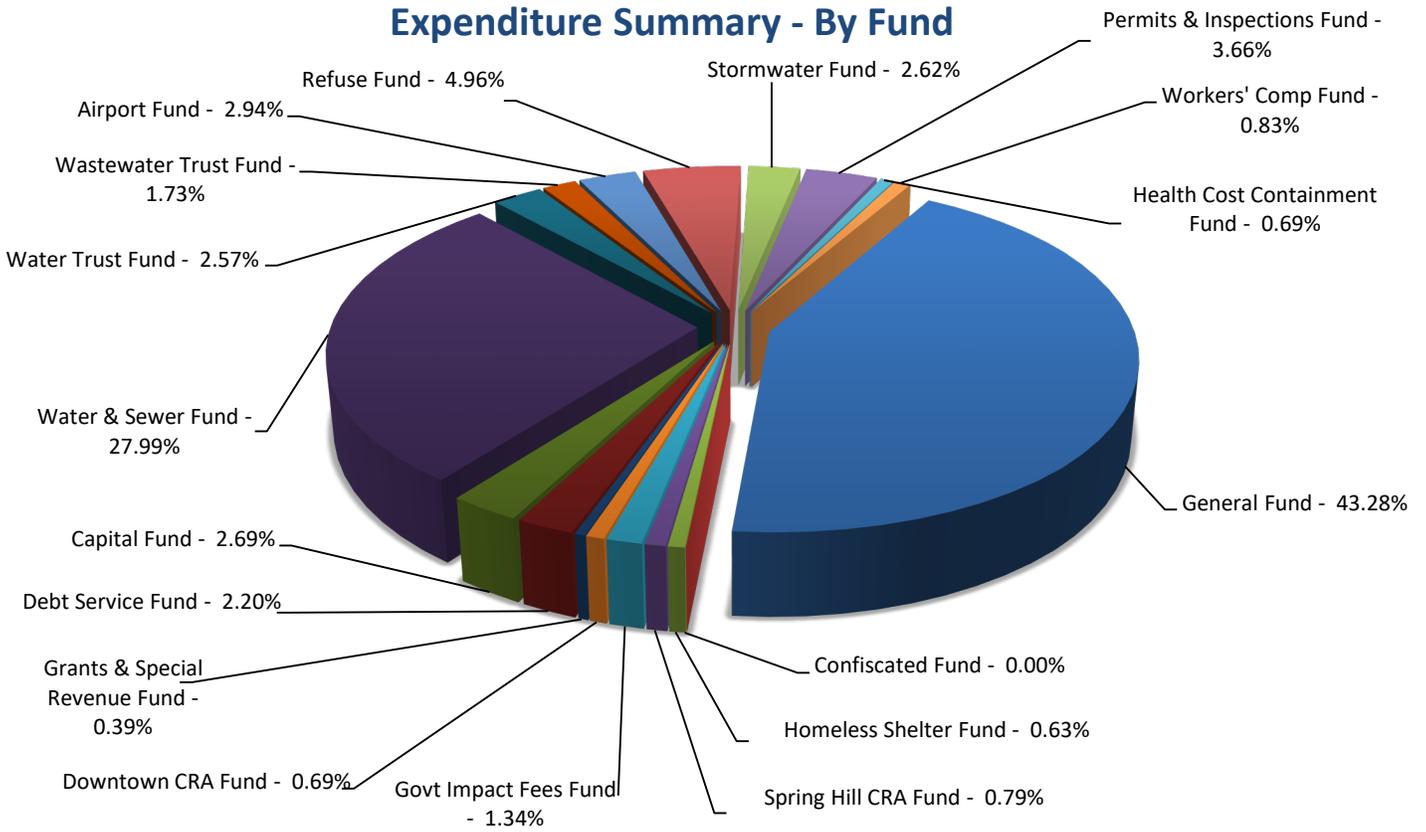
FUNDS SUMMARY	2021-22	2022-23	2022-23	2023-24	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23
General	\$ 36,724,388	\$ 41,031,866	\$ 51,890,218	\$ 44,992,298	9.65%
Confiscated Trust	78,256	3,000	3,000	3,000	0.00%
Homeless Shelter	543,151	621,308	649,308	659,766	6.19%
Spring Hill CRA	318,980	765,181	769,640	820,064	7.17%
GIFT	1,531,184	1,805,043	1,933,818	1,396,132	-22.65%
Downtown CRA	554,625	1,417,489	1,920,779	719,157	-49.27%
Grants & Special Rev	4,125,478	6,838,112	13,165,254	410,028	-94.00%
Debt Service	1,791,356	2,428,347	2,428,347	2,291,162	-5.65%
Capital	2,138,782	7,612,859	11,018,020	2,799,833	-63.22%
Water & Sewer	25,181,390	67,265,346	118,897,056	29,092,462	-56.75%
Water Trust Fund	0	1,600,000	7,652,444	2,670,850	66.93%
Wastewater Trust Fund	6,247,277	3,500,000	5,066,853	1,800,000	-48.57%
Airport	2,607,208	6,778,001	10,227,584	3,054,902	-54.93%
Refuse	4,257,509	4,153,088	4,153,088	5,160,000	24.24%
Stormwater	2,651,950	2,884,417	3,664,882	2,728,031	-5.42%
Permits & Inspections	2,666,475	3,169,557	3,765,022	3,803,705	20.01%
HICC	514,597	569,305	569,305	715,605	25.70%
Workers Comp	1,396,819	852,741	852,741	860,736	0.94%
Total Budget	\$ 93,329,425	\$153,295,660	\$238,627,359	\$103,977,731	-32.17%

STAFFING	2019-20	2020-21	2021-22	2022-23	2023-24
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
General	274.80	272.80	286.61	295.40	305.85
Spring Hill CRA	2.00	2.00	2.00	3.00	3.00
Water & Sewer	122.70	130.70	138.70	141.70	146.70
Airport	7.10	8.10	8.10	7.10	7.10
Stormwater	9.75	11.25	13.25	17.25	21.25
Permits & Inspections	19.80	20.52	20.90	24.05	23.50
	436.15	445.37	469.56	488.50	507.40

Fiscal Year 2024 City Summary Expenditure Summary - By Type



Fiscal Year 2024 City Summary Expenditure Summary - By Fund



REVENUE CHANGES FROM DRAFT TO ADOPTED

REVENUE SUMMARY	2023-24 PROPOSED	2023-24 ADOPTED	% Change from PROPOSED
Taxes	\$ 26,582,356	\$ 26,731,618	0.56%
Permits, Fees and Special Assessments	10,872,424	10,940,711	0.63%
Intergovernmental Revenue	10,913,824	9,828,949	-9.94%
Charges for Services	39,498,722	39,498,722	0.00%
Judgments, Fines, and Forfeits	113,000	113,000	0.00%
Miscellaneous Revenue	3,035,323	3,035,783	0.02%
Other Sources	<u>17,855,676</u>	<u>13,828,948</u>	-22.55%
Total Revenues	\$ 108,871,325	\$ 103,977,731	-4.49%

FUNDS SUMMARY	2023-24 PROPOSED	2023-24 ADOPTED	% Change from PROPOSED
General Fund	\$ 46,893,055	\$ 44,992,298	-4.05%
Confiscated Trust Fund	3,000	3,000	0.00%
Homeless Shelter Fund	659,766	659,766	0.00%
Spring Hill Community Redevelopment Trust Fund	822,602	820,064	-0.31%
Governmental Impact Fees Trust Fund	1,392,507	1,396,132	0.26%
Downtown Community Redevelopment Trust Fund	713,903	719,157	0.74%
Grants and Special Revenue Fund	335,304	410,028	22.29%
Debt Service Fund	2,291,162	2,291,162	0.00%
Capital Fund	4,873,179	2,799,833	-42.55%
Water and Sewer Fund	29,037,462	29,092,462	0.19%
Water Trust Fund	2,670,850	2,670,850	0.00%
Wastewater Trust Fund	1,800,000	1,800,000	0.00%
Airport Fund	4,205,384	3,054,902	-27.36%
Refuse Fund	5,160,000	5,160,000	0.00%
Stormwater Fund	2,675,215	2,728,031	1.97%
Permits and Inspections Fund	3,761,595	3,803,705	1.12%
Health Insurance Cost Containment Fund	715,605	715,605	0.00%
Workers' Compensation Self-Insurance Fund	<u>860,736</u>	<u>860,736</u>	0.00%
Total Revenues	\$ 108,871,325	\$ 103,977,731	-4.49%

Management Discussion

- ✓ Total revenues decreased by 4.49% between the Proposed Budget and the Adopted Budget.
- ✓ Taxes increased \$149,262 due to projected Ad Valorem revenues increase of \$38,334 due to an increase from pre-preliminary to preliminary, an increase in Communication Services Tax (\$102,928), and an increase in Local Business Tax (\$8,000).
- ✓ Permits Fees and Special Assessments increased \$68,287 due to an increase in Police Impact Fees.
- ✓ Intergovernmental Revenue decreased \$1,084,875 due to decreases in projected State Sales Tax (\$85,399) and Grant Revenues (\$999,476).
- ✓ Miscellaneous Revenue increased \$460 due to an increase in Rentals revenue.
- ✓ Other Sources decreased \$4,026,728 due to a decrease in Transfers (\$2,010,806) and a decrease in Use of Reserves (\$2,015,922) across the City.

EXPENDITURE CHANGES FROM DRAFT TO ADOPTED

EXPENDITURE SUMMARY	2023-24 PROPOSED	2023-24 ADOPTED	% Change from PROPOSED
Personal Services	\$ 45,376,204	\$ 46,765,555	3.06%
Operating Expenses	28,863,751	28,973,063	0.38%
Capital Outlay	16,507,909	13,409,133	-18.77%
Debt Service	2,291,162	2,291,162	0.00%
Grants & Aid	87,500	87,500	0.00%
Contingency	5,526,827	4,244,152	-23.21%
Transfers	<u>10,217,972</u>	<u>8,207,166</u>	-19.68%
Total Budget	\$ 108,871,325	\$ 103,977,731	-4.49%

FUNDS SUMMARY	2023-24 PROPOSED	2023-24 ADOPTED	% Change from PROPOSED
General	\$ 46,893,055	\$ 44,992,298	-4.05%
Confiscated Trust	3,000	3,000	0.00%
Homeless Shelter	659,766	659,766	0.00%
Spring Hill CRA	822,602	820,064	-0.31%
GIFT	1,392,507	1,396,132	0.26%
Downtown CRA	713,903	719,157	0.74%
Grants & Special Rev	335,304	410,028	22.29%
Debt Service	2,291,162	2,291,162	0.00%
Capital	4,873,179	2,799,833	-42.55%
Water & Sewer	29,037,462	29,092,462	0.19%
Water Trust	2,670,850	2,670,850	0.00%
Wastewater Trust	1,800,000	1,800,000	0.00%
Airport	4,205,384	3,054,902	-27.36%
Refuse	5,160,000	5,160,000	0.00%
Stormwater	2,675,215	2,728,031	1.97%
Permits & Inspections	3,761,595	3,803,705	1.12%
HICC	715,605	715,605	0.00%
Workers Comp	<u>860,736</u>	<u>860,736</u>	0.00%
Total Budget	\$ 108,871,325	\$ 103,977,731	-4.49%

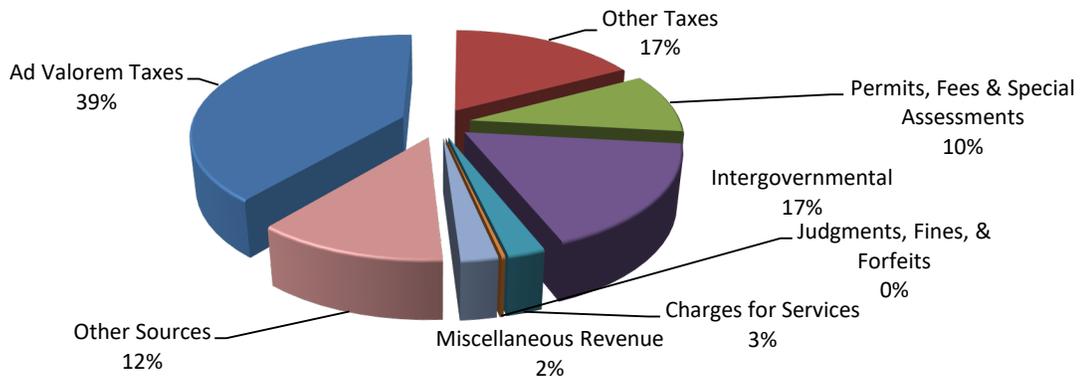
Management Discussion

- ✓ Total expenditures decreased by 4.49% between the Proposed Budget and the Adopted Budget.
- ✓ Personal Services increased by \$1,389,351 due to the addition of an Administrative Services intern (\$16,837), Pay Plan and Merit adjustments (\$1,343,800), and other personnel adjustments throughout the City (\$28,714).
- ✓ Operating Expenses increased \$109,312 due to increased operating costs (\$31,437) caused by updated projections and continued inflation as well as three additional expenditures: an increased contribution to the Police Athletic League (\$27,000), City Commission Scholarship (\$1,000), and moving the City Hall Parking Seal Coating from Capital to Operating (\$50,000). This was partially offset by a reduction in City Commission training (-\$125).
- ✓ Capital Outlay decreased by \$3,098,776 due to decreases in City Hall Parking Lot Sealing (-\$50,000), a reorganization of airport projects (-\$1,173,904), the removal of the Wisconsin Ave Pipeline Replacement (-\$281,250), and Ladder Apparatus 75' Pierce Enforcer (-\$1,288,603) and Engine Replacement 2007 Contender (-\$736,776) both being done in FY 2023. This was offset by increases in ADA Improvements (\$73,024), new and upgraded Scoreboards at Chisholm Center (\$1,700), Axon In-Car Cameras (\$2,033), Standby Generator for L/S #34 (\$55,000) and Citywide Stormwater Pipelining Replacement (\$300,000).
- ✓ Contingencies decreased \$1,282,675 due to decreases in reserve contingencies mainly to fund the increase in minimum wage to \$16/hr.
- ✓ Transfers decreased \$2,010,806 due to updated funding needs and allocations across the City.

GENERAL FUND

Revenue Summary

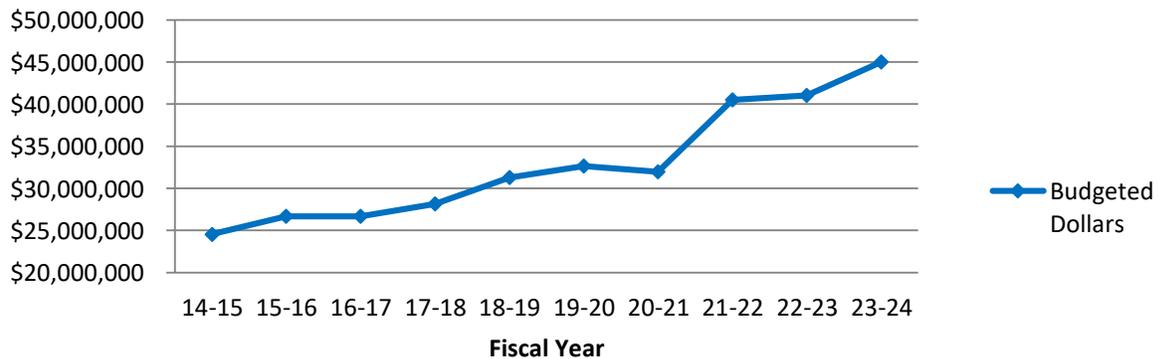
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Ad Valorem Taxes	\$14,642,354	\$15,573,192	\$15,573,192	\$17,640,976	13.28%
Other Taxes	7,062,079	6,908,853	6,908,853	7,575,968	9.66%
Permits, Fees & Special Assessments	3,864,569	3,584,589	3,584,589	4,320,725	20.54%
Intergovernmental	10,966,867	7,311,902	8,411,902	7,740,806	5.87%
Charges for Services	1,804,208	859,810	894,810	1,081,397	25.77%
Judgments, Fines, & Forfeits	124,093	99,000	99,000	110,000	11.11%
Miscellaneous Revenue	336,733	724,671	847,013	1,069,214	47.54%
Other Sources	<u>2,732,208</u>	<u>5,969,849</u>	<u>15,600,323</u>	<u>5,453,212</u>	-8.65%
Total General Fund Revenue	\$41,533,111	\$41,031,866	\$51,919,682	\$44,992,298	9.65%



Management Discussion

General Fund revenues have increased 9.65% or \$3,960,432 from revenues budgeted in the last fiscal year. July 1st preliminary gross taxable value of property located within the city limits has increased 15.09% from the previous tax year. Based on the operating millage rate of 6.4841, this translates into an increase in ad valorem taxes of 13.28% in FY 2023-2024.

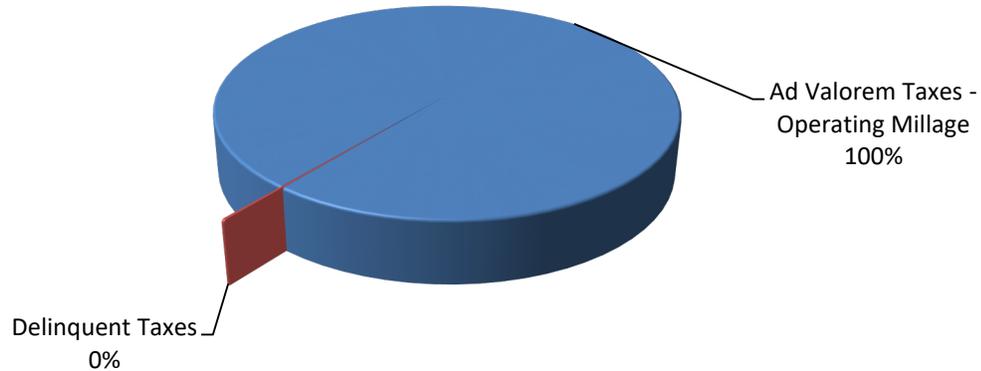
History of Revenues



GENERAL FUND

Ad Valorem Taxes Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Ad Valorem Taxes - Operating Millage	\$14,423,879	\$15,543,131	\$15,543,131	\$17,610,915	13.30%
Delinquent Taxes	<u>218,475</u>	<u>30,061</u>	<u>30,061</u>	<u>30,061</u>	0.00%
Total Ad Valorem Tax Revenue	\$14,642,354	\$15,573,192	\$15,573,192	\$17,640,976	13.28%



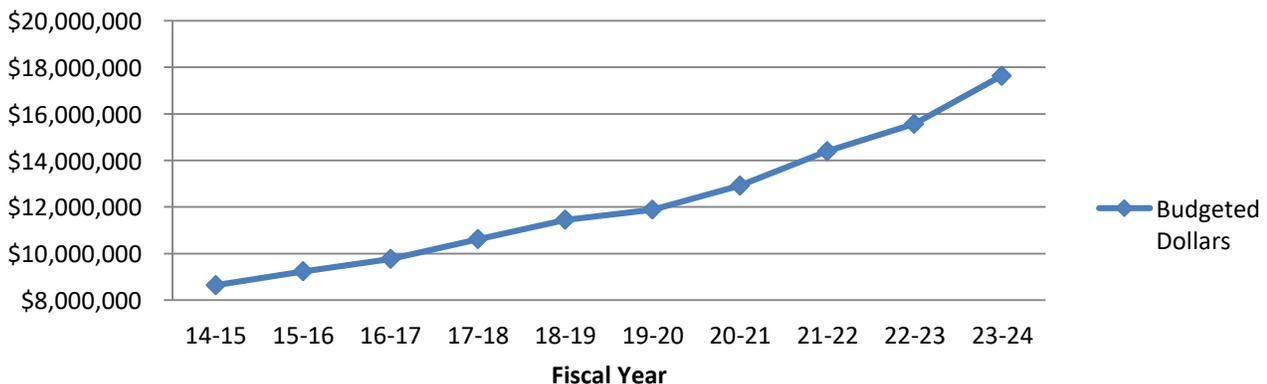
Management Discussion

The property appraiser has released \$3,056,153,452 as the July 1st preliminary estimated taxable value of property located within the city limits. The preliminary taxable value represents a total increase of \$400,649,096 or 15.09% increase from final taxable values of \$2,655,504,356 in the previous tax year. Included in the preliminary total taxable value amount for the current year is \$145,091,519 for annexations and new construction.

Based on the taxable valuation described above, the operating millage rate, which is 0.4589 mills more than the roll back rate of 6.0252, is 6.4841 mills. After dedication of 0.2000 mills to the Capital Fund, the remaining 6.2841 mills yields \$17,610,915 in revenues after allowing for discounts and delinquencies and payment to the tax increment district.

The operating millage rate for Tax Year 2023 of 6.4841 mills is 0.1000 mills lower than last year's rate of 6.5841.

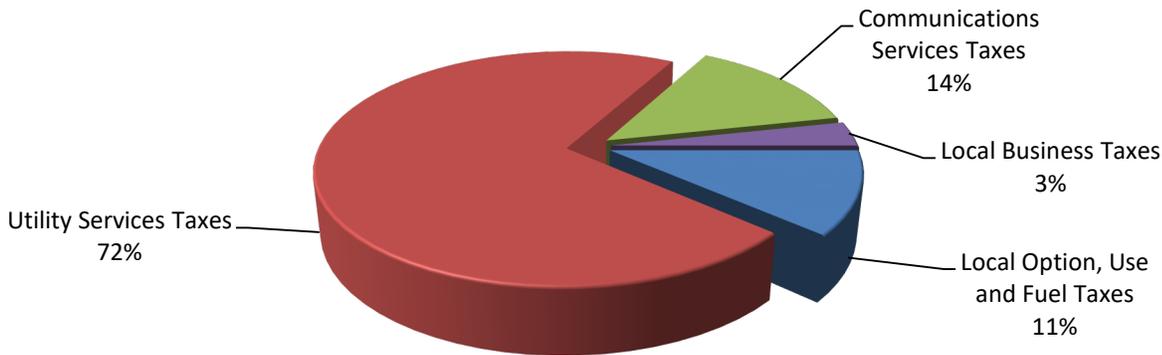
History of Revenues



GENERAL FUND

Other Taxes and Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Local Option, Use and Fuel Taxes	\$ 973,476	\$ 804,645	\$ 804,645	\$ 866,910	7.74%
Utility Services Taxes	4,953,023	4,925,926	4,925,926	5,414,664	9.92%
Communications Services Taxes	910,315	928,282	928,282	1,036,394	11.65%
Local Business Taxes	<u>225,265</u>	<u>250,000</u>	<u>250,000</u>	<u>258,000</u>	3.20%
Total Other Tax Revenue	<u>\$ 7,062,079</u>	<u>\$ 6,908,853</u>	<u>\$ 6,908,853</u>	<u>\$ 7,575,968</u>	9.66%



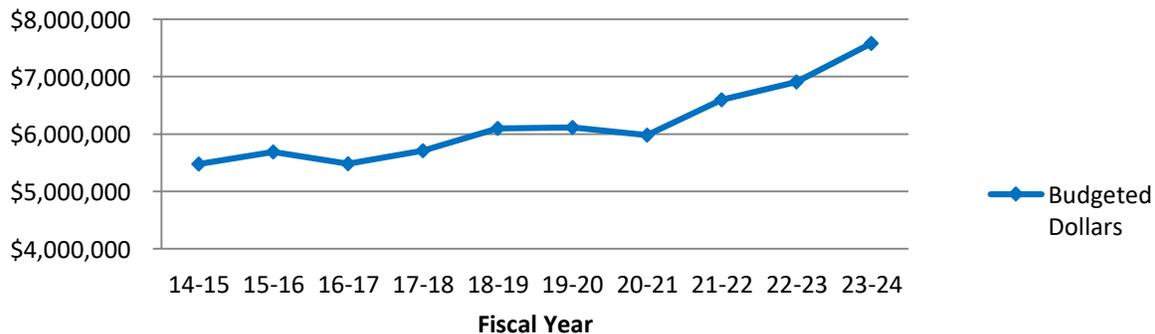
Management Discussion

Local Option, Use and Fuel taxes include anticipated revenue for Fire Insurance Premium Tax (\$200,423) and Casual Insurance Premium Tax (\$265,900), pending State approval. Anticipated Local Option Gas Tax is \$400,587.

The City currently levies a 10.0% utility tax on electric, water, gas and propane. Anticipated revenues from these sources will yield \$5,414,664, an increase of \$488,738.

Communications Services Taxes are projected to have an increase of \$108,112, and Local Business Taxes, which includes occupational licenses, are projected to have an increase of \$8,000.

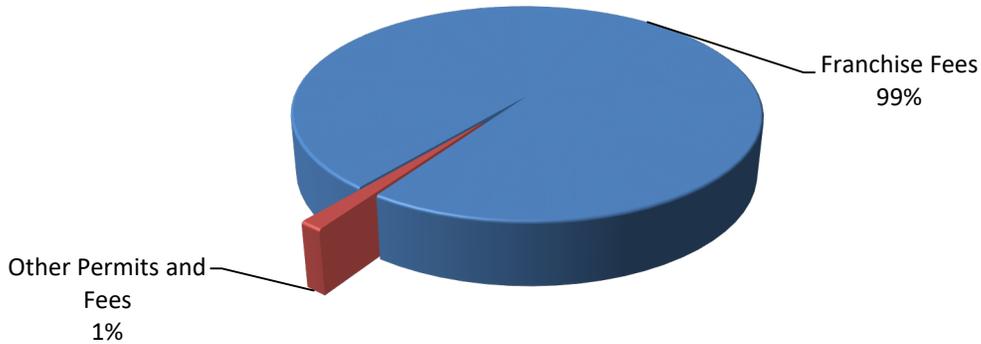
History of Revenues



GENERAL FUND

Permits, Fees and Special Assessments Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Franchise Fees	\$ 3,807,093	\$ 3,535,369	\$ 3,535,369	\$ 4,270,305	20.79%
Other Permits and Fees	<u>57,476</u>	<u>49,220</u>	<u>49,220</u>	<u>50,420</u>	2.44%
Total Permits, Fees & Special Assessments	\$ 3,864,569	\$ 3,584,589	\$ 3,584,589	\$ 4,320,725	20.54%

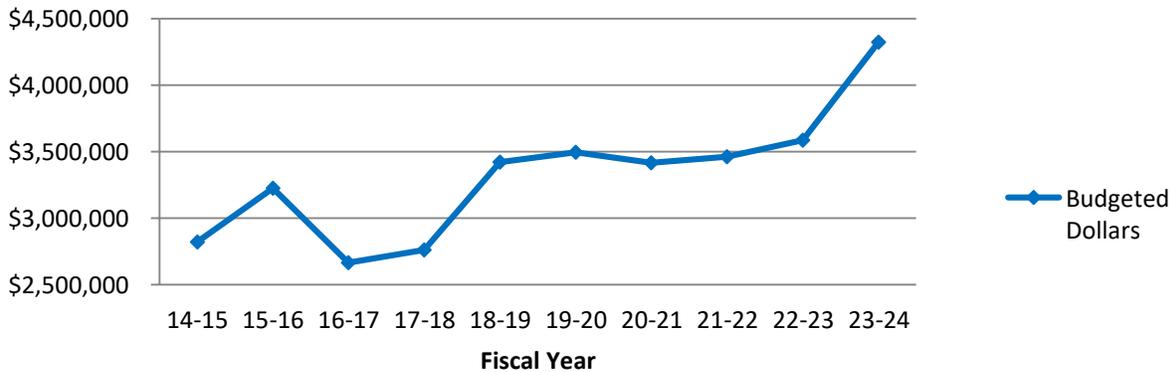


Management Discussion

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 forecast to be 20.79% more in the FY 2023-2024 budget.

Other Permits and Fees include \$30,000 for Fire Permit revenue, \$1,200 for FITS – Permit Fees, \$18,820 for lighting assessments and \$400 for other fees.

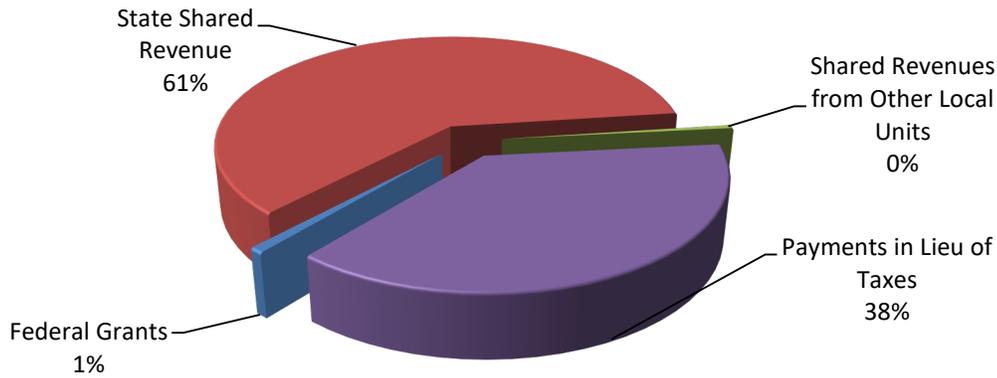
History of Revenues



GENERAL FUND

Intergovernmental Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Federal Grants	\$ 3,559,820	\$ 65,000	\$ 1,165,000	\$ 65,000	0.00%
State Shared Revenue	4,598,432	4,467,442	4,467,442	4,717,635	5.60%
Shared Revenues from Other Local Units	34,941	36,000	36,000	36,000	0.00%
Payments in Lieu of Taxes	<u>2,773,674</u>	<u>2,743,460</u>	<u>2,743,460</u>	<u>2,922,171</u>	6.51%
Total Intergovernmental Revenue	\$10,966,867	\$ 7,311,902	\$ 8,411,902	\$ 7,740,806	5.87%

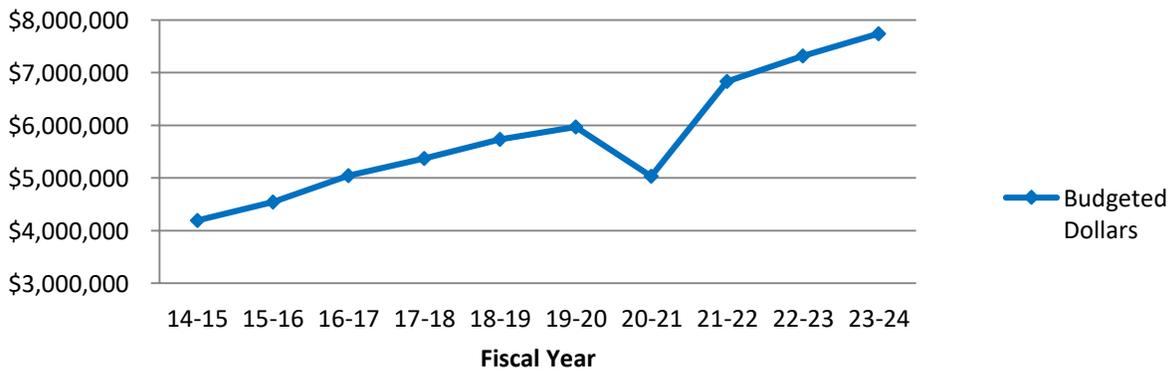


Management Discussion

State shared revenue in FY 2023-2024 is anticipated to increase by approximately \$250,193 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 \$2,837,846 for the categories 'Charges for Services' and 'Miscellaneous Revenue'. 1% of the PILOT, or \$283,785, is budgeted to be transferred to the Capital Projects Fund for Public Safety capital.

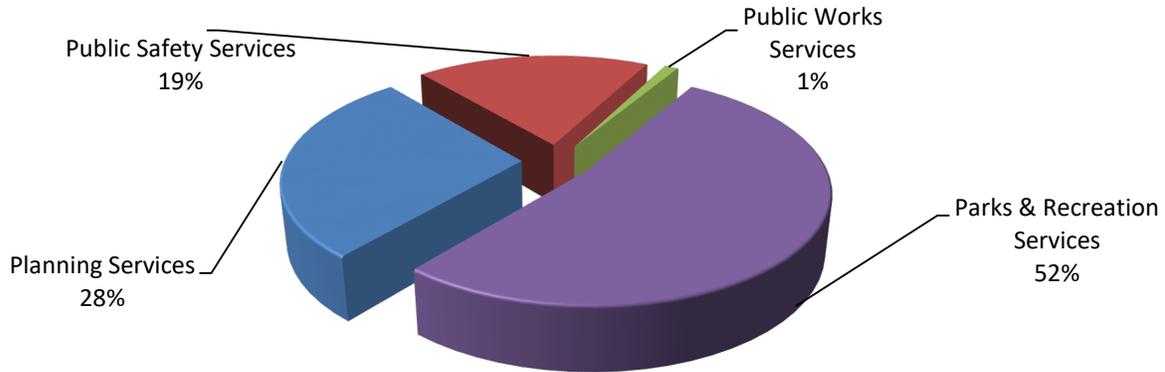
History of Revenues



GENERAL FUND

Charges for Services Revenue Summary

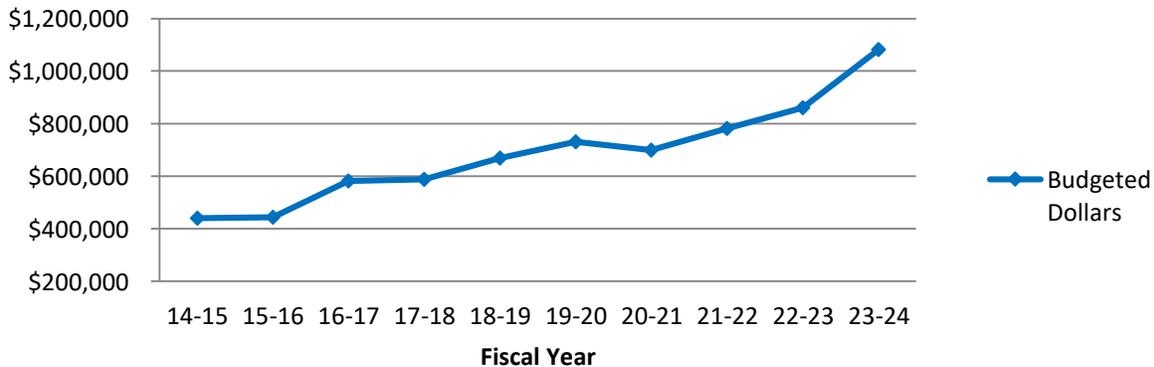
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Planning Services	\$ 388,411	\$ 300,500	\$ 300,500	\$ 300,500	0.00%
Public Safety Services	201,684	184,110	184,110	201,897	9.66%
Public Works Services	874,610	10,000	10,000	11,500	15.00%
Parks & Recreation Services	<u>339,503</u>	<u>365,200</u>	<u>390,200</u>	<u>567,500</u>	55.39%
Total Charges for Services Revenue	\$ 1,804,208	\$ 859,810	\$ 884,810	\$ 1,081,397	25.77%



Management Discussion

Planning Services is anticipated to maintain its current budgeted amount. Public Safety Services is anticipated to have an increase of \$17,787. Public Works Services is anticipated to have an increase of \$1,500. Parks & Recreation Services is projected to increase by \$202,300 mainly due to the addition of a music festival (\$150,000).

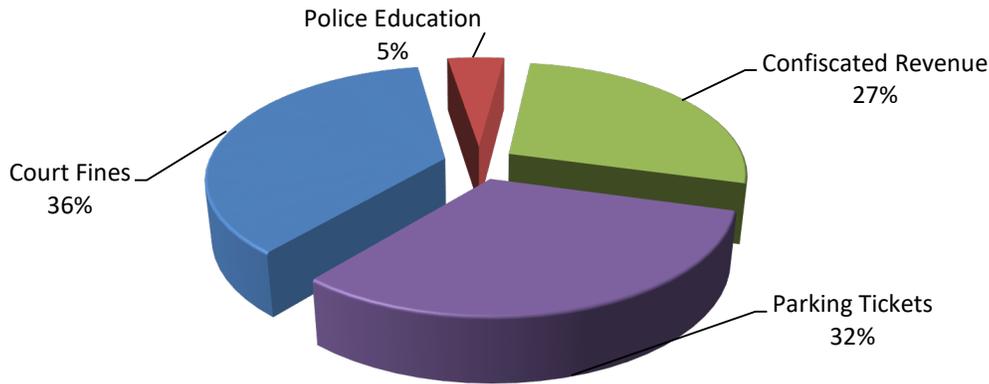
History of Revenues



GENERAL FUND

Judgments, Fines, and Forfeits Revenue Summary

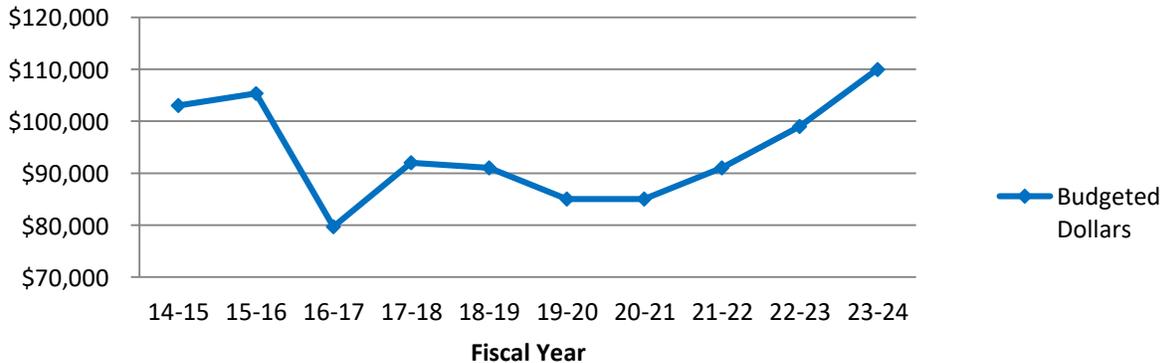
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Court Fines	\$ 49,506	\$ 35,000	\$ 35,000	\$ 40,000	14.29%
Police Education	5,448	4,000	4,000	5,000	25.00%
Confiscated Revenue	35,111	25,000	25,000	30,000	20.00%
Parking Tickets	34,028	35,000	35,000	35,000	0.00%
Total Judgments, Fines, and Forfeits	\$ 124,093	\$ 99,000	\$ 99,000	\$ 110,000	11.11%



Management Discussion

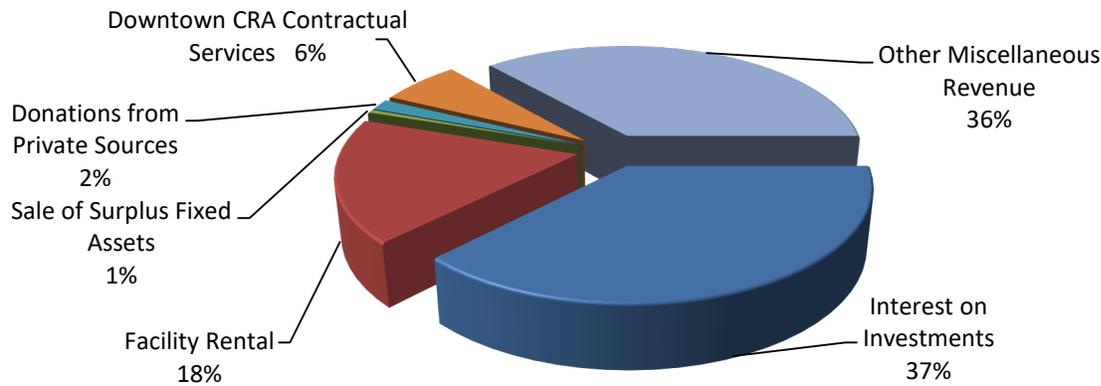
Revenues for fines and forfeitures are projected based on historical collections. The \$2 Police Education Fund is restricted, by law, for expenditures to train and educate only law enforcement personnel in order to improve quality of service through enhanced training.

History of Revenues



GENERAL FUND Miscellaneous Revenue Summary

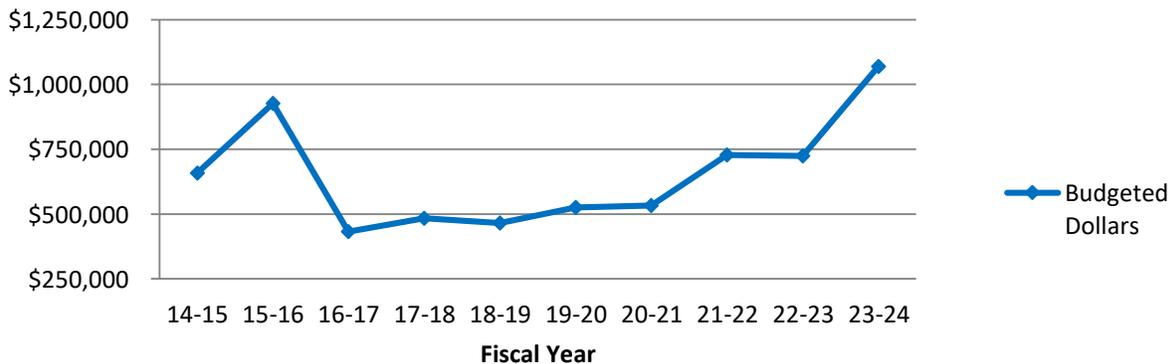
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Interest on Investments	\$ (793,873)	\$ 60,000	\$ 60,000	\$ 400,000	566.67%
Facility Rental	246,292	190,000	190,000	190,000	0.00%
Sale of Surplus Fixed Assets	53,983	5,000	5,000	5,000	0.00%
Insurance Proceeds on Equipment	50,360	0	16,842	0	N/A
Donations from Private Sources	8,973	17,000	21,000	17,000	0.00%
Downtown CRA Contractual Services	76,266	68,287	68,287	68,287	0.00%
Other Miscellaneous Revenue	<u>694,732</u>	<u>384,384</u>	<u>384,384</u>	<u>388,927</u>	1.18%
Total Miscellaneous Revenue	\$ 336,733	\$ 724,671	\$ 745,513	\$ 1,069,214	47.54%



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 (\$67,322) and traffic signal maintenance (\$97,419).

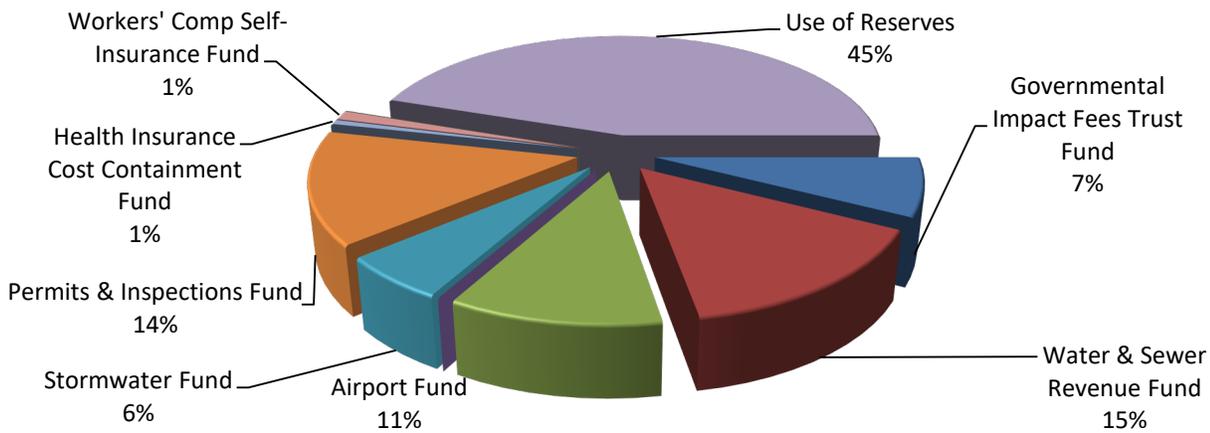
History of Revenues



GENERAL FUND

Other Sources Revenue Summary

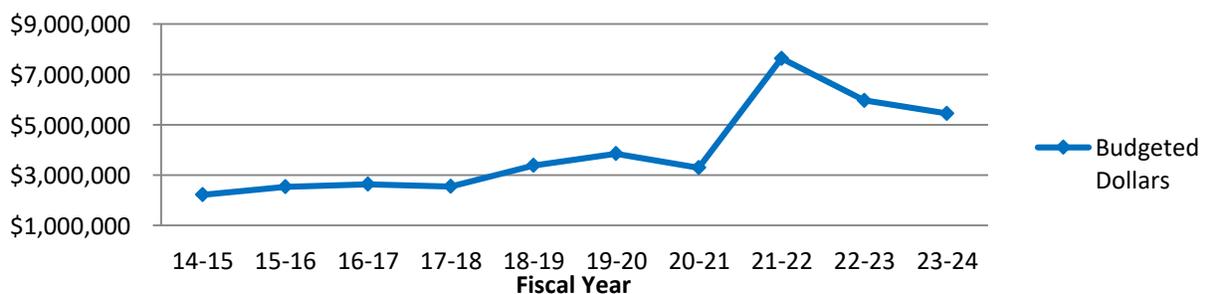
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Governmental Impact Fees Trust Fund	\$ 411,000	\$ 411,000	\$ 411,000	\$ 411,000	0.00%
Water & Sewer Revenue Fund	1,035,377	700,238	701,527	803,591	14.76%
Airport Fund	326,810	560,107	560,322	594,378	6.12%
Spring Hill CRA Fund	135	0	0	0	N/A
Stormwater Fund	249,588	280,057	280,164	311,271	11.15%
Permits & Inspections Fund	613,093	583,455	629,161	794,217	36.12%
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	0	686,450	686,450	0	-100.00%
Use of Reserves	0	2,652,337	12,235,494	2,442,550	-7.91%
Total Other Sources Revenue	\$ 2,732,208	\$ 5,969,849	\$15,600,323	\$ 5,453,212	-8.65%



Management Discussion

Other Sources are those revenues received from enterprise fund contributions 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 \$2,442,550 from General Fund reserves to provide funding for purchases including capital (\$1,861,050), Homeless Shelter (\$500,000), City Hall resurfacing (\$50,000), code enforcement filings (\$1,500), environmental consultants (\$20,000) and lot maintenance (\$10,000).

History of Revenues



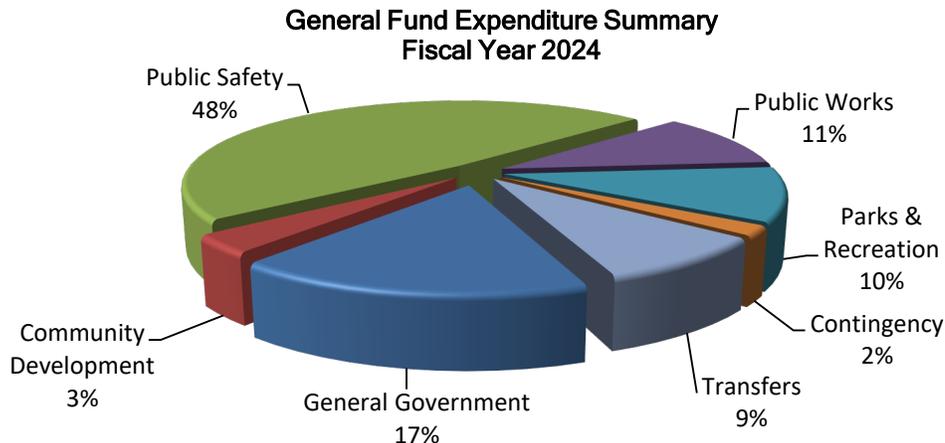
GENERAL FUND

Expenditure Summary

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 25,185,559	\$ 27,652,595	\$ 28,101,766	\$30,941,669	11.89%
Operating Expenses	7,506,715	8,252,851	10,523,556	9,312,694	12.84%
Grants & Aid	5,000	0	95,000	0	N/A
Contingency	0	832,500	443,119	832,500	0.00%
Transfers	<u>4,027,114</u>	<u>4,293,920</u>	<u>12,726,777</u>	<u>3,905,435</u>	-9.05%
Total Budget	\$ 36,724,388	\$ 41,031,866	\$ 51,890,218	\$44,992,298	9.65%

DEPARTMENT SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
General Government	\$ 6,511,161	\$ 6,608,050	\$ 8,440,188	\$ 7,521,571	13.82%
Community Development	1,053,792	1,357,845	1,523,678	1,560,182	14.90%
Public Safety	17,982,950	19,641,092	20,305,555	21,800,316	10.99%
Public Works	3,517,395	4,299,022	4,293,384	4,738,277	10.22%
Parks & Recreation	3,631,976	3,999,437	4,157,517	4,634,017	15.87%
Contingency	0	832,500	443,119	832,500	0.00%
Transfers	<u>4,027,114</u>	<u>4,293,920</u>	<u>12,726,777</u>	<u>3,905,435</u>	-9.05%
Total Budget	\$ 36,724,388	\$ 41,031,866	\$ 51,890,218	\$44,992,298	9.65%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
General Government	37.36	36.46	38.46	38.73	39.23
Community Development	10.45	10.40	10.95	10.95	12.50
Public Safety	145.70	145.40	153.03	156.55	160.95
Public Works	41.45	40.95	42.95	44.95	46.95
Parks & Recreation	<u>39.84</u>	<u>39.59</u>	<u>41.22</u>	<u>44.22</u>	<u>46.22</u>
Total Staffing	274.80	272.80	286.61	295.40	305.85



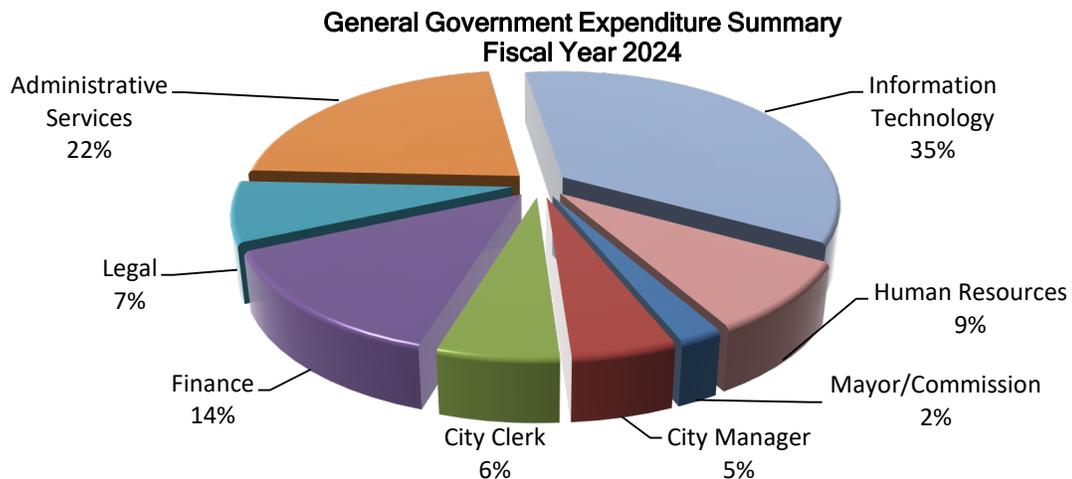
GENERAL FUND

General Government Expenditure Summary

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$3,406,422	\$3,588,039	\$3,790,817	\$3,907,057	8.89%
Operating Expenses	<u>3,104,739</u>	<u>3,020,011</u>	<u>4,649,371</u>	<u>3,614,514</u>	19.69%
Total Budget	\$6,511,161	\$6,608,050	\$8,440,188	\$7,521,571	13.82%

DEPARTMENT SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Mayor/Commission	\$ 104,499	\$ 151,312	\$ 150,119	\$ 155,948	3.06%
City Manager	340,969	362,830	362,830	382,910	5.53%
City Clerk	395,690	393,846	411,346	449,021	14.01%
Finance	934,623	1,056,788	1,058,936	1,031,944	-2.35%
Legal	449,976	509,452	509,452	541,965	6.38%
Administrative Services	1,450,746	1,508,041	3,109,186	1,696,174	12.48%
Information Technology	2,285,121	2,029,261	2,241,799	2,608,920	28.57%
Human Resources	<u>549,537</u>	<u>596,520</u>	<u>596,520</u>	<u>654,689</u>	9.75%
Total Budget	\$6,511,161	\$6,608,050	\$8,440,188	\$7,521,571	13.82%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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	4.25	4.00	4.00
Finance	8.73	8.73	8.73	8.73	8.73
Legal	1.00	1.00	1.00	1.00	1.00
Administrative Services	5.65	4.75	4.75	5.00	5.50
Information Technology	6.73	6.73	7.73	8.00	8.00
Human Resources	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Total Staffing	37.36	36.46	38.46	38.73	39.23





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	2021-22	2022-23	2022-23	2023-24	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23
Personal Services	\$ 70,296	\$ 70,124	\$ 70,124	\$ 70,051	-0.10%
Operating Expenses	<u>34,203</u>	<u>81,188</u>	<u>79,995</u>	<u>85,897</u>	5.80%
Total Budget	\$ 104,499	\$ 151,312	\$ 150,119	\$ 155,948	3.06%
STAFFING	2019-20	2020-21	2021-22	2022-23	2023-24
	BUDGET	BUDGET	BUDGET	BUDGET	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

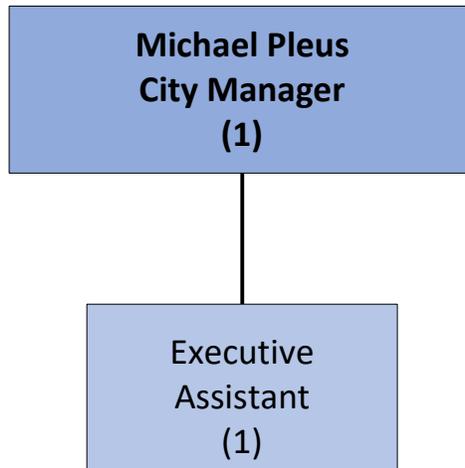
- ✓ Total expenses increased by 3.06%.
- ✓ Operating expenses increased by 5.80% mainly due to the Chamber of Commerce – Legacy Membership (\$5,000) and the creation of a City Commission Scholarship (\$1,000).
- ✓ Includes funding for travel and training (\$30,335):
 - National League of Cities annual 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
- 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 (\$17,582)
 - Chamber of Commerce – Legacy Membership
 - 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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% of citizens surveyed who are satisfied with City services	High Value Government	71%	*N/A <i>Survey conducted every other year</i>	90%
% 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	95%	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 2022 - 2023 Accomplishments

- ✓ Initiated a process for the long-term strategic plan update
- ✓ Completed the annual strategic plan workshop
- ✓ Participated in the Florida League of Cities Race to Zero Cohort
- ✓ Revised Employee Evaluations
- ✓ Instituted new recruitment and retention programs
- ✓ Completed Melching Field improvements
- ✓ Awarded Volusia Forever Funding for Lake Moore Park Property
- ✓ Facilitated the fruition of a downtown residential 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 2023-2024 – Update
 - Strategic Focus Area: High Value Government

- ✓ Complete 2050 Vision Plan with Strategies to address Growth Related Impacts
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: High Value Government, Institute Smart Growth Principles.

Operating Budget Comparison

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 329,111	\$ 342,666	\$ 342,666	\$ 362,346	5.74%
Operating Expenses	<u>11,858</u>	<u>20,164</u>	<u>20,164</u>	<u>20,564</u>	1.98%
Total Budget	\$ 340,969	\$ 362,830	\$ 362,830	\$ 382,910	5.53%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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

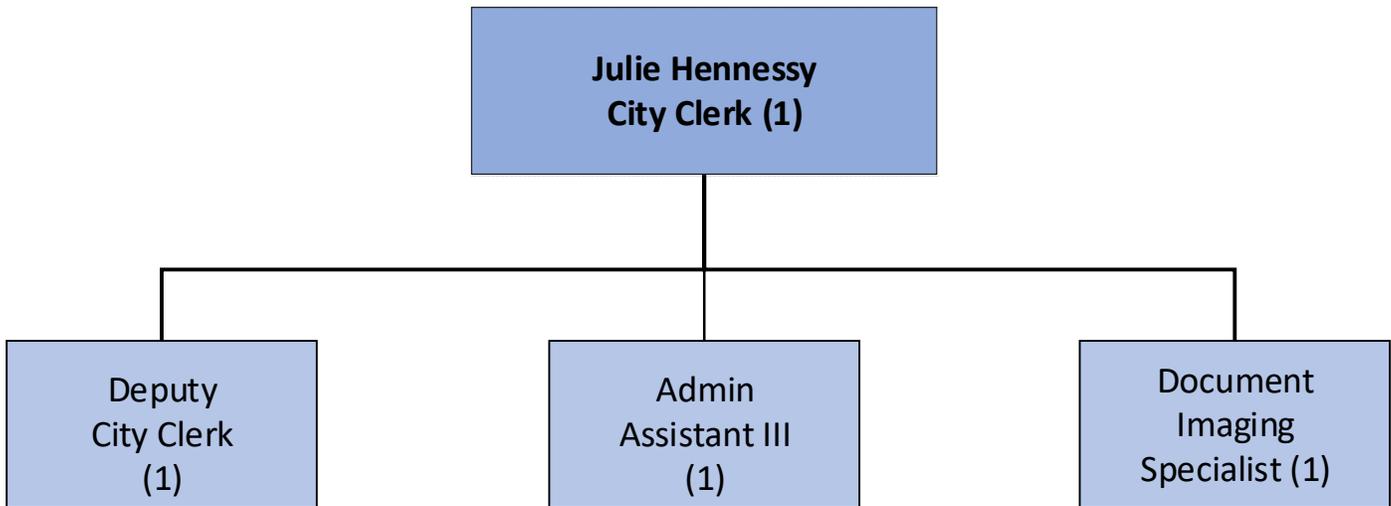
Management Discussion

- ✓ Total expenses increased by 5.53%.
- ✓ Personal Services increased by 5.74% mainly due to increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 1.98% mainly due to an increase in Operating Supplies (\$200) and an increase in travel (\$300).
- ✓ Includes funding for:
 - ICMA Southeast Conference (\$3,750)
 - ICMA Conference – Austin, TX (\$3,395)
 - 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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% of City Clerk customers (Commission & Departments) rating services as satisfactory	High Value Government	61%	70%	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 2022 - 2023 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"> 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: FY 2023-2024
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 324,283	\$ 335,692	\$ 353,192	\$ 368,432	9.75%
Operating Expenses	<u>71,407</u>	<u>58,154</u>	<u>58,154</u>	<u>80,589</u>	38.58%
Total Budget	\$ 395,690	\$ 393,846	\$ 411,346	\$ 449,021	14.01%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
City Clerk-Auditor	Appt	1.00	1.00	1.00	1.00	1.00
Risk/Safety/Event Manager	116	0.00	0.00	0.25	0.00	0.00
Deputy City Clerk	109	1.00	1.00	1.00	1.00	1.00
Special Event Coordinator	109	0.25	0.25	0.00	0.00	0.00
Administrative Assistant III	105	0.00	0.00	1.00	1.00	1.00
Docum. Imag. & Records Spclist	105	0.00	0.00	0.00	1.00	1.00
Document Imaging Specialist	104	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		3.25	3.25	4.25	4.00	4.00

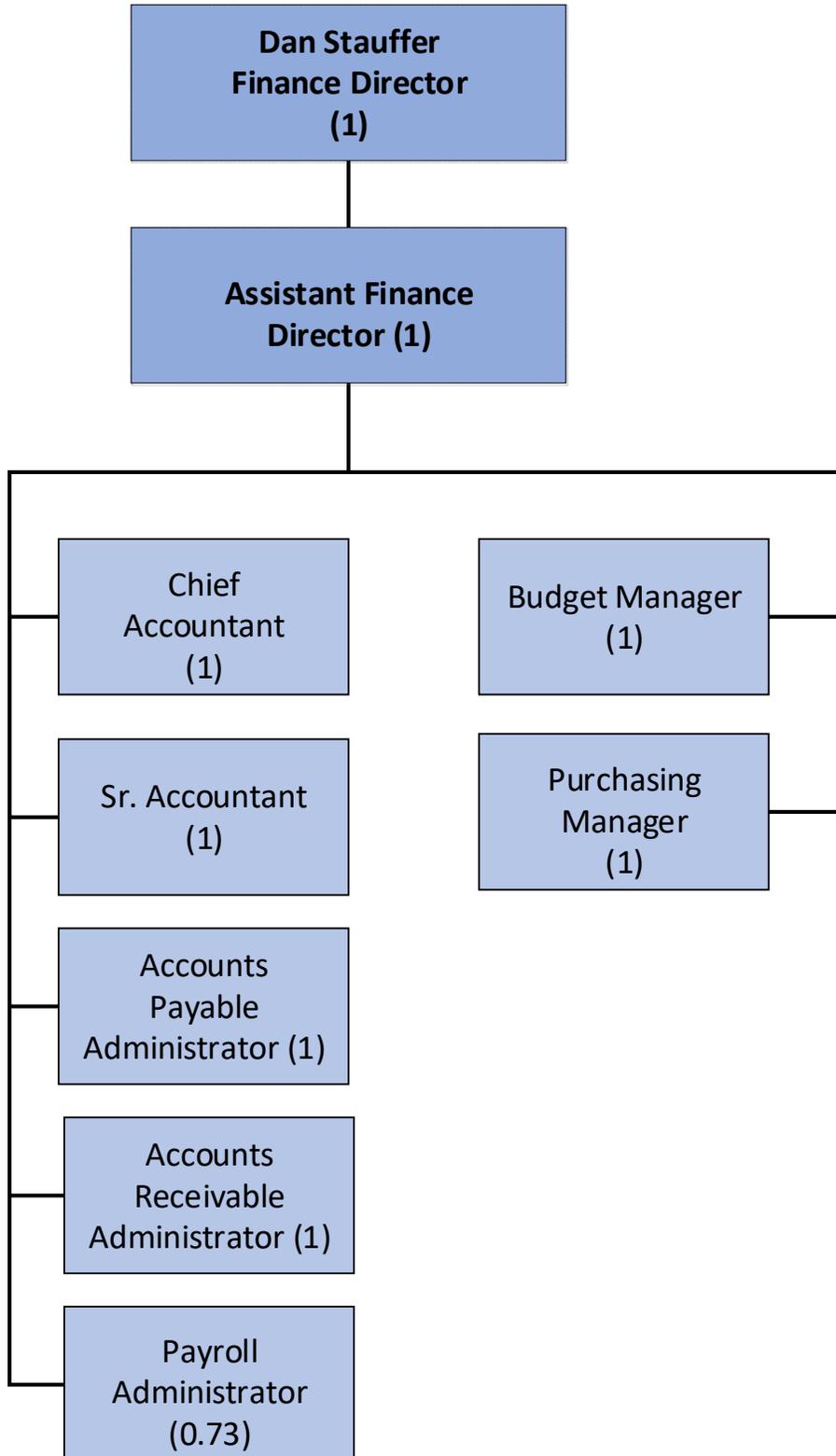
Management Discussion

- ✓ Total expenses increased by 14.01%.
- ✓ Personal Services increased 9.75% mainly due to increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased 38.58% mainly due to increases in Recording (\$7,000) and Municipal Code Corp. Updates (\$8,000).
- ✓ Includes funding for:
 - Recording (\$20,000)
 - Elections (\$1,500)
 - Destruction (\$4,000)
 - Municipal code updates (\$25,000 – Includes regular update plus Charter amendments)
 - Advertising (\$12,000)



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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% of vendor checks issued within 35 days of invoice date	High Value Government	94.41%	95%	100%
% of credit card/purchasing card dollar volume to total City purchasing dollar volume	High Value Government	11.81%	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	17.42%	16.67%	16.67%
General Fund Debt Service Coverage Ratio	High Value Government	2.08	5.64	≥1.5
% of Water and Sewer Unrestricted Reserve	High Value Government	38.25%	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	80%	95%	100%

Fiscal Year 2022 – 2023 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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 836,856	\$ 868,553	\$ 870,701	\$ 938,179	8.02%
Operating Expenses	97,767	188,235	188,235	93,765	-50.19%
Total Budget	\$ 934,623	\$1,056,788	\$1,058,936	\$1,031,944	-2.35%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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
Budget Manager	116	1.00	1.00	1.00	1.00	1.00
Chief Accountant	115	1.00	1.00	1.00	1.00	1.00
Sr Accountant	112	1.00	1.00	1.00	1.00	1.00
Purchasing Manager	112	0.00	0.00	0.00	0.00	1.00
Purchasing Coordinator	111	1.00	1.00	1.00	1.00	0.00
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		8.00	8.00	8.00	8.00	8.00
Chief Accountant/Payroll Mgr.	115	0.73	0.00	0.00	0.00	0.00
Payroll Administrator	108	0.00	0.73	0.73	0.73	0.73
Total Part Time Staffing		0.73	0.73	0.73	0.73	0.73
Total Staffing		8.73	8.73	8.73	8.73	8.73

Promoted [1.0] Purchasing Coordinator to [1.0] Purchasing Manager.

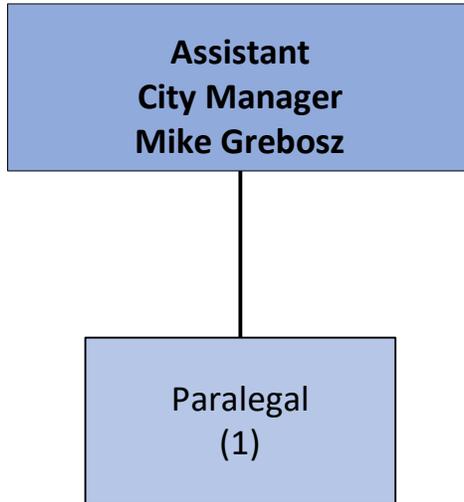
Management Discussion

- ✓ Total expenses decreased by 2.35%.
- ✓ Personal Services increased 8.02% mainly due increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses decreased by 50.19% mainly due to debt issuance costs (\$92,700) in FY 2022-2023.
- ✓ Includes funding for:
 - Audit (\$19,350)
 - Banking services (\$15,000)



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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
Cost of legal services per capita of city staff	High Value Government	\$1,003	\$1,010	\$1,020
% of internal customers satisfied with legal services	High Value Government	96%	99%	100%
# of legal research documents, ordinances, resolutions, contracts, real property instruments, bankruptcy files, correspondence and memoranda	High Value Government	345	355	365

Fiscal Year 2022 - 2023 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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 81,120	\$ 85,897	\$ 85,897	\$ 93,015	8.29%
Operating Expenses	<u>368,856</u>	<u>423,555</u>	<u>423,555</u>	<u>448,950</u>	6.00%
Total Budget	\$ 449,976	\$ 509,452	\$ 509,452	\$ 541,965	6.38%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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

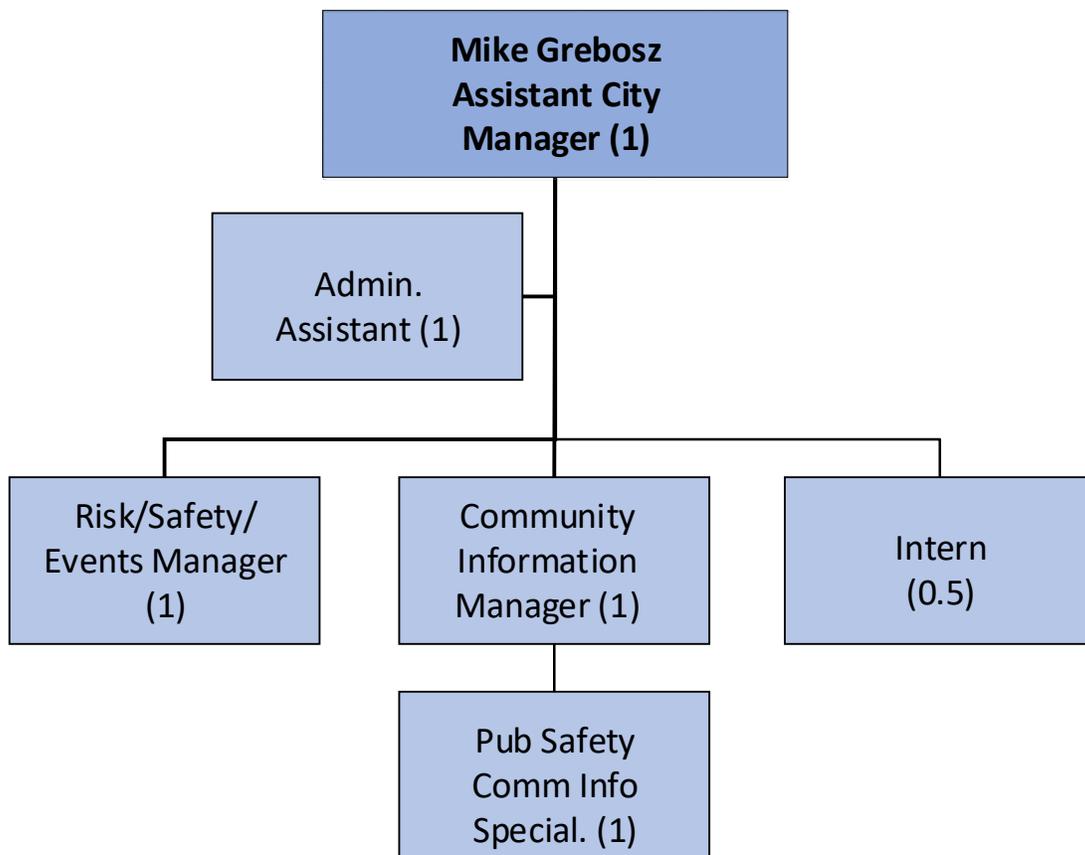
Management Discussion

- ✓ Total expenses increased by 6.38%.
- ✓ Personal Services increased 8.29% mainly due to increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 6.00% mainly due to an increase in City Attorney (\$25,000).
- ✓ Includes funding for:
 - City attorney (\$270,000)
 - 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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% rate of earned media	Communication	100%	97%	100%
% of citizens satisfied with level of communication about local government	Communication	64%	*N/A <i>Survey conducted every other year</i>	75%
% of employees satisfied with level of communication within local government	Communication	72%	90%	90%
# of event applications processed (non-re-occurring)	High Value Government	49	55	60
% 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%
% of internal customers satisfied with contracted services	High Value Government	87%	90%	90%

Fiscal Year 2022 - 2023 Accomplishments

- ✓ Provided staff support to Art, Culture and Entertainment District (ACED), which helps fund and provide input on public art
- ✓ Hired a new Public Safety Community Information Specialist
- ✓ Launched electronic lease workflow software
- ✓ Relaunched the Employee Development and Mentoring Program
- ✓ Relaunched the DeLand School of Government Program
- ✓ Obtained state appropriations for WWTP and The Bridge
- ✓ RFP for P&C insurance
- ✓ Assisted City Manager with the strategic plan re-write process

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. • 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	<p>Maintain City wide performance metrics system to ensure efficiency and effectiveness organization wide.</p> <ul style="list-style-type: none"> Collect and analyze data on a quarterly basis. 	High Value Government
2	<p>Oversee lease management process to ensure no leases are in arrears.</p> <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	<p>Continue to implement the City's Strategic Communications Plan.</p> <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	<p>Develop and ensure programs emphasizing personal interaction with employees and citizens.</p> <ul style="list-style-type: none"> Complete School of Government Program by the end of the 3rd quarter. Complete Employee Development and Mentoring Program by the end of the 2nd quarter. Complete Citizen Academy Program by end of Fiscal Year. Complete Youth Council Program by end of Fiscal Year. 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	<p>Develop and communicate annual legislative program emphasizing matters of importance to the City.</p> <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

- ✓ Implement an enhanced automated performance management data system.
 - Target Completion: FY 2024-2025
 - Strategic Focus Area: High Value Government
- ✓ Apply for legislative appropriations and other grant opportunities when the need arises
 - Target Completion: Continuous
 - 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		2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services		\$ 650,848	\$ 658,084	\$ 791,214	\$ 720,225	9.44%
Operating Expenses		<u>799,898</u>	<u>849,957</u>	<u>2,317,972</u>	<u>975,949</u>	14.82%
Total Budget		\$1,450,746	\$1,508,041	\$3,109,186	\$1,696,174	12.48%
STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Assistant City Manager	E111	1.00	1.00	1.00	1.00	1.00
Communications Manager	116	0.00	0.00	1.00	1.00	1.00
Risk/Safety/Event Manager	116	0.00	0.00	0.75	1.00	1.00
Comm. Information Specialist	112	1.00	1.00	1.00	1.00	1.00
Risk/Liability Specialist	110	1.00	1.00	0.00	0.00	0.00
Special Event Coordinator	109	0.75	0.75	0.00	0.00	0.00
Administrative Assistant IV	105	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		4.75	4.75	4.75	5.00	5.00
Interns	N/A	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>
Total Part Time Staffing		0.90	0.00	0.00	0.00	0.50
Total Staffing		5.65	4.75	4.75	5.00	5.50

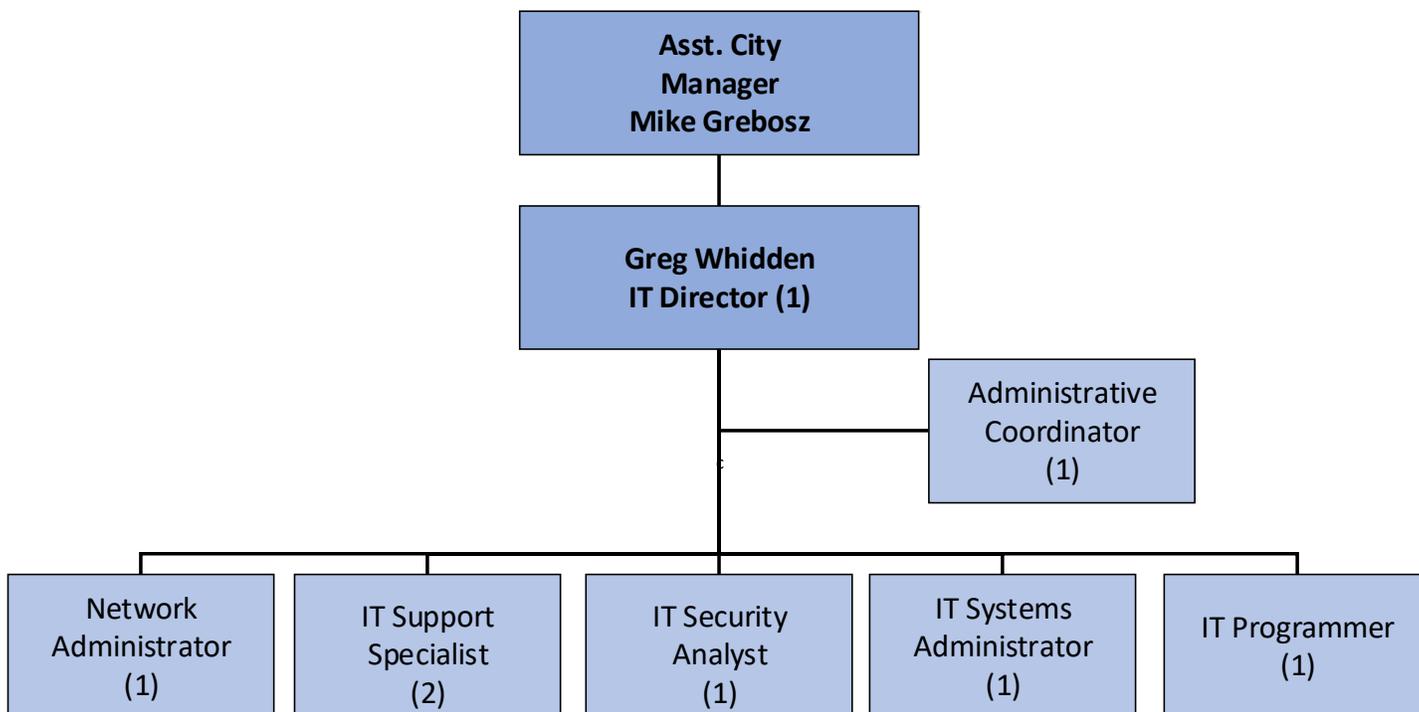
Management Discussion

- ✓ Total expenses increased by 12.48%.
- ✓ Personal Services increased 9.44% mainly due to the addition of an intern, increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 14.82% mainly due to an increase in insurance (\$82,048), NRC Citizen Survey (\$15,500), an increase in power (\$29,614) and City Hall Parking Lot Seal Coating (\$50,000).
- ✓ Includes funding for:
 - Various insurance including commercial liability and property insurance (\$487,712)
 - Janitorial Services (\$37,800)
 - Grant Consultant (\$76,560)



INFORMATION TECHNOLOGY

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 21/22 Actual	FY 22/23 Projection	FY 23/24 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	<1%	<1%	<1%
% of help desk requests resolved within 4 hours	High Value Government	80%	75%	85%
Total IT expenditures per workstation	High Value Government	\$3,666	\$4946	\$4981
% of users satisfied with IT services	High Value Government	93%	95%	95%
% of Phish-Prone test failures	High Value Government	New Measure	4.8%	0%
# of hardware installations	High Value Government	New Measure	97	124
% of software kept current/up-to-date	High Value Government	New Measure	85%	100%
# of devices supported by IT	High Value Government	New Measure	1966	2022

Fiscal Year 2022 – 2023 Accomplishments

- ✓ PC rotation for Public Services
- ✓ Upgrade SQL
- ✓ CivicRec rollout
- ✓ Rollout RSA multi-factor authentication (MFA)
- ✓ Replace city switches
- ✓ Upgrade Laserfiche
- ✓ Replace workflow forms with SimplyGov
- ✓ Melching Field Cameras
- ✓ Intermodel Cameras

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. • Minimize down time of IT systems. • Achieve 100% internal service satisfaction rating. 	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

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
BUDGET SUMMARY					
Personal Services	\$ 653,562	\$ 761,248	\$ 811,248	\$ 838,025	10.09%
Operating Expenses	<u>1,631,559</u>	<u>1,268,013</u>	<u>1,430,551</u>	<u>1,770,895</u>	39.66%
Total Budget	\$2,285,121	\$2,029,261	\$2,241,799	\$2,608,920	28.57%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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	1.00	1.00	1.00
I.T. Support Specialist	110	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator	107	0.00	0.00	0.00	1.00	1.00
Total Full Time Staffing		6.00	6.00	7.00	8.00	8.00
Administrative Assistant II	103	0.00	0.00	0.73	0.00	0.00
Administrative Assistant I	101	0.73	0.73	0.00	0.00	0.00
Total Part Time Staffing		0.73	0.73	0.73	0.00	0.00
Total Staffing		6.73	6.73	7.73	8.00	8.00

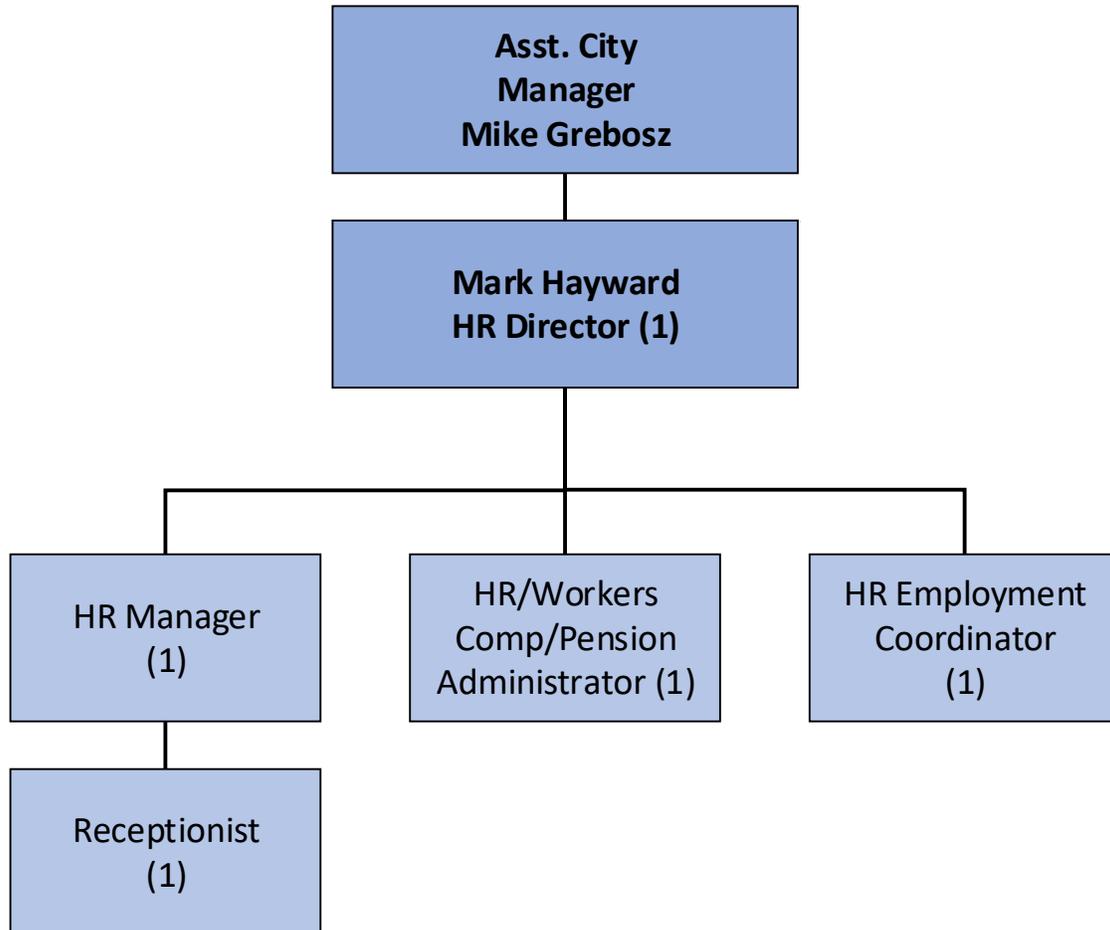
Management Discussion

- ✓ Total expenses increased by 28.57%.
- ✓ Personal Services increased 10.09% mainly due increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 39.66% mainly due to the additions of Managed Detection and Response Services (\$54,000), Proof of Concept Hybrid VDI (\$36,000), File Sharing – Cloud Based (\$14,000), Argent Servers (\$8,970), SimpliGov (\$29,370), Fortiweb (\$35,910) and an increase in PC Rotation to provide Police with Getac Laptops (\$171,000).
- ✓ Includes funding for:
 - NOVAtime (\$38,000)
 - Laserfiche Support – MCCI (\$43,000)
 - BS&A Annual Maintenance (\$48,900)
 - PC Rotation (\$216,000)
 - Additional funding for Getac Police Laptops (\$171,000)
 - VxRail (\$35,300)
 - Website Annual Maintenance (Civic Plus) (\$33,600)
 - ClearGov (\$10,300)
 - CrowdStrike (\$50,000)
 - Wireless AirCards (\$91,200)
 - Security Camera Upkeep and Repair (\$70,000)
 - Disaster Recovery (\$24,000)
 - Fortinet Firewall Support (\$32,800)



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 21/22 Actual	FY 22/23 Projection	FY 23/24 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	77%	95%	95%
% change in cost of health insurance	High Value Government	9.9%	5%	13.8%
% appointment capacity utilized in health clinic	High Value Government	90%	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	118	125	115
#of employee screened for CDL requirement	High Value Government	0	25	25
% of internal customers satisfied with HR services	High Value Government	82%	95%	95%
# of grievances processed by HR	High Value Government	New Measure	2	?
Turnover Rate (annual)	High Value Government	New Measure	53 hired/38 termed	?
# of HR city-wide employee training events	High Value Government	New Measure	2	2
# of employee evaluations processed	High Value Government	New Measure	500	525

Fiscal Year 2022 - 2023 Accomplishments

- ✓ Successfully completed employee training for supervisors with six diversity and customer service classes
- ✓ Attained two collective bargaining unit agreements with the Police and Fire unions
- ✓ Successfully completed and got approved the City's new Rules and Regulation policy book
- ✓ Completed and trained supervisory personnel in drug and alcohol observation classes.
- ✓ Updating performance evaluation (on going).
- ✓ Continue to improve the quality of HR services to our work force with enhance response times to questions and concerns
- ✓ Realign leadership team on personnel called up for military active duty status.
- ✓ Will be sending two HR staff members to professional conferences to enhance job knowledge and skill set.

Action Plan

Emergency Preparedness & Response

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

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

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

Support Services		
Goals & Objectives		Strategic Plan Area(s)
1	Support Department by: <ul style="list-style-type: none"> Onboarding new employees once a month. Filling open positions within 30 business days after HR notification of selection of candidate by hiring department. Processing applications to the hiring departments within 30 calendar days. 	High Value Government
2	Achieve 100% internal services satisfaction rating	High Value Government

Retain Employees		
Goals & Objectives		Strategic Plan Area(s)
1	Retain motivated, highly productive, customer service driven individuals by providing: <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	To develop a training curriculum that addresses the employee training needs. <ul style="list-style-type: none"> Assist department heads with the training requirements for employees and needs for certifications. 	High Value Government
3	Develop and implement an employee orientation program to orient new employees to all City departments. <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	Facilitate completion of annual performance evaluations for all City employees. <ul style="list-style-type: none"> Work with department heads to ensure all annual performance evaluations are completed by September. 	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 with Retention and Recruitment committee
 - Strategic Focus Area: High Value Government
- ✓ Provide ongoing training for employee development via training skills programs.
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 460,346	\$ 465,775	\$ 465,775	\$ 516,784	10.95%
Operating Expenses	<u>89,191</u>	<u>130,745</u>	<u>130,745</u>	<u>137,905</u>	5.48%
Total Budget	\$ 549,537	\$ 596,520	\$ 596,520	\$ 654,689	9.75%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Human Resources Director	E107	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	112	0.00	0.00	0.00	0.00	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	0.00
HR Employment Coordinator	107	0.00	0.00	0.00	1.00	1.00
Administrative Coordinator	107	<u>1.00</u>	<u>1.00</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
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		1.00	1.00	1.00	1.00	1.00
Total Staffing		5.00	5.00	5.00	5.00	5.00

Promoted [1.0] HR Administrator to [1.0] HR Manager.

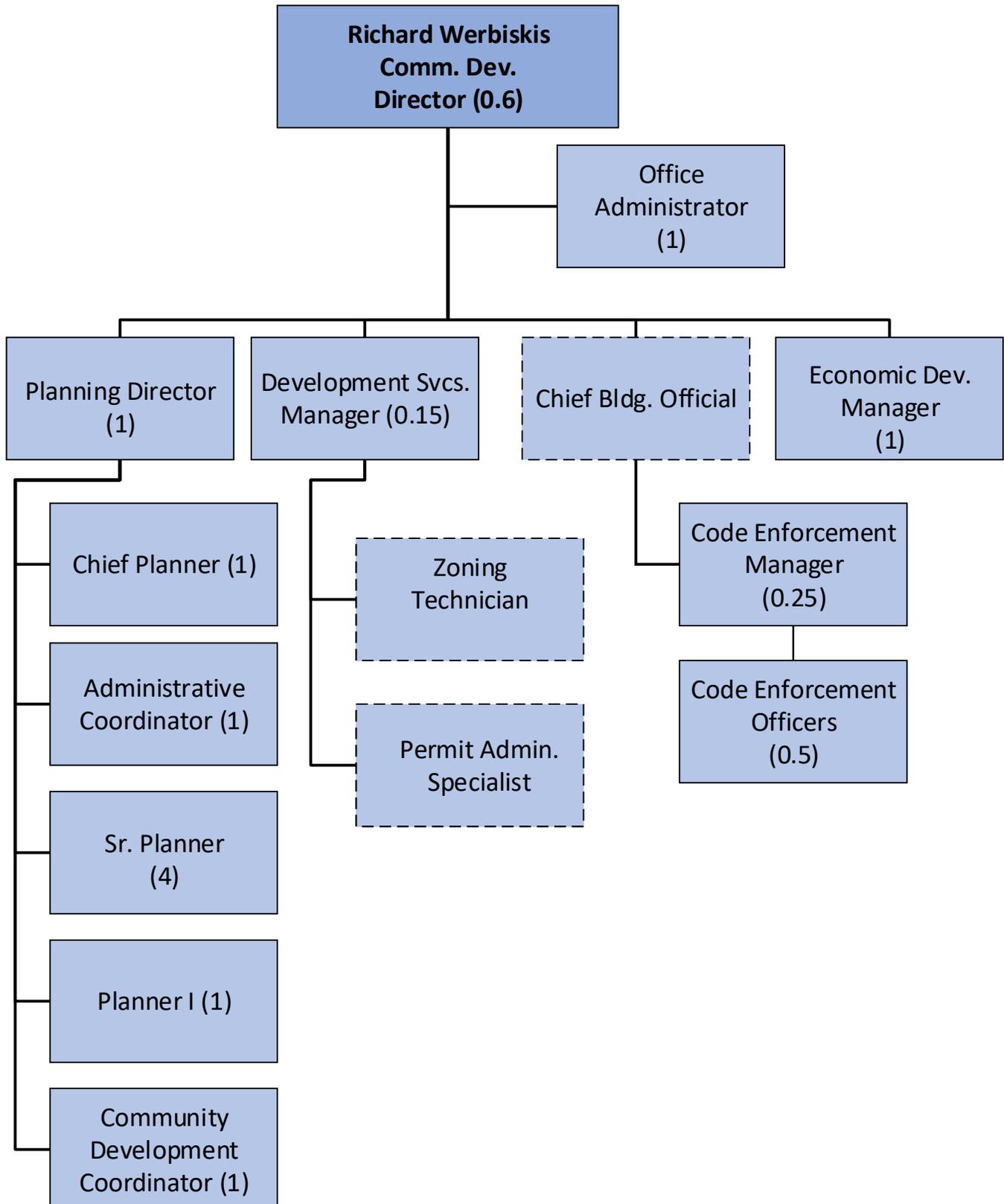
Management Discussion

- ✓ Total expenses increased by 9.75%.
- ✓ Personal Services increased 10.95% mainly due to increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 5.48% mainly due to an increase in travel (\$2,500) and Christmas Gift Certificates (\$3,000).
- ✓ Includes funding for:
 - Employee Assistance Program (\$7,600)
 - Christmas Gift Certificates (\$24,000)
 - Pre-employment background processing (\$15,000)
 - Psychological evaluation (\$7,000)
 - 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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% of customers satisfied with quality and timeliness of services provided	High Value Government	99%	99%	99%
% change in number of new business tax receipts from previous year	High Value Government	Updated Measure	10%	10%
Storefront occupancy rate in downtown area	Regional High Value Job Creation	98%	98%	98%
Number of business contacts conducted	Regional High Value Job Creation	294	304	315
% change in the value of commercial development from previous year	Regional High Value Job Creation	Updated Measure	10%	10%
% of proactive code enforcement cases initiated	High Value Government	8.13%	14%	20%
Average number of days from code case initiation to voluntary compliance	High Value Government	23	22	20
Average number of days from code case initiation to involuntary compliance	High Value Government	42	23	25
% of code violations resolved voluntarily	High Value Government	50.3%	90%	90%
# of new business openings in the Spring Hill CRA	High Value Government	New Measure	0	1

Fiscal Year 2022 – 2023 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.
- ✓ Successfully managed and closed out multiple Gateway and CRA grants.
- ✓ Managed multiple CDBG projects.
- ✓ Implemented updated utility connection process.

Planning

- ✓ Updated and enhanced the project review process
- ✓ Provided enhanced support to the Historic Preservation Board
- ✓ 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.
- ✓ Added Code Enforcement Manager

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. Promote new business opportunities to the Spring Hill CRA by fiscal year end. Enhance Gateway corridors 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. 	<p>High Value Government & Institute Smart Growth & Preparing for the Future &</p>

	<ul style="list-style-type: none"> • Ensure development applications are complete and TRC members are notified of applications ready for their review within 5 days. 	Preserving “Sense of Community”
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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 25% 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: Ongoing
 - Strategic Focus Area: High Value Government, Communication
- ✓ 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: Ongoing
 - Strategic Focus Area: High Value Government
- ✓ Increase awareness and use of local funding for economic incentives.
 - Target Completion: Ongoing
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Enhanced marketing and promotion of the Airport’s Northwest Industrial Business Park.
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Undertake an economic development-based market study within our utility service area.
 - Target Completion: FY 2023-2024
 - 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: FY 2023-2024
 - Strategic Focus Area: High Value Government, Regional High Value Job Creation, Sense of Community
- ✓ Update structure of the Planning Division to create current and long-range sections through the addition of planning staff.
 - Target Completion: FY 2023-2024
 - 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: FY 2024-2025
 - Strategic Focus Area: High Value Government, Regional High Value Job Creation
- ✓ 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
- ✓ Implementation of a rental registration and inspection program.
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Implementation of a vacant property registration program.
 - Target Completion: FY 2024-2025
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Implementation blight removal program
 - Target Completion: Ongoing
 - Strategic Focus Area: Maintaining a Safe Community

Operating Budget Comparison

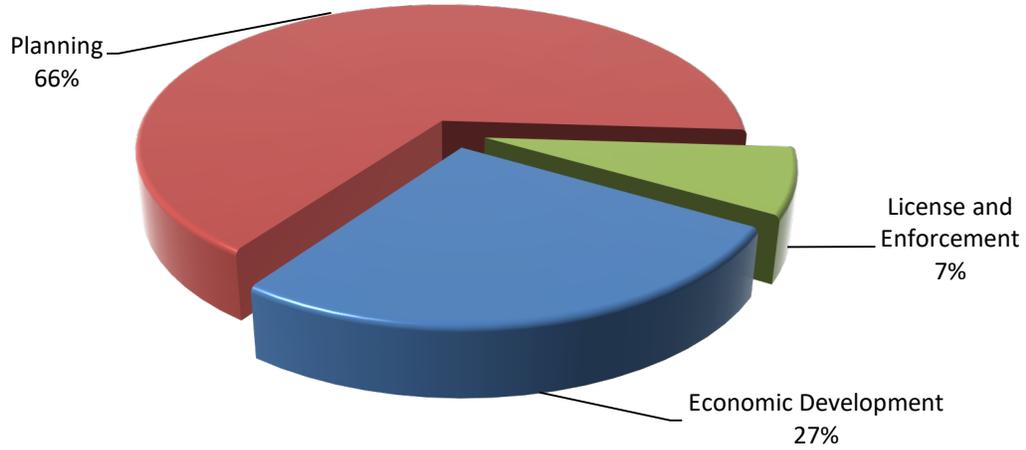
Total Community Development Operating Budget Comparison

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 906,708	\$1,077,669	\$1,137,027	\$1,289,862	19.69%
Operating Expenses	142,084	280,176	291,651	270,320	-3.52%
Grants & Aid	<u>5,000</u>	<u>0</u>	<u>95,000</u>	<u>0</u>	N/A
Total Budget	\$1,053,792	\$1,357,845	\$1,523,678	\$1,560,182	14.90%

DEPARTMENT SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Economic Development	\$ 355,525	\$ 399,039	\$ 505,514	\$ 414,327	3.83%
Planning	616,957	826,203	885,561	1,031,566	24.86%
License and Enforcement	<u>81,310</u>	<u>132,603</u>	<u>132,603</u>	<u>114,289</u>	-13.81%
Total Budget	\$1,053,792	\$1,357,845	\$1,523,678	\$1,560,182	14.90%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Economic Development	2.60	2.60	3.20	3.20	2.60
Planning	6.65	6.60	6.55	6.55	9.15
License and Enforcement	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	<u>0.75</u>
Total Staffing	10.45	10.40	10.95	10.95	12.50

**Community Development Expenditure Summary
Fiscal Year 2024**



Economic Development Administration

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 282,626	\$ 292,729	\$ 292,729	\$ 309,719	5.80%
Operating Expenses	67,899	106,310	117,785	104,608	-1.60%
Grants & Aid	<u>5,000</u>	<u>0</u>	<u>95,000</u>	<u>0</u>	N/A
Total Budget	\$ 355,525	\$ 399,039	\$ 505,514	\$ 414,327	3.83%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Comm. Development Dir. (also Fund 480)	E108	0.60	0.60	0.60	0.60	0.60
Comm. Dev. Deputy Dir. (also Fund 480)	E104	0.00	0.00	0.60	0.60	0.00
Economic Dev Manager	E103	1.00	1.00	1.00	1.00	1.00
Office Administrator	108	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		2.60	2.60	3.20	3.20	2.60

Replaced [0.6] Community Development Deputy Director with [1.0] Chief Planner and moved the position to the Planning Department.

Planning

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 556,657	\$ 707,333	\$ 766,691	\$ 924,126	30.65%
Operating Expenses	<u>60,300</u>	<u>118,870</u>	<u>118,870</u>	<u>107,440</u>	-9.62%
Total Budget	\$ 616,957	\$ 826,203	\$ 885,561	\$1,031,566	24.86%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Planning Director	E107	1.00	1.00	1.00	1.00	1.00
Chief Planner	E103	0.00	0.00	0.00	0.00	1.00
Develop. Svcs. Mgr. (also Fund 480)	117	0.00	0.00	0.00	0.00	0.15
Land Develop. Mgr. (also Fund 480)	116	0.25	0.20	0.15	0.15	0.00
Senior Planner	115	3.00	3.00	3.00	3.00	4.00
Planner I (also Fund 480)	112	0.00	0.40	0.40	0.40	1.00
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	<u>0.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		6.65	6.60	6.55	6.55	9.15

Added [1.0] Senior Planner due to an increase in planning work and a need for a long-range planner. Promoted [0.15] Land Development Manager to [0.15] Development Services Manager. Replaced [0.6 General Fund and 0.4 Permits and Inspections] Community Development Deputy Director with [1.0] Chief Planner. Increased Planner I to [1.0] from [0.4] due to change in split between departments.

Licenses & Enforcement

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 67,425	\$ 77,607	\$ 77,607	\$ 56,017	-27.82%
Operating Expenses	<u>13,885</u>	<u>54,996</u>	<u>54,996</u>	<u>58,272</u>	5.96%
Total Budget	\$ 81,310	\$ 132,603	\$ 132,603	\$ 114,289	-13.81%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Code Enfor. Manager (also Fund 480)	113	0.00	0.00	0.00	0.40	0.25
Code Enfor. Officer (also Fund 480)	107	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	<u>0.80</u>	<u>0.50</u>
Total Full Time Staffing		1.20	1.20	1.20	1.20	0.75
Total Staffing		1.20	1.20	1.20	1.20	0.75

Reduced Code Enforcement Manager from [0.4] to [0.25] due to change in split between departments. Reduced Code Enforcement Officer from [0.8] to [0.5] due to change in split between departments.

Management Discussion

- ✓ Total expenses increased by 14.90%.
- ✓ Personal Services increased 19.69% mainly due to the addition of a Senior Planner, the reclassification of the Planner I fully to the Planning Department, the reclassification and change in split allocation of the Community Development Deputy Director to a Chief Planner solely in the Planning Department, increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses decreased by 3.52% mainly due to a reduction in LDR Revisions Consultant Fees (\$35,000).

- ✓ Includes funding for:
 - Business retention with DeLand Chamber of Commerce (\$22,500)
 - TVEDC (AKA Team Volusia) executive membership (\$30,000)
 - Environmental Consultants (\$20,000)
 - Code Board magistrate (\$12,000)
 - LDR Revisions Consultant Fees (\$15,000)
 - Code violation lot maintenance (\$10,000)
 - Digital Marketing (\$15,000)

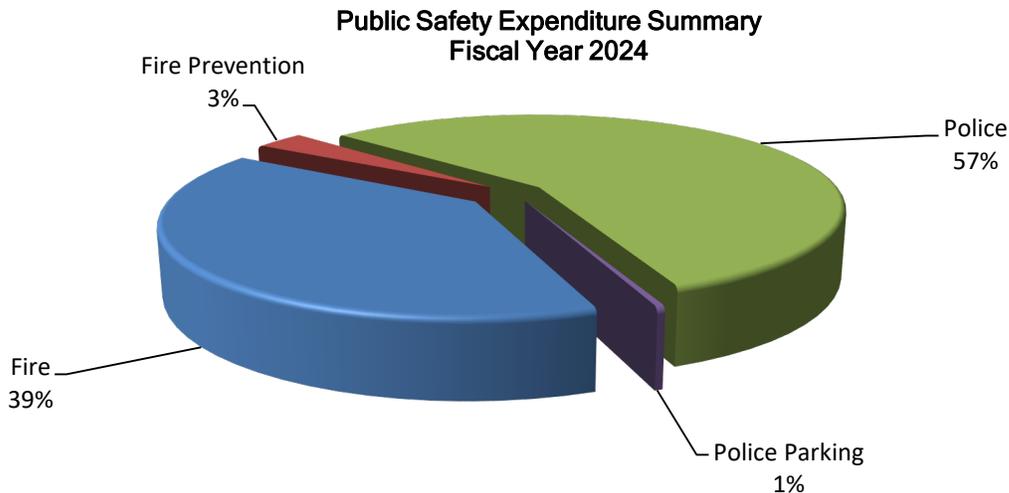
PUBLIC SAFETY

Total Expenditure Summary

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$16,046,427	\$17,273,156	\$17,462,191	\$19,298,613	11.73%
Operating Expenses	<u>1,936,523</u>	<u>2,367,936</u>	<u>2,843,364</u>	<u>2,501,703</u>	5.65%
Total Budget	\$17,982,950	\$19,641,092	\$20,305,555	\$21,800,316	10.99%

DEPARTMENT SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Fire	\$ 7,415,588	\$ 7,777,380	\$ 7,969,603	\$ 8,579,740	10.32%
Fire Prevention	0	355,966	447,378	666,825	87.33%
Police	10,497,359	11,425,252	11,806,080	12,472,425	9.17%
Police Parking	<u>70,003</u>	<u>82,494</u>	<u>82,494</u>	<u>81,326</u>	-1.42%
Total Budget	\$17,982,950	\$19,641,092	\$20,305,555	\$21,800,316	10.99%

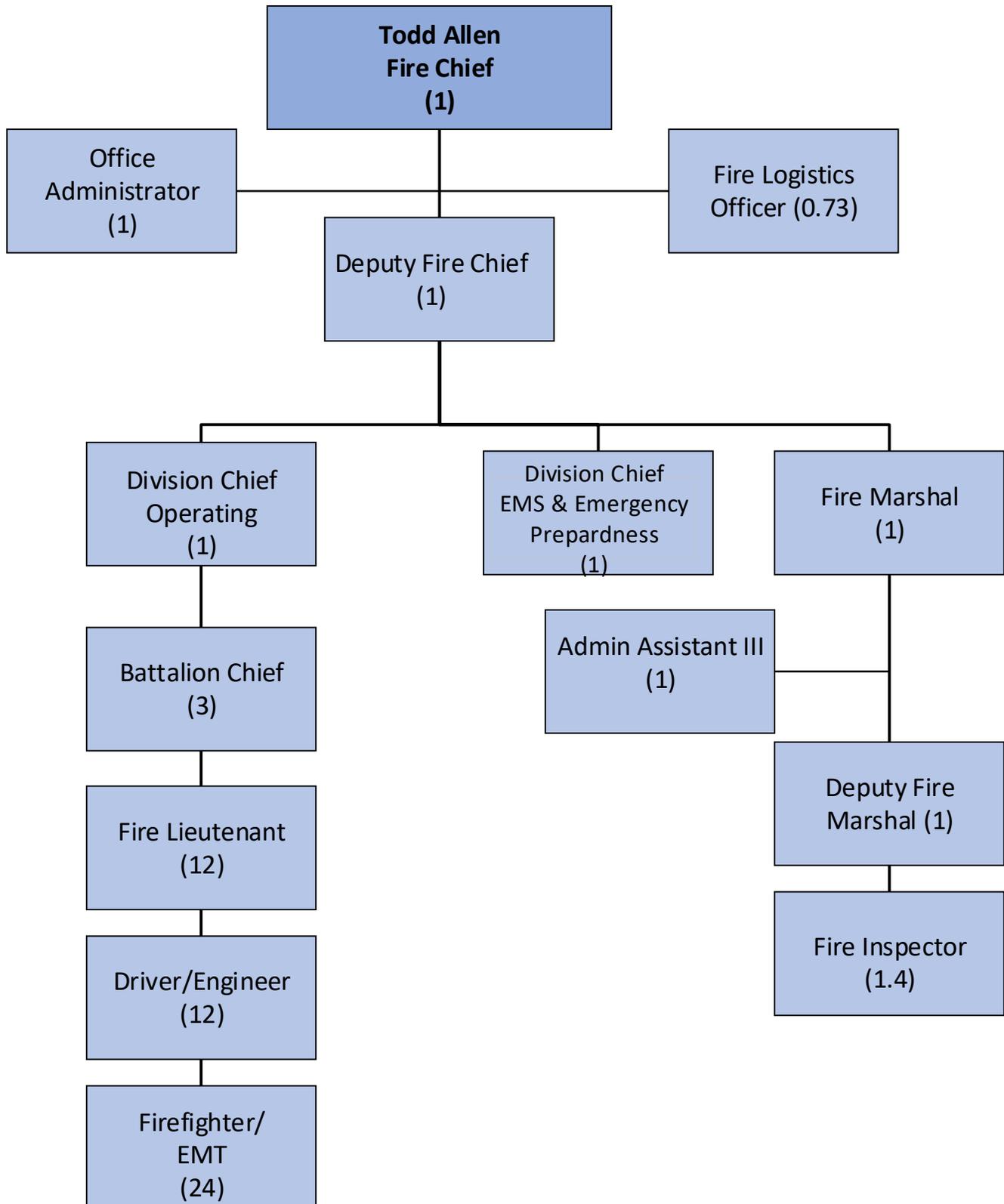
STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Fire	49.48	48.62	56.48	55.23	55.23
Fire Prevention	0.00	0.00	0.00	4.50	5.90
Police	95.22	95.78	95.55	95.82	98.82
Police Parking	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing	145.70	145.40	153.03	156.55	160.95





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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% of required fire inspections conducted per quarter	Maintaining a Safe Community	0%	25%	25%
# of personal public education/safety contacts	Maintaining a Safe Community	841	600	650
# of smoke detector assists or installs	Maintaining a Safe Community	11	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	54%	59%	59%
% of structure fire contained to room of origin	Maintaining a Safe Community	29%	50%	50%
% of total calls into non-municipal areas	Maintaining a Safe Community	6.98%	29%	29%
# of responses – all call types	Maintaining a Safe Community	2,028	7,300	8,000
Cost per call dispatched	High Value Government	\$623	\$770	\$780
Cost per capita for fire department operations	High Value Government	\$199	\$155	\$155
% of total available time involving emergency activities	Maintaining a Safe Community	90.25%	20%	20%
Citizen satisfaction rate with City Fire Services	High Value Government	84%	N/A <i>Survey conducted every other year</i>	95%

Fiscal Year 2022 – 2023 Accomplishments

- ✓ The DeLand Fire Department became the very first fire department in Volusia County to hold the Insurance Services Offices (ISO) highest level of ranking as an ISO 1 Fire Department.
- ✓ City Facilities Department is assisting with Fire Station 82 improvements to ensure individual bunk rooms and general updates are completed.
- ✓ Fire Prevention Division is continuing to improve its effectiveness and responsiveness to the public and business community through the following ways:
 - Implementing a new Annual Fire Safety Permit process in tandem with the Building Division to better assist new and existing businesses.
 - Hired additional full-time Deputy Fire Marshal to assist in handling current load and growing needs as well as promoting internal promotional opportunities.
 - Completed initial round of inspections at the DeLand Airport to better promote safety in an integral location of the City.
 - We are beginning to utilize existing software to help our prevention goal of developing pre-plans for specific high-risk properties. Gathering this information on specific buildings will give our operational crews instant data on the properties they are responding to.
- ✓ 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. We are currently updating our Automatic Aid agreement with our West-side partners this year. A new addition to the agreement includes equipment sharing between our communities.
- ✓ We currently have ongoing planning conversations with Volusia County Fire to ensure their future planning on station locations and our future planning align with the best interests of our Greater DeLand Community in mind.
- ✓ Advanced Life Support (Paramedic) level services on an intermittent basis at Fire Station 81 went into effect Oct. 26th, 2022.
 - ALS services have been provided 97% of the time with at least one apparatus, and 60 % of the time with two apparatus at Station 81.
 - Currently have eight (8) Firefighter/Paramedics, two (2) in the clearing process, and with six (6) in paramedic school
 - Through the 23/24 Budget process we are looking to add one (1) Cardiac monitor for a Backup/Special Events, and are looking to the county to assist us with the EMS Fund for a new monitor at Fire Station 82, so we can upgrade the medical services in early 2024.
- ✓ We have started the process of department accreditation through CPSE and currently are completing our “standard of cover” and “community risk assessment” in this budget year. We plan to continue this process in the next budget year, and be ready for our final hearing in the Spring of 2025.
- ✓ DFD Honor Guard continues to make our City and our Fire Department very proud representing our history and tradition at special events.
- ✓ We currently have all positions in the fire department fully staffed.

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	<p>Provide training for personnel to meet growing demands of the City and Fire Department.</p> <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	<p>Conduct and complete pre-incident plans.</p> <ul style="list-style-type: none"> • New or update a minimum of 50 pre-plans each quarter. 	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 2023. • 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, once all paperwork is received. • 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 60% 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	<p>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.</p> <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: Ongoing
 - 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: Ongoing
 - 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: FY 2023-2024
 - 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 and inspections.
 - Continue training requirements to maintain inspector certifications and add training to promote pursuit of further educational requirements and preferences for Code competency.
 - Continue succession planning for future management of prevention division
 - Target Completion: FY 2023-2024
 - 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: FY 2023-2024
 - Strategic Focus Area: Maintain a Safe Community

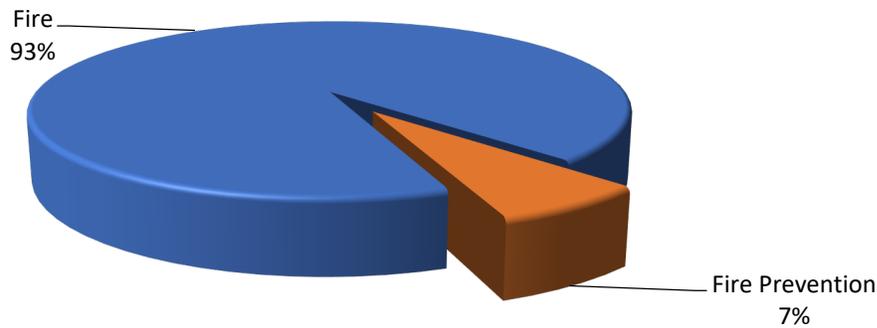
Operating Budget Comparison Total Fire Expenditure Summary

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 6,695,215	\$ 7,345,192	\$ 7,511,104	\$ 8,395,959	14.31%
Operating Expenses	<u>720,373</u>	<u>788,154</u>	<u>905,877</u>	<u>850,606</u>	7.92%
Total Budget	\$ 7,415,588	\$ 8,133,346	\$ 8,416,981	\$ 9,246,565	13.69%

DEPARTMENT SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Fire	\$ 7,415,588	\$ 7,777,380	\$ 7,969,603	\$ 8,579,740	10.32%
Fire Prevention	<u>0</u>	<u>355,966</u>	<u>447,378</u>	<u>666,825</u>	87.33%
Total Budget	\$ 7,415,588	\$ 8,133,346	\$ 8,416,981	\$ 9,246,565	13.69%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Fire	49.48	48.62	56.48	55.23	55.23
Fire Prevention	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4.50</u>	<u>5.90</u>
Total Staffing	49.48	48.62	56.48	59.73	61.13

**Fire Department Expenditure Summary
Fiscal Year 2024**



Operating Budget Comparison - Fire

BUDGET SUMMARY		2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services		\$ 6,695,215	\$ 7,028,941	\$ 7,108,941	\$ 7,772,814	10.58%
Operating Expenses		<u>720,373</u>	<u>748,439</u>	<u>860,662</u>	<u>806,926</u>	7.81%
Total Budget		\$ 7,415,588	\$ 7,777,380	\$ 7,969,603	\$ 8,579,740	10.32%
STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Fire Chief	E108	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	E106	0.00	0.00	0.00	0.00	1.00
Fire Division Chief	E104	2.00	2.00	2.00	3.00	2.00
Fire Marshal	F108	0.50	0.00	0.00	0.00	0.00
Battalion Chief	F104	3.00	3.00	3.00	3.00	3.00
Fire Lieutenant	F103	12.00	12.00	12.00	12.00	12.00
Driver/Engineer	F102	9.00	9.00	12.00	12.00	12.00
Firefighter/EMT	F101	20.25	20.25	23.25	22.50	22.50
Office Administrator	108	1.00	1.00	1.00	1.00	1.00
Administrative Assistant III	105	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		48.75	48.25	54.75	54.50	54.50
Fire Marshal (also Fund 480)	F108	0.00	0.37	0.30	0.00	0.00
Fire Inspector	F106	0.00	0.00	0.70	0.00	0.00
Fire Logistics Officer	F105	0.00	0.00	0.73	0.73	0.73
Administrative Assistant III	105	<u>0.73</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Part Time Staffing		0.73	0.37	1.73	0.73	0.73
Total Staffing		49.48	48.62	56.48	55.23	55.23

Promoted [1.0] Fire Division Chief to [1.0] Deputy Fire Chief.

Operating Budget Comparison – Fire Prevention

BUDGET SUMMARY		2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services		\$ 0	\$ 316,251	\$ 402,163	\$ 623,145	97.04%
Operating Expenses		<u>0</u>	<u>39,715</u>	<u>45,215</u>	<u>43,680</u>	9.98%
Total Budget		\$ 0	\$ 355,966	\$ 447,378	\$ 666,825	87.33%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Fire Marshal	F108	0.00	0.00	0.00	0.00	1.00
Deputy Fire Marshal	F107	0.00	0.00	0.00	0.00	1.00
Fire Inspector	F106	0.00	0.00	0.00	1.00	1.00
Firefighter/EMT	F101	0.00	0.00	0.00	1.50	1.50
Administrative Assistant III	105	0.00	0.00	0.00	1.00	1.00
Total Full Time Staffing		0.00	0.00	0.00	3.50	5.50
Fire Marshal	F108	0.00	0.00	0.00	0.60	0.00
Fire Inspector	F106	0.00	0.00	0.00	0.40	0.40
Total Part Time Staffing		0.00	0.00	0.00	1.00	0.40
Total Staffing		0.00	0.00	0.00	4.50	5.90

Changed Fire Marshal from part-time to full-time [0.6 to 1.0] due to additional need for Fire Prevention throughout the City. Added [1.0] Deputy Fire Marshal for succession planning and an additional need for Fire Prevention throughout the City.

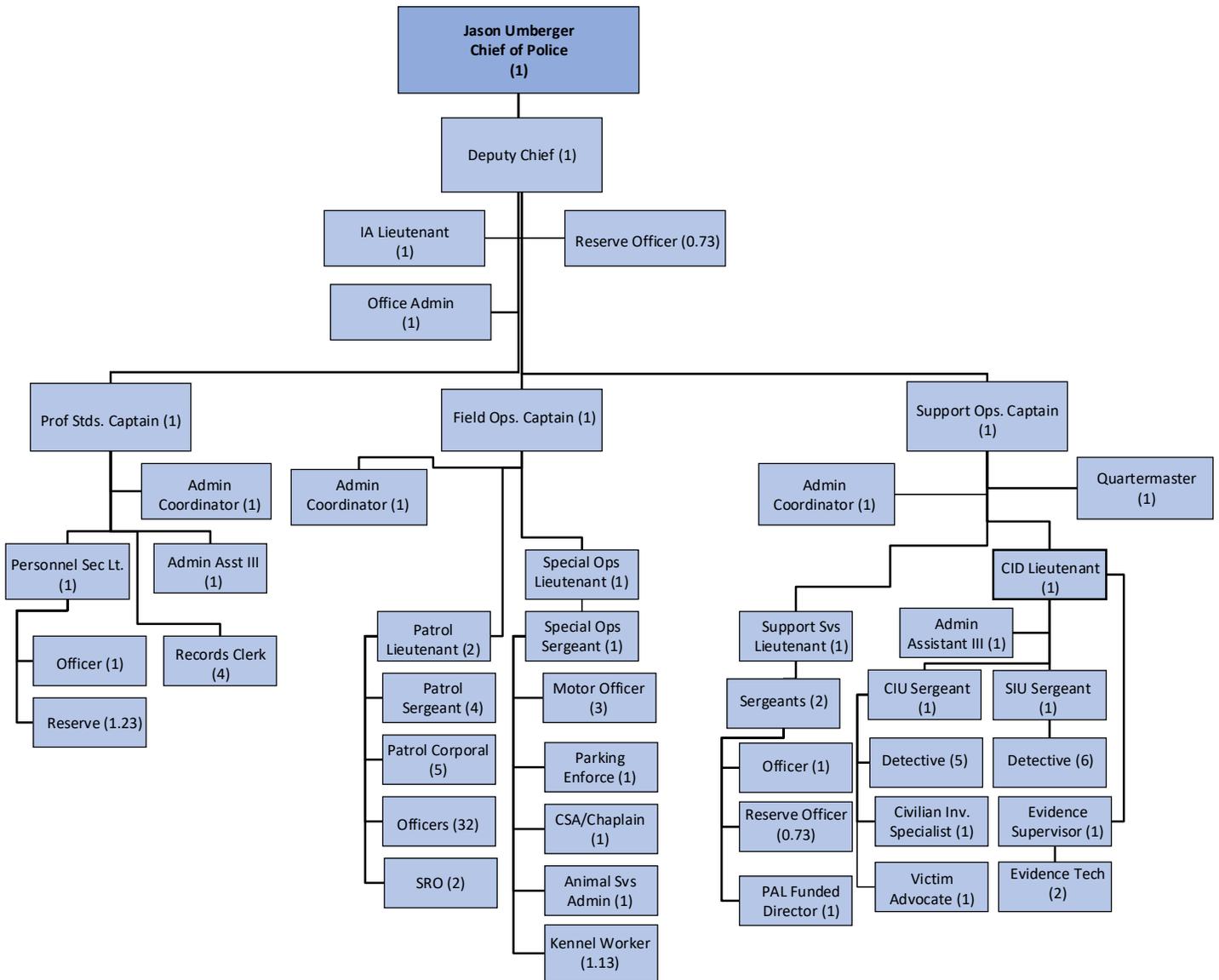
Management Discussion

- ✓ Total expenses increased by 13.69%.
- ✓ Personal Services increased by 14.31% mainly due to the addition of a Deputy Fire Marshal, increasing the Fire Marshal from part-time to full-time, increased retirement contributions, increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024, in accordance with Union contract.
- ✓ Operating expenses increased by 7.92% mainly due to budgeted increases in Operating Capital (\$69,254).
- ✓ 50% of the Fire Prevention budget is paid for by the Permits & Inspection Fund (\$333,413).
- ✓ Includes funding for:
 - LT Promotional Assessment (\$15,000)
 - CPSE Accreditation (\$42,000)
 - Gear replacement (\$6,000)
 - Uniforms (\$50,500)
 - EMS Equipment and Supplies (\$60,766)
 - Paramedic Certification Program (\$64,000)
 - Personal Protection Equipment (\$25,000)
 - SAVE Active Shooter Equipment (\$14,428)
 - SEAT/SCBA Conversion (\$20,000)
 - AEDs Replacement (8) for matching EMS Grant (\$8,743)
 - Radios (\$10,000)
 - 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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% change in number of calls for service from a five-year average	Maintaining a Safe Community	20.4%	5%	5%
% change in number of self-initiated service calls versus last year	Maintaining a Safe Community	-7.56%	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	82.6%	85%	87%
Average response time for Priority E calls	Maintaining a Safe Community	2:32	2.5	2.5
% UCR Part 1 Crime rate per 1,000 Daily Service Population	Maintaining a Safe Community	9.75%	16%	15%
% of person crimes cleared by arrest, prosecution, or other means	Maintaining a Safe Community	50.7%	55%	58%
% of property crimes cleared by arrest, prosecution, or other means	Maintaining a Safe Community	19%	20%	20%
% UCR Part 1 Crime rate per 1,000 residents	Maintaining a Safe Community	22.38%	40%	40%
Average # of dispatched calls per patrol personnel	Maintaining a Safe Community	864	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 2022 – 2023 Accomplishments

- ✓ Hired Eight Sworn Officers during FY 22/23
- ✓ Continued monthly Recruitment Saturdays – program has been successful
- ✓ Continue providing The Fair and Impartial Policing Training for DPD’s new officers
- ✓ Continued participation in the following community programs: Conversations with Police, Sisters Building Sisters, Man Up, Neighborhood Crimewatch Meetings, Citizens Police Academy, D.A.R.E., and Church Security Audits
- ✓ Continuation of Community Policing Initiatives: Operation Honorable Endeavor, Operation Vigilant Protector, Operation School Guardian, Operation Church Guardian,
- ✓ Annual Operation Good Cheer which involved partnership between the PD, Alumni and Toys for Tots to donate toys to 450 needy children during the Christmas holiday
- ✓ Supported Special Events
- ✓ 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 dual purpose canine
- ✓ Partnership with FBI for Safe Street Task Force
- ✓ Successful Completion of Sixth Re-Accreditation

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. • Maintain a police school resource officer program at DeLand High School and DeLand Middle School. • Continue to conduct an annual Citizen Police Academy Program designed to acquaint officers and the public on a personal level while safely exposing community participants to police methods, the 	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

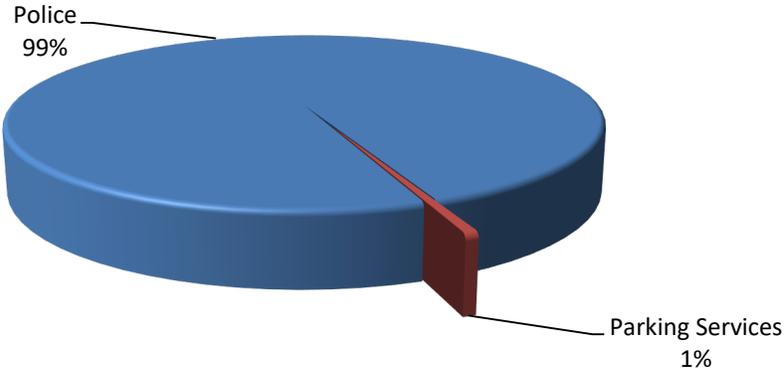
Long-Term Goals

- ✓ Enhancing the PAL Program: Increasing the number and quality of programs
 - Target Completion: Ongoing
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Installation of security fencing around the perimeter of the Facility
 - Target Completion: FY 2023-2024
 - 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 2024-2027
 - Strategic Focus Area: Maintaining a Safe Community

Operating Budget Comparison Total Police Expenditure Summary

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 9,351,212	\$ 9,927,964	\$ 9,951,087	\$10,902,654	9.82%
Operating Expenses	<u>1,216,150</u>	<u>1,579,782</u>	<u>1,937,487</u>	<u>1,651,097</u>	4.51%
Total Budget	\$10,567,362	\$11,507,746	\$11,888,574	\$12,553,751	9.09%
DEPARTMENT SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Police	10,497,359	11,425,252	11,806,080	12,472,425	9.17%
Parking Services	<u>70,003</u>	<u>82,494</u>	<u>82,494</u>	<u>81,326</u>	-1.42%
Total Budget	\$10,567,362	\$11,507,746	\$11,888,574	\$12,553,751	9.09%
STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Police	95.22	95.78	95.55	95.82	98.82
Parking Services	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing	96.22	96.78	96.55	96.82	99.82

**Police Department Expenditure Summary
Fiscal Year 2024**



Operating Budget Comparison - Police

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 9,292,173	\$ 9,866,065	\$ 9,889,188	\$10,841,923	9.89%
Operating Expenses	<u>1,205,186</u>	<u>1,559,187</u>	<u>1,916,892</u>	<u>1,630,502</u>	4.57%
Total Budget	\$10,497,359	\$11,425,252	\$11,806,080	\$12,472,425	9.17%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
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	3.00	3.00	3.00
Police Lieutenant	P104	6.00	6.00	6.00	7.00	7.00
Police Sergeant	P103	8.00	8.00	10.00	9.00	9.00
Corporal	P102	4.00	4.00	4.00	5.00	5.00
Police Officer	P101	49.00	49.00	49.00	49.00	50.00
Administrative Manager	116	1.00	1.00	1.00	1.00	0.00
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
Office Administrator	108	1.00	1.00	1.00	1.00	1.00
Civil Investigative Specialist	108	1.00	1.00	1.00	0.00	1.00
Animal Service Administrator	108	1.00	1.00	1.00	1.00	1.00
PAL Program Director	108	0.00	1.00	1.00	1.00	1.00
Civilian Evidence Technician II	108	0.00	0.00	0.00	0.00	1.00
Administrative Coordinator	107	2.00	2.00	2.00	3.00	3.00
Civilian Evidence Technician I	107	1.00	2.00	2.00	2.00	1.00
Police Records Clerk III	105	0.00	0.00	0.00	0.00	2.00
Administrative Assistant III	104	3.00	3.00	3.00	2.00	2.00
Animal Control Officer	104	1.00	1.00	0.00	0.00	0.00
Community Service Aide	104	3.00	2.00	1.00	1.00	1.00
Police Records Clerk II	104	0.00	0.00	1.00	2.00	0.00
Police Records Clerk I	103	3.00	2.00	1.00	0.00	2.00
Quartermaster	103	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		90.00	90.00	91.00	92.00	95.00

Animal Care Kennel Assistant	N/A	1.13	1.13	1.13	1.13	1.13
Community Service Aide	N/A	0.50	1.23	0.73	0.00	0.00
Digital Evidence Custodian	N/A	0.73	0.00	0.00	0.00	0.00
Reserve Police Officer	N/A	2.69	3.42	2.69	2.69	2.69
PT PAL Coordinator	N/A	<u>0.17</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Part Time Staffing		5.22	5.78	4.55	3.82	3.82
Total Staffing		95.22	95.78	95.55	95.82	98.82

Added [2.0] Police Records Clerk I, [1.0] Police Officer, and [1.0] Civilian Investigative Specialist due to increased work within the City. Removed [1.0] Office Administrator. Promoted [1.0] Civilian Evidence Technician I to [1.0] Civilian Evidence Technician II. Promoted [2.0] Police Records Clerk II to [2.0] Police Records Clerk III.

Operating Budget Comparison - Police Parking Services

BUDGET SUMMARY		2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services		\$ 59,039	\$ 61,899	\$ 61,899	\$ 60,731	-1.89%
Operating Expenses		<u>10,964</u>	<u>20,595</u>	<u>20,595</u>	<u>20,595</u>	0.00%
Total Budget		\$ 70,003	\$ 82,494	\$ 82,494	\$ 81,326	-1.42%
STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Parking Enforcement Officer/CSA	104	<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 9.09%.
- ✓ Personal Services increased by 9.82% mainly due to the additions of a Police Officer and Civilian Investigative Specialist, increased retirement contributions and health insurance costs, a Pay Plan adjustment and a 2% merit increase for FY 2023-2024, in accordance with Union contract.
- ✓ Operating expenses increased by 4.51% mainly due to the addition of new summer uniforms (\$40,500), an increase in DPAL Programs (\$27,000) and a budgeted increase in power (\$16,327).
- ✓ Includes funding for:
 - Axon Tasers and Body Camera 5-year contract (\$168,909)
 - Donation to DPAL Program (\$40,000)
 - HVAC Maintenance (\$27,358)
 - Building Maintenance (\$49,985)
 - Firearm Ammunition (\$28,875)
 - Motorcycle leases (\$22,320)
 - Uniforms, including new summer uniforms (\$160,475)
 - Ballistic Shields (\$15,300)
 - Rifles with accessories (\$12,000)

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 162 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 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’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 improvements.

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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% of service requests responded to within 3 business days	High Value Government	61%	65%	70%
% 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	36%	70%	75%
% of preventive maintenance services performed on schedule	High Value Government	8.25%	12%	12%
Total fleet maintenance expenditures for all vehicles and heavy equipment without fuel	High Value Government	\$321,714	\$325,116	\$327,120
Preventive + other maintenance -ALL- Police without fuel	High Value Government	\$65,037	\$91,274	\$95,000
Preventive + other maintenance - Fire Apparatus without fuel	High Value Government	\$51,247	\$62,068	\$65,000
% 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	\$154,105	\$160,000	\$180,000
% of total lane miles resurfaced	High Value Government	3.3%	6.85%	7%
% of pothole repairs completed within 5 days of request	High Value Government	96%	90%	90%
% of sidewalk repairs completed within 30 business days	High Value Government	99%	95%	95%
% 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	96%	95%	96%
% of tree removal request addressed within 7 business days.	High Value Government	89%	86%	86%
# of replacement trees planted	High Value Government	6	7	10
% of public satisfied with urban forest	High Value Government	100%	100%	100%
Cost of Repair Expenditures per square foot: all facilities (total, in-house and contractual)	High Value Government	New Measure	56%	60%
% of work orders responded to within 7 days	High Value Government	New Measure	82%	85%

Fiscal Year 2022- 2023 Accomplishments

- ✓ Preparing APWA Accreditation process, started October 1, 2021 with a goal to be completed by 2024.
- ✓ Functioning banner program (80 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 5,360 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 229 signs (faded, missing, or damaged.)
- ✓ Completed Downtown Intersection Lighting Improvements, additional illumination site: (North Woodland and Indiana Ave.)
- ✓ Street Resurfacing Program: milling and resurfacing approximately 4 miles of interior roads, micro-paved (3) sub-divisions including Victoria Commons, Parkmore Manner, and Cascades.
- ✓ Sidewalk Grinding Process: identified and removed 720 (+413 trippers in-house) trip hazards. 60% saving verse full replacement.
- ✓ ADA Transition Projects: Improved 8 Intersection throughout DeLand.
- ✓ Received Tree City USA Award for 37th Year; Maintained tree inventory (approx. 7,200 trees).
- ✓ April 2022 Tree Give Away; plan to distribute 1000 trees to local residents.
- ✓ Certifications:
 - Two Florida Friendly Landscape Certified Professionals
 - TCIA: Certified Tree Care Safety Professional (1 Employee).
 - Electrical Hazards Training and Certification (10 employees).
 - Arborist Inspector is a Certified Arborist, and City Forester is Board Certified Master Arborist
- ✓ Debris Management: Operation Readiness for Hurricane Season which included (2) major storms. Hurricane Ian and Hurricane Nicole.
- ✓ Special Events (108): 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
- ✓ Safety features and compliance upgrades for several storage sheds in Public Works.
- ✓ New Gateway Signs and Landscaping Plans.
- ✓ Merchant Signs and New Wayfinding Signs installed downtown.
- ✓ Start design process to replace the bridge on Old Daytona Rd leading into airport.
- ✓ Completed ICLEI's Climate Mitigation Milestone 1 of 5, which provides the foundation for future work to reduce greenhouse gas emissions.

Action Plan

Administration		
Goals & Objectives		Strategic Plan Area(s)
1	Work with entire City to implement City-Works Work Order system.	High Value Government
2	Maintain and Monitor contract agencies overseen by Public Works <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	Provide safe and efficient transportation systems in DeLand. <ul style="list-style-type: none"> • Look for improvements to the paved street infrastructure. • Manage the 155.4 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. 	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. • 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 manage the GIS tree database. • Review site and building plans for compliance with tree requirements with Land Development Regulations and 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 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	<p>Improve the overall appearance of the City's downtown area and parks.</p> <ul style="list-style-type: none"> • Monitor level of services for planting, mowing, pressure washing, and cleaning of assigned areas. • Carry on with a 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	<p>Implement program with a community group or organization where they perform an ongoing maintenance task for a specific area.</p> <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"

Facility Management

Goals & Objectives		Strategic Plan Area(s)
1	<p>Provide maintenance of City facilities in accordance with five-year maintenance plan Identify and remove trees that are hazardous to life and property.</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
2	<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

- Complete Milestones 2 and 3 by establishing targets based on data collected for Milestone 1 and developing a climate action plan. FY 2023-2024
- Renew Green City Certification at the Gold level. FY 2023-2024
- Capital Improvement Plan: Public Works will develop and implement a long-term capital improvement plan for all City facilities and fleet.
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: High Value Government, Sustainability
- 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 2023-2024
 - Strategic Focus Area: High Value Government, Sense of Community, Communication.
- City Tree Master Plan Update
 - Target Completion: FY 2024-2025
 - Two full time pruning crews for tree maintenance
 - Strategic Focus Area: High Value Government, Sense of Community.

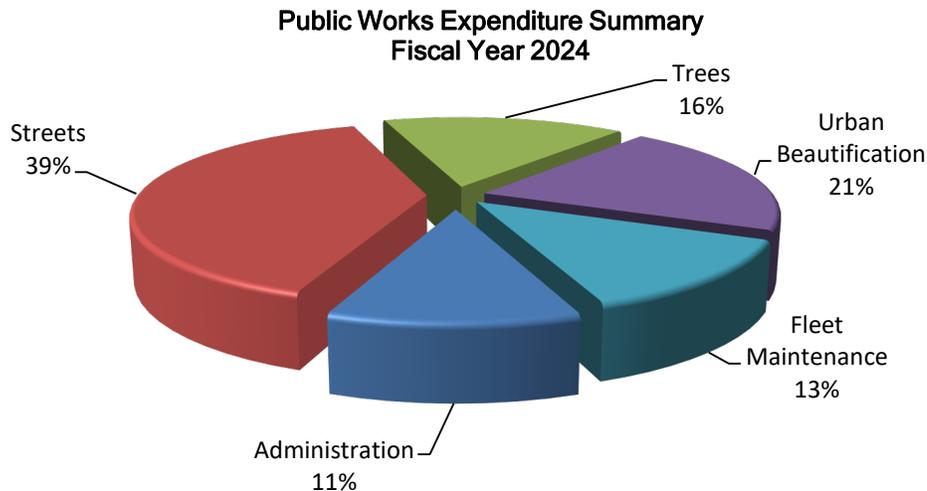
- City ADA Transition Plan: Ongoing
 - Comprehensive ADA Plan for Right-of-way improvements: Sidewalks, ramps, intersections, crosswalks, signages
 - Strategic Focus Area: High Value Government, Sense of Community.

Operating Budget Comparison Total Public Works

	2021-22	2022-23	2022-23	2023-24	% Change
BUDGET SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23
Personal Services	\$ 2,363,021	\$ 2,841,003	\$ 2,839,003	\$ 3,227,355	13.60%
Operating Expenses	<u>1,154,374</u>	<u>1,458,019</u>	<u>1,454,381</u>	<u>1,510,922</u>	3.63%
Total Budget	\$ 3,517,395	\$ 4,299,022	\$ 4,293,384	\$ 4,738,277	10.22%

	2021-22	2022-23	2022-23	2023-24	% Change
DEPARTMENT SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23
Administration	\$ 365,129	\$ 472,808	\$ 487,808	\$ 533,758	12.89%
Streets	1,459,709	1,747,807	1,739,138	1,866,633	6.80%
Trees	461,569	602,855	602,855	750,323	24.46%
Urban Beautification	697,715	909,100	909,100	988,098	8.69%
Fleet Maintenance	<u>533,273</u>	<u>566,452</u>	<u>554,483</u>	<u>599,465</u>	5.83%
Total Budget	\$ 3,517,395	\$ 4,299,022	\$ 4,293,384	\$ 4,738,277	10.22%

	2019-20	2020-21	2021-22	2022-23	2023-24
STAFFING	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Administration	3.95	3.95	3.95	4.45	4.45
Streets	11.50	11.50	13.50	13.50	13.50
Trees	8.50	8.00	8.00	7.50	9.50
Urban Beautification	10.50	10.50	10.50	12.50	12.50
Fleet Maintenance	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
Total Staffing	41.45	40.95	42.95	44.95	46.95



Public Works Administration

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 304,660	\$ 371,054	\$ 371,054	\$ 409,281	10.30%
Operating Expenses	<u>60,469</u>	<u>101,754</u>	<u>116,754</u>	<u>124,477</u>	22.33%
Total Budget	\$ 365,129	\$ 472,808	\$ 487,808	\$ 533,758	12.89%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Deputy Public Service Director	E109	1.00	1.00	1.00	0.00	0.00
Public Works Director	E107	0.00	0.00	0.00	1.00	1.00
Deputy P.W. Director (Fund 450)	E104	0.00	0.00	0.00	0.50	0.50
Office Administrator (Fund 401)	108	0.50	0.50	0.50	0.50	0.50
Administrative Coordinator	107	0.00	1.00	0.00	1.00	1.00
Administrative Assistant IV	105	1.00	1.00	1.00	0.00	0.00
Administrative Assistant III	104	1.00	0.00	1.00	1.00	0.00
Administrative Assistant II	103	0.00	0.00	0.00	0.00	1.00
Custodian II	102	0.00	0.00	0.00	0.00	0.45
Custodian I	101	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.00</u>
Total Full Time Staffing		3.95	3.95	3.95	4.45	4.45
Total Staffing		3.95	3.95	3.95	4.45	4.45

Promoted [0.45] Custodian I to [0.45] Custodian II. Replaced [1.0] Administrative Assistant III with [1.0] Administrative Assistant II.

Streets

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 635,252	\$ 810,833	\$ 808,833	\$ 888,541	9.58%
Operating Expenses	<u>824,457</u>	<u>936,974</u>	<u>930,305</u>	<u>978,092</u>	4.39%
Total Budget	\$ 1,459,709	\$ 1,747,807	\$ 1,739,138	\$ 1,866,633	6.80%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
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	2.00	2.00	2.00	2.00
Foreman I	109	1.00	0.00	0.00	0.00	0.00
Sign Shop Foreman I	109	1.00	0.00	0.00	0.00	0.00
Lead Worker	106	0.50	0.50	0.50	1.00	0.00
Equipment Operator III (also 450)	106	0.00	0.00	0.00	0.50	0.50
Equipment Operator II	105	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	104	2.00	2.00	3.00	2.00	2.00
Sign Maintenance Technician I	104	1.00	1.00	1.00	1.00	2.00

Maintenance Worker III	103	1.00	1.00	0.00	0.00	1.00
Maintenance Worker II	102	1.00	1.00	2.00	3.00	2.00
Maintenance Worker I	101	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>
Total Full Time Staffing		11.50	11.50	13.50	13.50	13.50
Total Staffing		11.50	11.50	13.50	13.50	13.50

Promoted [1.0] Maintenance Worker II to [1.0] Maintenance Worker III. Replaced [1.0] Lead Worker with [1.0] Sign Maintenance Technician I.

Trees

BUDGET SUMMARY		2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services		\$ 359,657	\$ 442,759	\$ 442,759	\$ 617,626	39.49%
Operating Expenses		<u>101,912</u>	<u>160,096</u>	<u>160,096</u>	<u>132,697</u>	-17.11%
Total Budget		\$ 461,569	\$ 602,855	\$ 602,855	\$ 750,323	24.46%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Deputy P.W. Director (Fund 450)	E104	0.00	0.50	0.50	0.00	0.00
City Forester	113	1.00	0.00	0.00	0.00	1.00
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	0.00
Foreman	109	0.00	0.00	0.00	0.00	1.00
Arborist Technician III	106	0.00	1.00	0.00	0.00	0.00
Arborist Tech Inspector	105	1.00	1.00	1.00	1.00	1.00
Arborist Technician II	105	1.00	0.00	0.00	0.00	0.00
Arborist Technician I	104	3.00	3.00	4.00	4.00	4.00
Maintenance Worker II	102	1.00	1.00	0.00	0.00	0.00
Maintenance Worker I	101	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>
Total Full Time Staffing		8.50	8.00	8.00	7.50	9.50
Total Staffing		8.50	8.00	8.00	7.50	9.50

Added [1.0] City Forester and [1.0] Maintenance Worker I due to increased need for tree care throughout the City. Replaced [1.0] Foreman II with [1.0] Foreman.

Urban Beautification

BUDGET SUMMARY		2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services		\$ 579,819	\$ 719,165	\$ 719,165	\$ 789,780	9.82%
Operating Expenses		<u>117,896</u>	<u>189,935</u>	<u>189,935</u>	<u>198,318</u>	4.41%
Total Budget		\$ 697,715	\$ 909,100	\$ 909,100	\$ 988,098	8.69%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Superintendent - Tree/Urban	112	0.50	0.50	0.50	0.50	0.50
Foreman II	110	0.00	1.00	1.00	1.00	1.00
Foreman I	109	1.00	0.00	0.00	0.00	0.00
Irrigation Tech III	107	0.00	1.00	1.00	1.00	1.00
Irrigation Tech II	106	0.00	1.00	1.00	1.00	1.00
Lead Worker	106	1.00	1.00	1.00	1.00	1.00
Irrigation Technician	105	2.00	0.00	0.00	0.00	0.00
Maintenance Worker III	103	2.00	2.00	1.00	0.00	2.00
Maintenance Worker II	102	3.00	3.00	3.00	4.00	2.00
Maintenance Worker I	101	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>4.00</u>	<u>4.00</u>
Total Full Time Staffing		10.50	10.50	10.50	12.50	12.50
Total Staffing		10.50	10.50	10.50	12.50	12.50

Promoted [2.0] Maintenance Worker II to [2.0] Maintenance Worker III.

Fleet Maintenance

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 483,633	\$ 497,192	\$ 497,192	\$ 522,127	5.02%
Operating Expenses	<u>49,640</u>	<u>69,260</u>	<u>57,291</u>	<u>77,338</u>	11.66%
Total Budget	\$ 533,273	\$ 566,452	\$ 554,483	\$ 599,465	5.83%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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	0.00
Fleet Maintenance Foreman I	109	0.00	0.00	0.00	0.00	1.00
Equipment Mechanic II	106	2.00	2.00	2.00	2.00	3.00
Equipment Mechanic I	105	2.00	2.00	3.00	3.00	2.00
Vehicle Maintenance Worker I	105	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		7.00	7.00	7.00	7.00	7.00

Promoted [1.0] Equipment Mechanic I to [1.0] Equipment Mechanic II. Replaced [1.0] Fleet Maintenance Foreman II with [1.0] Fleet Maintenance Foreman I.

Management Discussion

- ✓ Total expenses increased by 10.22%.
- ✓ Personal Services increased 13.60% mainly due to the addition of a City Forester and a Maintenance Worker, increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.

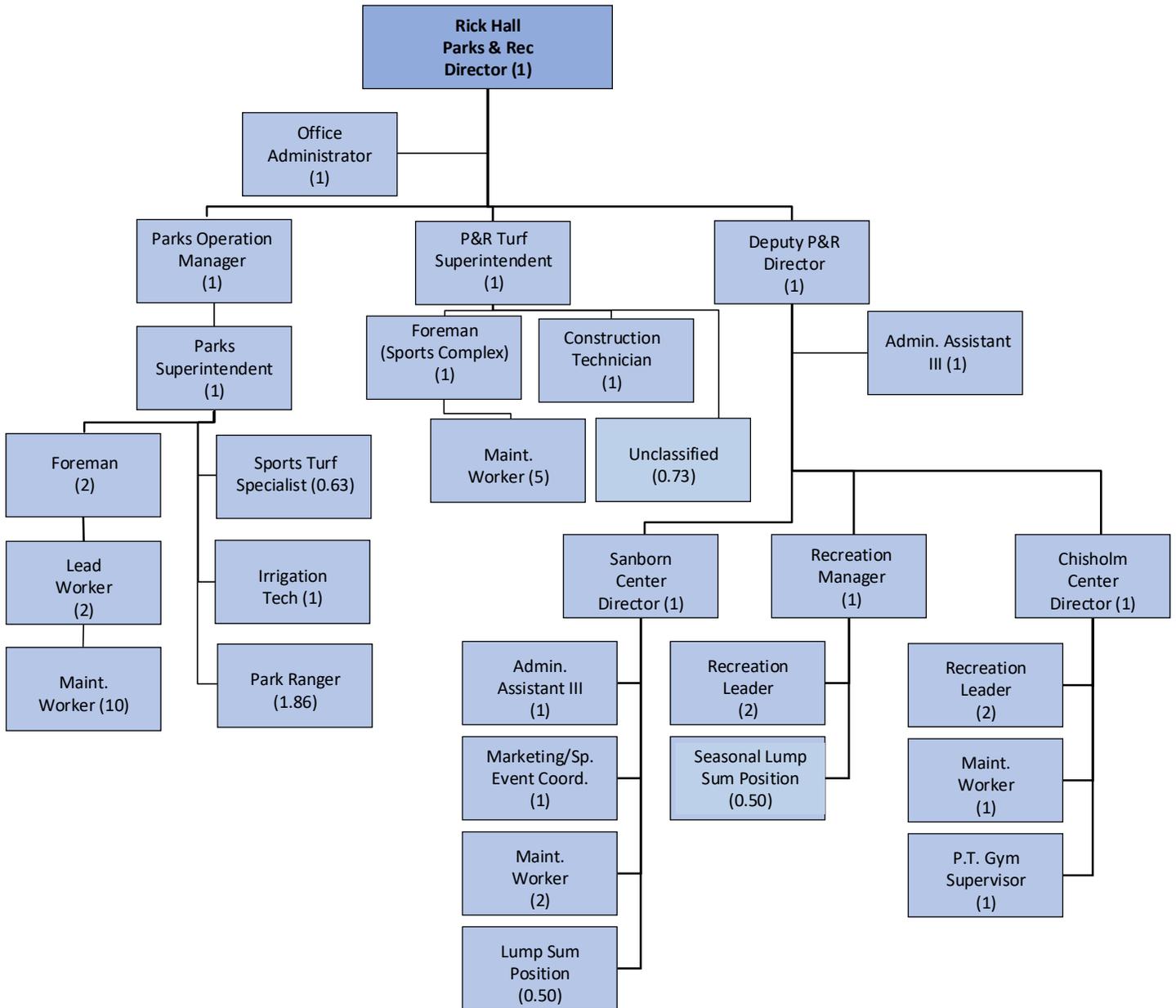
- ✓ Operating Expenses increased by 3.63% mainly due to the purchases of two new laptops (\$6,975), CDL License training (\$15,000), Engineering Services/Surveys (\$10,000), Pavement Management (\$5,400), and a budgeted increase in power (\$25,529).

- ✓ Includes funding for:
 - APWA Accreditation (\$7,500)
 - Pressure washing (sidewalk & historic markers) (\$10,000)
 - Sidewalk grinding (\$60,000)
 - Traffic engineering consultant (\$25,000)
 - Traffic lights (\$25,900)
 - Sign materials and paint (\$50,000)
 - Road materials and supplies (\$81,500)
 - Sidewalk materials (\$65,000)
 - Tree Inventory Survey (\$20,000)
 - CDL License Training (\$15,000)



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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
Average maintenance cost per total acres of park land	High Value Government	\$7,950	\$8,500	\$8,500
% Satisfied with City recreational programs and special events	High Value Government	64%	N/A Survey conducted every other year	75%
% Satisfied with City parks, trails and facilities	High Value Government	76%	N/A Survey conducted every other year	85%
% change in participants at Sanborn Center	High Value Government	56%	27%	10%
% change in participants at Chisholm Center	High Value Government	80%	9%	10%
% change in participants in recreational programs and activities	High Value Government	9%	9.88%	10%
% Parks & Recreation budget funded through sponsorship and fees	High Value Government	8.1%	3.75%	4%

Fiscal Year 2022 - 2023 Accomplishments

- ✓ Hosted FHSAA State Soccer Championships for the 8th straight year.
- ✓ Completed the renovation of Melching Field facility and opened on time for the first game.
- ✓ Special Events in Earl Brown Park have been successful. Shamrocks and Shenanigans, Firecracker Festival, Halloween Trail (tremendous success), Easter Egg Hunt, and the new event, A Walk-Through Christmas, was also a huge success. The Halloween Trail and A Walk-Through Christmas saw terrific participation from other city departments. In addition, The Mayor’s Fitness Challenge saw an increase in participation for 2023.
- ✓ Completed installation of playground at Jackson Lane Park.
- ✓ Spec Martin received Field of the Year Award from Pioneer Paint.
- ✓ Recreational activities and programs at Chisholm Community Center, DeLand City Sports, and Sanborn Center have increased.
- ✓ Implemented online registration (CivicRec)

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. • Meet quarterly with grant writer to review options, needs and process / or more frequently as needed. 	<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. • Identify opportunities for grant funding. 	<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. 	<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. • Report quarterly expenditures associated with field preparation, maintenance, and staffing for Stetson events. 	<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
 - Implement online registration for facility rentals, program and activity registrations.

Recreation

- ✓ Continue improving existing activities and implement new activities based on the desire and benefits to the DeLand Community.
 - Target Completion: ongoing
 - 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: ongoing
 - Strategic Focus Area: Institute Smart Growth Principles, Preparing for the Future

- Begin development of the 13 acre property SE quadrant
- Strategic Focus area: High Value government

Intermodal Transportation Facility

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

Trailer Park

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

Museum

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

Activity Center

- ✓ Continue to market facilities for sustainable maximum use.
 - Target Completion: ongoing
 - 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: ongoing
 - 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: ongoing
 - Strategic Focus Area: Creating Connected Community, Preserving a “Sense of Community”
- ✓ Research and develop strategies to host music festival event.
 - Target Completion: ongoing
 - 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: ongoing
 - 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: ongoing
 - Strategic focus area: High Value Government

Lake Moore

- ✓ Develop strategies to begin development of Lake Moore property for passive park use.
 - Target completion: ongoing
 - Strategic focus area: High Value Government

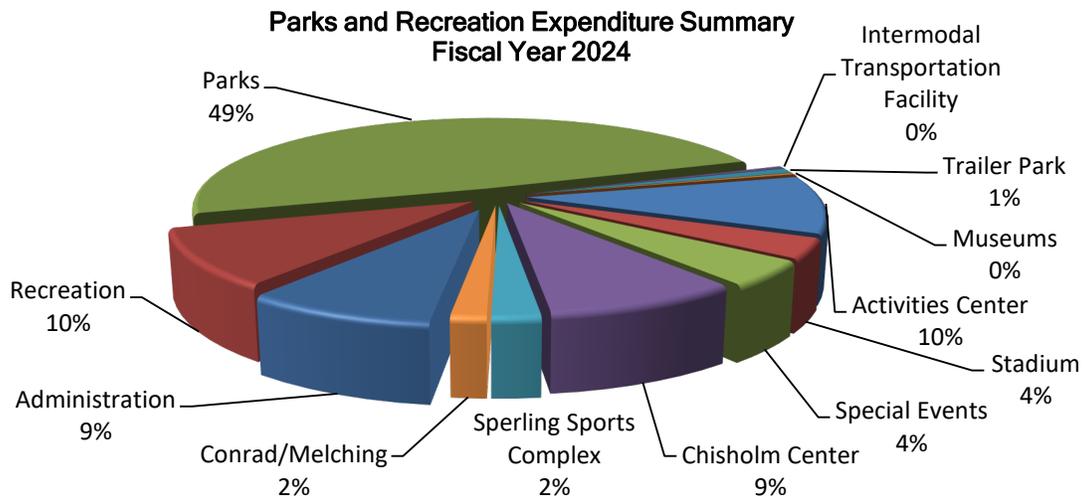
Operating Budget Comparison

Total Parks & Recreation Expenditure Summary

BUDGET SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$2,462,981	\$2,872,728	\$2,872,728	\$3,218,782	12.05%
Operating Expenses	<u>1,168,995</u>	<u>1,126,709</u>	<u>1,284,789</u>	<u>1,415,235</u>	25.61%
Total Budget	\$3,631,976	\$3,999,437	\$4,157,517	\$4,634,017	15.87%

DEPARTMENT SUMMARY	2021-22	2022-23	2022-23	2023-24	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23
Administration	\$ 340,784	\$ 350,337	\$ 376,661	\$ 390,482	11.46%
Recreation	342,908	426,217	436,217	461,802	8.35%
Parks	1,865,087	2,014,741	2,091,852	2,287,418	13.53%
Intermodal Transportation Facility	11,386	18,319	18,319	18,626	1.68%
Trailer Park	12,001	16,119	44,740	41,021	154.49%
Museums	11,919	13,816	13,816	13,993	1.28%
Activities Center	403,684	435,661	445,491	480,186	10.22%
Stadium	228,085	133,430	133,430	159,296	19.39%
Special Events	21,039	61,065	61,065	201,300	229.65%
Chisholm Center	395,083	401,394	406,394	408,751	1.83%
Sperling Sports Complex	0	95,088	95,088	99,267	4.39%
Conrad/Melching	0	33,250	34,444	71,875	116.17%
Total Budget	\$3,631,976	\$3,999,437	\$4,157,517	\$4,634,017	15.87%

STAFFING	2019-20	2020-21	2021-22	2022-23	2023-24
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Administration	3.00	3.00	3.00	3.00	3.00
Recreation	3.50	3.50	3.50	4.50	4.50
Parks	22.84	22.59	24.22	26.22	28.22
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	39.84	39.59	41.22	44.22	46.22



Parks & Recreation Administration

BUDGET SUMMARY	2021-22	2022-23	2022-23	2023-24	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23
Personal Services	\$ 316,699	\$ 323,872	\$ 323,872	\$ 363,959	12.38%
Operating Expenses	<u>24,085</u>	<u>26,465</u>	<u>52,789</u>	<u>26,523</u>	0.22%
Total Budget	\$ 340,784	\$ 350,337	\$ 376,661	\$ 390,482	11.46%

	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
STAFFING						
Parks & Recreation Director	E107	1.00	1.00	1.00	1.00	1.00
Office Administrator	108	0.00	1.00	1.00	1.00	1.00
Administrative Coordinator	107	2.00	1.00	1.00	1.00	0.00
Administrative Assistant III	105	0.00	0.00	0.00	0.00	1.00
Total Full Time Staffing		3.00	3.00	3.00	3.00	3.00

Replaced [1.0] Administrative Coordinator with [1.0] Administrative Assistant III.

Recreation

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
BUDGET SUMMARY					
Personal Services	\$ 239,272	\$ 311,557	\$ 311,557	\$ 335,892	7.81%
Operating Expenses	103,636	114,660	124,660	125,910	9.81%
Total Budget	\$ 342,908	\$ 426,217	\$ 436,217	\$ 461,802	8.35%

	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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	1.00	0.00	0.00	0.00
Recreation Leader	103	1.00	0.00	1.00	2.00	2.00
Total Full Time Staffing		3.00	3.00	3.00	4.00	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	4.50	4.50

Parks

	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
BUDGET SUMMARY					
Personal Services	\$1,335,669	\$1,638,955	\$1,638,955	\$1,893,578	15.54%
Operating Expenses	529,418	375,786	452,897	393,840	4.80%
Total Budget	\$1,865,087	\$2,014,741	\$2,091,852	\$2,287,418	13.53%

	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
STAFFING						
Parks Operations Manager	116	0.00	0.00	0.00	0.00	1.00
Parks Superintendent	112	2.00	2.00	2.00	2.00	2.00
Assistant Parks Superintendent	109	1.00	1.00	1.00	1.00	0.00
Foreman I	109	1.00	1.00	1.00	1.00	3.00
Construction Technician I	106	1.00	1.00	1.00	1.00	1.00
Lead Worker	106	1.00	2.00	3.00	2.00	2.00
Irrigation Technician I	105	0.00	0.00	1.00	1.00	1.00
Maintenance Worker III	103	10.00	9.00	8.00	9.00	5.00

Maintenance Worker II	102	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I	101	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>	<u>8.00</u>
Total Full Time Staffing		20.00	20.00	21.00	23.00	25.00
Sports Turf Specialist	101	0.00	0.00	0.63	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>0.73</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>
Total Part Time Staffing		2.84	2.59	3.22	3.22	3.22
Total Staffing		22.84	22.59	24.22	26.22	28.22

Added [1.0] Maintenance Worker I and [1.0] Foreman I due to increase in Parks responsibilities. Promoted [1.0] Parks Superintendent to [1.0] Parks Operations Manager. Promoted [1.0] Assistant Parks Superintendent to [1.0] Parks Superintendent. Promoted [1.0] Maintenance Worker III to [1.0] Foreman I. Replaced [3.0] Maintenance Worker III with [3.0] Maintenance Worker I.

Intermodal Transportation Facility

BUDGET SUMMARY	2021-22	2022-23	2022-23	2023-24	% Change	
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23	
Operating Expenses	\$ 11,386	\$ 18,319	\$ 18,319	\$ 18,626	1.68%	
Total Staffing	\$ 11,386	\$ 18,319	\$ 18,319	\$ 18,626	1.68%	
STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET

None

Trailer Park

BUDGET SUMMARY	2021-22	2022-23	2022-23	2023-24	% Change	
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23	
Operating Expenses	\$ 12,001	\$ 16,119	\$ 44,740	\$ 41,021	154.49%	
Total Staffing	\$ 12,001	\$ 16,119	\$ 44,740	\$ 41,021	154.49%	
STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET

None

Museums

BUDGET SUMMARY	2021-22	2022-23	2022-23	2023-24	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23
Operating Expenses	\$ 11,919	\$ 13,816	\$ 13,816	\$ 13,993	1.28%
Total Budget	\$ 11,919	\$ 13,816	\$ 13,816	\$ 13,993	1.28%
STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET

None

Activities Center

BUDGET SUMMARY	2021-22		2022-23		2023-24		% Change from 2022-23
	ACTUAL	BUDGET	ESTIMATED	BUDGET	BUDGET	BUDGET	
Personal Services	\$ 291,259	\$ 307,628	\$ 307,628	\$ 341,544			11.03%
Operating Expenses	<u>112,425</u>	<u>128,033</u>	<u>137,863</u>	<u>138,642</u>			8.29%
Total Budget	\$ 403,684	\$ 435,661	\$ 445,491	\$ 480,186			10.22%

STAFFING	PAY GRADE	2019-20	2020-21	2021-22	2022-23	2023-24
		BUDGET	BUDGET	BUDGET	BUDGET	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	105	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	102	0.00	0.00	1.00	0.00	0.00
Maintenance Worker I	101	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>2.00</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

Stadium

BUDGET SUMMARY	2021-22		2022-23		2023-24		% Change from 2022-23
	ACTUAL	BUDGET	ESTIMATED	BUDGET	BUDGET	BUDGET	
Operating Expenses	<u>\$ 228,085</u>	<u>\$ 133,430</u>	<u>\$ 133,430</u>	<u>\$ 159,296</u>			19.39%
Total Budget	\$ 228,085	\$ 133,430	\$ 133,430	\$ 159,296			19.39%

STAFFING	2019-20	2020-21	2021-22	2022-23	2023-24
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

None

Special Events

BUDGET SUMMARY	2021-22		2022-23		2023-24		% Change from 2022-23
	ACTUAL	BUDGET	ESTIMATED	BUDGET	BUDGET	BUDGET	
Personal Services	\$ 1,831	\$ 10,765	\$ 10,765	\$ -			-100.00%
Operating Expenses	<u>19,208</u>	<u>50,300</u>	<u>50,300</u>	<u>201,300</u>			300.20%
Total Budget	\$ 21,039	\$ 61,065	\$ 61,065	\$ 201,300			229.65%

STAFFING	2019-20	2020-21	2021-22	2022-23	2023-24
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

None

Chisholm Center

BUDGET SUMMARY		2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services		\$ 278,251	\$ 279,951	\$ 279,951	\$ 283,809	1.38%
Operating Expenses		<u>116,832</u>	<u>121,443</u>	<u>126,443</u>	<u>124,942</u>	2.88%
Total Budget		\$ 395,083	\$ 401,394	\$ 406,394	\$ 408,751	1.83%
STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Center Director	109	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III	103	1.00	1.00	1.00	1.00	1.00
Recreation Leader	103	0.00	1.00	2.00	2.00	2.00
Recreation Assistant	100	<u>2.00</u>	<u>1.00</u>	<u>0.00</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	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		1.00	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

BUDGET SUMMARY		2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Operating Expenses		<u>\$ 0</u>	<u>\$ 95,088</u>	<u>\$ 95,088</u>	<u>\$ 99,267</u>	4.39%
Total Budget		\$ 0	\$ 95,088	\$ 95,088	\$ 99,267	4.39%
STAFFING		2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
None						

Conrad/Melching

BUDGET SUMMARY		2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Operating Expenses		<u>\$ 0</u>	<u>\$ 33,250</u>	<u>\$ 34,444</u>	<u>\$ 71,875</u>	116.17%
Total Budget		\$ 0	\$ 33,250	\$ 34,444	\$ 71,875	116.17%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
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None

Management Discussion

- ✓ Total expenses increased by 15.87%.
- ✓ Personal Services increased by 12.05% mainly due to the additions of a Foreman and a Maintenance Worker, the promotion of the Parks Superintendent to a new Parks Operations Manager, the promotion of a Maintenance Worker III to a new Foreman I position, increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 25.61% mainly due to the addition of a Music Festival (\$150,000) and budgeted increases in concession supplies (\$7,000) operating supplies (\$28,935), power (\$24,619), gas/oil (\$12,136), and water/sewer (\$23,359).
- ✓ 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)
 - Music Festival (\$150,000)
 - 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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Contingency / Reserve Contingency	\$ 0	\$ 832,500	\$ 443,119	\$ 832,500	0.00%
Transfers	<u>4,027,114</u>	<u>4,293,920</u>	<u>12,726,777</u>	<u>3,905,435</u>	-9.05%
Total Budget	\$4,027,114	\$ 5,126,420	\$13,169,896	\$ 4,737,935	-7.58%

Contingency / Reserve Contingency

Contingency	\$ 350,000
Reserve Contingency	270,000
Savings Contingency	212,500
Total	\$ 832,500

Transfers

Transfer to Homeless Shelter Fund	\$ 550,000
Transfer to Capital Fund (includes 1% PILOT of \$283,785)	2,144,835
Transfer to Debt Service Fund	1,210,600
Total	\$3,905,435

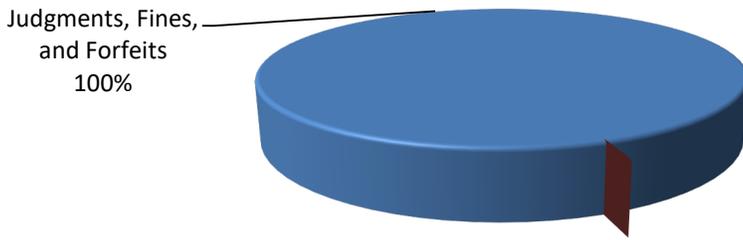
Management Discussion

- ✓ Contingency / Reserve Contingency stayed consistent from last year.
- ✓ Transfers to Capital Fund decreased \$248,283 due to a decrease in capital projects in FY 2023-2024.
- ✓ Transfer to Homeless Shelter Fund increased \$500,000 due to increase in expenditures and decrease in budgeted donations.
- ✓ Transfers to Debt Service Fund decreased \$137,202 due to payoff of some loans.
- ✓ Transfer to Grants & Special Revenue Fund decreased \$503,000 due to decrease in related capital projects in FY 2023-2024.

CONFISCATED TRUST FUND

Revenue Summary

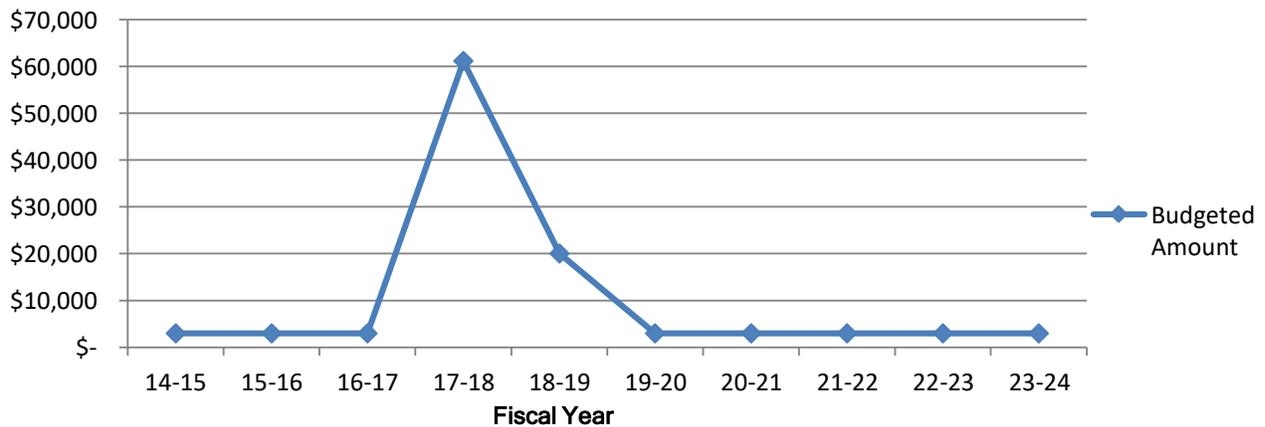
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Judgments, Fines, and Forfeits	\$ 3,595	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Miscellaneous Revenue	<u>3,124</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Total Confiscated Trust Fund Revenue	\$ 6,719	\$ 3,000	\$ 3,000	\$ 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

BUDGET DESCRIPTION	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Operating Expenses	\$ 17,856	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Capital Outlay	<u>60,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Budget	\$ 78,256	\$ 3,000	\$ 3,000	\$ 3,000	0.00%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
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None

CAPITAL OUTLAY	Amount
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None

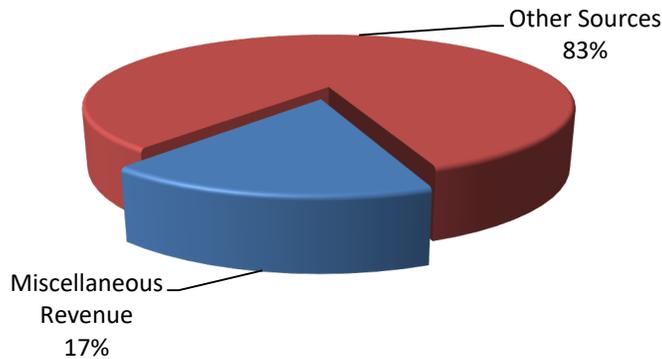
Management Discussion

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

HOMELESS SHELTER FUND

Revenue Summary

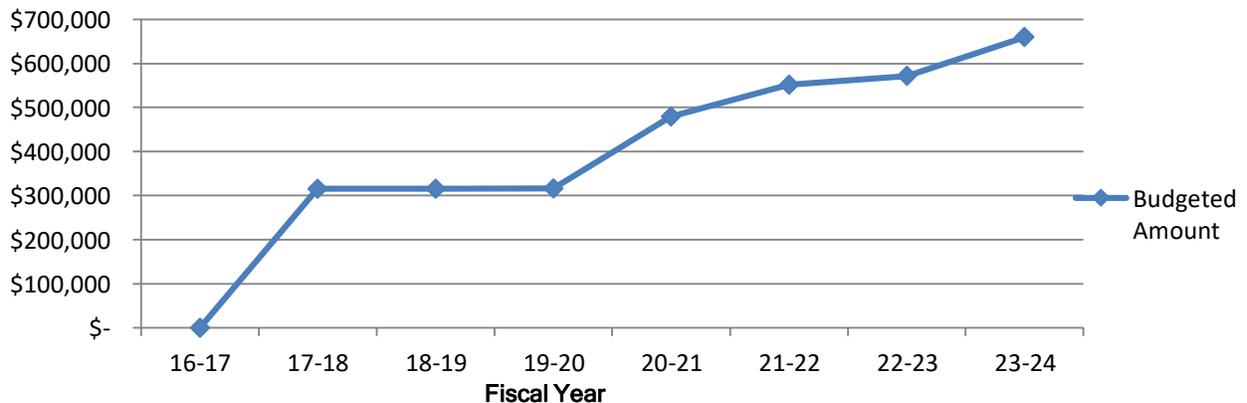
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Miscellaneous Revenue	163,362	325,000	325,000	109,766	-66.23%
Other Sources	<u>50,000</u>	<u>296,308</u>	<u>324,308</u>	<u>550,000</u>	85.62%
Total Confiscated Trust Fund Revenue	\$ 213,362	\$ 621,308	\$ 649,308	\$ 659,766	6.19%



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 \$550,000.

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>2021-22 ACTUAL</u>	<u>2022-23 BUDGET</u>	<u>2022-23 ESTIMATED</u>	<u>2023-24 BUDGET</u>	<u>% Change from 2022-23</u>
Operating Expenses	\$ 543,151	\$ 621,308	\$ 649,308	\$ 659,766	6.19%
Total Budget	\$ 543,151	\$ 621,308	\$ 649,308	\$ 659,766	6.19%

<u>STAFFING</u>	<u>2019-20 BUDGET</u>	<u>2020-21 BUDGET</u>	<u>2021-22 BUDGET</u>	<u>2022-23 BUDGET</u>	<u>2023-24 BUDGET</u>
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None

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

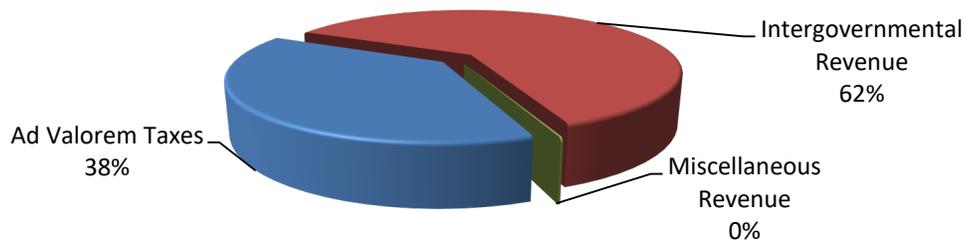
Management Discussion

- ✓ Includes funding for:
 - Contracted services with Neighborhood Center of West Volusia to operate the homeless shelter (\$645,830)
 - Property insurance coverage of the homeless shelter (\$5,936)
 - Building maintenance (\$8,000)

SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND

Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Ad Valorem Taxes	\$ 118,444	\$ 248,188	\$ 248,188	\$ 309,810	24.83%
Intergovernmental Revenue	316,711	515,793	515,793	509,054	-1.31%
Miscellaneous Revenue	15,805	1,200	1,200	1,200	0.00%
Other Sources	<u>0</u>	<u>0</u>	<u>4,459</u>	<u>0</u>	0.00%
Total Spring Hill CRA Revenue	\$ 450,960	\$ 765,181	\$ 769,640	\$ 820,064	7.17%

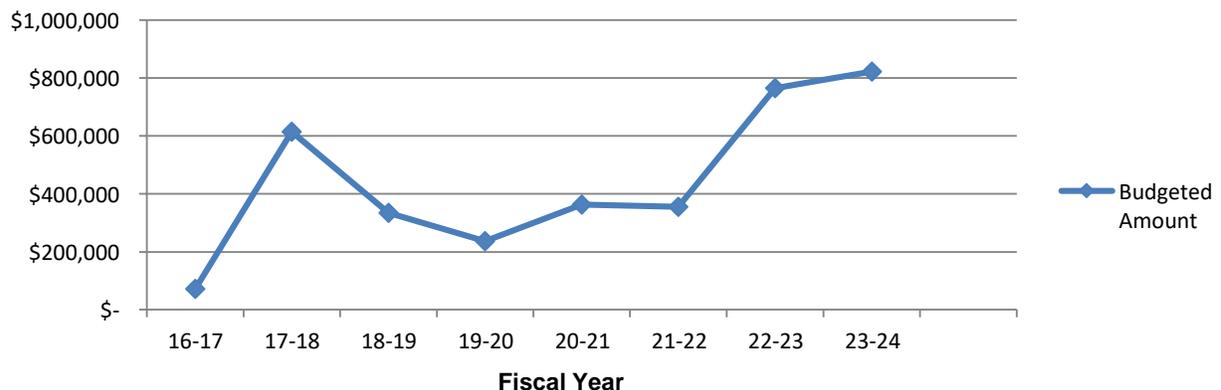


Management Discussion

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.

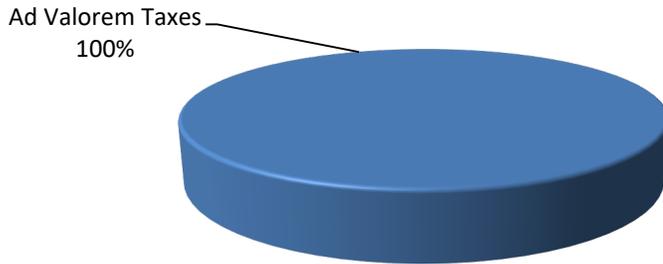
History of Revenues



SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND

Ad Valorem Taxes Revenue Summary

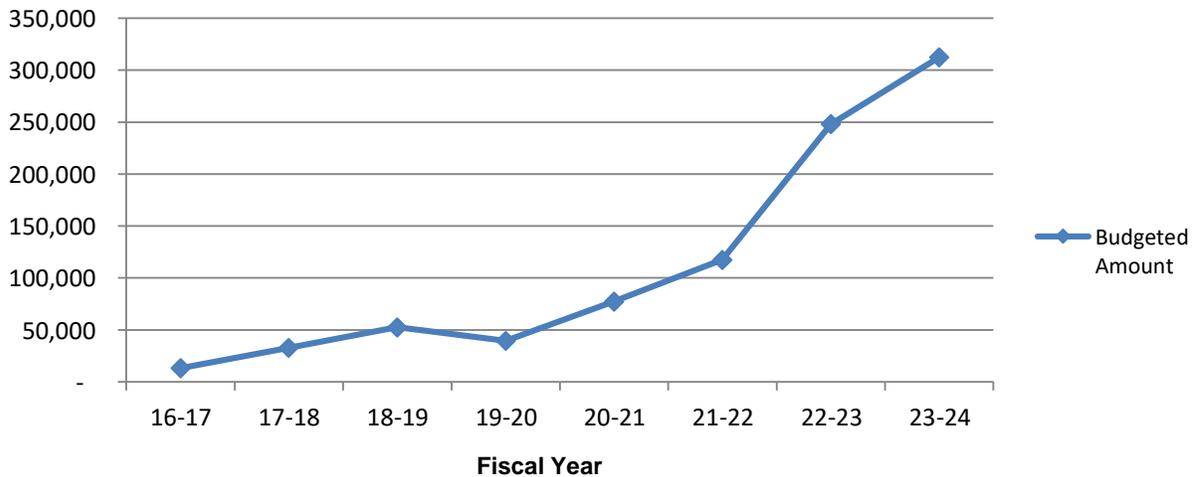
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Ad Valorem Taxes	\$ 118,444	\$ 248,188	\$ 248,188	\$ 309,810	24.83%
Total Ad Valorem Tax Revenue	\$ 118,444	\$ 248,188	\$ 248,188	\$ 309,810	24.83%



Management Discussion

The property appraiser has released \$100,767,514 as the July 1st preliminary estimated taxable value of property located within the district’s limits. This represents an \$50,294,633 incremental change in the district’s tax base and an increase of \$10,688,815 in taxable value since last year. FY 2023-2024 budget is based on the preliminary incremental change in value calculated using the City’s adopted operating millage rate of 6.4841.

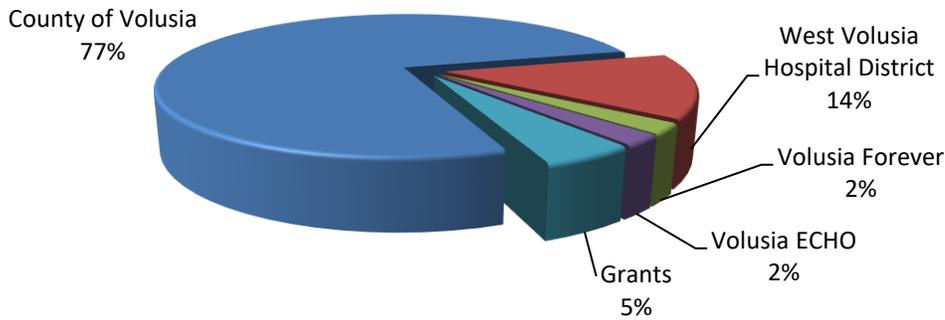
History of Revenues



SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND

Intergovernmental Revenue Summary

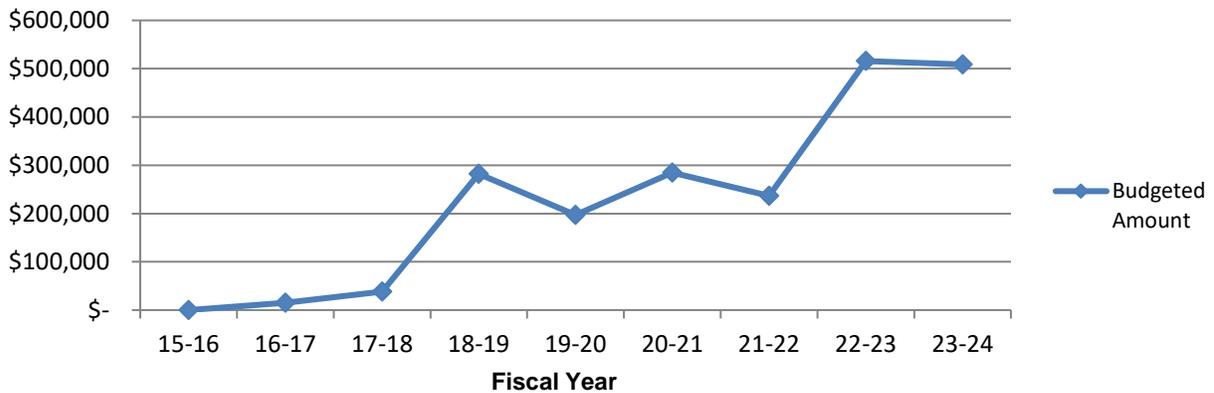
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
County of Volusia	\$ 240,901	\$ 389,239	\$ 389,239	\$ 389,239	0.00%
West Volusia Hospital District	33,129	72,215	72,215	72,215	0.00%
Volusia Forever	6,984	11,445	11,445	11,445	0.00%
Volusia ECHO	0	11,445	11,445	11,445	0.00%
Grants	<u>35,697</u>	<u>31,449</u>	<u>31,449</u>	<u>24,710</u>	-21.43%
Total Ad Valorem Tax Revenue	\$ 316,711	\$ 515,793	\$ 515,793	\$ 509,054	-1.31%



Management Discussion

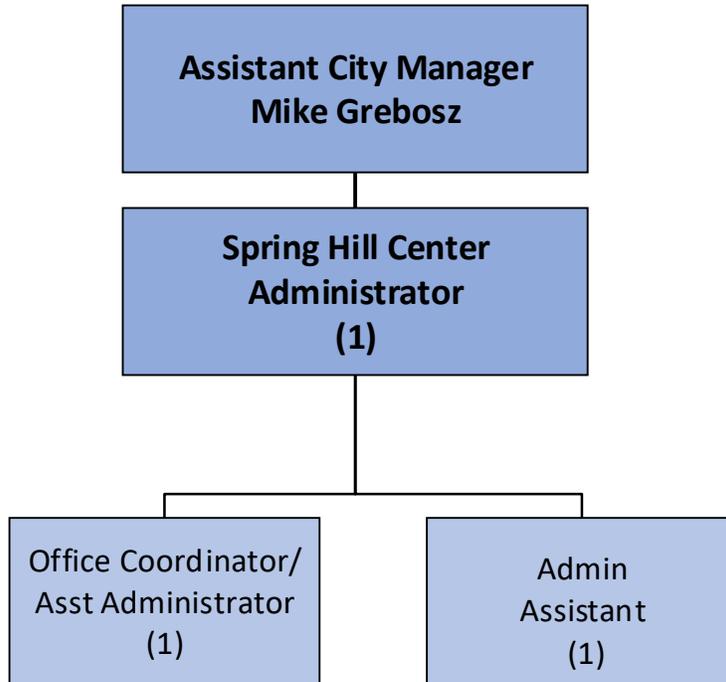
Governmental agencies that contribute to the Spring Hill Community Redevelopment Trust Fund include Volusia County, Volusia Forever and the West Volusia Hospital District. FY 2023-2024 budget is calculated using the prior year millage rates from each of the taxing authorities. Grant revenue from CDBG is budgeted to fund a portion of salaries (\$24,710).

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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% change in property values over prior year	High Value Government	10.6% City -13.1% County	10.5%	10.5%
# of property improvement grants	High Value Government	1	5	5

Fiscal Year 2022-2023 Achievements

- ✓ Continue to provide services at the Resource Center to be in line with grant funding requirements.
- ✓ Provided one property improvement grant.
- ✓ Continued the property of the quarter program.
- ✓ Successfully completed the annual Mayor’s Backpack Giveaway event.
- ✓ Completed the TURN Festival.
- ✓ Partnered with community group to hold an Easter Egg Hunt event.
- ✓ Partnered with Volusia County to improve several roads and sidewalks within the CRA.
- ✓ Partnered with Volusia County to secure & improve the former Delco Oil site.

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: FY 2023-2024 and continue beyond
 - Strategic Focus Area: High Value Government
- ✓ Improve and increase the infrastructure (streets, sidewalks, lighting, water and sewer).
 - Target Start: FY 2023-2024 and continue beyond
 - Strategic Focus Area: High Value Government, Creating Connected Community, & Preparing for the Future.
- ✓ Attract business development within the CRA.
 - Target Completion: FY 2023-2024 and continue beyond
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Increase employment opportunity for area residents.
 - Target Completion: FY 2023-2024 and continue beyond
 - Strategic Focus Area: Regional High Value Job Creation

Operating Budget Comparison

BUDGET DESCRIPTION	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 113,192	\$ 186,069	\$ 186,069	\$ 203,615	9.43%
Operating Expenses	51,616	68,870	85,520	46,233	-32.87%
Capital Outlay	110,125	0	0	0	N/A
Grants & Aid	0	20,000	20,000	20,000	0.00%
Contingency	0	427,971	411,321	503,405	17.63%
Transfers	44,047	62,271	66,730	46,811	-24.83%
Total Budget	\$ 318,980	\$ 765,181	\$ 769,640	\$ 820,064	7.17%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Spring Hill Ctr Administrator	109	1.00	1.00	1.00	1.00	1.00
Office Coordinator/Asst Admin	108	0.00	0.00	0.00	1.00	1.00
Administrative Assistant I	101	<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	3.00	3.00

CAPITAL OUTLAY

Amount

None

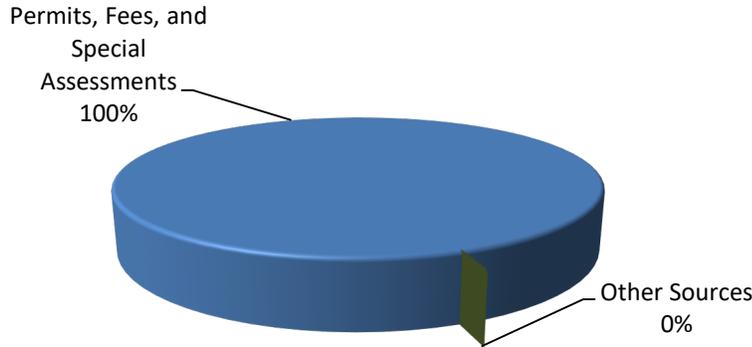
Management Discussion

- ✓ Total expenses increased by 7.17%.
- ✓ Personal Services increased by 9.43% mainly due to increased health insurance costs, a pay plan adjustment and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses decreased by 32.87% mainly due to a purchase of a computer (\$3,375) and Utility Box Art (\$20,000) in FY 2022-2023.
- ✓ Transfers decreased by 24.83% mainly due to a reduction in IT projects needing Spring Hill funding.
- ✓ Includes funding for:
 - Exterior improvement grants (\$20,000)
 - Contingency (\$503,405)

GOVERNMENTAL IMPACT FEES TRUST FUND

Revenue Summary

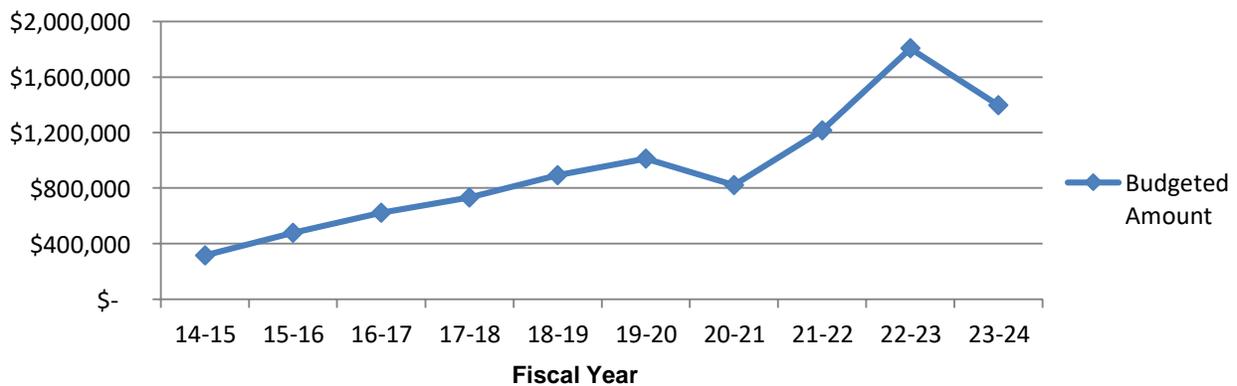
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Permits, Fees, and Special Assessments	\$ 2,144,901	\$ 1,312,828	\$ 1,312,828	\$ 1,396,132	6.35%
Miscellaneous Revenue	6,327	0	0	0	0.00%
Other Sources	<u>0</u>	<u>492,215</u>	<u>620,990</u>	<u>0</u>	-100.00%
Total GIFT Fund Revenue	\$ 2,151,228	\$ 1,805,043	\$ 1,933,818	\$ 1,396,132	-22.65%



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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Operating Expenses	\$ 18,125	\$ 7,500	\$ 7,500	\$ 8,000	6.67%
Capital Outlay	105,174	91,800	161,787	75,287	-17.99%
Transfers	<u>1,407,885</u>	<u>1,705,743</u>	<u>1,764,531</u>	<u>1,312,845</u>	-23.03%
Total Budget	\$1,531,184	\$ 1,805,043	\$ 1,933,818	\$ 1,396,132	-22.65%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
None					

CAPITAL OUTLAY	Amount
None	

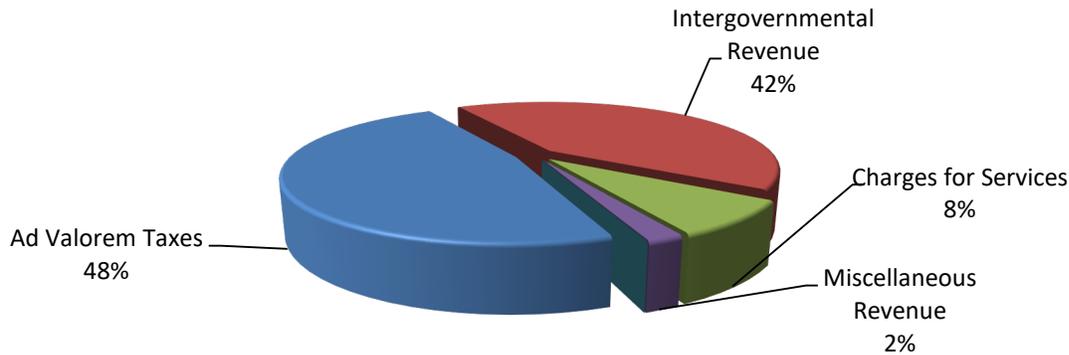
Management Discussion

- ✓ FY 2023-2024 anticipated revenue will be used towards transfers for the following:
 - ✓ General Fund:
 - City Hall - \$211,000
 - Reimbursement to the Hurricane Reserve - \$200,000
 - ✓ Debt Service Fund:
 - Earl Brown Park - \$247,925
 - Sperling Sports Complex - \$48,477
 - 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
- ✓ Includes funding for Police Computer (\$8,000) and Police Car (\$75,287) for new officer.

COMMUNITY REDEVELOPMENT TRUST FUND

Revenue Summary

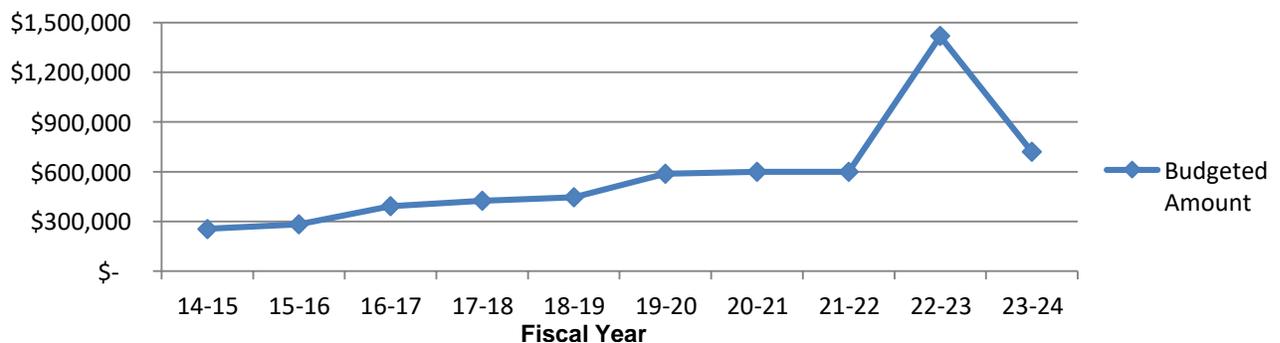
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Ad Valorem Taxes	\$ 258,770	\$ 305,415	\$ 305,415	\$ 344,369	12.75%
Intergovernmental Revenue	269,958	302,065	302,065	302,065	0.00%
Charges for Services	62,575	58,105	58,105	58,105	0.00%
Miscellaneous Revenue	51,872	44,604	44,604	14,618	-67.23%
Other Sources	<u>0</u>	<u>707,300</u>	<u>1,210,590</u>	<u>0</u>	-100.00%
Total Community Redev Fund	\$ 643,175	\$ 1,417,489	\$ 1,920,779	\$ 719,157	-49.27%



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.

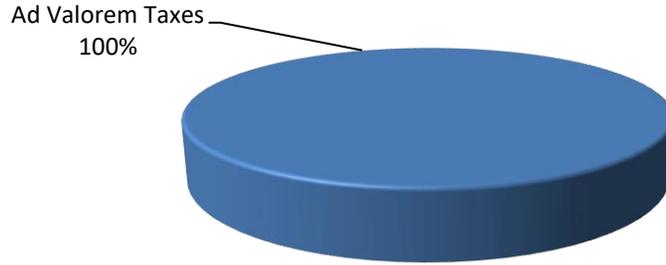
History of Revenues



COMMUNITY REDEVELOPMENT TRUST FUND

Ad Valorem Taxes Revenue Summary

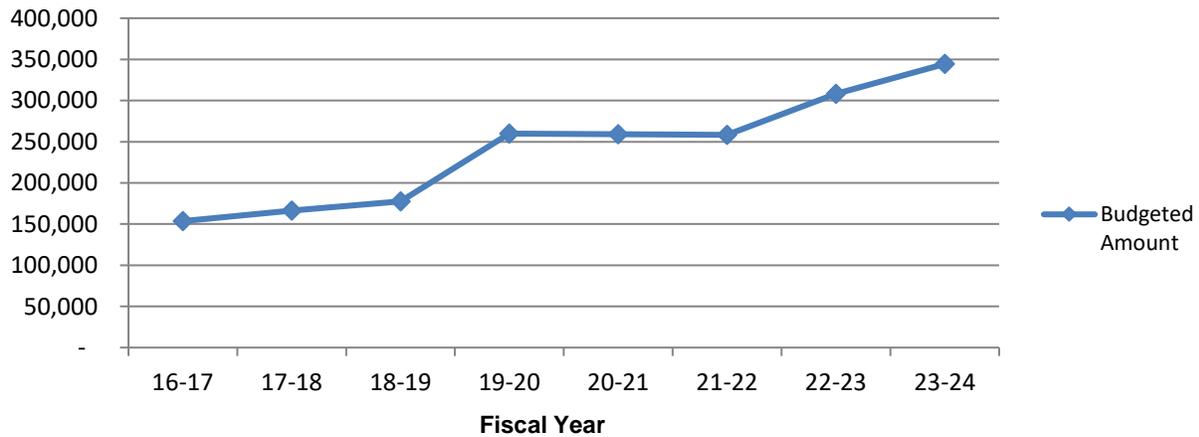
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Ad Valorem Taxes	\$ 258,770	\$ 305,415	\$ 305,415	\$ 344,369	12.75%
Total Ad Valorem Tax Revenue	\$ 258,770	\$ 305,415	\$ 305,415	\$ 344,369	12.75%



Management Discussion

The property appraiser has released \$75,939,465 as the July 1st preliminary estimated taxable value of property located with the district's limits. This represents a \$55,905,002 incremental change in the district's tax base and an increase of \$7,222,243 in taxable value since last year. FY 2023-2024 budget is based on the preliminary incremental change calculated against the City's adopted operating millage rate of 6.4841.

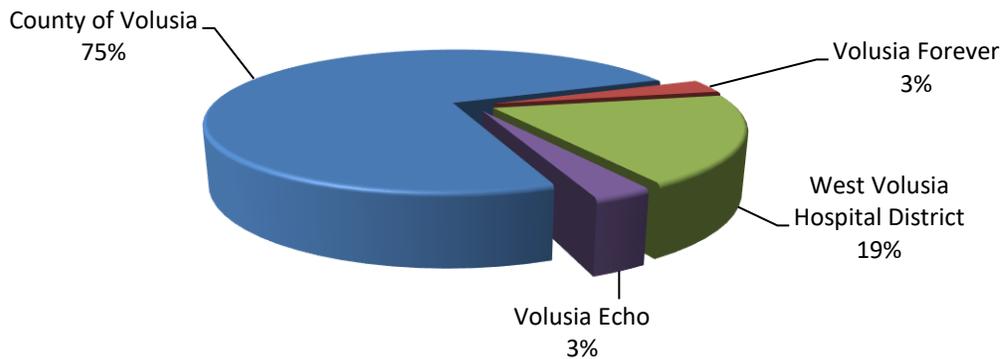
History of Revenues



COMMUNITY REDEVELOPMENT TRUST FUND

Intergovernmental Revenue Summary

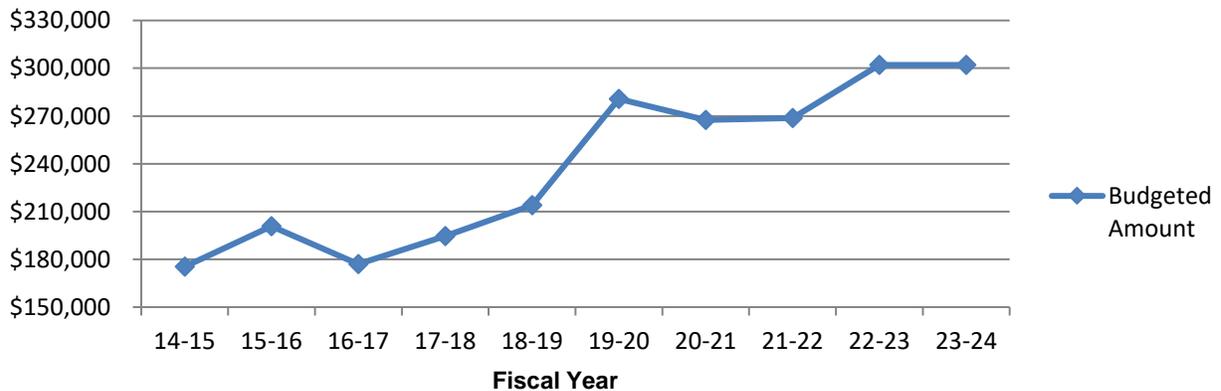
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
County of Volusia	\$ 201,987	\$ 224,971	\$ 224,971	\$ 224,971	0.00%
Volusia Forever	15,194	9,277	9,277	9,277	0.00%
West Volusia Hospital District	52,777	58,540	58,540	58,540	0.00%
Volusia Echo	<u>0</u>	<u>9,277</u>	<u>9,277</u>	<u>9,277</u>	0.00%
Total Ad Valorem Tax Revenue	\$ 269,958	\$ 302,065	\$ 302,065	\$ 302,065	0.00%



Management Discussion

Governmental agencies that contribute to the Community Redevelopment Trust Fund include Volusia County, Volusia Forever and the West Volusia Hospital District. FY 2023-2024 budget is based on the City's 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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% change in property values over prior year	High Value Government	0.93%	5%	5%
# of events (downtown)	Preserving "Sense of Community"	28	25	50
Storefront occupancy rate	Preserving "Sense of Community"	98%	98%	98%

Fiscal Year 2022 – 2023 Accomplishments

- ✓ Approved a new 3 year agreement with the MainStreet DeLand Association.
- ✓ Improved the pedestrian wayfinding sign coloring scheme.
- ✓ Installed new sculptures in the downtown.
- ✓ Awarded 3 grants for various property improvements.
- ✓ Installed new bench options at Chess Park.
- ✓ Continued planning and working multiple special events in the downtown.
- ✓ Site work have begun on retail and residential (mixed use) development project at the former Save-A-Lot location.
- ✓ Approved the final design of W. Voorhis Avenue Streetscape project.
- ✓ Former Putnam Hotel site is actively being marketed for development.
- ✓ Launched Spare Change for Real Change program.

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.	Preserving "Sense of Community"

	<ul style="list-style-type: none"> Utilize multiple venues with a minimum of 24 ads annually. 	
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: FY 2023-2024 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: FY 2023-2024 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: FY 2023-2024 and continue beyond
 - Strategic Focus Area: Creating a Sense of Community, & Institute Smart Growth

Operating Budget Comparison

BUDGET DESCRIPTION	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Operating Expenses	\$ 293,541	\$ 423,199	\$ 436,199	\$ 461,000	8.93%
Capital Outlay	219,690	716,509	1,214,759	0	-100.00%
Grants and Aid	0	67,500	67,500	67,500	0.00%
Contingency	0	84,642	76,642	65,018	-23.18%
Transfers	41,394	125,639	125,679	125,639	0.00%
Total Budget	\$ 554,625	\$1,417,489	\$1,920,779	\$ 719,157	-49.27%
STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
None					
CAPITAL OUTLAY					Amount
None					

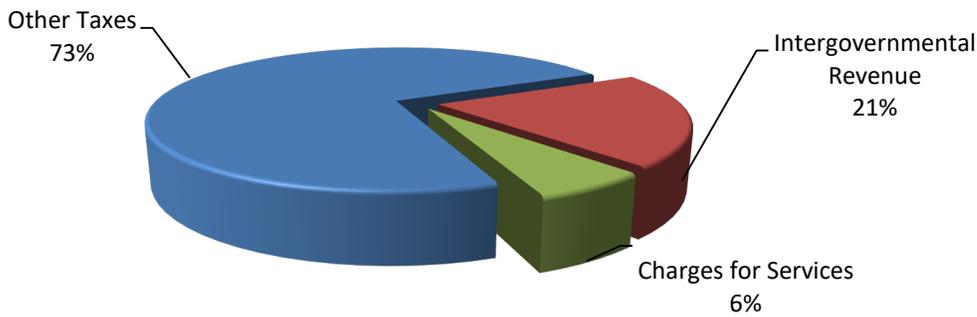
Management Discussion

- ✓ Total expenses decreased by 49.27%.
- ✓ Operating expenses increased by 8.93% mainly due to the additions of road materials for Parking Lots 6 & 7 (\$61,449) and the removal of the Downtown Sculpture Program (\$35,000).
- ✓ Includes funding for:
 - MainStreet DeLand contract (\$95,000)
 - Special Events (\$52,257)
 - Park/Furniture Upgrades (\$10,000)
 - Holiday Lights Maintenance (\$35,000)
 - Façade Grants (\$60,000)
 - Mural Grants (\$5,000)
 - Graffiti Removal Grant (\$2,500)

GRANTS AND SPECIAL REVENUE FUND

Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Other Taxes	\$ 267,950	\$ 300,004	\$ 300,004	\$ 300,004	0.00%
Intergovernmental Revenue	521,950	1,678,213	2,244,184	85,024	-94.93%
Charges for Services	0	25,000	25,057	25,000	0.00%
Miscellaneous Revenue	1,130,301	0	1,532,964	0	N/A
Other Sources	<u>1,706,951</u>	<u>4,834,895</u>	<u>9,063,045</u>	<u>0</u>	-100.00%
Total Grants & Special Revenue Fund	\$ 3,627,152	\$ 6,838,112	\$13,165,254	\$ 410,028	-94.00%

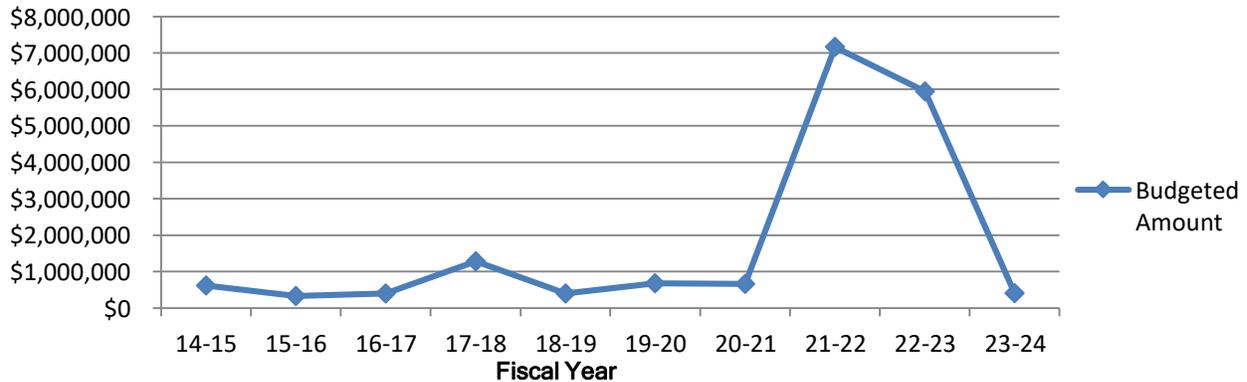


Management Discussion

Grants and Special Revenue Fund reports the financial activities for General Fund expenses funded by grants or other types of special revenues.

Other Taxes reflects revenue from Local Option Gas Taxes to be used for street resurfacing. Intergovernmental revenue reflects anticipated CDBG funding for ADA Improvements (\$73,024) and Scoreboards at Chisholm Center (\$12,000). Charges for Services reflects Tree Giveaways (\$25,000).

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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Operating Expenses	\$ 991,668	\$ 3,825,004	\$ 4,094,523	\$ 325,004	-91.50%
Capital Outlay	<u>3,133,810</u>	<u>3,013,108</u>	<u>9,070,731</u>	<u>85,024</u>	-97.18%
Total Budget	\$4,125,478	\$ 6,838,112	\$ 13,165,254	\$ 410,028	-94.00%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
None					

CAPITAL OUTLAY	Amount
Replace Old Scoreboard and add 2nd Scoreboard (Chisholm Center)	\$ 12,000
ROW ADA Improvements	<u>73,024</u>
Total Capital Outlay	\$ 85,024

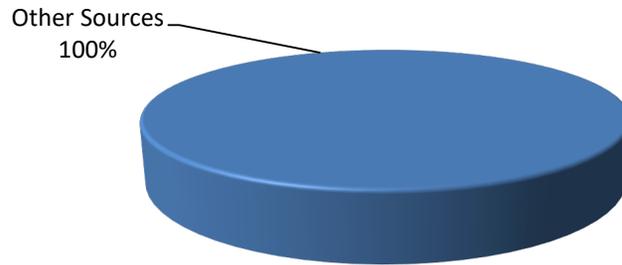
Management Discussion

- ✓ Total expenses decreased by 94.10%.
- ✓ Operating expenses decreased by 91.50% due to a decrease in Street Resurfacing.
- ✓ Capital outlay decreased by 97.18%.
- ✓ Includes funding for:
 - Street resurfacing (\$300,004)
 - Tree Giveaways (\$25,000)
 - Chisholm Center Scoreboards (\$12,000)
 - ROW ADA Improvements (\$73,024)

DEBT SERVICE FUND

Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Other Sources	\$ 1,791,358	\$ 2,428,347	\$ 2,428,347	\$ 2,291,162	-5.65%
Total Grants & Special Revenue Fund	\$ 1,791,358	\$ 2,428,347	\$ 2,428,347	\$ 2,291,162	-5.65%

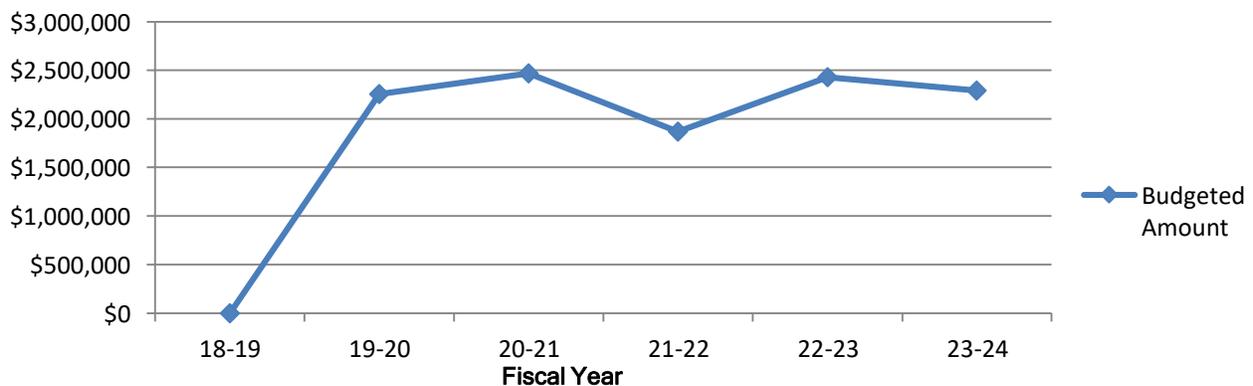


Management Discussion

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 \$1,210,600 from the General Fund, \$36,386 from the Spring Hill CRA Fund, \$125,639 from the Downtown CRA Fund, \$901,845 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>2021-22</u> <u>ACTUAL</u>	<u>2022-23</u> <u>BUDGET</u>	<u>2022-23</u> <u>ESTIMATED</u>	<u>2023-24</u> <u>BUDGET</u>	<u>% Change</u> <u>from</u> <u>2022-23</u>
Debt Service	\$1,791,356	\$2,428,347	\$2,428,347	\$ 2,291,162	-5.65%
Total Budget	\$1,791,356	\$2,428,347	\$2,428,347	\$ 2,291,162	-5.65%

<u>STAFFING</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>	<u>2023-24</u> <u>BUDGET</u>
None					

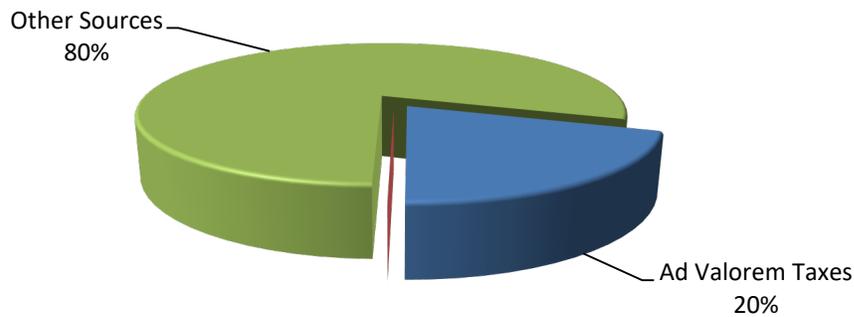
<u>CAPITAL OUTLAY</u>	<u>Amount</u>
None	

Management Discussion

- ✓ Includes funding for:
 - Debt service (\$2,291,162).
 - Administrative Services (\$514,215)
 - Information Services (\$39,600)
 - Fire (\$759,494)
 - Police (\$129,987)
 - Public Works (\$146,915)
 - Parks (\$700,951)

CAPITAL FUND Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Ad Valorem Taxes	\$ 0	\$ 486,933	\$ 486,933	\$ 560,491	15.11%
Miscellaneous Revenue	1,489	0	261,416	0	N/A
Other Sources	<u>1,751,440</u>	<u>7,125,926</u>	<u>10,269,671</u>	<u>2,239,342</u>	-68.57%
Total Capital Fund	\$ 1,752,929	\$ 7,612,859	\$11,018,020	\$ 2,799,833	-63.22%

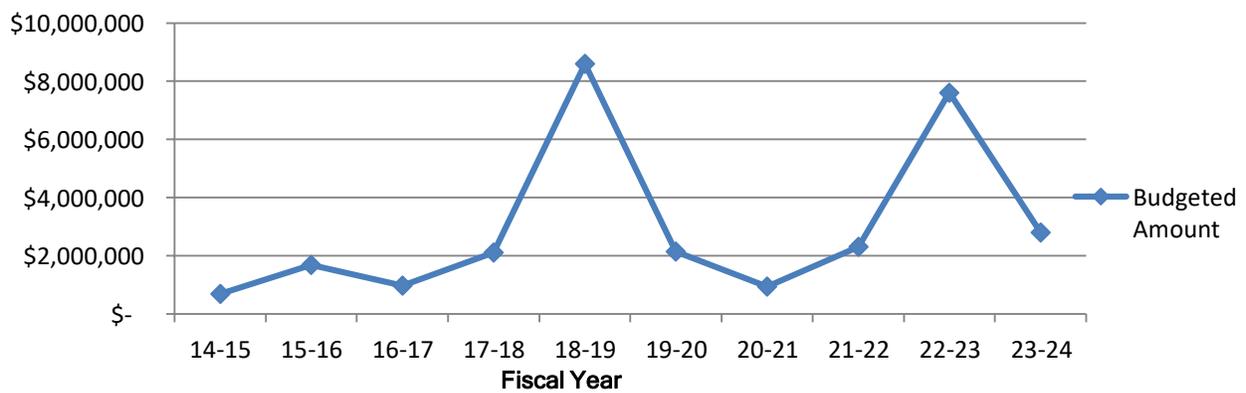


Management Discussion

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 \$3,056,153,452 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 \$560,491 in revenue for capital.

Other Sources represent transfers from the General Fund (\$2,144,835) and Other Funds (\$94,507).

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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Capital Outlay	\$ 2,138,782	\$ 7,612,859	\$11,018,020	\$ 2,799,833	-63.22%
Total Budget	\$ 2,138,782	\$ 7,612,859	\$11,018,020	\$ 2,799,833	-63.22%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
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None

CAPITAL OUTLAY	Amount
Christmas Tree Replacement	6,500
VXRail GPU Update	26,380
Replacement of Unity 450 and 300	157,200
Upgrade Current VMWare Host	36,000
Remote Access Software - FIPS 140-2 Certified to meet CJIS	24,000
Network Monitoring and Performance Management	19,000
LEFTA Product Suite	9,650
Audio/Visual for Chisholm	21,000
Internet to Spec Martin, FS 82 and Airport	36,000
Clerk - Fijutsu FI-7700 Scanner	12,000
Leads Online/Cell Hawk	9,260
UDE Upgrade on in Car Cameras	6,825
ALS Zoll Monitor	47,315
Fire Station 83 Addition	500,000
EMS - Special Event Golf Cart - ALS Ready	25,000
Command Vehicle - Radio-Light Package	83,000
Chevy Tahoe for Patrol (1 of 5)	77,720
Chevy Tahoe for Patrol (2 of 5)	77,720
Chevy Tahoe for Patrol (3 of 5)	77,720
Chevy Tahoe for Patrol (4 of 5)	77,720
Chevy Tahoe for Patrol (5 of 5)	77,720
Falcon License Plate Reader Cameras	19,400
CID Chevy Malibu or comparable sedan	37,943
Drones	31,175
Axon In-Car Camera (Year 1 of 10)	101,465
Freightliner Business Class M2 106 (Grapple Boom self-loader)	254,625

202 Ford F150 Super Cab (replacement)	50,516
New Pneumatic Tire Lift (replacing Scissor Lift)	55,294
2023 Ford F150 Super Cab	50,516
New Shed for Downtown Events	16,623
Modernize Elevator at Melching Field	75,583
Modernize Elevator at Bill Dreggors Park Admin Building	81,218
Foundation Improvements at Spec Martin	150,000
Sand Pro to maintain clay areas of ball fields	35,490
Replace Sanborn Projectors	14,000
Replace 2004 Ford Truck 1430025	43,094
Replace 2006 Ford Truck 1430028	47,819
Replace Maintenance Box Truck 1430054	58,118
Replace Wackpacker/Roller - 143-WR-001	35,980
Replace HVAC system - Chisholm Center Gym	139,546
Replace HVAC system - Lemon Room - Bill Dreggors Park	13,550
Replace 2013 Zero Turn Mower - 150-MOW-002	11,723
Replacement Roof Coating at Boy Scout Hut	12,825
Replace Ice Machine at Spec Martin	5,940
Replace exterior fence at DeLand House	25,889
Floor Scrubber - Sanborn Center	14,900
Install Mini Split A/C Unit - Ticket Booth - Spec Martin Stadium	8,871
Total Capital Outlay	\$ 2,799,833

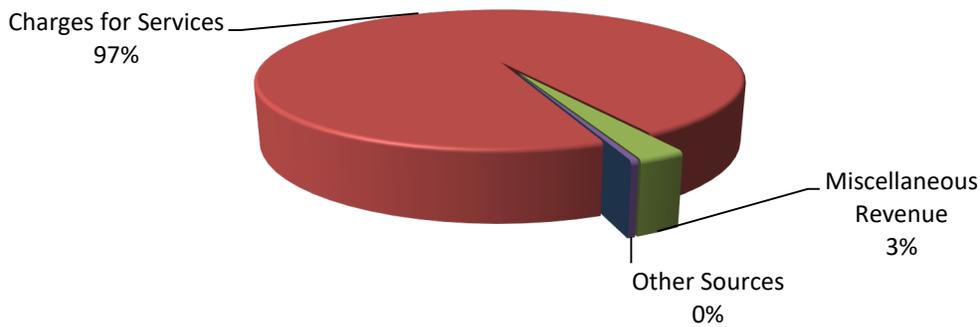
Management Discussion

✓ Capital budget for FY 2023-2024 (\$2,799,833) is primarily funded by Ad Valorem (\$560,491), transfers from General Fund capital reserves (\$1,861,050), transfers from General Fund - 1% PILOT (\$283,785), and transfers from other funds (\$94,507).

WATER AND SEWER FUND

Revenue Summary

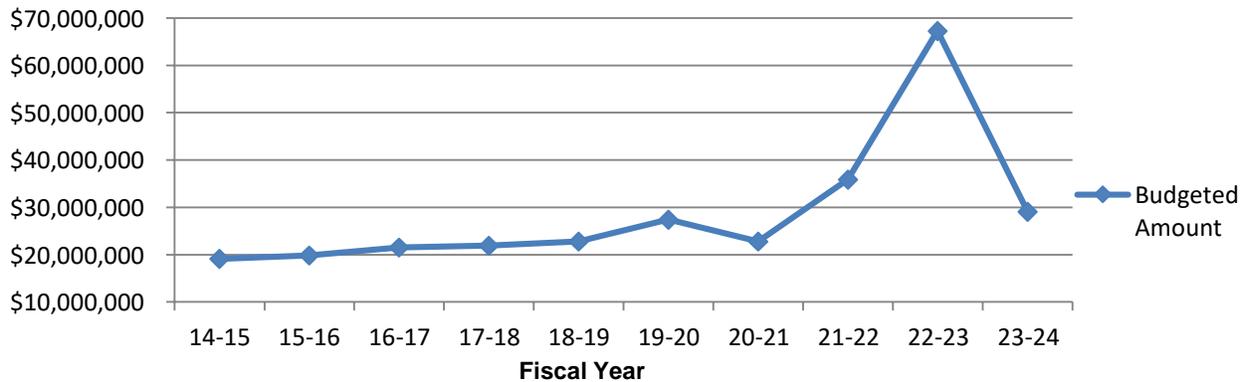
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Intergovernmental Revenue	\$ 1,277,409	\$ 0	\$ 23,568,523	\$ 55,000	100.00%
Charges for Services	26,882,287	26,361,346	26,361,346	28,193,462	6.95%
Miscellaneous Revenue	(1,758,963)	245,000	708,857	725,000	195.92%
Other Sources	42,735	40,659,000	68,258,330	119,000	-99.71%
Total Water & Sewer Fund	\$26,443,468	\$67,265,346	\$118,897,056	\$29,092,462	-56.75%



Management Discussion

The overall decrease of 56.75% is mainly due to a decrease in Other Sources, primarily from Debt Proceeds for capital projects received in FY 2022-2023.

History of Revenues



WATER AND SEWER FUND

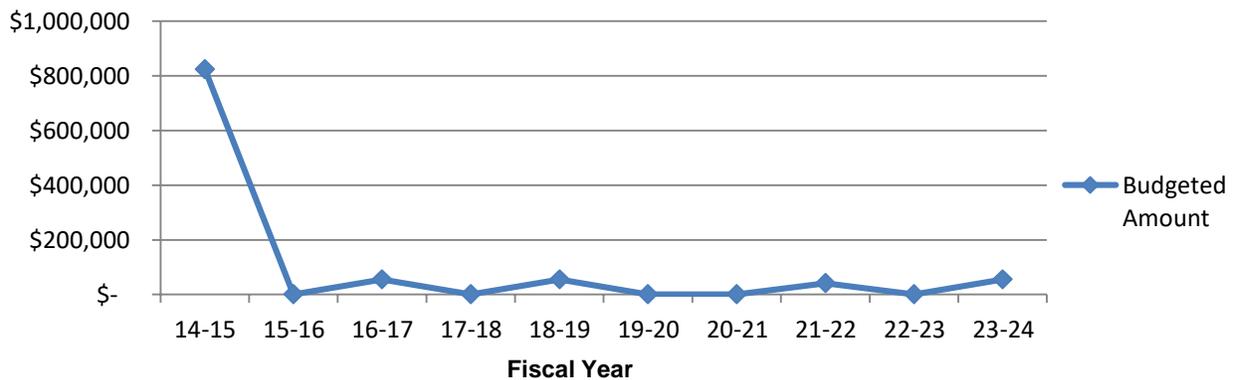
Intergovernmental Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Intergovernmental Revenue	\$ 21,912	\$ 0	\$ 201,589	\$ 0	N/A
Grant Revenue	<u>1,255,497</u>	<u>0</u>	<u>23,366,934</u>	<u>55,000</u>	100.00%
Total Intergovernmental Revenue	\$ 1,277,409	\$ 0	\$ 23,568,523	\$ 55,000	100.00%

Management Discussion

Intergovernmental Revenue is typically budgeted by a budget amendment when grant agreements are executed. There is one grant revenue budgeted for \$55,000 in FY 2023-2024.

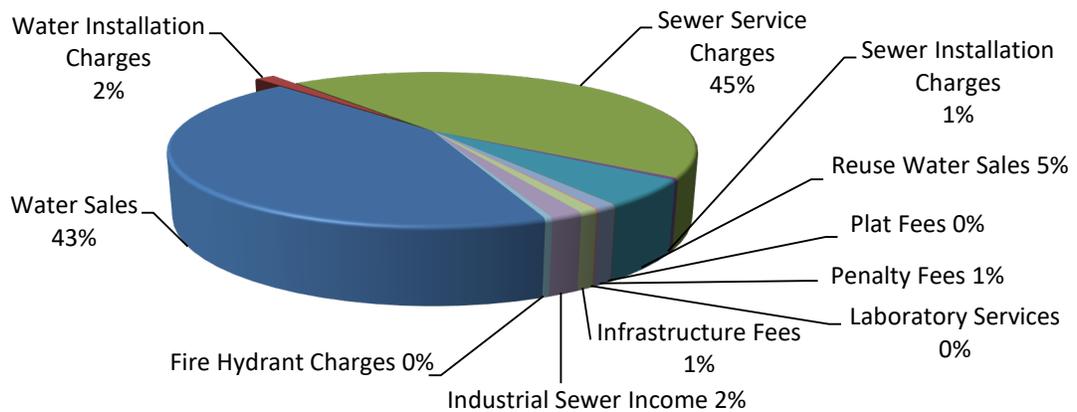
History of Revenues



WATER AND SEWER FUND

Charges for Services Revenue Summary

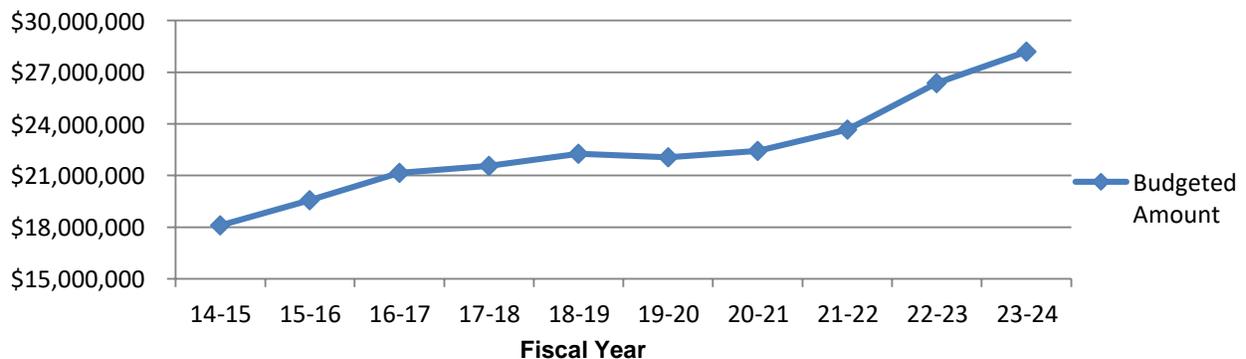
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Water Sales	\$11,189,334	\$11,463,000	\$11,463,000	\$12,219,000	6.60%
Water Installation Charges	475,061	411,029	411,029	411,029	0.00%
Sewer Service Charges	11,511,878	11,869,000	11,869,000	12,765,000	7.55%
Sewer Installation Charges	153,640	120,240	120,240	120,240	0.00%
Reuse Water Sales	1,505,801	1,369,685	1,369,685	1,505,801	9.94%
Plat Fees	9,253	25,000	25,000	9,000	-64.00%
Penalty Fees	427,995	296,857	296,857	296,857	0.00%
Laboratory Services	542,692	36,641	36,641	36,641	0.00%
Infrastructure Fees	466,760	200,000	200,000	260,000	30.00%
Industrial Sewer Income	491,948	464,398	464,398	464,398	0.00%
Fire Hydrant Charges	<u>107,925</u>	<u>105,496</u>	<u>105,496</u>	<u>105,496</u>	0.00%
Total Charges for Services	\$26,882,287	\$26,361,346	\$26,361,346	\$28,193,462	6.95%



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 2022-2023.

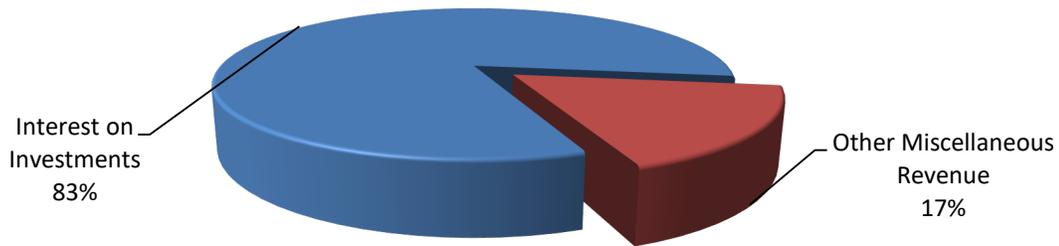
History of Revenues



WATER AND SEWER FUND

Miscellaneous Revenue Summary

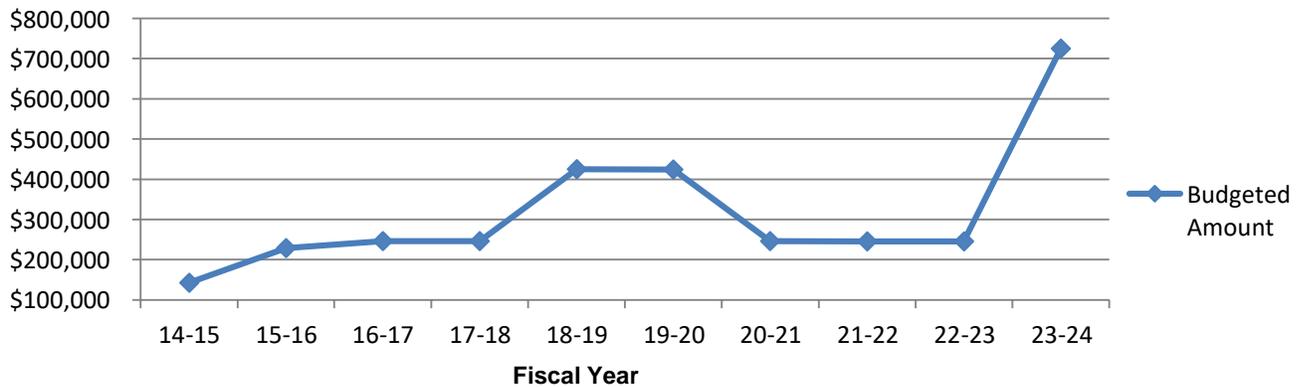
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Interest on Investments	\$(1,885,972)	\$ 120,000	\$ 120,000	\$ 600,000	400.00%
Other Miscellaneous Revenue	<u>127,009</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	0.00%
Total Miscellaneous Revenue	\$(1,758,963)	\$ 245,000	\$ 245,000	\$ 725,000	195.92%



Management Discussion

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

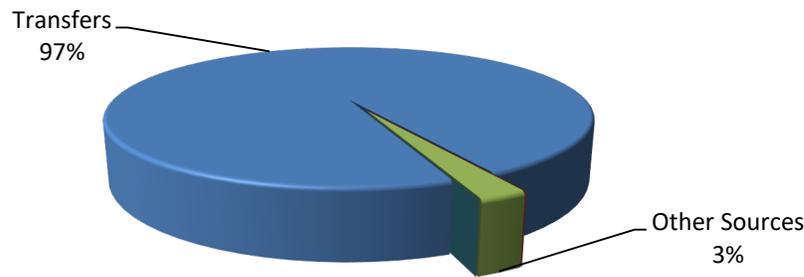
History of Revenues



WATER AND SEWER FUND

Other Sources Revenue Summary

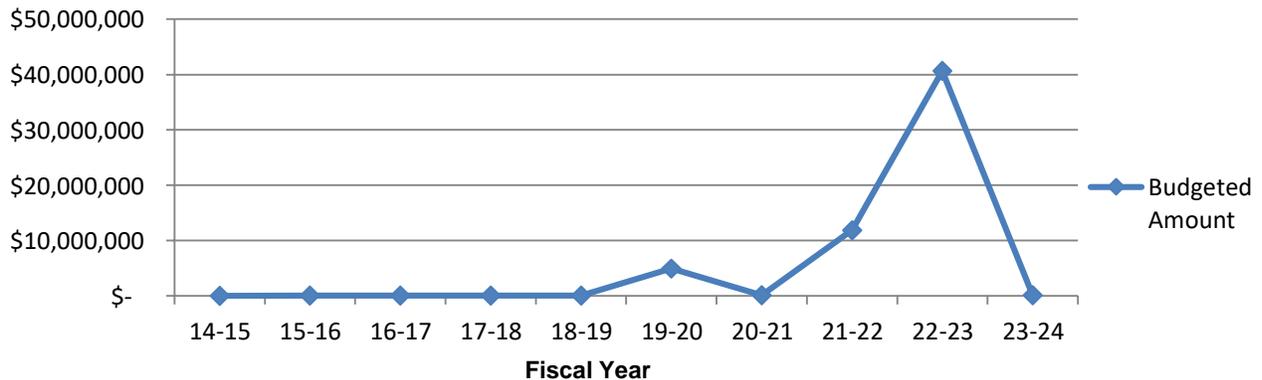
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Transfers	\$ 16,000	\$ 16,000	\$ 16,000	\$ 116,000	625.00%
Prior Year Carryover Funds	0	0	21,793,641	0	0.00%
Other Sources	26,735	3,000	3,000	3,000	0.00%
Debt Proceeds	0	40,640,000	40,640,000	0	-100.00%
Use of Reserves	0	0	5,027,209	0	0.00%
Total Other Sources	\$ 42,735	\$40,659,000	\$67,479,850	\$ 119,000	-99.71%



Management Discussion

Other Sources are revenues received from transfers from other funds, debt proceeds and the sale of capital assets. Transfers are from the Refuse Fund (\$100,000) and Stormwater Fund (\$16,000). Other Sources is from the sale of capital assets.

History of Revenues



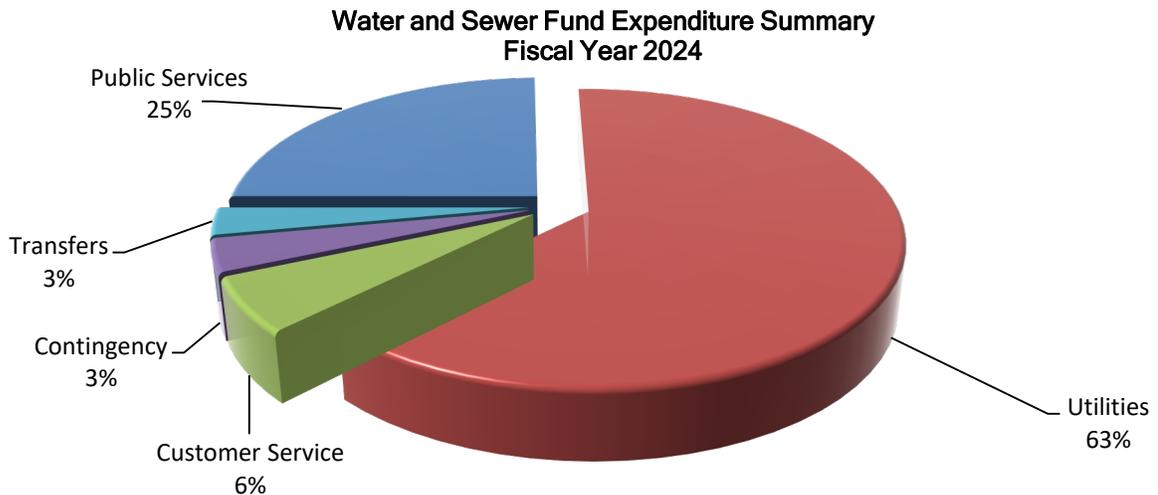
WATER AND SEWER FUND

Expenditure Summary

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 8,423,143	\$ 9,718,879	\$ 9,736,889	\$ 11,003,277	13.22%
Operating Expenses	7,881,360	9,617,749	10,505,873	10,582,547	10.03%
Capital Outlay	7,678,992	43,993,971	97,403,365	5,605,201	-87.26%
Contingency	0	2,172,835	299,903	1,037,227	-52.26%
Transfers	<u>1,197,895</u>	<u>1,761,912</u>	<u>951,026</u>	<u>864,210</u>	-50.95%
Total Budget	\$ 25,181,390	\$ 67,265,346	\$118,897,056	\$ 29,092,462	-56.75%

DEPARTMENT SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Public Services	\$ 5,990,332	\$ 7,202,010	\$ 25,128,410	\$ 7,169,102	-0.46%
Utilities	16,688,797	54,554,035	90,643,163	18,299,885	-66.46%
Customer Service	1,304,366	1,574,554	1,874,554	1,722,038	9.37%
Contingency	0	2,172,835	299,903	1,037,227	-52.26%
Transfers	<u>1,197,895</u>	<u>1,761,912</u>	<u>951,026</u>	<u>864,210</u>	-50.95%
Total Budget	\$ 25,181,390	\$ 67,265,346	\$118,897,056	\$ 29,092,462	-56.75%

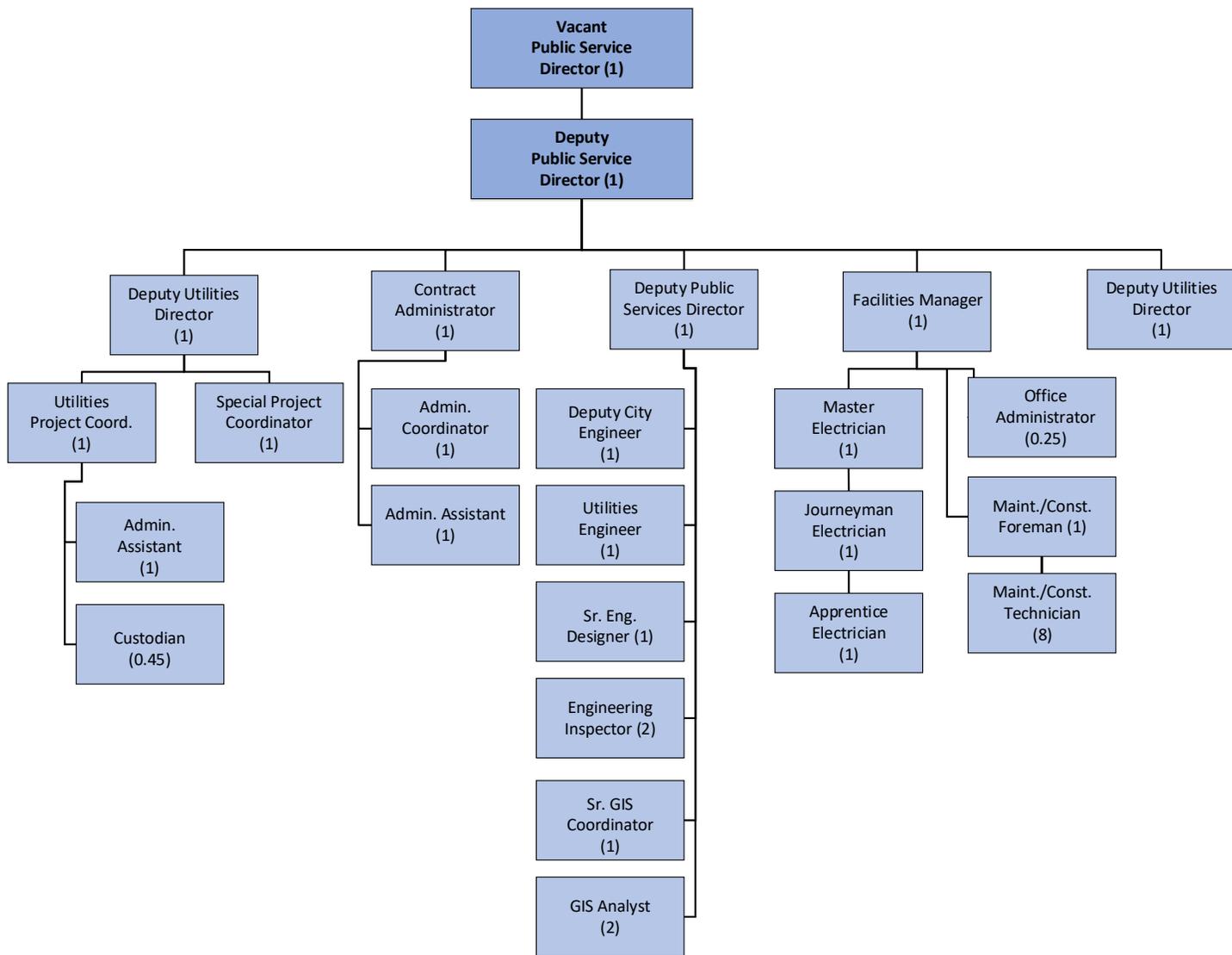
STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Public Services	27.70	30.70	31.70	31.70	32.70
Utilities	76.00	80.00	87.00	90.00	94.00
Customer Service	<u>19.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>
Total Staffing	122.70	130.70	138.70	141.70	146.70





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, and Airport Divisions.

Performance Measures

Performance	Strategic Focus Area	FY 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% of residential inspections performed within 1 day	High Value Government	100%	100%	100%
# of residential inspections performed per FTE	High Value Government	1032	980	1,000
# of commercial inspections performed per FTE	High Value Government	261	80	100
# of Residential Infrastructure Inspections Performed	High Value Government	321	360	400
% 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	68	130	80
# of site plans reviewed per FTE	Creating a connected community	290	268	264
# of projects designed per FTE	High Value Government	49	48	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	307	240	240

Fiscal Year 2022 – 2023 Accomplishments

- ✓ Completed construction of the new Fire Station 81 Reserve Garage.
- ✓ Completed Woodland Boulevard Lighting Improvements project construction.
- ✓ Airport Access Road construction will be completed by July 2023.
- ✓ Greenway Trail project construction will begin in June 2023 and anticipated to be completed by February 2024.
- ✓ Performed inspection of residential and commercial developments and City capital improvement projects including Construction Engineering Inspection (CEI) for Airport Access Road project.
- ✓ Prepared in-house design of projects including paving, grading, drainage and utilities improvements, building, sheds, lease descriptions, conceptual and site plan for Utilities, Public Works, Airport and Parks & Recreation departments; obtained permits

from Florida Department of Transportation (FDOT), Florida Department of Environmental Protection (FDEP), Volusia County Use Permit, Volusia County Health Department (Water) and St. John’s River Water Management District (SJRWMD).

- ✓ Continue to teach One-Day and two-day Temporary Traffic Control (TTC) / Maintenance of Traffic (MOT) Intermediate Certification training to Public Works, Utilities, Airport, and Parks & Recreation Staff.
- ✓ Reviewed site plans, Building Plot Plans, Driveway, Right-of-Way and Site Improvement permit submittals; Recorded Final Plats and provided comments on Accela.
- ✓ Geographic Information System (GIS): Performed quality control and updates to Public Services scans index to include all scanned data and as-builts to date. Updated sewer, reuse, stormwater and potable water utility data. Managed the user accounts of about 90 users of our ArcGIS online platform and the share groups for our consultants. Provided training to new ArcGIS online account users and share group consultants. Migrated to the new GIS software platform (ArcGIS Pro) and are currently upgrading the software and database architecture to allow for enhanced usability across all service platforms. Migrated and optimized all existing services to new standards, as well as adding new services. Provided annual training and data preparation for EOC GIS readiness and deployed during two major events. Performed annual maintenance updates of the city’s datasets. Performed general information and data requests for citizens, consultants, other governmental agencies, and most city departments. Added additional staff to assist with the city’s still-growing need for GIS.

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"> Upload engineering comments on Accela on 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

- ✓ Update GIS map layers for potable water, reclaim water and sanitary sewer to show all new construction projects completed within 3 months of any given day.
- ✓ Expand the capabilities of the GIS office to link more geographic information to permit the proactive management and analysis of community data and other valuable key city and regional performance indicators.
- ✓ Institute a formal right-of-way (ROW) permit that will track and coordinate 3rd party activity on our expanding road network.
- ✓ Complete the change out/install additional downtown level III “pay to charge” electronic vehicle charging stations in most of our downtown parking facilities.
- ✓ Institute a stormwater infrastructure inspection permit for infrastructure owned and maintained by HOAs to address an increased lack of maintenance of these critical facilities.
- ✓ Complete the development and production of a document that establishes the City of DeLand Municipal Standards for Construction.

Operating Budget Comparison Total Public Services

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 2,331,004	\$ 2,720,420	\$ 2,720,420	\$ 3,092,905	13.69%
Operating Expenses	3,101,801	3,724,273	4,001,298	3,909,660	4.98%
Capital Outlay	<u>557,527</u>	<u>757,317</u>	<u>18,406,692</u>	<u>166,537</u>	-78.01%
Total Budget	\$ 5,990,332	\$ 7,202,010	\$25,128,410	\$ 7,169,102	-0.46%

DEPARTMENT SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Administration	\$ 4,355,210	\$ 5,146,189	\$22,967,982	\$ 4,919,526	-4.40%
Engineering	859,236	1,000,913	1,001,413	1,041,845	4.09%
Facilities Maintenance	<u>775,886</u>	<u>1,054,908</u>	<u>1,159,015</u>	<u>1,207,731</u>	14.49%
Total Budget	\$ 5,990,332	\$ 7,202,010	\$25,128,410	\$ 7,169,102	-0.46%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Administration	9.45	10.45	9.45	9.45	10.45
Engineering	7.00	8.00	9.00	9.00	9.00
Facilities Maintenance	<u>11.25</u>	<u>12.25</u>	<u>13.25</u>	<u>13.25</u>	<u>13.25</u>
Total Staffing	27.70	30.70	31.70	31.70	32.70

Water & Sewer Administration

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 926,221	\$ 920,266	\$ 920,266	\$ 1,133,888	23.21%
Operating Expenses	2,934,171	3,585,023	3,861,548	3,785,638	5.60%
Capital Outlay	<u>494,818</u>	<u>640,900</u>	<u>18,186,168</u>	<u>0</u>	-100.00%
Total Budget	\$ 4,355,210	\$5,146,189	\$ 22,967,982	\$ 4,919,526	-4.40%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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	1.00	1.00	1.00	2.00
Contract Administrator	111	1.00	1.00	0.00	0.00	0.00
Projects/Contracts Admin.	111	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	107	0.00	0.00	0.00	0.00	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	1.00	1.00
Utilities Project Coord. I	U111	1.00	1.00	1.00	0.00	0.00
Utility Admin. Assistant III	U107	2.00	2.00	2.00	2.00	1.00
Utility Admin. Assistant II	U106	0.00	0.00	1.00	1.00	1.00
Utility Admin. Assistant I	U104	1.00	1.00	0.00	0.00	0.00
Custodian II	102	0.00	0.00	0.00	0.00	0.45
Custodian I	101	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.00</u>
Total Full Time Staffing		9.45	10.45	9.45	9.45	10.45
Total Staffing		9.45	10.45	9.45	9.45	10.45

Promoted [1.0] Utility Operations Manager in Water Distribution Department to [1.0] Deputy Utilities Director.
Promoted [0.45] Custodian I to [0.45] Custodian II. Promoted Utility Administrative Assistant III [1.0] to
Administrative Coordinator [1.0].

CAPITAL OUTLAY	Amount
None	

Engineering

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 720,676	\$ 905,074	\$ 905,074	\$ 987,279	9.08%
Operating Expenses	106,170	64,304	64,804	54,566	-15.14%
Capital Outlay	<u>32,390</u>	<u>31,535</u>	<u>31,535</u>	<u>0</u>	-100.00%
Total Budget	\$ 859,236	\$1,000,913	\$ 1,001,413	\$ 1,041,845	4.09%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Deputy Public Svcs Director	E109	0.00	1.00	1.00	1.00	1.00
Engineering Director/City Eng.	E108	1.00	0.00	0.00	0.00	0.00
Deputy City Engineer	E104	0.00	1.00	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	0.00	0.00	0.00	0.00
Sr. GIS Coordinator	115	1.00	1.00	1.00	1.00	1.00
Sr. Engineering Designer	115	1.00	1.00	1.00	1.00	1.00
GIS Analyst	110	1.00	1.00	2.00	2.00	2.00
Engineering Inspector	109	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Full Time Staffing		7.00	8.00	9.00	9.00	9.00

CAPITAL OUTLAY	Amount
None	

Facilities Maintenance

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 684,107	\$ 895,080	\$ 895,080	\$ 971,738	8.56%
Operating Expenses	61,460	74,946	74,946	69,456	-7.33%
Capital Outlay	<u>30,319</u>	<u>84,882</u>	<u>188,989</u>	<u>166,537</u>	96.20%
Total Budget	\$ 775,886	\$1,054,908	\$ 1,159,015	\$ 1,207,731	14.49%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Facilities Director	E107	1.00	1.00	0.00	0.00	0.00
Facilities Manager	E101	0.00	0.00	1.00	1.00	1.00
Facilities Superintendent	112	1.00	1.00	0.00	0.00	0.00
Master Electrician	111	1.00	1.00	1.00	1.00	1.00
Maint./Construction Foreman	110	0.00	0.00	1.00	1.00	1.00
Maint./Const. Lead Worker	109	1.00	1.00	0.00	0.00	0.00

PW Office Admin. (Fund 001)	108	0.25	0.25	0.25	0.25	0.25
Journeyman Electrician	108	1.00	2.00	1.00	1.00	1.00
Maint./Construction Tech III	108	0.00	0.00	0.00	1.00	1.00
Maint./Construction Tech II	107	2.00	3.00	3.00	4.00	3.00
Maint./Construction Tech I	106	4.00	3.00	5.00	3.00	4.00
Apprentice Electrician	105	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		11.25	12.25	13.25	13.25	13.25

Replaced [1.0] Maintenance/Construction Technician II with [1.0] Maintenance/Construction Technician I.

CAPITAL OUTLAY

Amount

Facility Shop A/C Unit Replacement (2)	\$ 18,063
Electric Scissor Lift Replacement	25,342
New Enclosed Storage Building	17,711
Vehicle Replacement #108 Ford Ranger	70,916
Vehicle Replacement #110 Ford Escape	<u>34,505</u>
Total Capital Outlay	\$ 166,537

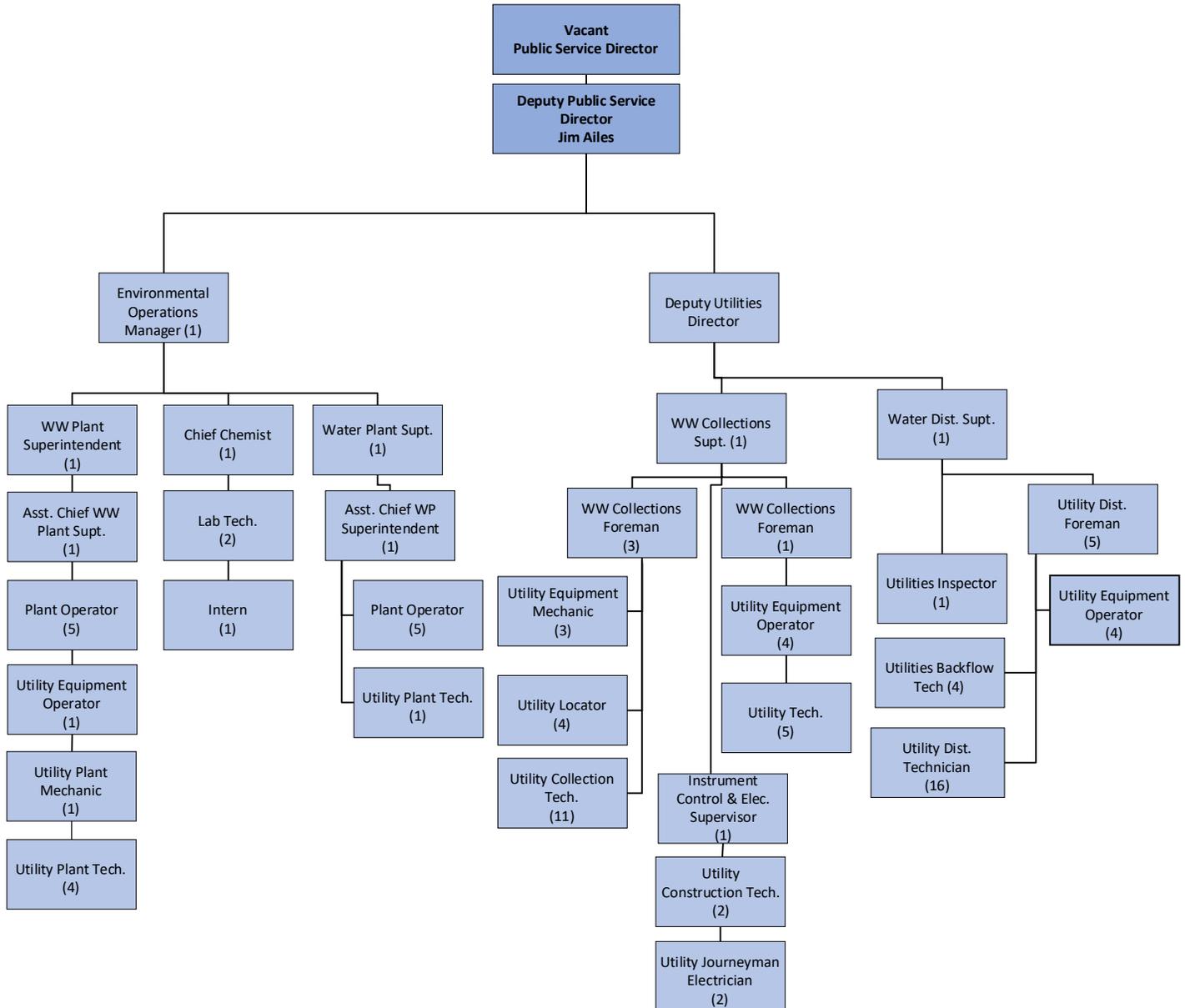
Management Discussion

- ✓ Total expenses decreased by 0.46%.
- ✓ Personal Services increased 13.69% mainly due to the reclassification of the Utility Operations Manager in Utilities to Deputy Utilities Director in Public Services, increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 4.98% mainly due to the addition of County Water Bills (\$120,000), increases in insurance (\$65,673) and Payment in Lieu of Taxes (\$178,711).
- ✓ Capital outlay decreased by 78.01% mainly due to the cost of the Utilities Administration Building FFE (\$600,000) that was budgeted in FY 2022-2023.
- ✓ Includes funding for:
 - Consultant service (\$20,000)
 - Jones Edmunds support (\$5,000)
 - Shadow Tracker (\$17,000)
 - Water attorney (\$25,000)
 - Right-of-Way Permitting Consultant Fee (\$15,000)
 - Insurance (Liability, Property Coverage, Boiler and Machinery, etc) (\$437,003)
 - Fall Water Symposium (\$3,000)
 - Water Festival (\$6,000)
 - Payment in Lieu of Taxes (PILOT) (\$2,837,846)
 - Facility Shop A/C Unit Replacement (2) (\$18,063)
 - Electric Scissor Lift Replacement (\$25,342)
 - New Enclosed Storage Building (\$17,711)
 - Vehicle Replacement #108 Ford Ranger (\$70,916)
 - Vehicle Replacement #110 Ford Escape (\$34,505)



UTILITIES

Organizational Structure



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 forty 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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
Millions of gallons per day water processed per FTE	High Value Government	.18	.18	.19
Unplanned – Water Disruption Rate	High Value Government	51%	35%	20%
# of samples analyzed in the lab per month per FTE	High Value Government	915	827	800
Direct cost of treatment per million gallons for water operations	High Value Government	\$590	\$575	\$690
% capacity of potable water available at all times	High Value Government	96%	94%	95%
Water Leaks and Breaks per 100 miles of pipe	High Value Government	2.27	2.4	2.0
Millions of gallons per day wastewater processed per FTE	High Value Government	0.36	0.35	0.37
Collection system failure per 100 miles of piping	High Value Government	9.87	6.50	6.25
% of flow to permitted capacity (At 80% must redesign)	Preparing for the Future/Sustainability	73%	70%	67%
# of lift stations maintained per FTE	High Value Government	5.20	6.50	6.60
Gallons collected per FTE	High Value Government	.18	.20	.20
% of available reclaim demanded by customers	High Value Government	109%	110%	110%

Fiscal Year 2022 – 2023 Accomplishments

- ✓ Completed 5YR Consumptive Use Report and Modeling.
- ✓ Finished the Design for the Wiley M. Nash Upgrade and Expansion.
- ✓ Started the Utilities Administration Building Construction.
- ✓ WVWS Utility Master Plan Draft Report Completed.
- ✓ Completed QC of Reclaim System in GIS Services and Mapping section.
- ✓ Water Plant #1,2,3,4, 9 Tank Inspections Completed.
- ✓ Water Plant #2 Generator Replaced.
- ✓ Water Plant #4 Roof Replaced.
- ✓ Water Plant #5 Roof Replaced.
- ✓ Water Plant #9 Ground Storage Tank Safety Repairs Completed.
- ✓ Eastern Well Field Test Well ION Exchange Pilot Study Completed.
- ✓ Northeast Wellfield Expansion of Three Additional Wells Submission Completed.
- ✓ Completed Yearly Water Leak Detection Study.
- ✓ Completed Yearly Wet Land Monitoring.
- ✓ 2022 Water Main Improvements Completed.
- ✓ Completed Yearly Meter Change Out Program.
- ✓ Completed Yearly Valve Maintenance Program.
- ✓ 2024 Water Main Improvements Design Plans and Bid Package Ready.
- ✓ Deleon Springs Utility Improvements Completed.
- ✓ Downtown Water Improvements Design Started.
- ✓ Reclaim Water Expansion Phase #5A Completed.
- ✓ Reclaim Water Expansion Phase #5B Designed.
- ✓ Reclaim Water Expansion Phase 6 Design Assigned.
- ✓ Additional Property Fencing Completed.
- ✓ MONYO Pump Replacement Completed.
- ✓ Chlorine Vacuum Induction Units Purchase Completed.
- ✓ Biosolids Dump Truck Ordered and delivery 2024
- ✓ Latchet Sample Processing Module Purchase Completed.
- ✓ Incline Screw Conveyor Replacement Parts Installation Completed.
- ✓ Reclaim Jockey Pump Replacement Ordered.
- ✓ Water Purification System Purchase Completed.
- ✓ Both Influent Barscreens Purchased and Installed.
- ✓ WWTP South Reclaim Pump Station and Reclaim Line Extension Completed.
- ✓ L/S #6, #7, #8, #10, #65 Replaced and Upgraded.
- ✓ Master L/S #71 Emergency Repairs Completed.
- ✓ Master L/S #79 Emergency Repairs Completed.
- ✓ L/S #26 Generator and ATS Installed.
- ✓ Yearly City Generator Maintenance Completed
- ✓ 6" Dri-Prime Diesel Pump Purchase Completed.
- ✓ 100 KW Dual Voltage Trailer Mounted Generator Purchase Completed.
- ✓ Ground Penetration Radar Locater Carts Purchase Completed.
- ✓ Data Flow High Speed Radio Upgrades and Conversion to HTH4 Completed.
- ✓ Yearly Manhole Rehabilitation Completed.
- ✓ Yearly Sewer Line Rehabilitation Completed
- ✓ East Regional Force Main Sewer Part (A) Design Completed.
- ✓ East Regional Force Main Sewer Part (B) Design Started.
- ✓ Downtown Lift Station and Force Main Design Started.
- ✓ Old Sewer Jet Truck Rehabilitation Completed.
- ✓ Replacement Trucks and Vans, Trimble GPS Device, Portable Message Board, Concrete Mixer, Equipment Trailer, 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. • Continue working on Eastern and Northeastern well field development. 	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. • Monitor EPA lead and copper rule development and city compliance. • Monitor EPA PFAS rule development and city compliance. 	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 (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 maintain routine preventive maintenance testing 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)
1	<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. 	Preparing for the Future/Sustainability

Water Supply Protection		
Goals & Objectives		Strategic Plan Area(s)
1	<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. Monitor and track fire line connections to buildings that are unmetered and devices are tested. 	High Value Government

Wastewater Collection		
Goals & Objectives		Strategic Plan Area(s)
1	<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. Continue to use the Granite software in the camera truck to create a visual map of what condition sewer pipes are in that have been televised. 	High Value Government
2	<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. 	Preparing for the Future/Sustainability

3	<p>Maintain compliance with Florida Department of Environmental Protection permit for effluent disposal to the St. Johns River.</p> <ul style="list-style-type: none"> • Continue to maintain and improve availability of reclaimed water. • Continue to retro-fitting existing subdivisions to switch them from irrigation meters to reclaim, as budget permits. • To only send flow to the river during wet weather conditions i.e., wet weather discharge. • Monitor total daily maximum load of reclaim and effluent through Basin Management Action Plan process. 	Preparing for the Future/Sustainability
4	<p>Maintain efficiency and quality control in the lab.</p> <ul style="list-style-type: none"> • Maintain contracts with municipal and other customers for lab testing. • Maintain National Environmental Laboratory Accreditation Conference certification. • Continue to promote and monitor industrial pretreatment program. • Implement a fat, oil and grease program. 	High Value Government

Long-Term Goals

- ✓ Develop Additional Sources of Potable Water to Meet Demand and Offset the Blue Spring and Deleon Spring MFL Restrictions.
 - Target Completion: FY 2023-2024
 - 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: FY 2025-2026
 - Strategic Focus Area: Preparing for the Future/ Sustainability
- ✓ Continue Planning for Staff Succession.
 - Target Completion: FY 2026-2027
 - Strategic Focus Area: Preparing for the Future/Sustainability
- ✓ Continue Expansion of The Reclaim System.
 - Target Completion: FY 2028-2029
 - Strategic Focus Area: Preparing for the Future/Sustainability
- ✓ Develop Projects to Allow Increase in Density for Downtown Area.
 - Target Completion FY 2026-2030
 - Strategic Focus Area: Future/ Smart Growth
- ✓ 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 FY2024-2026.
 - Complete a Study for on-site treatment and disposal systems (OSTDS), AKA septic tanks, system elimination FY2024-2025
 - Target Completion: FY 2035-2036
 - Strategic Focus Area: Preparing for the Future/Sustainability

Operating Budget Comparison Total Utilities

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 5,112,622	\$ 5,862,181	\$ 5,880,191	\$ 6,662,064	13.64%
Operating Expenses	4,454,710	5,479,200	6,090,299	6,209,157	13.32%
Capital Outlay	<u>7,121,465</u>	<u>43,212,654</u>	<u>78,672,673</u>	<u>5,428,664</u>	-87.44%
Total Budget	\$16,688,797	\$54,554,035	\$90,643,163	\$18,299,885	-66.46%

DEPARTMENT SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Water Production	\$ 1,644,358	\$ 1,940,655	\$ 6,172,713	\$ 2,674,333	37.81%
Water Distribution	4,405,632	4,346,848	7,113,910	5,224,347	20.19%
Wastewater Treatment	6,819,454	39,217,841	67,699,442	3,731,839	-90.48%
Utilities Maintenance	2,385,125	2,896,463	3,314,318	5,391,302	86.13%
Wastewater Collection	<u>1,434,228</u>	<u>6,152,228</u>	<u>6,342,780</u>	<u>1,278,064</u>	-79.23%
Total Budget	\$16,688,797	\$54,554,035	\$90,643,163	\$18,299,885	-66.46%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Water Production	7.00	7.00	8.00	8.00	8.00
Water Distribution	26.00	28.00	30.00	30.00	31.00
Wastewater Treatment	14.00	14.00	15.00	16.00	18.00
Utilities Maintenance	21.00	23.00	25.00	26.00	27.00
Wastewater Collection	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>	<u>10.00</u>	<u>10.00</u>
Total Staffing	76.00	80.00	87.00	90.00	94.00

Water Production

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 535,017	\$ 608,020	\$ 608,020	\$ 679,426	11.74%
Operating Expenses	789,577	1,107,455	1,154,680	1,156,497	4.43%
Capital Outlay	<u>319,764</u>	<u>225,180</u>	<u>4,410,013</u>	<u>838,410</u>	272.33%
Total Budget	\$ 1,644,358	\$1,940,655	\$ 6,172,713	\$ 2,674,333	37.81%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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	1.00	1.00	1.00
Asst Chief Water Plant Super I	U116	1.00	1.00	0.00	0.00	0.00
Water Plant Operator B	U112	1.00	1.00	2.00	1.00	2.00
Sr. Water Plant Operator C	U111	1.00	1.00	0.00	1.00	1.00
Water Plant Operator C	U110	2.00	2.00	2.00	2.00	2.00
Utility Plant Technician II	U105	0.00	0.00	0.00	1.00	0.00
Utility Plant Technician I	U104	1.00	1.00	2.00	1.00	1.00
Total Full Time Staffing		7.00	7.00	8.00	8.00	8.00

Promoted [1.0] Water Plant Operator C to [1.0] Water Plant Operator B. Promoted [1.0] Utility Plant Technician II to [1.0] Water Plant Operator C.

CAPITAL OUTLAY

	Amount
WTP 4 Well #6 Replacement	\$ 81,000
WTP #2 High Service Pump Replacement	276,120
WTP #1,2, & 3 PLC Upgrades	38,400
WTP #2 Transfer Pump Replacements	265,860
F250 Pick Up Truck / Utility Bed	85,000
Water Plant Security Camera Replacement	39,374
WTP #3 Well Pump Fencing Replacement	11,200
WTP #1 Well #5 Pump House Fencing Replacement	22,884
WTP #9 GST Fencing Replacement	18,572
Total Capital Outlay	\$ 838,410

Water Distribution

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 1,736,201	\$1,909,414	\$ 1,927,424	\$ 2,111,827	10.60%
Operating Expenses	1,734,554	2,176,210	2,366,039	2,288,788	5.17%
Capital Outlay	<u>934,877</u>	<u>261,224</u>	<u>2,820,447</u>	<u>823,732</u>	215.34%
Total Budget	\$ 4,405,632	\$4,346,848	\$ 7,113,910	\$ 5,224,347	20.19%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Utility Operations Manager	E103	1.00	1.00	1.00	1.00	0.00
Water Dist. Superintendent	U120	1.00	1.00	1.00	1.00	1.00
Utilities Inspector II	U115	0.00	0.00	0.00	0.00	1.00
Utility Dist. Foreman II	U114	2.00	2.00	1.00	2.00	4.00
Utilities Inspector	U114	0.00	0.00	1.00	1.00	0.00
Utility Dist. Foreman I	U113	1.00	2.00	3.00	2.00	1.00
Valve/GIS Lead Worker I	U110	1.00	1.00	1.00	1.00	0.00
Meter/Backflow Lead Worker I	U110	2.00	1.00	0.00	0.00	0.00
Utility Equip. Operator III	U110	1.00	1.00	0.00	0.00	0.00
Utility Equip. Operator II	U109	2.00	2.00	1.00	1.00	3.00

Utility Equip. Operator I	U108	1.00	1.00	3.00	3.00	1.00
Utility Technician III	U106	2.00	2.00	2.00	2.00	3.00
Utility Backflow Technician II	U106	0.00	0.00	0.00	1.00	3.00
Utility Backflow Technician I	U105	4.00	5.00	4.00	3.00	1.00
Utility Technician II	U105	0.00	1.00	1.00	9.00	7.00
Utility Technician I	U104	<u>8.00</u>	<u>8.00</u>	<u>11.00</u>	<u>3.00</u>	<u>6.00</u>
Total Full Time Staffing		26.00	28.00	30.00	30.00	31.00

Added [1.0] Utility Technician I and [1.0] Utility Distribution Foreman I due to increases in Water Distribution. Removed [1.0] Utility Operations Manager due to promotion and moving to Utilities Administration. Promoted [1.0] Utilities Inspector I to [1.0] Utilities Inspector II. Promoted [2.0] Utilities Distribution Foreman I to [2.0] Utilities Distribution Foreman II. Promoted [2.0] Utility Equipment Operator I to [2.0] Utility Equipment Operator II. Promoted [2.0] Utility Backflow Technician I to [2.0] Utility Backflow Technician II. Replaced [1.0] Valve/GIS Lead Worker I with [1.0] Utility Technician III. Replaced [2.0] Utility Technician II with [2.0] Utility Technician I.

CAPITAL OUTLAY

	Amount
4204 Hydraulic 6 Inch Pump & Trailer	\$ 67,172
Downtown Water Main Phase I Construction	586,560
Vehicle Replacement #61	85,000
Vehicle Replacement #97	<u>85,000</u>
Total Capital Outlay	\$ 823,732

Wastewater Treatment

EXPENDITURE SUMMARY	2021-22	2022-23	2022-23	2023-24	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2022-23
Personal Services	\$ 944,469	\$ 1,165,991	\$ 1,165,991	\$ 1,440,170	23.51%
Operating Expenses	1,223,170	1,494,525	1,800,831	1,944,520	30.11%
Capital Outlay	<u>4,651,815</u>	<u>36,557,325</u>	<u>64,732,620</u>	<u>347,149</u>	-99.05%
Total Budget	\$ 6,819,454	\$39,217,841	\$ 67,699,442	\$ 3,731,839	-90.48%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Deputy Dir. Environ. Compl.	E104	1.00	0.00	0.00	0.00	0.00
Environmental Ops. Manager	E103	0.00	0.00	0.00	0.00	1.00
Environ. Compliance Manager	E101	1.00	1.00	1.00	1.00	0.00
Wastewater Plant Supt. II	U121	0.00	0.00	0.00	0.00	1.00
Wastewater Plant Supt. I	U120	1.00	1.00	1.00	1.00	0.00
Chief Chemist I	U119	0.00	1.00	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	0.00	0.00	0.00
Sr. Wastewater Operator B	U113	1.00	1.00	1.00	1.00	0.00
Wastewater Operator B	U112	0.00	1.00	1.00	1.00	3.00
Sr. Wastewater Operator C	U111	1.00	1.00	1.00	0.00	0.00
Lab Technician II	U111	1.00	1.00	1.00	1.00	1.00
Wastewater Operator C	U110	1.00	0.00	1.00	2.00	1.00
Utility Equipment Mechanic I	U109	0.00	0.00	0.00	0.00	1.00

Lab Technician I	U109	0.00	0.00	1.00	1.00	1.00
Utility Equipment Operator II	U109	0.00	0.00	1.00	1.00	1.00
Utility Equipment Operator I	U108	1.00	1.00	0.00	0.00	0.00
Utilities Plant Technician III	U106	1.00	1.00	1.00	2.00	2.00
Utility Technician	U105	1.00	1.00	0.00	0.00	0.00
Utilities Plant Technician I	U104	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>
Total Full Time Staffing		13.00	13.00	14.00	15.00	17.00
Intern	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
Total Staffing		14.00	14.00	15.00	16.00	18.00

Added [1.0] Utility Equipment Mechanic and [1.0] Utility Plant Technician I due to increases in Wastewater Treatment. Promoted [1.0] Environmental Compliance Manager to [1.0] Environmental Operations Manager. Promoted [1.0] Wastewater Plant Superintendent I to [1.0] Wastewater Plant Superintendent II. Replaced [1.0] Sr. Wastewater Operator B with Wastewater Operator B. Promoted [1.0] Wastewater Operator C to [1.0] Wastewater Operator B.

CAPITAL OUTLAY	Amount
4205 Sludge Press #1 Onsite Rehab	\$ 237,444
Lab/ Conference Room A/C Unit	7,500
Alum Chemical Pump Replacement	48,360
Reclaim Pump House AC Unit Replacement	12,960
DO Sensor	28,520
Gator Maintenance Vehicle	<u>12,365</u>
Total Capital Outlay	\$ 347,149

Utilities Maintenance

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 1,406,673	\$ 1,600,535	\$ 1,600,535	\$ 1,794,401	12.11%
Operating Expenses	544,093	507,588	567,195	598,876	17.98%
Capital Outlay	<u>434,359</u>	<u>788,340</u>	<u>1,146,588</u>	<u>2,998,025</u>	280.30%
Total Budget	\$ 2,385,125	\$ 2,896,463	\$ 3,314,318	\$ 5,391,302	86.13%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
WW Collections Supt. II	U121	1.00	1.00	1.00	0.00	0.00
WW Collections Supt. I	U120	0.00	0.00	0.00	1.00	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	1.00	1.00	0.00	0.00
WW Collections Foreman II	U114	2.00	1.00	0.00	1.00	2.00
WW Collections Foreman I	U113	0.00	1.00	2.00	2.00	1.00
Utility Journey Electrician II	U112	1.00	1.00	1.00	1.00	1.00
Utility Journey Electrician I	U111	0.00	0.00	1.00	1.00	1.00
Utility Equipment Mechanic III	U111	1.00	1.00	0.00	1.00	1.00
Utility Equipment Mechanic II	U110	1.00	1.00	1.00	1.00	1.00
Utility Equipment Mechanic I	U109	1.00	1.00	2.00	1.00	1.00
Utility Const. Tech. II	U109	0.00	0.00	1.00	2.00	2.00

Utility Const. Tech. I	U108	2.00	2.00	1.00	0.00	0.00
Utility Locator III	U108	0.00	0.00	1.00	1.00	0.00
Utility Locator II	U107	1.00	1.00	1.00	1.00	2.00
Utility Locator I	U106	2.00	2.00	1.00	1.00	2.00
Utility Collection Tech III	U106	1.00	1.00	0.00	0.00	1.00
Utility Technician II	U105	0.00	2.00	0.00	0.00	0.00
Utility Collection Tech II	U105	0.00	0.00	3.00	5.00	5.00
Utility Technician I	U104	5.00	4.00	0.00	0.00	0.00
Utility Collection Tech I	U104	<u>2.00</u>	<u>2.00</u>	<u>7.00</u>	<u>6.00</u>	<u>5.00</u>
Total Full Time Staffing		21.00	23.00	25.00	26.00	27.00

Added [1.0] Utility Locator I. Promoted [1.0] WW Collections Foreman I to [1.0] WW Collections Foreman II. Promoted [1.0] Utility Locator I to [1.0] Utility Locator II. Promoted [1.0] Utilities Collection Tech I to [1.0] Utilities Collection Tech II. Promoted [1.0] Utilities Collection Tech II to [1.0] Utilities Collection Tech III. Replaced [1.0] Utility Locator III with [1.0] Utility Locator I.

CAPITAL OUTLAY	Amount
LS #79 Rehabilitation Project	\$2,350,000
LS #1 Replacement & Panel box	94,872
LS #12 Replacement and Panel Box	81,790
LS #20 Replacement and Panel Box	83,432
LS #79 Standby By Generator and Transfer Switch	85,452
LS #80 Replacement and Panel Box	83,974
Hydraulic Hose Replacement	11,786
Commercial Riding Lawn Mower	10,085
Ground Penetrating Radar Unit - 2 Units	42,118
Tandem Axle HD Equipment Trailer	8,100
Trimble GPS Device	20,344
Vivax Metrotech Locators - 2 or 3 units	23,572
New Transit Connect Locator Van	<u>47,500</u>
Total Capital Outlay	\$2,943,025

Wastewater Collection

EXPENDITURE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 490,262	\$ 578,221	\$ 578,221	\$ 636,240	10.03%
Operating Expenses	163,316	193,422	201,554	220,476	13.99%
Capital Outlay	<u>780,650</u>	<u>5,380,585</u>	<u>5,563,005</u>	<u>421,348</u>	-92.17%
Total Budget	\$ 1,434,228	\$ 6,152,228	\$ 6,342,780	\$ 1,278,064	-79.23%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
WW Collections Foreman III	U115	1.00	1.00	0.00	0.00	0.00
WW Collections Foreman II	U114	0.00	0.00	0.00	0.00	1.00
WW Collections Foreman I	U113	0.00	0.00	1.00	1.00	0.00
Utility Equipment Operator II	U109	2.00	1.00	0.00	2.00	3.00
Utility Equipment Operator I	U108	1.00	2.00	2.00	2.00	1.00
Utility Collection Technician II	U105	2.00	2.00	2.00	3.00	2.00
Utility Collection Technician I	U104	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>	<u>2.00</u>	<u>3.00</u>
Total Full Time Staffing		8.00	8.00	9.00	10.00	10.00

Promoted [1.0] WW Collections Foreman I to [1.0] WW Collections Foreman II. Promoted [1.0] Utility Equipment Operator I to [1.0] Utility Equipment Operator II. Replaced [1.0] Utility Collection Technician II with [1.0] Utility Collection Technician I.

CAPITAL OUTLAY	Amount
Sewer Line Rehabilitation	\$ 200,000
Manhole Rehabilitation	85,000
Hoist System	18,283
Vehicle Replacement #282	85,000
Root Cutters	16,440
Collection Camera System	16,625
Total Capital Outlay	\$ 421,348

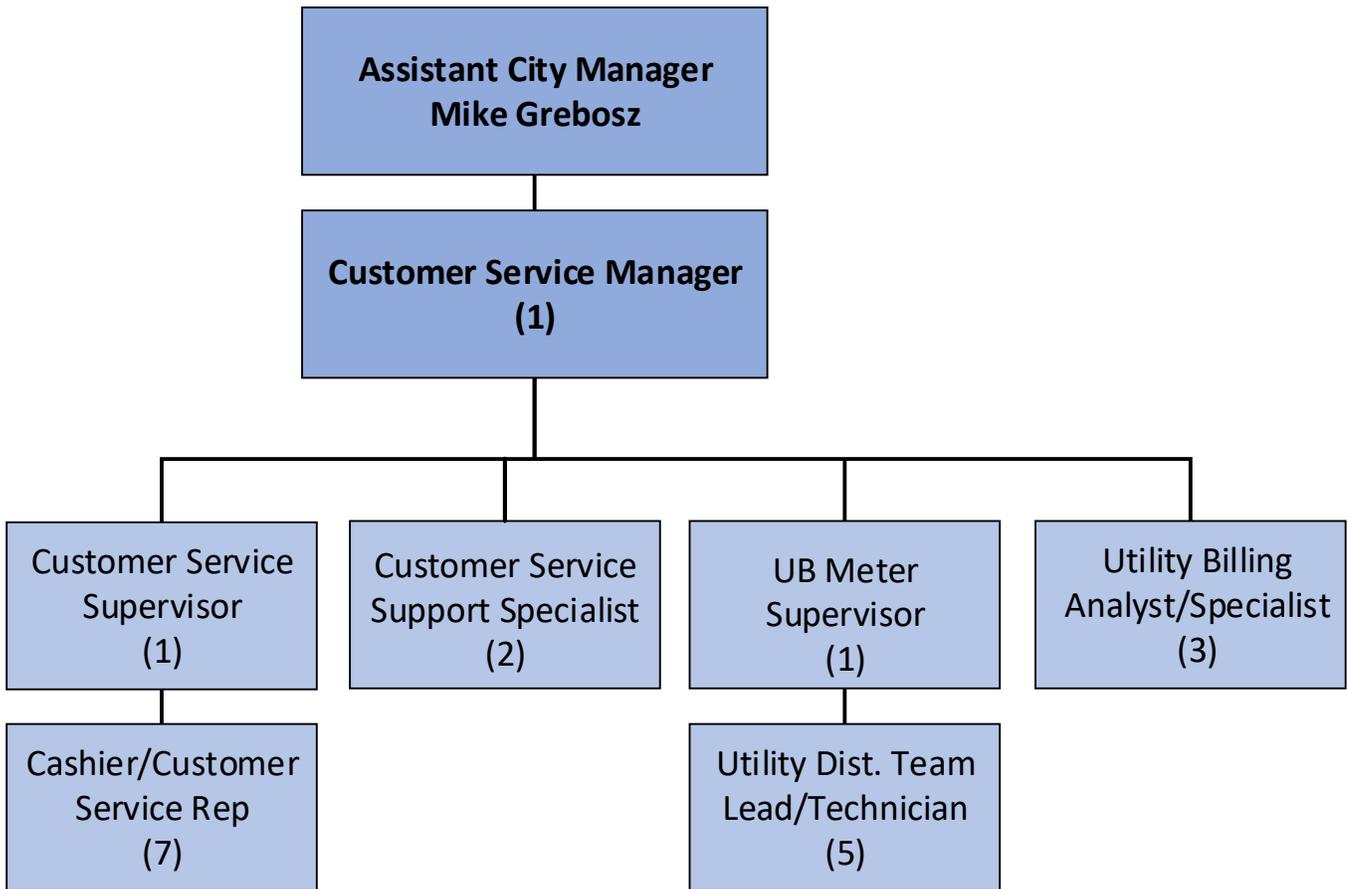
Management Discussion

- ✓ Total expenses decreased by 66.46%.
- ✓ Personal Services increased 13.64% mainly due to the additions of a Utilities Distribution Technician I, a Utility Equipment Mechanic I, a Utilities Plant Technician I, and a Utility Locator I, increased health insurance costs a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 13.32% mainly due to increases in chemicals (\$281,000), equipment maintenance (\$82,750), gas/oil (\$30,311), operating supplies (\$42,761), and power (\$207,119).
- ✓ Capital Outlay decreased by 87.44% mainly due to the budgeting of the Wiley M. Nash Capacity Expansion and AWT Improvements (\$35,940,000) in FY 2022-2023.
- ✓ Includes funding for:
 - WTP 4 Well #6 Replacement (\$81,000)
 - WTP #2 High Service Pump Replacement (\$276,120)
 - WTP #1,2, & 3 PLC Upgrades (\$38,400)
 - WTP #2 Transfer Pump Replacements (\$265,860)
 - F250 Pick Up Truck / Utility Bed (\$85,000)
 - Water Plant Security Camera Replacement (\$39,374)
 - WTP #3 Well Pump Fencing Replacement (\$11,200)
 - WTP #1 Well #5 Pump House Fencing Replacement (\$22,884)
 - WTP #9 GST Fencing Replacement (\$18,572)
 - Hydraulic 6 Inch Pump & Trailer (\$67,172)
 - Downtown Water Main Phase I Construction (\$586,560)
 - Vehicle Replacement #61 (\$85,000)
 - Vehicle Replacement #97 (\$85,000)
 - Sludge Press #1 Onsite Rehab (\$237,444)
 - Lab/ Conference Room A/C Unit (\$7,500)
 - Alum Chemical Pump Replacement (\$48,360)
 - Reclaim Pump House AC Unit Replacement (\$12,960)
 - DO Sensor (\$28,520)
 - Gator Maintenance Vehicle (\$12,365)
 - LS #79 Rehabilitation Project (\$2,350,000)
 - LS #1 Replacement & Panel box (\$94,872)
 - LS #12 Replacement and Panel Box (\$81,790)
 - LS #20 Replacement and Panel Box (\$83,432)
 - LS #79 Standby By Generator and Transfer Switch (\$85,452)
 - LS #80 Replacement and Panel Box (\$83,974)
 - Hydraulic Hose Replacement (\$11,786)
 - Commercial Riding Lawn Mower (\$10,085)
 - Ground Penetrating Radar Unit - 2 Units (\$42,118)

- Tandem Axle HD Equipment Trailer (\$8,100)
- Trimble GPS Device (\$20,344)
- Vivax Metrotech Locators - 2 or 3 units (\$23,572)
- New Transit Connect Locator Van (\$47,500)
- Sewer Line Rehabilitation (\$200,000)
- Manhole Rehabilitation (\$85,000)
- Hoist System (\$18,283)
- Vehicle Replacement #282 (\$85,000)
- Root Cutters (\$16,440)
- Collection Camera System (\$16,625)

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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
Utility accounts per full time equivalent (FTE)	High Value Government	1,262	1,300	1,350
Cost per active utility account	High Value Government	\$76.56	\$69.00	\$71.00
Average % of delinquent accounts	High Value Government	5.1%	6.0%	4.0%
% of customers receiving electronic bills	High Value Government	38.4%	38.0%	40.0%
% of customers using online/automatic bank payments	High Value Government	68.9%	68.0%	70.0%
# of meters replaced as part of 20-year replacement cycle program	High Value Government	28	0	1,000
% of customers using flex pay	High Value Government	8.2%	8.3%	9.0%
# of proactive check for leak follow up orders processed	High Value Government	1,314	1,200	1,250
# of leaks adjustments processed	High Value Government	1,250	500	600

Fiscal Year 2022 - 2023 Accomplishments

- ✓ Continued customer service training on a quarterly basis.
- ✓ Implemented FY 22-23 water and sewer rate increase per rate study.
- ✓ Implemented stormwater rate based on rate study completed during FY 19-20.
- ✓ Perform a new stormwater study.

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 staff member 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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 979,517	\$ 1,136,278	\$ 1,136,278	\$ 1,248,308	9.86%
Operating Expenses	324,849	414,276	414,276	463,730	11.94%
Capital Outlay	0	24,000	324,000	10,000	-58.33%
Total Budget	\$ 1,304,366	\$ 1,574,554	\$ 1,874,554	\$ 1,722,038	9.37%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Util. Billing Meter Supervisor	U112	0.00	1.00	1.00	1.00	1.00
Util. Dist. Meter Tech Team Ld	U111	1.00	1.00	0.00	0.00	0.00
Finance Cust. Svc. Manager	116	1.00	1.00	1.00	1.00	1.00
Customer Service Supervisor	109	1.00	1.00	1.00	1.00	1.00
Utility Billing Supervisor	109	1.00	1.00	1.00	0.00	0.00
Senior Billing Specialist	107	0.00	0.00	1.00	1.00	1.00
Cust. Svc. Support Specialist II	107	0.00	0.00	0.00	0.00	1.00
Cust. Svc. Support Specialist	106	1.00	1.00	1.00	2.00	1.00
Cust. Svc. Rep III	105	2.00	2.00	0.00	1.00	0.00
Utility Billing Specialist II	105	2.00	2.00	1.00	1.00	1.00
Utility Billing Specialist I	104	1.00	1.00	1.00	1.00	1.00
Customer Service Rep II	104	2.00	2.00	3.00	1.00	3.00
Customer Service Rep I	103	3.00	3.00	4.00	5.00	3.00
Utility Distribution Tech II	U105	1.00	2.00	4.00	3.00	3.00
Utility Distribution Tech I	U104	3.00	2.00	1.00	2.00	2.00
Total Full Time Staffing		19.00	20.00	20.00	20.00	20.00

Promoted [1.0] Customer Service Support Specialist I to [1.0] Customer Service Support Specialist II. Promoted [2.0] Customer Service Rep I to [2.0] Customer Service Rep II.

CAPITAL OUTLAY

	Amount
Letter Opener	\$ 10,000
Total Capital Outlay	\$ 10,000

Management Discussion

- ✓ Total expenses increased by 9.37%.
- ✓ Personal Services increased 9.86% mainly due to increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 11.94% mainly due to a Rate Study for Stormwater fees (\$40,000) and the purchase of standing desks (\$6,000).
- ✓ Capital Outlay decreased by 58.33%.
- ✓ 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)
 - Letter Opener (\$10,000)
 - Rate Study for Stormwater fees (\$40,000)

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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Contingency / Reserve Contingency	\$ -	\$2,172,835	\$ 299,903	\$ 1,037,227	-52.26%
Contributions	1,021,219	700,238	701,527	803,591	14.76%
Transfers	<u>176,676</u>	<u>1,061,674</u>	<u>249,499</u>	<u>60,619</u>	-94.29%
Total Budget	\$ 1,197,895	\$3,934,747	\$ 1,250,929	\$ 1,901,437	-51.68%
<u>Contingency / Reserve Contingency</u>					
Contingency					\$ 350,000
Reserve Contingency					687,227
Total					\$1,037,227
<u>Contributions</u>					
Contribution to General Fund					\$ 803,591
Total					\$ 803,591
<u>Transfers</u>					
Transfer to Debt Service Fund					\$ 7,680
Transfer to Capital Project Fund					52,939
Total					\$ 60,619

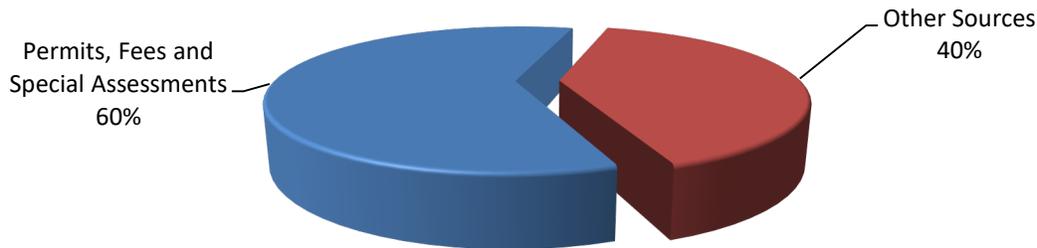
Management Discussion

- ✓ Contingency / Reserve Contingency decreased by 52.26% due to a decrease of \$1,135,608 in Reserve Contingency.
- ✓ Contribution to General Fund increased \$103,353.
- ✓ Transfer to Debt Service Fund stayed at \$7,680.
- ✓ Transfer to Capital Fund decreased by \$57,179.
- ✓ Transfer to Wastewater Trust Fund decreased by \$943,876 mainly due to no Wastewater Trust Fund projects needing additional funding.

WATER TRUST FUND

Revenue Summary

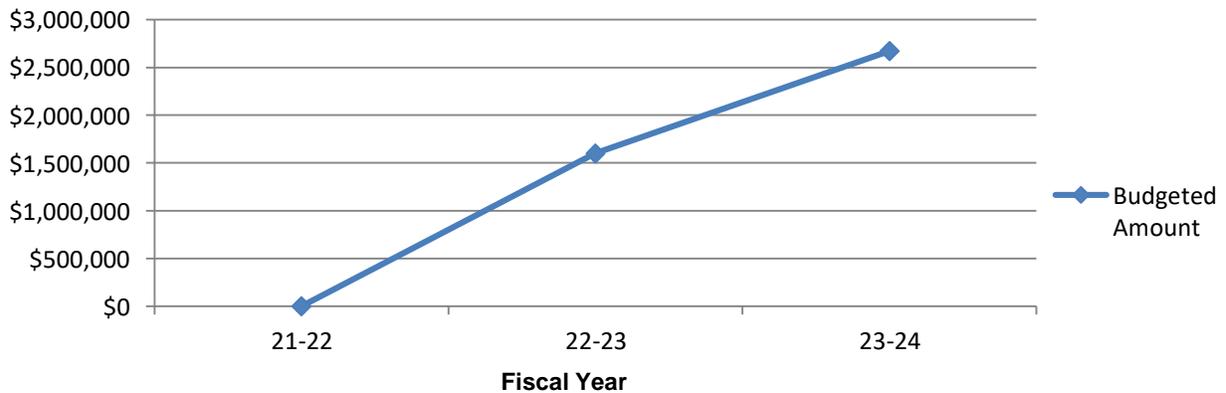
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Permits, Fees and Special Assessments	\$ 0	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	0.00%
Other Sources	<u>0</u>	<u>0</u>	<u>6,052,444</u>	<u>1,070,850</u>	100.00%
Total Water & Wastewater Trust Fund	\$ 0	\$ 1,600,000	\$ 7,652,444	\$ 2,670,850	66.93%



Management Discussion

This fund was created in FY 2022-2023 to separate Water and Wastewater Development fees. The proposed budget includes anticipated development fees (\$1,600,000) and Use of Reserves (\$1,070,850).

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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Capital Outlay	\$ 0	\$ 429,925	\$ 6,482,369	\$2,670,850	521.24%
Reserve Contingency	<u>0</u>	<u>1,170,075</u>	<u>1,170,075</u>	<u>0</u>	-100.00%
Total Budget	\$ 0	\$1,600,000	\$ 7,652,444	\$2,670,850	66.93%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
None					

CAPITAL OUTLAY	Amount
2024 Water Main Improvements Construction	\$2,320,850
2025 Water Main Improvements Design	<u>350,000</u>
Total Capital Outlay	\$2,670,850

Management Discussion

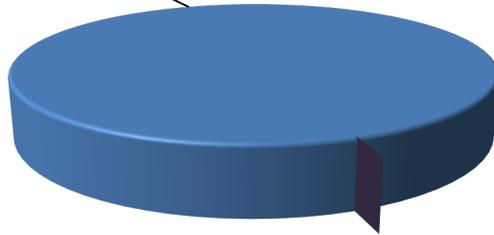
- ✓ Includes funding for:
 - 2024 Water Main Improvements Construction (\$2,320,850)
 - 2025 Water Main Improvements Design (\$350,000)

WASTEWATER TRUST FUND

Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Permits, Fees and Special Assessments	\$ 4,920,586	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	0.00%
Intergovernmental Revenue	1,317,033	756,124	2,268,372	0	-100.00%
Miscellaneous Revenue	(504,867)	0	0	0	N/A
Other Sources	<u>0</u>	<u>943,876</u>	<u>998,481</u>	<u>0</u>	-100.00%
Total Water & Wastewater Trust Fund	\$ 5,732,752	\$ 3,500,000	\$ 5,066,853	\$ 1,800,000	-48.57%

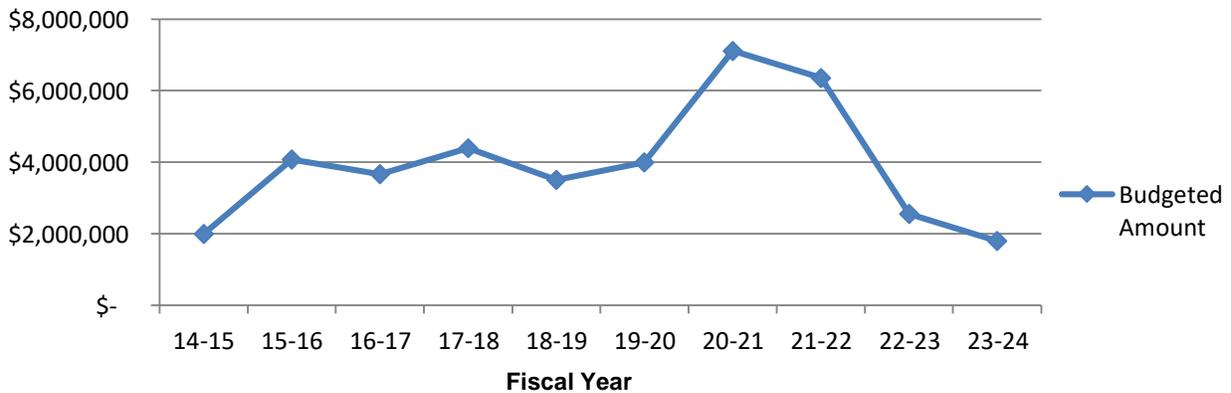
Permits, Fees and
Special Assessments
100%



Management Discussion

The proposed budget includes anticipated development fees (\$1,800,000).

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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Capital Outlay	\$6,247,277	\$3,500,000	\$ 4,498,481	\$ 0	-100.00%
Contingency	<u>0</u>	<u>0</u>	<u>568,372</u>	<u>1,800,000</u>	100.00%
Total Budget	\$6,247,277	\$3,500,000	\$ 5,066,853	\$1,800,000	-48.57%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
None					

CAPITAL OUTLAY	Amount
None	

Management Discussion

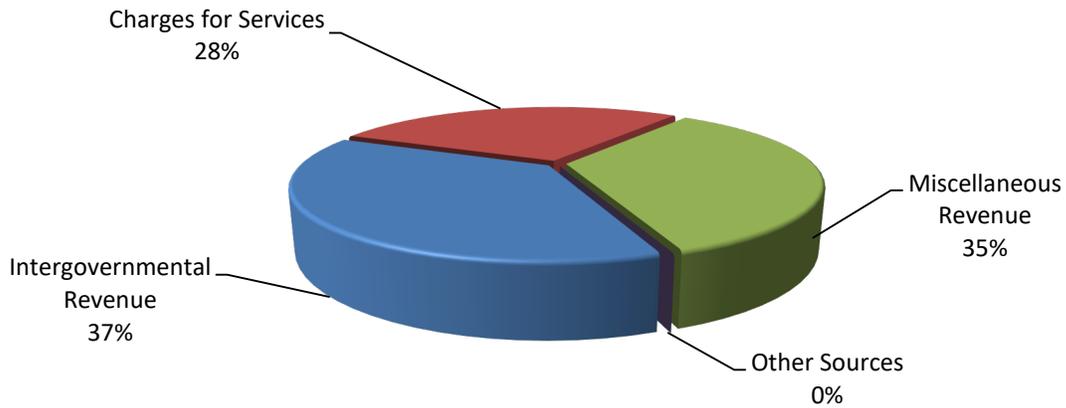
- ✓ Includes funding for:
 - Contingency (\$1,800,000)



AIRPORT FUND

Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Intergovernmental Revenue	\$ 814,285	\$ 4,483,875	\$ 6,788,835	\$ 1,137,000	-74.64%
Charges for Services	375,140	334,670	334,670	866,917	159.04%
Miscellaneous Revenue	2,450,055	1,367,359	1,367,574	1,050,985	-23.14%
Other Sources	<u>42,677</u>	<u>592,097</u>	<u>1,736,505</u>	<u>0</u>	-100.00%
Total Airport Fund Revenue	\$ 3,682,157	\$ 6,778,001	\$ 10,227,584	\$ 3,054,902	-54.93%



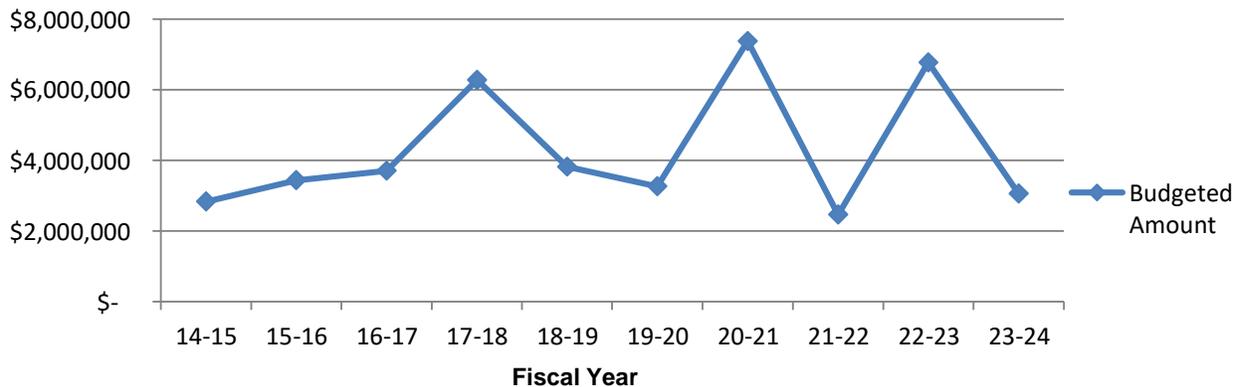
Management Discussion

Intergovernmental Revenue includes Federal (\$540,000) and State (\$597,000) grants for anticipated airport capital projects.

Charges for Services increased by 159.04% mainly due to both a revenue increase and to a change in how revenues are being recorded.

Miscellaneous Revenue decreased by 23.14% mainly due to a change in how revenues are being recorded.

History of Revenues

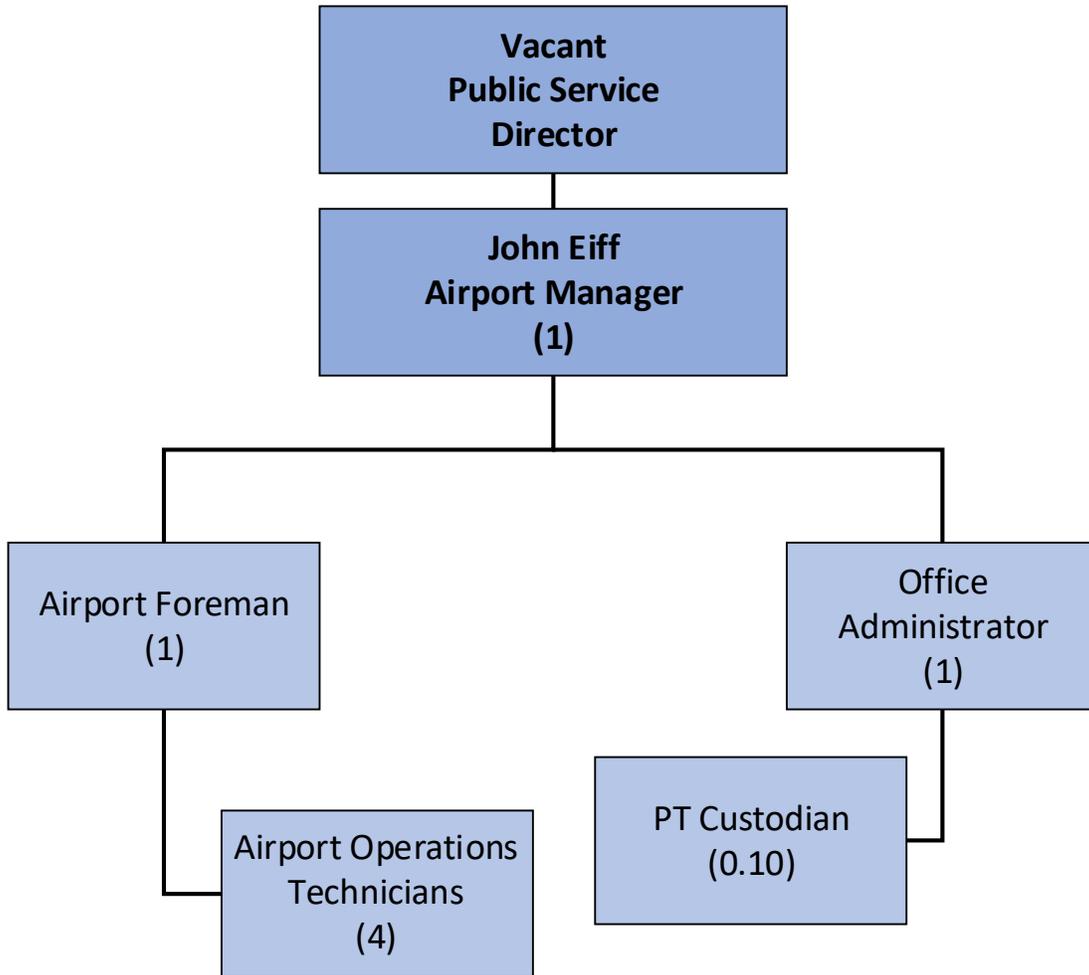




AIRPORT FUND

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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% of users satisfied with Airport appearance and services	High Value Government	87%	95%	95%
Total new acres leased	High Value Government	.0	.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	3%	5%	5%

Fiscal Year 2022 - 2023 Accomplishments

- ✓ Started T-hangar construction for phase one of the Sport Aviation Village and started leasing the hangar sites.
- ✓ The 2022 Aero Sport Aviation Showcase was well attended by vendors and had good aircraft sales, this year's date is Nov. 3&4.
- ✓ Maintained lease management of the T-hangars with a 100% occupancy rate with an average of 75 people on the waiting list.
- ✓ Remodeling of Airport Maintenance building Yard and Barn.
- ✓ Completed the rehabilitation and upgrades to the airfield electrical home runs and vault.
- ✓ Constructed the Skinner connector road to SR 11, due to open May 2023.
- ✓ Continued making improvements to the DNAS museum
- ✓ Update Security gate readers, cameras and fencing.
- ✓ Design and rehabilitate the mid-section of taxiway "A".
- ✓ Design and construct the East Hangar complex phase 1b.
- ✓ Restripe Airfield Markings.
- ✓ Construct Taxiway F Lighting / Signage.
- ✓ Construction for rehabilitation of the West apron.

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	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 West Ramp Apron. • Complete construction of SR11 access road. 	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

- ✓ Update Airport Master Plan and ALP
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Design the Rehabilitation Runway 5/23
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Complete final phase of NW Industrial Park.
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: Regional High Value Job Creation

Operating Budget Comparison

BUDGET DESCRIPTION	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 530,578	\$ 526,349	\$ 526,349	\$ 578,835	9.97%
Operating Expenses	593,985	498,544	577,237	506,298	1.56%
Capital Outlay	1,141,309	5,164,381	8,529,218	1,358,196	-73.70%
Contingency	0	0	0	5,790	100.00%
Transfers	<u>341,336</u>	<u>588,727</u>	<u>594,780</u>	<u>605,783</u>	2.90%
Total Budget	\$2,607,208	\$6,778,001	\$10,227,584	\$3,054,902	-54.93%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Airport Manager	E103	1.00	1.00	1.00	1.00	1.00
Sports Aviation Administrator	E102	1.00	1.00	1.00	0.00	0.00
Airport Ops Foreman II	110	1.00	1.00	1.00	1.00	1.00
Office Administrator	108	0.00	0.00	1.00	1.00	1.00
Administrative Coordinator	107	1.00	1.00	0.00	0.00	0.00
Airport Ops Tech III	105	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III	103	1.00	0.00	0.00	0.00	0.00
Airport Ops Tech II	102	1.00	2.00	2.00	2.00	2.00
Custodian II	102	0.00	0.00	0.00	0.00	0.10
Custodian I	101	0.10	0.10	0.10	0.10	0.00
Airport Ops Tech I	101	0.00	1.00	1.00	1.00	1.00
Total Full Time Staffing		7.10	8.10	8.10	7.10	7.10

Promoted [0.1] Custodian I to [0.1] Custodian II.

CAPITAL OUTLAY	Amount
Update Master Plan and Airport Layout Plan	\$ 600,000
Design Electrical Upgrades for T-Hangars A, B, & C	15,800
Design South Central Apron Rehab	120,000
Design Runway 5/23 Rehab	350,000
T-Hangars Gutters	125,000
Schulte Batwing	47,396
Design Taxiway E Lighting	100,000
Total Capital Outlay	\$1,358,196

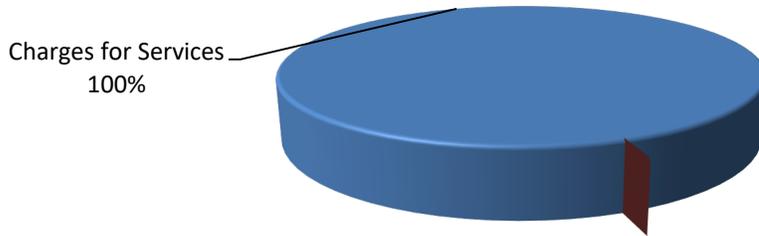
Management Discussion

- ✓ Total expenses decreased by 54.93% mainly due to a decrease in capital projects.
- ✓ Personal Services increased by 9.97% mainly due to an increase in health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 1.56% mainly due to an increase in insurance (\$11,243).
- ✓ Includes funding for:
 - Update Master Plan and ALP (\$600,000)
 - Design Electrical Upgrades for T-Hangars A, B, & C (\$15,800)
 - Design South Central Apron Rehab (\$120,000)
 - Design Runway 5/23 Rehab (\$350,000)
 - T-Hangars Gutters (\$125,000)
 - Schulte Batwing (\$47,396)
 - Design Taxiway E Lighting (\$100,000)

REFUSE COLLECTION FUND

Revenue Summary

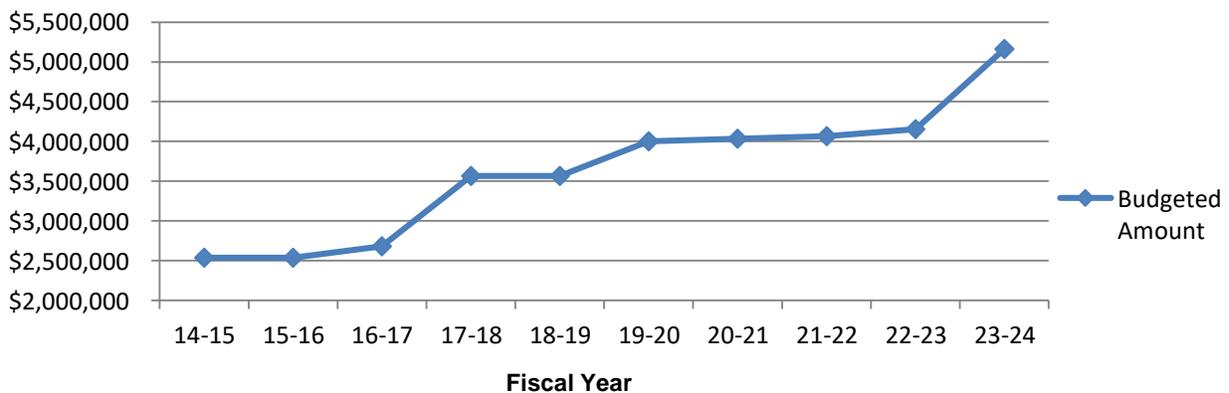
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Charges for Services	\$ 4,276,483	\$ 4,153,088	\$ 4,153,088	\$ 5,160,000	24.24%
Miscellaneous Revenue	<u>512</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Refuse Fund Revenue	\$ 4,276,995	\$ 4,153,088	\$ 4,153,088	\$ 5,160,000	24.24%



Management Discussion

Projected in FY 2023-2024 budget is \$5,160,000 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 while the billing fee revenues are recognized in the City's Water and Sewer Fund.

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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Operating Expenses	\$ 4,257,509	\$ 4,153,088	\$ 4,153,088	\$ 5,060,000	21.84%
Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	100.00%
Total Budget	\$ 4,257,509	\$ 4,153,088	\$ 4,153,088	\$ 5,160,000	24.24%
STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
None					
CAPITAL OUTLAY					Amount
None					

Management Discussion

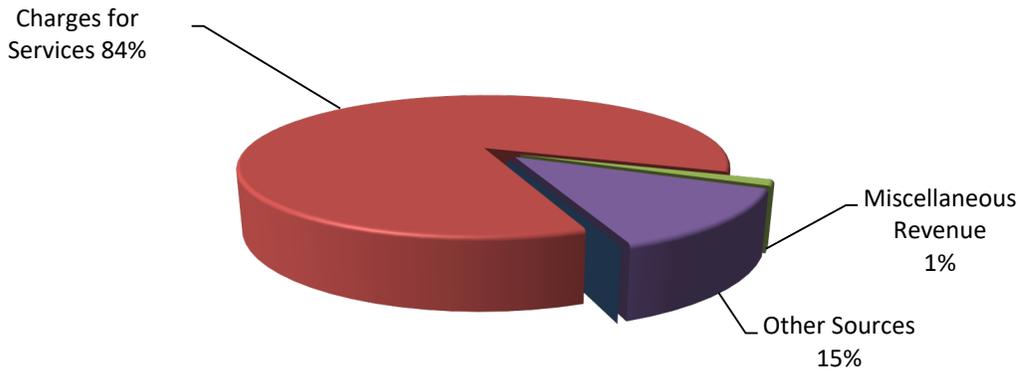
- ✓ Includes funding for:
 - GFL Solid Waste Southeast, LLC (\$4,600,000)
 - Franchise Fee Kept by City (\$460,000)
 - Contribution to Water & Sewer Fund (\$100,000)



STORMWATER FUND

Revenue Summary

REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Intergovernmental Revenue	\$ 0	\$ 200,000	\$ 200,000	\$ 0	-100.00%
Charges for Services	2,089,857	2,094,780	2,094,887	2,297,500	9.68%
Miscellaneous Revenue	(119,802)	8,000	19,777	35,000	337.50%
Other Sources	<u>10,423</u>	<u>581,637</u>	<u>1,350,218</u>	<u>395,531</u>	-32.00%
Total Stormwater Fund Revenue	\$ 1,980,478	\$ 2,884,417	\$ 3,664,882	\$ 2,728,031	-5.42%



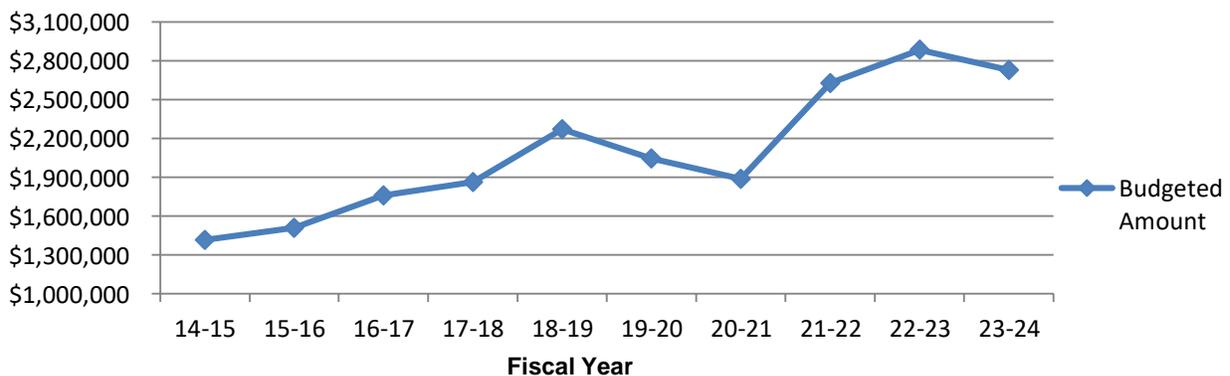
Management Discussion

Charges for services represent stormwater fees and are projected with a 9.68% increase from FY 2023-2024 budget.

Miscellaneous Revenue represent interest earning on investments (\$35,000).

Other Sources in FY 2023-2024 represents Use of Reserves for the Capital Projects.

History of Revenues

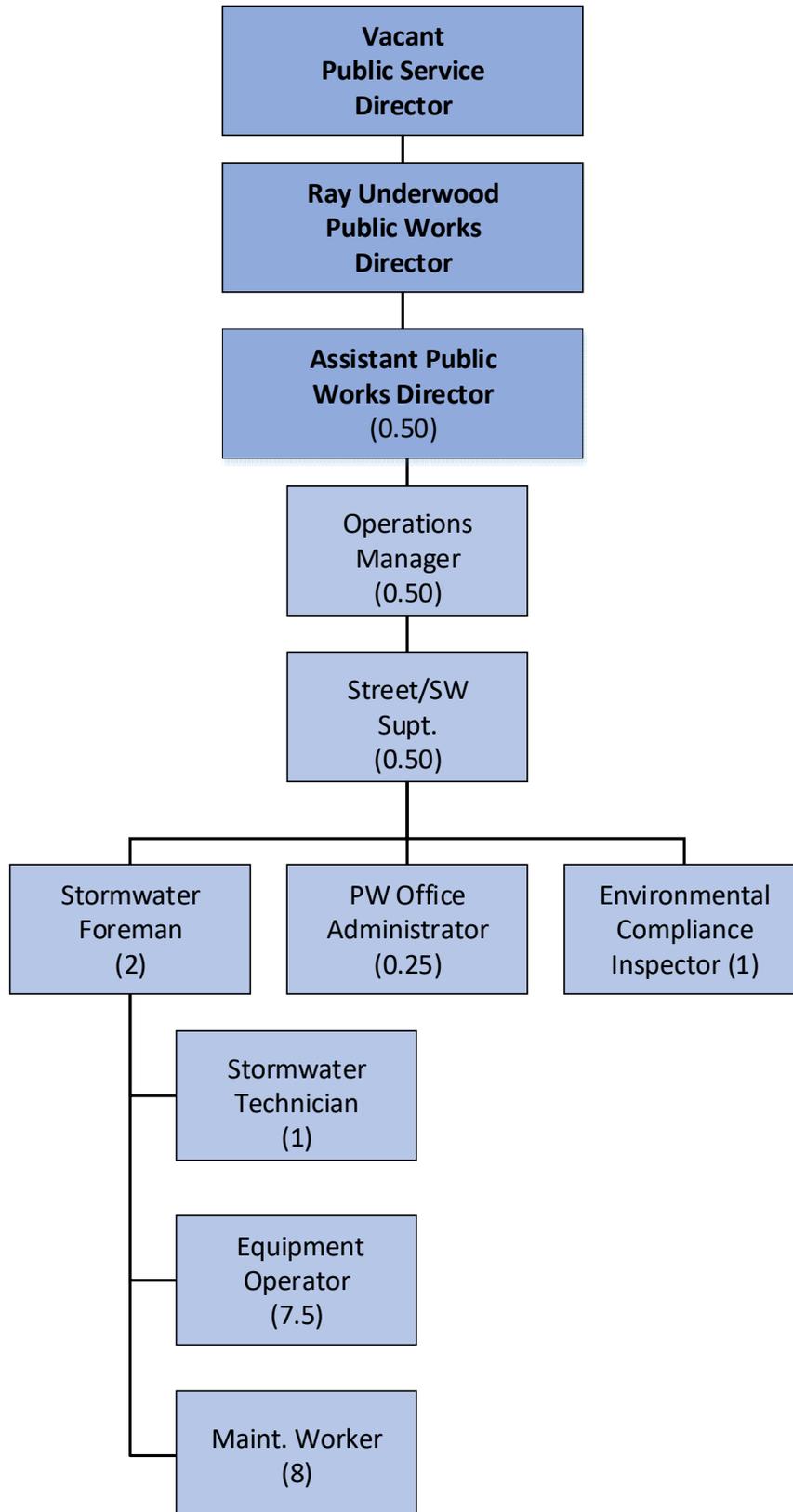




STORMWATER FUND

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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
% of drainage repairs completed within 30 calendar days	High Value Government	81%	70%	75%
% of sites passing NPDES requirements	High Value Government	100%	95%	95%
% of designated storm sewer cleaned annually	High Value Government	42%	42%	45%
% of storm sewer inlets cleaned	High Value Government	11.6%	11%	11%
% of storm water retention ponds maintained annually	High Value Government	14%	16%	18%
% of curb miles swept	High Value Government	100%	100%	100%

Fiscal Year 2022 - 2023 Accomplishments

- ✓ Projects: Yearly pipelining complete
- ✓ 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:
 - ✓ Stormwater upgrade in several areas.
 - 980 E Pennsylvania Ave
 - Marsh Rd and Jacobs Landing
 - S High St and W Hubbard Ave
 - N Boston and E Rich Ave

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

- ✓ 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 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: FY 2023-2024
 - 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: FY 2025-2026
 - o Strategic Focus Area: High Value Government, Sustainability
- ✓ Stormwater Master Plan Project Implementation:
 - o Target Completion: FY 2026-2027
 - o Strategic Focus Area: High Value Government, Sustainability, Sense of Community

Operating Budget Comparison

BUDGET DESCRIPTION	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 719,714	\$1,030,762	\$1,030,762	\$1,371,156	33.02%
Operating Expenses	249,698	346,970	358,970	365,347	5.30%
Capital Outlay	1,403,919	1,183,237	1,945,802	655,304	-44.62%
Transfers	<u>278,619</u>	<u>323,448</u>	<u>329,348</u>	<u>336,224</u>	3.95%
Total Budget	\$ 2,651,950	\$2,884,417	\$3,664,882	\$2,728,031	-5.42%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Assistant Public Works Director	E104	0.00	0.50	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	0.00	1.00
Environmental Compliance Insp.	109	1.00	1.00	1.00	1.00	1.00
Foreman I	109	0.00	0.00	1.00	2.00	1.00
Office Administrator	108	0.25	0.25	0.25	0.25	0.25
Stormwater Technician I	106	0.00	1.00	1.00	1.00	1.00
Lead Worker	106	0.50	0.50	0.50	0.00	0.00
Equipment Operator III	106	0.00	0.00	0.00	0.50	0.50
Equipment Operator II	105	0.00	0.00	1.00	0.00	2.00
Equipment Operator I	104	3.00	3.00	3.00	6.00	5.00
Maintenance Worker II	102	1.00	2.00	3.00	2.00	3.00
Maintenance Worker I	101	<u>2.00</u>	<u>1.00</u>	<u>0.00</u>	<u>3.00</u>	<u>5.00</u>
Total Full Time Staffing		9.75	11.25	13.25	17.25	21.25

Added [3.0] Maintenance Worker I and [1.0] Equipment Operator I due to increases in mowing responsibilities in the City. Promoted [1.0] Foreman I to [1.0] Foreman II. Promoted [2.0] Equipment Operator I to [2.0] Equipment Operator II. Promoted [1.0] Maintenance Worker I to [1.0] Maintenance Worker II.

CAPITAL OUTLAY**Amount**

Replacement of Painters Pond Generator	\$ 101,925
Forest head 60" HF Mulcher	32,589
New Manual Intake Gate for Earl Brown Stormwater Pump Station	54,063
Pemberton Aquatic Bucket	8,714
Envirosight Verisight Pro + Push Camera, 200'	14,713
Replace 450-INT-534 with new 16' Trailer	9,150
Miscellaneous Citywide Pipelining Replacement	300,000
Miscellaneous Stormwater Improvements (Neighborhood)	100,000
Miscellaneous Stormwater Improvements (Pond)	25,000
Replace 450-TL-003 Enclosed Trailer	9,150
Total Capital Outlay	\$ 655,304

Management Discussion

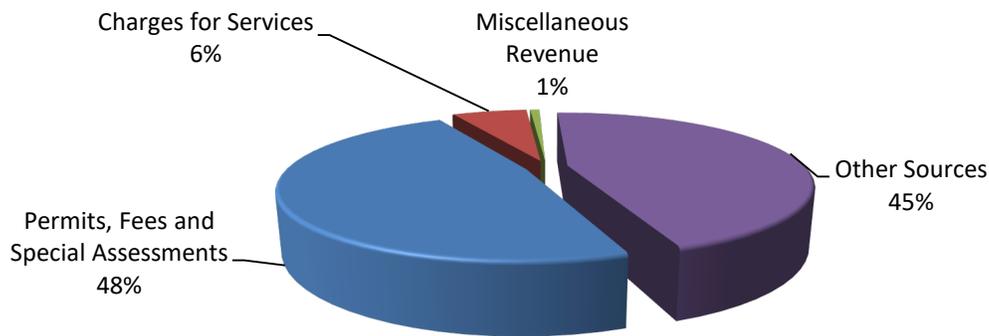
- ✓ Total expenses decreased by 5.42%.
- ✓ Personal Services increased by 33.02% mainly due to the additions of three Maintenance Workers and an Equipment Operator, increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating expenses increased by 5.30% mainly due to new CDL training (\$15,000) and a budgeted increase in equipment maintenance (\$15,700).
- ✓ Capital outlay decreased by 44.62%.
- ✓ Includes funding for:
 - Misc. Citywide Pipelining Replacement (\$300,000)
 - Misc. Stormwater Improvements (Neighborhood) (\$100,000)
 - Misc. Stormwater Improvements (Ponds) (\$25,000)
 - Painter's Pond Generator Replacement (\$101,925)
 - New Forest Head 60" HF Mulcher (\$32,589)
 - Manual Intake Gate for Earl Brown Stormwater Pump Station (\$54,063)
 - Pemberton Aquatic Bucket (\$8,714)
 - New 16' Trailer (\$9,150)
 - Envirosight Verisight Pro + Push Camera (\$14,713)



PERMITS AND INSPECTIONS FUND

Revenue Summary

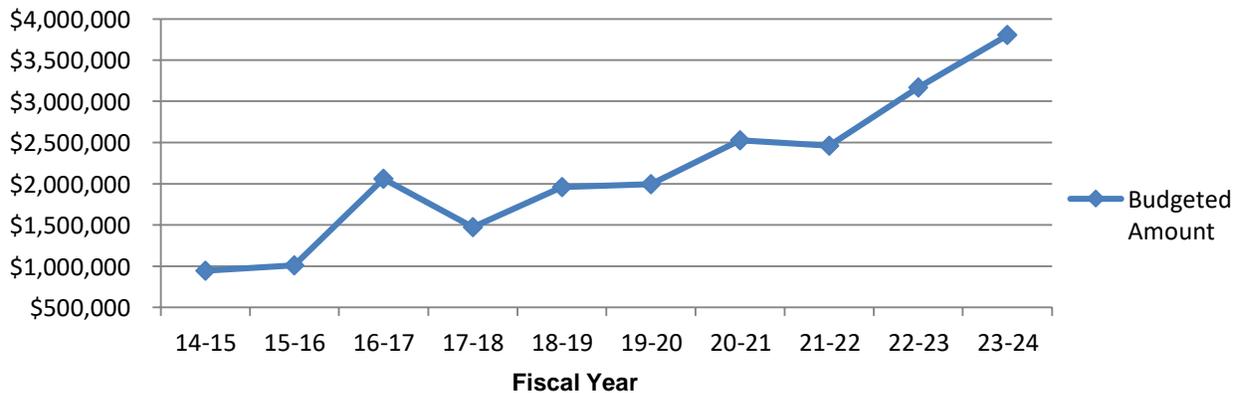
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Permits, Fees and Special Assessments	\$ 2,495,896	\$ 1,823,854	\$ 1,823,854	\$ 1,823,854	0.00%
Charges for Services	381,566	240,000	240,000	240,000	0.00%
Miscellaneous Revenue	(181,147)	15,000	15,000	30,000	100.00%
Other Sources	<u>5,294</u>	<u>1,090,703</u>	<u>1,686,168</u>	<u>1,709,851</u>	56.77%
Total Permits & Inspection Fund Revenue	\$ 2,701,609	\$ 3,169,557	\$ 3,765,022	\$ 3,803,705	20.01%



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 (\$1,667,741).

History of Revenues

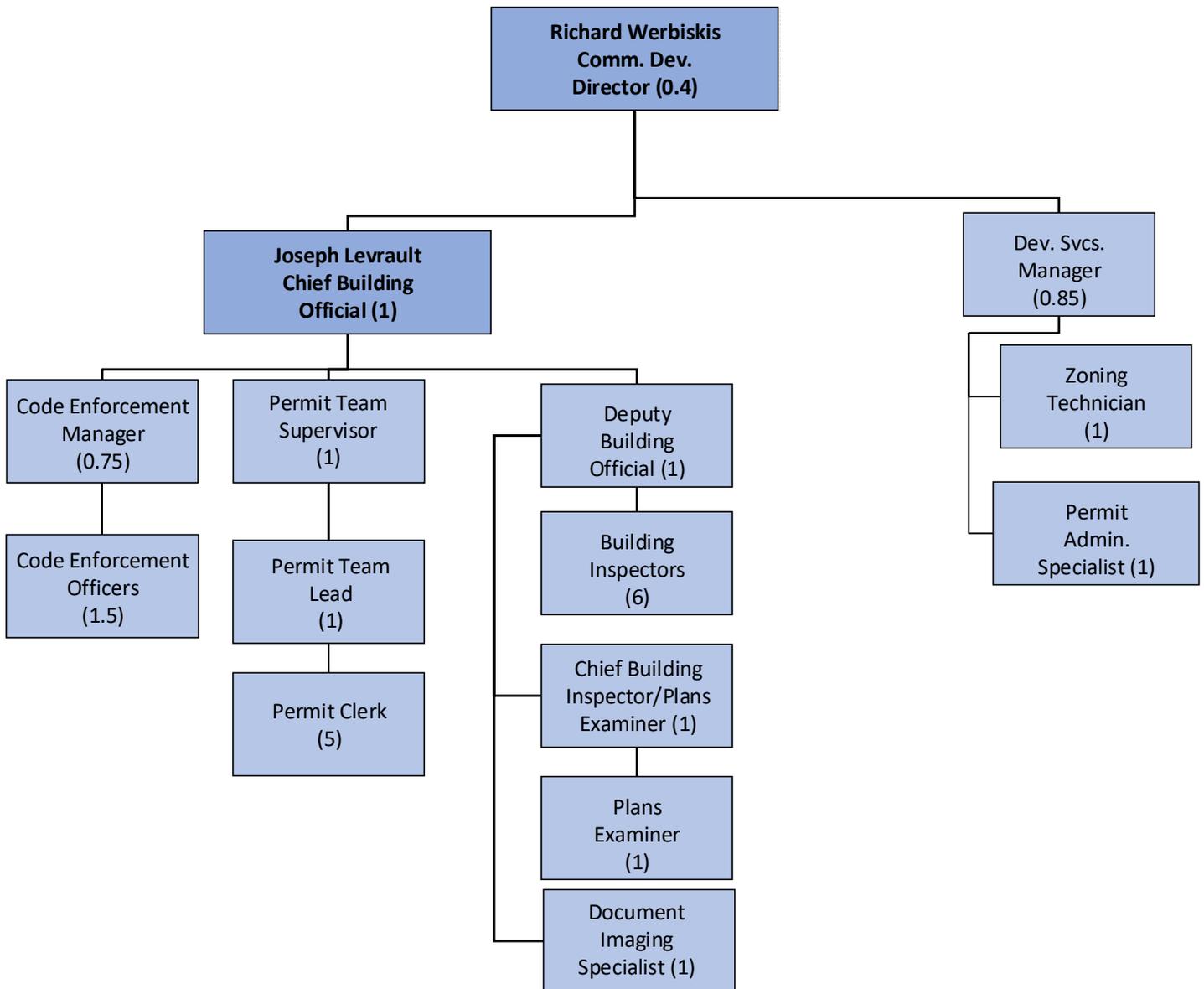




PERMITS AND INSPECTIONS FUND

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 21/22 Actual	FY 22/23 Projection	FY 23/24 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	94%	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%
# of hours of staff training	High Value Government	New Measure		

Fiscal Year 2022 – 2023 Accomplishments

- ✓ Implemented enhancements of Accela Civic Platform.
- ✓ Enhanced staff training and certifications to improve plan review and inspection services.
- ✓ Continue to improve customer services and satisfaction rate.
- ✓ Maintained timely plan review and improved plan review accuracy.

Action Plan

Permits and Inspections

	Goals & Objectives	Strategic Plan Area(s)
1	<p>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. • Issue all Business Tax Receipts within 3 days. • Initiate neighborhood revitalization program through the removal of dilapidated structures. 	High Value Government

<ul style="list-style-type: none"> • Conduct quarterly customer service training. • Conduct a minimum of 24 hours of staff training related to ordinances and policies.

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: FY 2023-2024
 - Strategic Focus Area: High Value Government
- ✓ Replace outdated Business Tax Receipt process with Business Registration process.
 - Target Completion: FY 2023-2024
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET DESCRIPTION	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$1,589,846	\$1,888,039	\$1,888,039	\$ 1,965,744	4.12%
Operating Expenses	299,050	648,257	783,177	864,509	33.36%
Capital Outlay	121,440	0	393,579	159,438	100.00%
Transfers	<u>656,139</u>	<u>633,261</u>	<u>700,227</u>	<u>814,014</u>	28.54%
Total Budget	\$2,666,475	\$3,169,557	\$3,765,022	\$ 3,803,705	20.01%

STAFFING	PAY GRADE	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Community Development Director	E108	0.40	0.40	0.40	0.40	0.40
Community Devel. Deputy Director	E104	0.00	0.00	0.40	0.40	0.00
Fire Marshal	F106	0.50	0.00	0.00	0.00	0.00
Firefighter (split with FD)	F101	0.75	0.75	0.75	0.00	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	1.00	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	1.00	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	2.00	2.00
Development Svcs. Manager	117	0.00	0.00	0.00	0.00	0.85
Land Development Manager	116	0.75	0.80	0.85	0.85	0.00
Code Enforcement Manager	113	0.00	0.00	0.00	0.60	0.75
Permit Administration Specialist	112	0.00	0.00	0.00	1.00	1.00
Planner I	112	0.00	0.60	0.60	0.60	0.00
Planning Technician	110	0.60	0.00	0.00	0.00	0.00

Permit Supervisor	109	0.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	107	0.80	0.80	0.80	1.20	1.50
Permit Team Lead	106	1.00	0.00	1.00	1.00	1.00
Zoning Technician	106	0.00	0.00	1.00	1.00	1.00
Permit Clerk III	105	1.00	0.00	0.00	0.00	0.00
Permit Clerk II	104	1.00	3.00	0.00	2.00	2.00
Admin Asst III (split with FD)	104	0.00	0.00	0.50	0.00	0.00
Permit Facilitator	104	1.00	0.00	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>3.00</u>	<u>3.00</u>	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>
Total Full Time Staffing		19.80	19.35	20.30	24.05	23.50
Fire Marshal	F106	0.00	0.37	0.30	0.00	0.00
Fire Inspector	F105	<u>0.00</u>	<u>0.80</u>	<u>0.30</u>	<u>0.00</u>	<u>0.00</u>
Total Part Time Staffing		0.00	1.17	0.60	0.00	0.00
Total Staffing		19.80	20.52	20.90	24.05	23.50

Promoted [0.85] Land Development Manager to [0.85] Development Services Manager. Increased [0.15] Code Enforcement Manager and [0.30] Code Enforcement Officer due to change in split between departments. Reclassified [0.4] Community Development Deputy Director to Chief Planner and moved position fully to Planning Department. Moved [0.6] Planner I fully to Planning Department.

CAPITAL

Amount

Building Official Truck 1	\$ 53,146
Building Official Truck 2	53,146
Building Official Truck 3	<u>53,146</u>
Total Capital Outlay	\$ 159,438

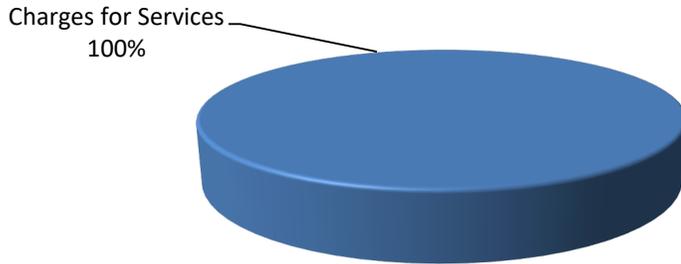
Management Discussion

- ✓ Total expenses increased by 20.01%.
- ✓ Personal Services increased by 4.12% primarily due to increased health insurance costs, a Pay Plan adjustment, and a 2% merit increase for FY 2023-2024.
- ✓ Operating Expenses increased by 33.36% mainly due to additional upgrade to Accela Citizen Portal (\$29,000), AgencyCounter (\$41,000), and software for Compliance with HB 1059 (\$40,000).
- ✓ Includes funding for:
 - Accela maintenance and upgrade (\$100,000)
 - Accela Land Management (\$141,000)
 - Plan Review E-Permit Hub (\$67,000)
 - Professional services for inspection and plan review (\$40,000)
 - Code books (\$7,500)
 - Banking fees (\$80,000)
 - Accela conference travel and training (\$22,000)
 - Three Trucks for Building Officials (\$159,438)

HEALTH INSURANCE COST CONTAINMENT FUND

Revenue Summary

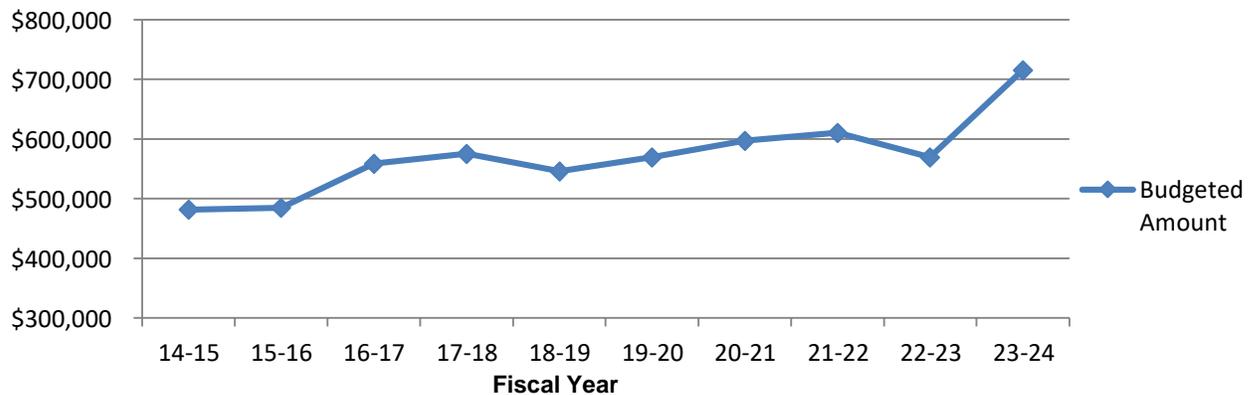
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Charges for Services	\$ 560,670	\$ 569,305	\$ 569,305	\$ 715,605	25.70%
Miscellaneous Revenue	<u>414</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Total Health Ins. Cost Contain. Fund Rev.	\$ 561,084	\$ 569,305	\$ 569,305	\$ 715,605	25.70%



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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Operating Expenses	\$ 479,181	\$ 537,100	\$ 537,100	\$ 683,400	27.24%
Debt Service	3,211	0	0	0	N/A
Transfers	<u>32,205</u>	<u>32,205</u>	<u>32,205</u>	<u>32,205</u>	0.00%
Total Budget	\$ 514,597	\$ 569,305	\$ 569,305	\$ 715,605	25.70%

STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
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None

CAPITAL

Amount

None

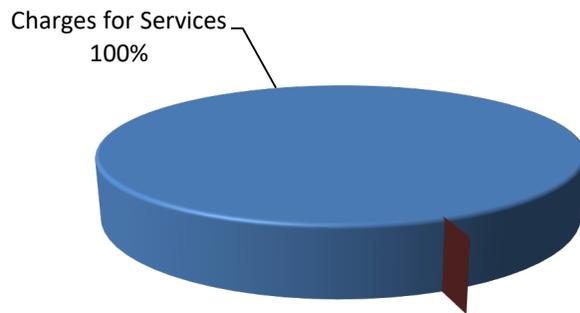
Management Discussion

- ✓ Total expenses increased by 25.70%.
- ✓ Operating expenses increased by 27.24% due to an increase in health care labor (\$100,000) and medical supplies (\$45,000) due to eight additional weekly operating hours being proposed in the FY 2023-2024 budget.
- ✓ Includes funding for:
 - Health Center labor (\$350,000)
 - Monthly management program fee (\$110,000)
 - Medical supplies (\$145,000)

WORKERS' COMPENSATION SELF INSURANCE FUND

Revenue Summary

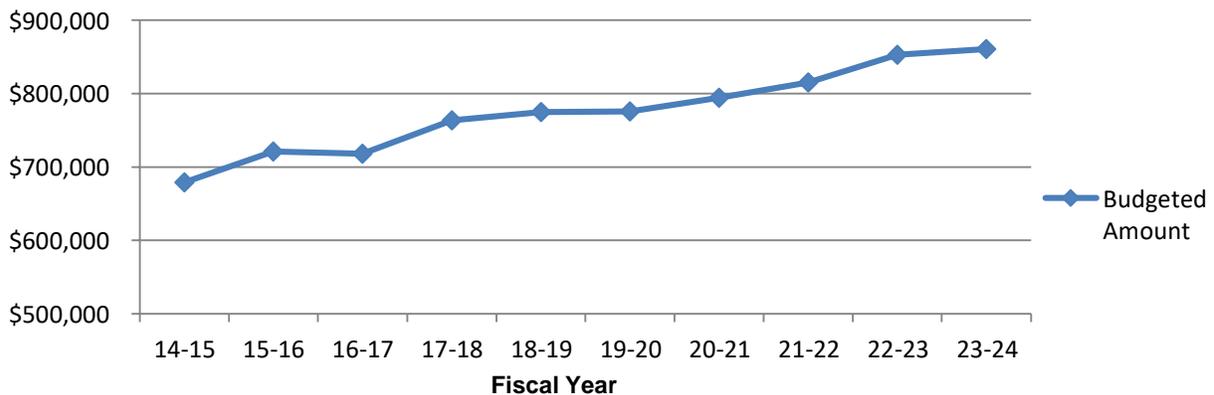
REVENUE SUMMARY	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Charges for Services	\$ 815,167	\$ 852,741	\$ 852,741	\$ 860,736	0.94%
Miscellaneous Revenue	<u>67,934</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Workers' Comp Fund Revenue	\$ 883,101	\$ 852,741	\$ 852,741	\$ 860,736	0.94%



History of Revenues

The City maintains a self-insured workers' compensation program with \$100,000 stop loss coverage. Transfers are made to the Workers' Compensation Self Insurance Fund by all funds in the City that have personnel. FY 2023-2024 projected revenue is based on prior year anticipated actual with a 0.94% 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 21/22 Actual	FY 22/23 Projection	FY 23/24 Target
# of injuries per 100 employees	High Value Government	3.34	4.00	3.00
# of work days lost per injury	High Value Government	13.36	2.00	1.00
% of full-time equivalent employees without an on the job injury	High Value Government	98%	95%	97%
% change in dollar losses from workers compensation claims over previous year	High Value Government	Measure Not Provided	+12%	+10%
Workers' Compensation Experience Ratio	High Value Government	1.15	1.18	.98
# of employees attending safety training	High Value Government	244	500	500
# of safety reviews/inspections performed	High Value Government	2	48	48
% change in number of liability claims over previous year	High Value Government	Measure Not Provided	-1%	-1%
Randomly screen CDL holders by September 30th	High Value Government	0	25%	25%

Fiscal Year 2022 - 2023 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. 	High Value Government

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. 	High Value Government

Long-Term Goals

- ✓ Reduce the experience modification factor.
 - Target Completion: FY 2023-2024
 - 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	2021-22 ACTUAL	2022-23 BUDGET	2022-23 ESTIMATED	2023-24 BUDGET	% Change from 2022-23
Personal Services	\$ 1,281,339	\$ 701,471	\$ 701,471	\$ 701,471	0.00%
Operating Expenses	51,480	87,270	87,270	95,265	9.16%
Transfers	<u>64,000</u>	<u>64,000</u>	<u>64,000</u>	<u>64,000</u>	0.00%
Total Budget	\$ 1,396,819	\$ 852,741	\$ 852,741	\$ 860,736	0.94%
STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET

None

None

Management Discussion

- ✓ Total expenses increased by 0.94%.
- ✓ Personal Services is budgeted to maintain the FY 2023-2024 budget.
- ✓ Operating expenses increased by 9.16% mainly due to the additions of a Safety Committee (\$5,000) and Employee Workers Comp/Safety Training Seminars (\$2,000).
- ✓ 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)
 - Safety Committee Training (\$5,000)
 - Employee Workers Comp/Safety Training Seminars (\$2,000)

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.

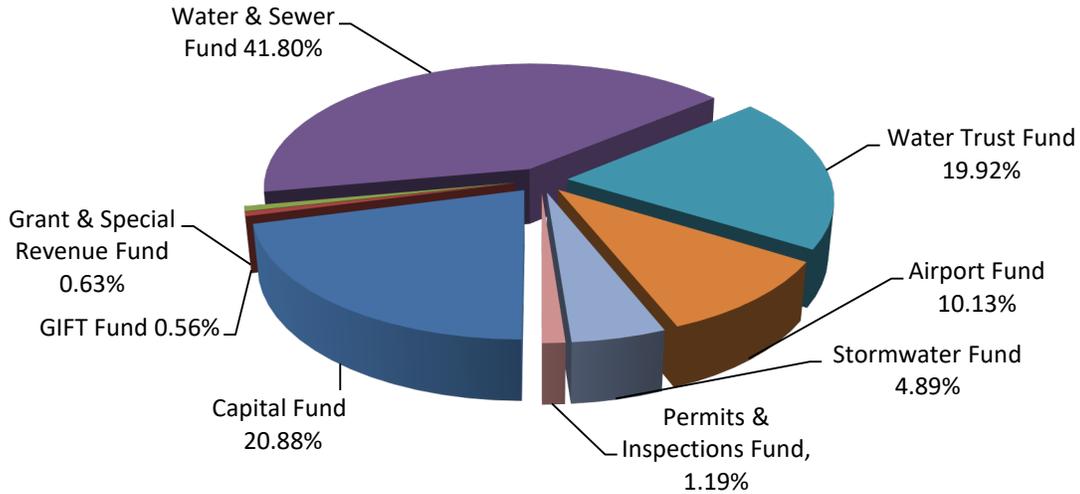
However, the Operating and Capital budgets are closely linked. The most obvious link is the Operating budget assumes the cost of maintaining and operating new facilities built under the Capital budget. Operational needs often drive the Capital budget, i.e. airport expansion, roads, water and sewer mains, 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 \$13,409,133 for all funds.

	Budget	% of Total Capital Budget	% of Total Annual Budget
Capital Fund	\$ 2,799,833	20.88%	2.69%
GIFT Fund	75,287	0.56%	0.07%
Grant & Special Revenue Fund	85,024	0.63%	0.08%
Water & Sewer Fund	5,605,201	41.80%	5.38%
Water Trust Fund	2,670,850	19.92%	2.57%
Airport Fund	1,358,196	10.13%	1.31%
Stormwater Fund	655,304	4.89%	0.63%
Permits & Inspections Fund	159,438	1.19%	0.15%
Total	\$ 13,409,133	100.00%	12.90%

Current Year Capital



Current Year Capital Detail

Division	Description	Amount
0106 - Administrative Services	Christmas Tree Replacement	6,500
0110 - Information Technology	VXRail GPU Update	26,380
0110 - Information Technology	Replacement of Unity 450 and 300	157,200
0110 - Information Technology	Upgrade Current VMWare Host	36,000
0110 - Information Technology	Remote Access Software - FIPS 140-2 Certified to meet CJIS	24,000
0110 - Information Technology	Network Monitoring and Performance Management	19,000
0110 - Information Technology	Internet to Spec Martin, FS 82 and Airport	36,000
0110 - Information Technology	Clerk - Fijutsu FI-7700 Scanner	12,000
General Government Total		\$ 317,080
1222 - Fire	ALS Zoll Monitor	47,315
1222 - Fire	Fire Station 83 Addition	500,000
1222 - Fire	EMS - Special Event Golf Cart - ALS Ready	25,000
1222 - Fire	Command Vehicle - Radio-Light Package	83,000

Division	Description	Amount
1226 - Police	LEFTA Product Suite	9,650
1226 - Police	Leads Online/Cell Hawk	9,260
1226 - Police	UDE Upgrade on in Car Cameras	6,825
1226 - Police	Chevy Tahoe for Patrol (1 of 5)	77,720
1226 - Police	Chevy Tahoe for Patrol (2 of 5)	77,720
1226 - Police	Chevy Tahoe for Patrol (3 of 5)	77,720
1226 - Police	Chevy Tahoe for Patrol (4 of 5)	77,720
1226 - Police	Chevy Tahoe for Patrol (5 of 5)	77,720
1226 - Police	Falcon License Plate Reader Cameras	19,400
1226 - Police	CID Chevy Malibu or comparable sedan	37,943
1226 - Police	Drones	31,175
1226 - Police	Axon In-Car Camera (Year 1 of 10)	101,465
1226 - Police	Police Car for New Officer	75,287
Public Safety Total		\$ 1,334,920
1302 - Streets	202 Ford F150 Super Cab (replacement)	50,516
1302 - Streets	2023 Ford F150 Super Cab	50,516
1302 - Streets	ROW ADA Improvements	73,024
1303 - Trees	Freightliner Business Class M2 106 (Grapple Boom self-loader)	254,625
1304 - Urban Beautification	New Shed for Downtown Events	16,623
1306 - Vehicle Maintenance	New Pneumatic Tire Lift (replacing Scissor Lift)	55,294
Public Works Total		\$ 500,598
1401 - Parks & Rec Admin	Modernize Elevator at Bill Dreggors Park Admin Building	81,218
1403 - Parks	Replace Ice Machine at Spec Martin	5,940
1403 - Parks	Replace 2013 Zero Turn Mower - 150-MOW-002	11,723
1403 - Parks	Replacement Roof Coating at Boy Scout Hut	12,825
1403 - Parks	Replace HVAC system - Lemon Room - Bill Dreggors Park	13,550
1403 - Parks	Sand Pro to maintain clay areas of ball fields	35,490
1403 - Parks	Replace Wackpacker/Roller - 143-WR-001	35,980
1403 - Parks	Replace 2004 Ford Truck 1430025	43,094
1403 - Parks	Replace 2006 Ford Truck 1430028	47,819
1407 - Activity Center	Replace Maintenance Box Truck 1430054	58,118
1406 - DeLand House	Replace exterior fence at DeLand House	25,889
1407 - Activity Center	Replace Sanborn Projectors	14,000
1407 - Activity Center	Floor Scrubber - Sanborn Center	14,900
1408 - Stadium	Install Mini Split A/C Unit - Ticket Booth - Spec Martin Stadium	8,871
1408 - Stadium	Foundation Improvements at Spec Martin	150,000
1410 - Chisholm Center	Replace Old Scoreboard and add 2nd Scoreboard	12,000
1410 - Chisholm Center	Replace HVAC system - Chisholm Center Gym	139,546
1410 - Chisholm Center	Audio/Visual at Chisholm	21,000
1412 - Conrad/Melching	Modernize Elevator at Melching Field	75,583
Parks & Recreation Total		\$ 807,546
FY 23-24 General Fund Capital (Funds 170, 190 & 300) Total		\$ 2,960,144

Division	Description	Amount
4203 - Water Production	WTP 4 Well #6 Replacement	81,000
4203 - Water Production	WTP #2 High Service Pump Replacement	276,120
4203 - Water Production	WTP #1,2, & 3 PLC Upgrades	38,400
4203 - Water Production	WTP #2 Transfer Pump Replacements	265,860
4203 - Water Production	F250 Pick Up Truck / Utility Bed	85,000
4203 - Water Production	Water Plant Security Camera Replacement	39,374
4203 - Water Production	WTP #3 Well Pump Fencing Replacement	11,200
4203 - Water Production	WTP #1 Well #5 Pump House Fencing Replacement	22,884
4203 - Water Production	WTP #9 GST Fencing Replacement	18,572
4204 - Water Distribution	2024 Water Main Improvements Construction	2,320,850

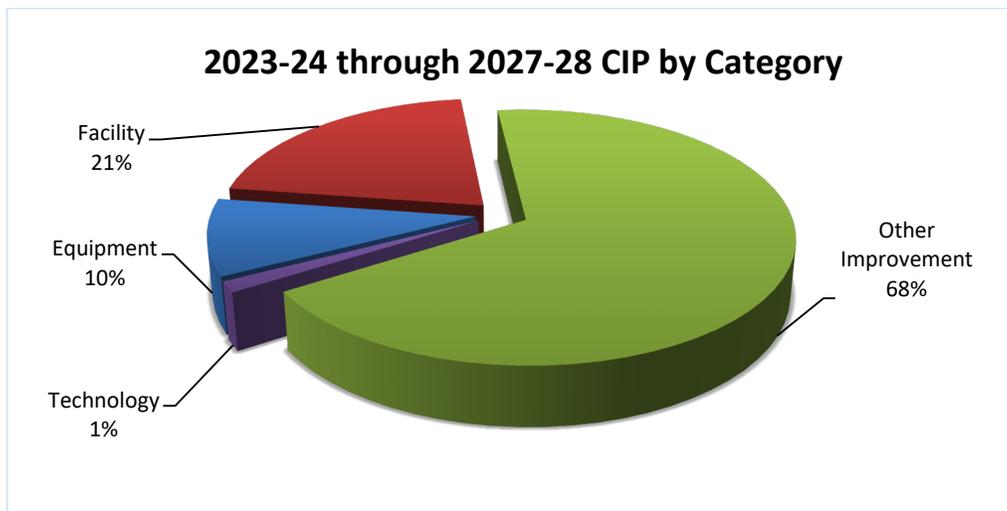
Division	Description	Amount
4204 - Water Distribution	Hydraulic 6 Inch Pump & Trailer	67,172
4204 - Water Distribution	Downtown Water Main Phase I Construction	586,560
4204 - Water Distribution	2025 Water Main Improvements Design	350,000
4204 - Water Distribution	Vehicle Replacement #61	85,000
4204 - Water Distribution	Vehicle Replacement #97	85,000
4205 - Wastewater Distribution	Sludge Press #1 Onsite Rehab	237,444
4205 - Wastewater Distribution	Lab/Conference Room A/C Unit	7,500
4205 - Wastewater Distribution	Alum Chemical Pump Replacement	48,360
4205 - Wastewater Distribution	Reclaim Pump House AC Unit Replacement	12,960
4205 - Wastewater Distribution	DO Sensor	28,520
4205 - Wastewater Distribution	Gator Maintenance Vehicle	12,365
4206 - Utilities Maintenance	LS #79 Rehabilitation Project	2,350,000
4206 - Utilities Maintenance	LS #1 Replacement & Panel Box	94,872
4206 - Utilities Maintenance	LS #12 Replacement and Panel Box	81,790
4206 - Utilities Maintenance	LS #20 Replacement and Panel Box	83,432
4206 - Utilities Maintenance	LS #79 Stand By Generator and Transfer Switch	85,452
4206 - Utilities Maintenance	Standby Generator for Lift Station #34 - South Hill Ave	55,000
4206 - Utilities Maintenance	LS #80 Replacement and Panel Box	83,974
4206 - Utilities Maintenance	Hydraulic Hose Replacement	11,786
4206 - Utilities Maintenance	Commercial Riding Lawn Mower	10,085
4206 - Utilities Maintenance	Ground Penetrating Radar Unit - 2 Units	42,118
4206 - Utilities Maintenance	Tandem Axle HD Equipment Trailer	8,100
4206 - Utilities Maintenance	Trimble GPS Device	20,344
4206 - Utilities Maintenance	Vivax Metrotech Locators - 2 or 3 units	23,572
4206 - Utilities Maintenance	New Transit Connect Locator Van	47,500
4208 - Facilities Maintenance	Facility Shop A/C Unit Replacement (2)	18,063
4208 - Facilities Maintenance	Electric Scissor Lift Replacement	25,342
4208 - Facilities Maintenance	New Enclosed Storage Building	17,711
4208 - Facilities Maintenance	Vehicle Replacement #108 Ford Ranger	70,916
4208 - Facilities Maintenance	Vehicle Replacement #110 Ford Escape	34,505
4209 - Customer Service	Letter Opener	10,000
4210 - Wastewater Collection	Sewer Line Rehabilitation	200,000
4210 - Wastewater Collection	Manhole Rehabilitation	85,000
4210 - Wastewater Collection	Hoist System	18,283
4210 - Wastewater Collection	Vehicle Replacement #282	85,000
4210 - Wastewater Collection	Root Cutters	16,440
4210 - Wastewater Collection	Collection Camera System	16,625
FY 23-24 Water and Sewer Fund Capital Total		\$ 8,276,051
4300 - Airport	Update Master Plan and Airport Layout Plan	600,000
4300 - Airport	Replacement Schulte Batwing	47,396
4300 - Airport	Design Electrical Upgrades for T-Hangars A, B, & C	15,800
4300 - Airport	Design South Central Apron Rehab	120,000
4300 - Airport	Design Runway 5/23 Rehab	350,000
4300 - Airport	T-Hangars Gutters	125,000
4300 - Airport	Design Taxiway E Lighting	100,000
FY 23-24 Airport Fund Capital Total		\$ 1,358,196

Division	Description	Amount
4500 - Stormwater	Replacement of Painters Pond Generator	101,925
4500 - Stormwater	Forest head 60" HF Mulcher	32,589
4500 - Stormwater	New Manual Intake Gate for Earl Brown Stormwater Pump Station	54,063
4500 - Stormwater	Pemberton Aquatic Bucket	8,714
4500 - Stormwater	Envirosight Verisight Pro + Push Camera, 200'	14,713
4500 - Stormwater	Replace 450-INT-534 with new 16' Trailer	9,150
4500 - Stormwater	Miscellaneous citywide pipe lining replacement	300,000
4500 - Stormwater	Miscellaneous Stormwater Improvements (Neighborhood)	100,000
4500 - Stormwater	Miscellaneous Stormwater Improvements (Pond)	25,000
4500 - Stormwater	Replace 450-TL-003 Enclosed Trailer	9,150
FY 23-24 Stormwater Fund Capital Total		\$ 655,304
4800 - Permits & Inspections	Building Official Truck 1	53,146
4800 - Permits & Inspections	Building Official Truck 2	53,146
4800 - Permits & Inspections	Building Official Truck 3	53,146
FY 23-24 Permits & Inspections Fund Capital Total		\$ 159,438
FY 23-24 All Funds Capital Total		\$ 13,409,133

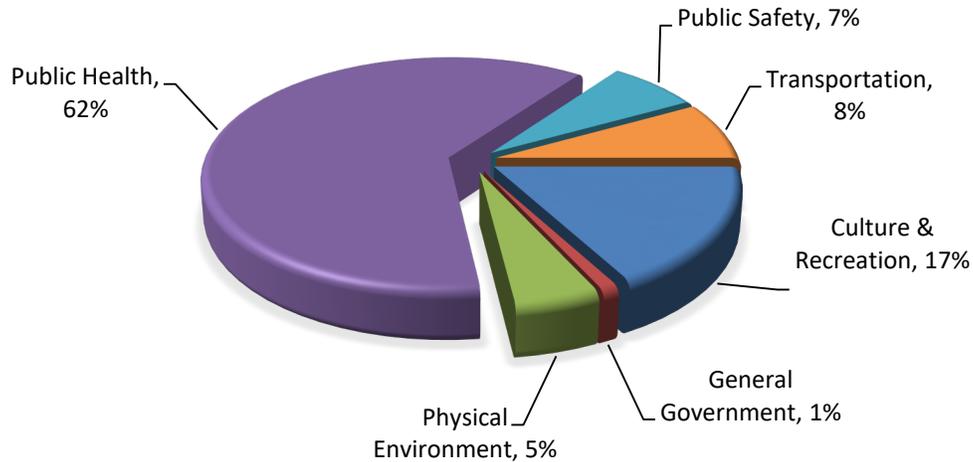
Five Year Capital Improvement Plan

Following is a recap of total capital by fund by year:

	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Capital Fund	2,799,833	5,826,850	23,498,062	6,271,435	5,882,578	44,278,758
GIFT Fund	75,287	-	-	-	-	75,287
Grant & Special Revenue Fund	85,024	-	-	-	-	85,024
Water & Sewer Fund	5,605,201	29,807,680	16,142,220	32,418,100	16,192,141	100,165,342
Water Trust Fund	2,670,850	2,300,000	2,000,000	2,438,900	-	9,409,750
Wastewater Trust Fund	-	243,800	-	733,800	1,316,800	2,294,400
Airport Fund	1,358,196	5,011,300	4,500,000	1,697,935	1,310,000	13,877,431
Stormwater Fund	655,304	6,051,250	1,040,795	570,000	453,000	8,770,349
Permits & Inspection Fund	159,438	-	-	-	-	159,438
Total	\$ 13,409,133	\$ 49,240,880	\$ 47,181,077	\$ 44,130,170	\$ 25,154,519	\$ 179,115,779



2023-24 through 2027-28 CIP by Function



Capital purchases are funded by various revenues some of which have restricted uses.

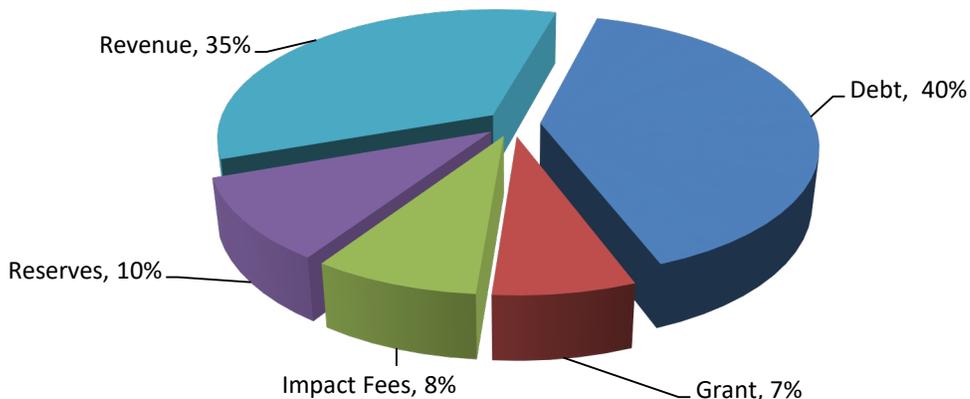
Government Impact Fees – The City collects revenue from Police Impact Fees, Fire Impact Fees, Parks and Recreation Impact Fees, and General Government building Impact Fees. This source of revenue can only be used for the purpose of new acquisitions of land, facilities, or equipment necessary as a result 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	Grants & Special Revenue Fund	Water & Sewer Fund	Airport Fund	Stormwater Fund	Permits & Inspections Fund	5 Year Total
Debt	26,000,000	-	-	40,541,000	-	5,281,250	-	71,822,250
Grant	-	-	85,024	-	12,391,948	-	-	12,476,972
Impact Fees	-	75,287	-	14,460,350	-	-	-	14,535,637
Reserves	18,278,758	-	-	-	-	-	-	18,278,758
Revenue	-	-	-	56,868,142	1,485,483	3,489,099	159,438	62,002,162
Unfunded	-	-	-	-	-	-	-	-
Total	\$44,278,758	\$75,287	\$ 85,024	\$111,869,492	\$13,877,431	\$8,770,349	\$159,438	\$179,115,779

2023-24 through 2027-28 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.																																																																																							
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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
	2024-2025	Replace Christmas Tree - City Hall	13,000
	2024	Replace the carpet with carpet squares - City Hall	150,000
	General Government Total		\$ 163,000
	2024	Fire Station 83 Addition	500,000
	2025	Replace exterior pavers	9,000
	2025	Sallyport flooring	20,000
	2025	Replace HVAC chiller valves	29,649
	2026-2027	Fire Station Additions	6,000,000
	2028	Replace carpet at Police Station	90,000
	2028	K-9 training field	350,000
	Public Safety Total		\$ 6,998,649
	2024	Replacement Roof Coating at Boy Scout Hut	12,825
	2024	Replace HVAC system - Lemon Room - Bill Dreggors Park	13,550
	2024	Install Mini Split A/C Unit - Ticket Booth - Spec Martin Stadium	8,871
	2024	Foundation Improvements at Spec Martin	150,000
	2024	Replace HVAC system - Chisholm Center Gym	139,546
	2025	Replace Flooring at Freedom Playground	200,000
	2025	Pickleball/Tennis Court Renovations	1,500,000
	2025	Paint Sanborn Center Interior	20,000
	2025	Paint Sanborn Center Exterior	50,000
	2025	Paint Spec Martin Stadium Exterior	75,000
	2026	Replace All Office Desks, Chairs and Accessories at Stone Street Offices	50,000
	2026	Renovate Little League Operations Tower	75,000
	2026	Sperling Sports Complex Baseball Field Renovations	100,000
	2026	Renovate Operations Tower at Sperling Sports Complex	350,000
	2026	Replace Field Lighting at Sperling Sports Complex Adult Baseball Field	400,000
	2026	Construction of Recreation Center Complex	20,000,000
2027	Renovate Boy Scout Hut	35,000	
2027	Renovate Softball Fields #1, #2, & #3 At Sperling Sports Complex	200,000	
2027	Replace/renovate Candlelight Oaks Playground & Basketball Court	250,000	
2027	Renovate Three Little League Fields at Chipper Jones Complex	1,000,000	
2027	Seat Replacement at Spec Martin Stadium Suites	150,000	
2028	Replace Tre Thomas Park Playground	500,000	
2028	Replace Field Lights at Spec Martin Stadium	500,000	
Culture & Recreation Total		\$ 25,779,792	
2024	New Shed for Downtown Events	16,623	
Physical Environment Total		\$ 16,623	
2024	New Enclosed Storage Building	17,711	
Public Health Total		\$ 17,711	
2024	T-Hangars Gutters	125,000	
2024	Design Electrical Upgrades for T-Hangars A, B, & C	15,800	
2028	Design replacement hangar	310,000	
Airport Total		\$ 450,800	
2025	City Hall Stormwater Pump Station	4,000,000	
2025	Public Works Building Improvement	150,000	
Stormwater Total		\$ 4,150,000	
Total Facility Projects		\$ 37,576,575	

Justification	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. <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"> <tr> <td>Airport Fund Revenue</td> <td>\$ 127,800</td> </tr> <tr> <td>Grant</td> <td>\$ 323,000</td> </tr> <tr> <td>Reserves</td> <td>\$ 6,958,064</td> </tr> <tr> <td>Water & Sewer Revenue</td> <td>\$ 17,711</td> </tr> <tr> <td>Stormwater Fund Revenue</td> <td>\$ 150,000</td> </tr> <tr> <td>Debt</td> <td>\$ 30,000,000</td> </tr> <tr> <td>Total</td> <td>\$ 37,576,575</td> </tr> </table>	Airport Fund Revenue	\$ 127,800	Grant	\$ 323,000	Reserves	\$ 6,958,064	Water & Sewer Revenue	\$ 17,711	Stormwater Fund Revenue	\$ 150,000	Debt	\$ 30,000,000	Total	\$ 37,576,575
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Water & Sewer Revenue	\$ 17,711														
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Debt	\$ 30,000,000														
Total	\$ 37,576,575														
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 \$20,000 per year in new Fire Station addition operating and maintenance costs Estimate \$15,000 per year for t-hangar maintenance/repair and electric/water usage costs. 														
Anticipated Revenue Increase	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.														

Equipment

Location	Various divisions		
Description	Includes acquisition and replacement of equipment		
Project List (requested year order)	Year	Description	Amount
	2024	New Pneumatic Tire Lift (replacing Scissor Lift)	55,294
	General Government Total		\$ 55,294
	2024	EMS - Special Event Golf Cart - ALS Ready	25,000
	2024-2025	ALS Zoll Monitor	97,315
	2024-2028	Fire Staff/Command Vehicles	163,000
	2026	Reserve Ladder Refurbishment	250,000
	2027	Fire Engine Refurbishment	250,000
	2024	Falcon License Plate Reader Cameras	19,400
	2024	Drones	31,175
	2024	CID Chevy Malibu or comparable sedan	37,943
	2024	Chevy Tahoe for Patrol (1 of 5)	77,720
	2024	Chevy Tahoe for Patrol (2 of 5)	77,720
	2024	Chevy Tahoe for Patrol (3 of 5)	77,720
	2024	Chevy Tahoe for Patrol (4 of 5)	77,720
	2024	Chevy Tahoe for Patrol (5 of 5)	77,720
	2024	Axon In-Car Camera (Years 1-5 of 10)	507,325
	2025	Replace Police vehicle 1 of 8	85,492
	2025	Replace Police vehicle 2 of 8	85,492
	2025	Replace Police vehicle 3 of 8	85,492
	2025	Replace Police vehicle 4 of 8	85,492
	2025	Replace Police vehicle 5 of 8	85,492
	2025	Replace Police vehicle 6 of 8	85,492

	Year	Description	Amount
	2025	Replace Police vehicle 7 of 8	85,492
	2025	Replace Police vehicle 8 of 8	85,492
	2026	RECON simulator screen	29,095
	2026	Replace Police vehicle 1 of 8	50,178
	2026	Replace Police vehicle 2 of 8	50,178
	2026	Replace Police vehicle 3 of 8	94,041
	2026	Replace Police vehicle 4 of 8	94,041
	2026	Replace Police vehicle 5 of 8	94,041
	2026	Replace Police vehicle 6 of 8	94,041
	2026	Replace Police vehicle 7 of 8	94,041
	2026	Replace Police vehicle 8 of 8	94,041
	2027	Replace Police staff vehicle 1 of 2	57,705
	2027	Replace Police staff vehicle 2 of 2	57,705
	2027	Replace Police vehicle 1 of 8	103,445
	2027	Replace Police vehicle 2 of 8	103,445
	2027	Replace Police vehicle 3 of 8	103,445
	2027	Replace Police vehicle 4 of 8	103,445
	2027	Replace Police vehicle 5 of 8	103,445
	2027	Replace Police vehicle 6 of 8	103,445
	2027	Replace Police vehicle 7 of 8	103,445
	2027	Replace Police vehicle 8 of 8	103,445
	2028	Replace Police vehicle 1 of 10	66,361
	2028	Replace Police vehicle 2 of 10	66,361
	2028	Replace Police vehicle 3 of 10	66,361
	2028	Replace Police vehicle 4 of 10	113,790
	2028	Replace Police vehicle 5 of 10	113,790
	2028	Replace Police vehicle 6 of 10	113,790
	2028	Replace Police vehicle 7 of 10	113,790
	2028	Replace Police vehicle 8 of 10	113,790
	2028	Replace Police vehicle 9 of 10	113,790
	2028	Replace Police vehicle 10 of 10	113,790
	2024	New Police Car for new Officer	75,287
		Public Safety Total	\$ 5,161,261
	2024	202 Ford F150 Super Cab (replacement)	50,516
	2024	2023 Ford F150 Super Cab	50,516
	2025	#132-INM-523 2018 60" Kubota	17,000
	2025	132-TRA-002(#112 -2008 -Kubota tractor-L3400D)	25,000
	2025	#124 - 2009 STERLING Acterra -4 wheel drive	105,000
	2026	#132-inm-524 (2017 54" Kubota)	15,000
	2026	#133A - F150- 2014 -	30,000
	2026	#138 - Double drum roller	30,000
	2026	120A - 2016 Chevy Van inmates	38,000
	2027	132PTSSTRIP - 2016 - Linelazer paint stripper	35,000
	2024	Freightliner Business Class M2 106 (Grapple Boom self-loader)	254,625
	2025	#133-MOW-28- ZTURN (NURSERY)	15,000
	2025	#142A - Tree Foreman (K Dennis) 2013 F150 - (10,629)	35,000
	2026	#144A - Aerial Lift Truck, replaces 1998 F800, 133-4167-Large one	200,000
	2027	#159 - 2013 Ford F150	35,000
	2025	#186 - 2015 Electric Scrubber - Tomcat	35,000
	2025	#180A - F350 - flat bed- 2014	35,000
	2025	#182B - F150 - Tony Collier Tk - 2014	35,000
	2026	#187 - 2007 sidewalk scrubber-red	25,000
	2027	Powerwasher- (2023)	25,000
	2027	#188 (1340188-2015)-Mini Sweeper-replace	150,000
		Transportation Total	\$ 1,240,657

Project List
(requested
year order)

	Year	Description	Amount	
Project List (requested year order)	2024	Modernize Elevator at Bill Dreggors Park Admin Building	81,218	
	2024	Replace Ice Machine at Spec Martin	5,940	
	2024	Replace 2013 Zero Turn Mower - 150-MOW-002	11,723	
	2024	Sand Pro to maintain clay areas of ball fields	35,490	
	2024	Replace Wackpacker/Roller - 143-WR-001	35,980	
	2024	Replace 2004 Ford Truck 1430025	43,094	
	2024	Replace 2006 Ford Truck 1430028	47,819	
	2024	Replace Maintenance Box Truck 1430054	58,118	
	2025	Replace 2006 Toro Scooter #72; 143-HAU-005	14,000	
	2025	Replace 2006 Toro Scooter #74; 150-HAU-001	14,000	
	2025	Replace 2007 Toro Electric Scooter 143-HAU-002 (was #75), 143-5184	14,000	
	2025	Replace Verticutter Serial #817; 143-VC-001	14,000	
	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 1993 Ford Tractor, 143-TRA-004 (was #10)	30,000	
	2025	Replace 2012 Ford F-150 Crew Cab Pickup #40A, 143-5422	45,000	
	2025	Replace 2003 Ford Van #44, 143-4938	50,000	
	2025	Replace 2015 Nissan Titan Truck #23, 143-5564	50,000	
	2025	Replace 2007 Toro Reelmaster Mower, 143-MOW-004	65,000	
	2025	Replace 2011 Toro Reel Mower #13, 143-5338	75,000	
	2026	Replace 2012 Toro Workman Scooter #65, 143-5470 143-HAU-003	15,000	
	2026	Replace 2004 John Deere Tractor #15,	40,000	
	2026	Replace 2009 Ford 250 Truck 1430021	50,600	
	2027	Replace 2005 John Deere Tractor #143--TRA-003	30,000	
	2027	Replace 2013 Chevrolet Captiva #57, 143-5483	37,000	
	2027	Replace 2018 Nissan Pathfinder #38C, 143-5737	45,000	
	2027	Replace 2020 Jacobsen Reel Mower TR330, 143-MOW-64	75,000	
	2024	Replace exterior fence at DeLand House	25,889	
	2024	Replace Sanborn Projectors	14,000	
	2025	Floor Scrubber - Sanborn Center	14,900	
	2025	Replace Chairs at Wayne Sanborn Center	45,000	
	2024	Replace All or Part of Kitchen Equipment at Wayne Sanborn Center	175,000	
	2024	Replace Old Scoreboard and add 2nd Scoreboard	12,000	
	2024	Modernize Elevator at Melching Field	75,583	
	2025	Replace 2006 Toro Top Dresser 143-CTOP1	26,800	
	2028	Replace Herbicide/Pesticide Sprayer 143-SPRY-003	50,000	
			Culture & Recreation Total	\$ 1,511,154
		2024	Lab/Conference Room A/C Unit	7,500
		2024	Tandem Axle HD Equipment Trailer	8,100
		2024	Letter Opener	10,000
		2024	Commercial Riding Lawn Mower	10,085
		2024	WTP #3 Well Pump Fencing Replacement	11,200
		2024	Hydraulic Hose Replacement	11,786
		2024	Gator Maintenance Vehicle	12,365
		2024	Reclaim Pump House AC Unit Replacement	12,960
		2024	Root Cutters	16,440
	2024	Collection Camera System	16,625	
	2024	Facility Shop A/C Unit Replacement (2)	18,063	
	2024	Hoist System	18,283	
	2024	WTP #9 GST Fencing Replacement	18,572	
	2024	Trimble GPS Device	20,344	

	Year	Description	Amount
Project List (requested year order)	2024	WTP #1 Well #5 Pump House Fencing Replacement	22,884
	2024	Vivax Metrotech Locators - 2 or 3 units	23,572
	2024	Electric Scissor Lift Replacement	25,342
	2024	DO Sensor	28,520
	2024	Vehicle Replacement #110 Ford Escape	34,505
	2024	WTP #1,2, & 3 PLC Upgrades	38,400
	2024	Water Plant Security Camera Replacement	39,374
	2024	Ground Penetrating Radar Unit - 2 Units	42,118
	2024	New Transit Connect Locator Van	47,500
	2024	Alum Chemical Pump Replacement	48,360
	PH	Standby Generator for Lift Station #34 - South Hill Ave	55,000
	2024	4204 Hydraulic 6 Inch Pump & Trailer	67,172
	2024	Vehicle Replacement #108 Ford Ranger	70,916
	2024	WTP 4 Well #6 Replacement	81,000
	2024	LS #12 Replacement and Panel Box	81,790
	2024	LS #20 Replacement and Panel Box	83,432
	2024	LS #80 Replacement and Panel Box	83,974
	2024	F250 Pick Up Truck / Utility Bed	85,000
	2024	Vehicle Replacement #61	85,000
	2024	Vehicle Replacement #97	85,000
	2024	Vehicle Replacement #282	85,000
	2024	LS #79 Stand By Generator and Transfer Switch	85,452
	2024	LS #1 Replacement & Panel Box	94,872
	2024	4205 Sludge Press #1 Onsite Rehab	237,444
	2024	WTP #2 Transfer Pump Replacements	265,860
	2024	WTP #2 High Service Pump Replacement	276,120
	2024	LS #79 Rehabilitation Project	2,350,000
	2025	Vehicle, replace 2015 Ford Transit 206-284	47,500
	2025	Vehicle, replace 2014 F250 4x4 206-277	50,700
	2025	LS #80 Generator and Transfer Switch	60,060
	2025	WP#9 Aerator replacement	61,400
	2025	Replace vehicle, 2014 Ford F350, 204-278	61,800
	2025	WP#10 VFD Conversion on Pumps	71,100
	2025	LS #86 Replacement and Panel Box	77,000
	2025	LS #85 Replacement and Panel Box	79,240
	2025	LS #82 Replacement and Panel Box	79,940
	2025	LS #84 Replacement and Panel Box	82,180
	2025	Replace vehicle, 2011 Ford F250, 204-5364; 204-89	85,000
	2025	Replace vehicle, 2014 Ford F250, 206-280	85,000
	2025	L/S#78 replacement & panel box	88,360
	2025	Replace vehicle, 2003 Cat Excavator/Loader, 204-4984; 204-63	140,000
	2026	Vehicle Replacement #286	42,900
	2026	Replace Vehicle, 2013 F150, #274, 206-5480	61,600
	2026	#105A- (2017 T350 Cargo Van)	65,000
	2026	LS #53 Standby Generator and Transfer Switch	66,000
	2026	Vehicle Replacement #283	67,500
	2026	LS #84 Generator and Transfer Switch	75,040
	2026	LS #87 Replacement and Panel Box	79,520
	2026	LS #83 Replacement and Panel Box	81,200
	2026	LS #28 Replacement and Panel Box	84,980
2026	Vehicle Replacement #297	85,000	
2026	Replace vehicle, 2016 Ford F250, 204-288	87,000	
2026	Replace vehicle, 2016 Ford F250, 204-289	87,000	
2026	LS #90 Replacement and Panel Box	91,560	
2026	LS #26 Replacement and Panel Box	99,120	

	Year	Description	Amount																		
Project List (requested year order)	2027	Vehicle Replacement #300	65,000																		
	2027	LS #55 Generator and Transfer Switch	76,860																		
	2027	Replacement Vehicle, 2017 Ford F250, 204-295	89,000																		
	2027	LS #29 Replacement and Panel Box	89,320																		
	2027	LS #68 Replacement and Panel Box	89,320																		
	2027	LS #33 Replacement and Panel Box	91,420																		
	2027	LS #53 Replacement and Panel Box	91,420																		
	2027	LS #56 Replacement and Panel Box	104,660																		
	2027	#111 2016 F550 Altec Telescopic Aerial Device	150,000																		
	2027	208-LIFT-002 - 2015 big genie lift	150,000																		
	2028	#105A-2017 Ford Transit Utility Cargo Van T-350	45,000																		
	2028	Replace vehicle, 2019 Ford F150, 4203-5813; 4203-213	60,000																		
	2028	LS #19 Generator and Transfer Switch	81,760																		
	2028	Replacement Vehicle, 2020 Ford F250, 204-299	91,000																		
	2028	LS #19 Replacement and Panel Box	97,160																		
	2028	LS #41 Replacement and Panel Box	97,160																		
	2028	LS #91 Replacement and Panel Box	97,160																		
	2028	Vehicle Replacement #205	100,000																		
	2028	LS #54 Replacement and Panel Box	103,880																		
	2028	LS #88 Replacement and Panel Box	144,900																		
			Public Health Total	\$ 8,773,650																	
		2024	New Schulte Batwing	47,396																	
			Airport Total	\$ 47,396																	
		2024	Replacement of Painters Pond Generator	101,925																	
		2024	Forest head 60" HF Mulcher	32,589																	
		2024	New Manual Intake Gate for Earl Brown Stormwater Pump Station	54,063																	
		2024	Pemberton Aquatic Bucket	8,714																	
		2024	Envirosight Verisight Pro + Push Camera, 200'	14,713																	
		2024	Replace 450-INT-534 with new 16' Trailer	9,150																	
		2024	Replace 450-TL-003 Enclosed Trailer	9,150																	
		2026	#148-2014 Turf Maker 325 (hydro seeder)	20,000																	
		2027	#108A - 2016 hydro excavator-ring power	200,000																	
		2028	#123A - 2006 Chevy Van Inmate Squad 1	25,000																	
	2028	#167A-1 Ton pick up dump truck, replaces 2001 Dodge Ram 3500 dump truck	40,000																		
	2028	#INM525 - 2018 KUBOTA 60"	18,000																		
		Stormwater Total	\$ 533,304																		
	2024	Building Official Truck 1	53,146																		
	2024	Building Official Truck 2	53,146																		
	2024	Building Official Truck 3	53,146																		
		Permits & Inspections Total	\$ 159,438																		
		Total Equipment Projects	\$ 17,482,154																		
Justification	To ensure that equipment used by crews is in good working order and not obsolete.																				
Funding Source	<table border="1"> <thead> <tr> <th colspan="2">Equipment Funding Source</th> </tr> </thead> <tbody> <tr> <td>Water & Sewer Fund Revenue</td> <td>\$ 8,773,650</td> </tr> <tr> <td>Airport Revenue</td> <td>\$ 47,396</td> </tr> <tr> <td>Stormwater Fund Revenue</td> <td>\$ 533,304</td> </tr> <tr> <td>Grants</td> <td>\$ 12,000</td> </tr> <tr> <td>Impact Fees</td> <td>\$ 75,287</td> </tr> <tr> <td>Permits & Inspections Revenue</td> <td>\$ 159,438</td> </tr> <tr> <td>Reserves</td> <td>\$ 7,881,079</td> </tr> <tr> <td>Total</td> <td>\$ 17,482,154</td> </tr> </tbody> </table>			Equipment Funding Source		Water & Sewer Fund Revenue	\$ 8,773,650	Airport Revenue	\$ 47,396	Stormwater Fund Revenue	\$ 533,304	Grants	\$ 12,000	Impact Fees	\$ 75,287	Permits & Inspections Revenue	\$ 159,438	Reserves	\$ 7,881,079	Total	\$ 17,482,154
Equipment Funding Source																					
Water & Sewer Fund Revenue	\$ 8,773,650																				
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Impact Fees	\$ 75,287																				
Permits & Inspections Revenue	\$ 159,438																				
Reserves	\$ 7,881,079																				
Total	\$ 17,482,154																				

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
	2025	Develop Lake Moore Property	500,000
	2025	Develop Vacant Field Space at Sperling Sports Complex	300,000
	Culture & Recreation Total		\$ 800,000
	2025	WP#12 Northeast Well Field Design	1,000,000
	2025	WP #10 Construction	10,240,000
	2026-2028	Deep Creek/Leffler Test Well Project	11,368,800
	2026	Central City Well OC-2	628,500
	2026	WP#12 Northeast Well Field Construction	4,120,000
	2027	WP#12 Plant Improvements (Storage Tank & Pump House)	3,647,000
	2027	WP#12 Reynolds Road Transmission Main	3,647,000
	2028	Farnton Water Supply Project	548,700
	2024	2025 Water Main Improvements Design	350,000
	2024-2028	Downtown Water Main Phase I Construction	1,586,560
	2024	2024 Water Main Improvements Construction	2,320,850
	2025	Downtown Water Improvements Design Phase 2	100,000
	2025	2026 Water Main Improvements Design	366,600
	2025	2025 Water Main Improvements Construction	2,300,000
	2026	2027 Water Main Improvements Design	375,100
	2026	Downtown Water Improvements Construct Phase 2	600,000
	2026	Hazen Road/Greens Dairy WM	1,070,000
	2026	WP#10 DSI Project (B)	1,427,800
	2026	2026 Water Main Improvements Construction	2,000,000
	2027	Downtown Water Improvements Design Phase 3	100,000
	2027	2028 Water Main Improvements Design	438,900
	2027	EVWS DSI Project - C	1,126,700
	2027	Hazen Road/Mercer Fernery	1,137,400
	2027	WP#10 DSI Project (C)	1,631,300
	2027	2027 Water Main Improvements Construction	2,000,000
	2028	2029 Water Main Improvements Design	449,500
	2028	Downtown Water Improvements Construct Phase 3	600,000
	2028	WP#10 DSI Project (D)	797,800
	2028	EVWS DSI Project (A) 16" WM	1,316,300
	2028	2028 Water Main Improvements Construction	2,000,000
2028	Daytona Park Estates Ph#1	2,977,321	
2025	Reclaim Water Expansion Design Phase #7	243,800	
2025	Blue Lake Reclaim Loop	753,900	

	Year	Description	Amount	
Project List (requested year order)	2025	Reclaim Water Expansion Construction Phase #6	948,000	
	2026	Reclaim Water Expansion Design Phase #8	259,800	
	2026	Reclaim Water Expansion Construction Phase #7	717,300	
	2026	Minnesota Ave Reclaim Loop	1,287,900	
	2027	Reclaim Water Expansion Design Phase #9	321,500	
	2027	Reclaim Water Expansion Construction Phase #8	733,800	
	2027	LA-1 Land application site	1,342,600	
	2028	Reclaim Water Expansion Design Phase #10	312,700	
	2028	Reclaim Water Expansion Construction Phase #9	1,316,800	
	2024-2028	Manhole Rehabilitation	425,000	
	2024-2028	Sewer Line Rehabilitation	1,000,000	
	2025	Lonleaf Plantation LP-1 Collection System Design	419,000	
	2025-2027	Spring Hill Phase #4 Sewer Construction	11,420,800	
	2025	Downtown Lift Station & FM Construction	2,590,700	
	2025	East Regional Force Main Sewer Part B Construction	10,035,200	
	2026	Country Club Estates Sewer Retrofit Design	535,800	
	2026	Lonleaf Plantation LP-1 Collection System Construct	2,737,800	
	2027	Country Club Estates Sewer Retrofit	3,403,600	
	Public Health Total			\$ 103,078,131
	2026	Construction of New Sidewalks	100,000	
	2023	ADA Improvements	73,024	
	Transportation Total			\$ 173,024
	2026	Bronze decorative statue	48,300	
	Public Safety Total			\$ 48,300
	2024	Design rehabilitation of runway 5/23	350,000	
	2024	Update Master Plan and ALP	600,000	
	2024	Design south central apron rehab	120,000	
	2024	Design Taxiway E Lighting	100,000	
	2025	Maintenance Shop Paving	131,300	
	2025	Design Taxiway B and C Rehab	300,000	
	2025	Wildlife Fencing	1,390,000	
	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	
	2027	Construct Fuel Farm	1,417,935	
	2027	Design Taxiway Connector to Runway 5	280,000	
	2028	Wetland Mitigation	1,000,000	
	Airport Total			\$ 13,379,235
	2024-2028	Miscellaneous citywide pipe lining replacement	1,300,000	
	2024-2028	Miscellaneous Stormwater Improvements (Neighborhood)	500,000	
	2024-2028	Miscellaneous Stormwater Improvements (Pond)	105,000	
	2025	Earl Brown Pond and Improvement Project	1,000,000	
	2025	Wisconsin Ave Stormwater Improvements	281,250	
	2025	Walts Ave Pond	75,000	
	2025	New Hampshire Ave & S Garfield Ave Drainage & Pond Improvements	175,000	
2026	University Ave Drainage Improvements	475,795		
2026	Bent Oaks Pond Improvements	100,000		
2026	Crystal Cove Pump Station Improvement	75,000		
Stormwater Total			\$ 4,087,045	
Total Other Improvements Projects			\$ 121,565,735	
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	Other Improvements Funding Source	
	Water & Sewer Fund Revenue	\$ 48,076,781
	Airport Fund Revenue	\$ 1,310,287
	Stormwater Fund Revenue	\$ 2,805,795
	Grant	\$ 12,141,972
	Debt	\$ 41,822,250
	Impact Fees	\$ 14,460,350
	Reserves	\$ 948,300
	Total	\$ 121,565,735
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. While the debt payments are significant, the City does not believe there is any negative impact on current operations and that the capital needs being financed have created a better City for the residents. 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 9/30/23

Fiscal Year	Governmental Activities		
<u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	1,218,141	448,878	1,667,019
2025	1,263,420	486,692	1,750,111
2026	1,299,587	450,617	1,750,205
2027	1,336,813	413,340	1,750,153
2028	1,375,315	374,825	1,750,140
5-Year Total	6,493,277	2,174,352	8,667,629
2029-2033	5,740,007	1,336,433	7,076,440
2034-2038	3,460,583	647,720	4,108,303
2039-2043	1,946,403	204,713	2,151,116
Total	\$ 17,640,270	\$ 4,363,217	\$ 22,003,487

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.	1,452,342
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.	549,804
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.	2,050,593
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.	803,929
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.	7,788,602
Capital Improvement Non-taxable Revenue Note Series 2023 in the original amount of \$4,995,000 dated 09/21/2023, due in varying semi-annual principal installments of \$94,000 to \$163,500 plus interest at 4.69% with a final maturity date of 06/01/2043. Repayment of year-end loan balance secured by a pledge of non-ad valorem general fund revenues. This was used for road resurfacing, Alabama Ave Trail extension, Fire Station 83 improvements, Recreation Fields at Victoria Park design, and Voorhis Ave Streetscape.	4,995,000
Total Governmental Activities Long-Term Debt	\$17,640,270

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>	
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	<u>\$ 789,099</u>	<u>\$ 27,810</u>	<u>\$ 82,519</u>	<u>\$ -</u>	<u>\$ 899,428</u>

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, 2023, total advances to and from other funds are shown in the table below.

Fiscal Year	<u>Advance to Airport Fund</u>		
<u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	166,292	58,870	225,162
2025	172,193	52,969	225,162
2026	178,306	46,856	225,161
2027	184,640	40,521	225,162
2028	191,203	33,959	225,162
5-Year Total	892,635	233,175	1,125,810
2029-2033	790,188	81,613	871,800
	1,682,822	314,788	1,997,610

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. 803,929

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. 878,893

Total Advances to/from Other Funds \$1,682,822

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 23-24

	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)					
PAY GRADE 101	2080	\$16.00	\$33,280	\$26.40	\$54,912
Administrative Assistant I					
Airport Ops Tech I					
Animal Care Kennel Assistant					
Custodian I					
Gym Supervisor					
Maintenance Worker I					
Maintenance Worker I - Sports Turf					
Park Ranger at EB Park					
Recreation Assistant					
PAY GRADE 102	2080	\$16.80	\$34,944	\$27.72	\$57,658
Airport Ops Tech II					
Custodian II					
Maintenance Worker II					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 103	2080	\$17.64	\$36,691	\$29.11	\$60,549
Administrative Assistant II					
Cashier/Customer Service Rep I					
Maintenance Worker III					
Parking Enforcement Officer					
Permit Clerk I					
Police Records Clerk I					
Recreation Leader					
PAY GRADE 104	2080	\$18.52	\$38,522	\$30.56	\$63,565
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					
Parking Enforcement Officer/CSA					
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	\$19.45	\$40,456	\$32.09	\$66,747
Administrative Assistant III					
Airport Ops Tech III					
Apprentice Electrician					
Arborist Tech Inspector					
Arborist Technician II					
Cashier/Customer Service Rep III					
Document Imaging Specialist II					
Equipment Mechanic I					
Equipment Operator II					
Irrigation Technician I					
Permit Clerk III					
Police Records Clerk III					
Sign Maintenance Technician II					
Utility Billing Specialist II					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 106	2080	\$20.42	\$42,474	\$33.69	\$70,075
Arborist Inspector					
Arborist Technician III					
CADD Drafter					
Chisholm Center Supervisor					
Customer Service Support Specialist I					
Document Imaging Specialist III					
Equipment Mechanic II					
Equipment Operator III					
Irrigation Technician II					
Lead Worker					
Maintenance Construction Technician I					
Permit Team Lead					
Sign Maintenance Technician III					
Stormwater Technician I					
Utility Billing Specialist III					
Zoning Technician					
PAY GRADE 107	2080	\$21.44	\$44,595	\$35.38	\$73,590
Administrative Coordinator					
Civilian Evidence/Crime Scene Technician I					
Code Enforcement Officer I					
Customer Service Support Specialist II					
Equipment Mechanic III					
HR Employment Coordinator					
Irrigation Technician III					
Maintenance Construction Technician II					
Marketing/Special Event Coordinator					
Stormwater Technician II					
Utility Billing Analyst					
PAY GRADE 108	2080	\$22.51	\$46,821	\$37.14	\$77,251
Accounts Payable Administrator					
Accounts Receivable Administrator					
Animal Services Administrator					
Civilian Evidence/Crime Scene Technician II					
Civilian Investigative Specialist					
Code Enforcement Officer II					
Customer Service Support Specialist III					
Journeyman Electrician					
Maintenance Construction Technician III					
Office Administrator					
Payroll Administrator					
Police Athletic League Program Director					
Stormwater Technician III					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 109	2080	\$23.64	\$49,171	\$39.01	\$81,141
Airport Ops Foreman I					
Assistant Parks Superintendent					
Chisholm Center Director					
Civilian Evidence/Crime Scene Technician III					
Code Enforcement Officer III					
Community Development Coordinator					
Deputy City Clerk					
Engineering Inspector					
Environmental Compliance Coordinator					
Fleet Maintenance Foreman					
Foreman I					
Foreman I Sports/Turf					
GIS Technician					
Civilian Evidence Supervisor					
Parks Maintenance Foreman					
Permit Team Supervisor					
Sanborn Activities Center Director					
Spring Hill Resource Center Director					
Utility Billing Customer Service Supervisor					
Victims Advocate					
PAY GRADE 110	2080	\$24.82	\$51,626	\$40.95	\$85,176
Accountant					
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	\$26.06	\$54,205	\$43.00	\$89,440
Engineering Contract Administrator					
Master Electrician					
Planning Technician					
Purchasing Coordinator					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 112	2080	\$27.36	\$56,909	\$45.14	\$93,891
Community Information Specialist					
Executive Assistant to City Manager					
Fleet Maintenance Superintendent					
GIS Coordinator					
HR Manager					
IT Security Analyst					
Parks and Recreation Superintendent					
Parks and Recreation Turf Superintendent					
Permitting Analyst					
Planner I					
Purchasing Manager					
Recreation Manager					
Senior Accountant					
Streets/Stormwater Superintendent					
Tree/Urban Superintendent					
Utility Designer					
PAY GRADE 113	2080	\$28.73	\$59,758	\$47.40	\$98,592
City Forester					
Economic Development Coordinator					
Code Enforcement Manager					
Planner II					
PAY GRADE 114	2080	\$30.17	\$62,754	\$49.78	\$103,542
Engineering Designer					
PAY GRADE 115	2080	\$31.68	\$65,894	\$52.27	\$108,722
Chief Accountant					
IT Network Administrator					
IT Programmer/Analyst					
Senior Engineering Designer					
Senior Engineering Inspector					
Senior GIS Coordinator					
Senior Planner					
PAY GRADE 116	2080	\$33.26	\$69,181	\$54.88	\$114,150
Budget Manager					
Community Public Information Manager					
Utility Billing Customer Service Manager					
IT Systems Administrator					
Land Development Manager					
Administrative Manager					
Parks Operations Manager					
Public Works Operations Manager					
Risk/Safety/Events Manager					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 117	2080	\$34.92	\$72,634	\$57.62	\$119,850
Development Services Manager					
Utility Construction Inspector					
Utility Engineer					

Senior Management

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE E101	2080	\$36.67	\$76,274	\$60.51	\$125,861
Environmental Compliance Manager					
Facilities Manager					
PAY GRADE E102	2080	\$38.50	\$80,080	\$63.53	\$132,142
VACANT					
PAY GRADE E103	2080	\$40.43	\$84,094	\$66.71	\$138,757
Airport Manager					
Chief Planner					
Economic Development Manager					
Environmental Operations Manager					
Deputy Parks & Rec Director					
Police Captain					
Utility Operations Manager					
PAY GRADE E104	2080	\$42.45	\$88,296	\$70.04	\$145,683
Assistant Finance Director					
Assistant I.T. Director					
Deputy Building Official					
Deputy Public Works Director					
Deputy City Engineer					
Deputy Community Development Director					
Deputy Planning Director					
Deputy Utilities Director					
Fire Division Chief					
PAY GRADE E105	2080	\$44.57	\$92,706	\$73.54	\$152,963
VACANT					
PAY GRADE E106	2080	\$46.80	\$97,344	\$77.22	\$160,618
Deputy Fire Chief					
Deputy Police Chief					
PAY GRADE E107	2080	\$49.14	\$102,211	\$81.08	\$168,646
Chief Building Official					
City Engineer					
Human Resources Director					
Parks & Recreation Director					
Planning Director					
Public Works Director					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE E108	2080	\$51.60	\$107,328	\$85.14	\$177,091
Community Development Director					
Finance Director					
Fire Chief					
Information Technology Director					
PAY GRADE E109	2080	\$54.18	\$112,694	\$89.40	\$185,952
Deputy Public Services Director					
Police Chief					
Utilities Director					
PAY GRADE E110	2080	\$56.89	\$118,331	\$93.87	\$195,250
Director of Public Services					
PAY GRADE E111	2080	\$59.73	\$124,238	\$98.55	\$204,984
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	\$15.80	\$43,545	\$26.07	\$71,849
Firefighter/EMT (subject to collection bargaining)					
PAY GRADE F102	2756	\$17.38	\$47,899	\$28.68	\$79,042
Driver/Engineer (subject to collection bargaining)					
PAY GRADE F103	2756	\$19.99	\$55,084	\$32.98	\$90,893
Fire Lieutenant (subject to collection bargaining)					
PAY GRADE F104	2912	\$28.98	\$84,393	\$47.82	\$139,252
Fire Battalion Chief					
PAY GRADE F105	2080	\$19.45	\$40,456	\$32.09	\$66,747
Fire Logistics Officer					
PAY GRADE F106	2080	\$21.40	\$44,502	\$35.30	\$73,424
Fire Inspector					
PAY GRADE F107	2080	\$27.43	\$57,054	\$45.26	\$94,141
Deputy Fire Marshal					
PAY GRADE F108	2080	\$28.80	\$59,904	\$47.52	\$98,842
Fire Marshal					
PAY GRADE E104 [with Sr. Management Pay Scale]	2080	\$42.45	\$88,296	\$70.04	\$145,683
Fire Division Chief					
PAY GRADE E106 [with Sr. Management Pay Scale]	2080	\$46.80	\$97,344	\$77.22	\$160,618
Deputy Fire Chief					
PAY GRADE E108 [with Sr. Management Pay Scale]	2080	\$51.60	\$107,328	\$85.14	\$177,091
Fire Chief					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE P101	2184	\$23.00	\$50,232	\$37.95	\$82,883
Detective [subject to collection bargaining]					
Police Officer [subject to collection bargaining]					
PAY GRADE P102	2184	\$25.30	\$55,255	\$41.75	\$91,182
Police Corporal [subject to collection bargaining]					
PAY GRADE P103	2184	\$27.83	\$60,781	\$45.92	\$100,289
Police Sergeant [subject to collection bargaining]					
PAY GRADE P104	2184	\$32.00	\$69,888	\$52.80	\$115,315
Police Lieutenant [subject to collection bargaining]					
PAY GRADE E103 [with Sr. Management Pay Scale]	2080	\$40.43	\$84,094	\$66.71	\$138,757
Police Captain					
PAY GRADE E106 [with Sr. Management Pay Scale]	2080	\$46.80	\$97,344	\$77.22	\$160,618
Deputy Police Chief					
PAY GRADE E109 [with Sr. Management Pay Scale]	2080	\$54.18	\$112,694	\$89.40	\$185,952
Police Chief					

Water Plant / Wastewater Treatment Plant

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE U104	2080	\$16.00	\$33,280	\$26.40	\$54,912
Utility Administrative Assistant I					
Utility Custodian I					
Utility Plant Tech I					
Utility Distribution Tech I					
Utility Collections Tech I					
PAY GRADE U105	2080	\$16.80	\$34,944	\$27.72	\$57,658
Utility Custodian II					
Utility Plant Tech II					
Utility Backflow Tech I					
Utility Distribution Tech II					
Utility Collections Tech II					
PAY GRADE U106	2080	\$17.64	\$36,691	\$29.11	\$60,549
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	\$18.52	\$38,522	\$30.56	\$63,565
Utility Backflow Tech III					
Utility Locator II					
PAY GRADE U108	2080	\$19.45	\$40,456	\$32.09	\$66,747
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	\$20.42	\$42,474	\$33.69	\$70,075
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	\$21.44	\$44,595	\$35.38	\$73,590
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	\$22.51	\$46,821	\$37.14	\$77,251
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	\$23.64	\$49,171	\$39.01	\$81,141
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	\$24.82	\$51,626	\$40.95	\$85,176
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	\$26.06	\$54,205	\$43.00	\$89,440
Utility Cross Connection Foreman I					
Utility Special Projects Coordinator III					
Utilities Inspector I					
Utility Distribution Foreman II					
Utility Wastewater and Collections Foreman II					
Utility Wastewater Plant Operator A					
Utility Water Plant Operator A					
PAY GRADE U115	2080	\$27.36	\$56,909	\$45.14	\$93,891
Utility Cross Connection Foreman II					
Utility Distribution Foreman III					
Utilities Inspector II					
Utility Wastewater and Collections Foreman III					
Utility Senior Wastewater Plant Operator A					
Utility Senior Water Plant Operator A					
PAY GRADE U116	2080	\$28.73	\$59,758	\$47.40	\$98,592
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	\$30.17	\$62,754	\$49.78	\$103,542
Utility Assistant Chief Chemist II					
Utility Assistant Chief Wastewater Plant Superintendent II					
Utility Assistant Chief Water Plant Superintendent II					
PAY GRADE U118	2080	\$31.68	\$65,894	\$52.27	\$108,722
Utility Assistant Chief Chemist III					
Utility Assistant Chief Wastewater Plant Operator III					
Utility Assistant Chief Water Plant Operator III					
PAY GRADE U119	2080	\$33.26	\$69,181	\$54.88	\$114,150
Utility Chief Environmental Chemist I					
Utility Instrumental Control and Electrical Supervisor I					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE U120	2080	\$34.92	\$72,634	\$57.62	\$119,850
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					
PAY GRADE U121	2080	\$36.67	\$76,274	\$60.51	\$125,861
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	\$38.50	\$80,080	\$63.53	\$132,142
Utility Distribution Superintendent III					
Utility Wastewater Collections Superintendent III					
Utility Wastewater Plant Superintendent III					
Utility Water Plant Superintendent III					

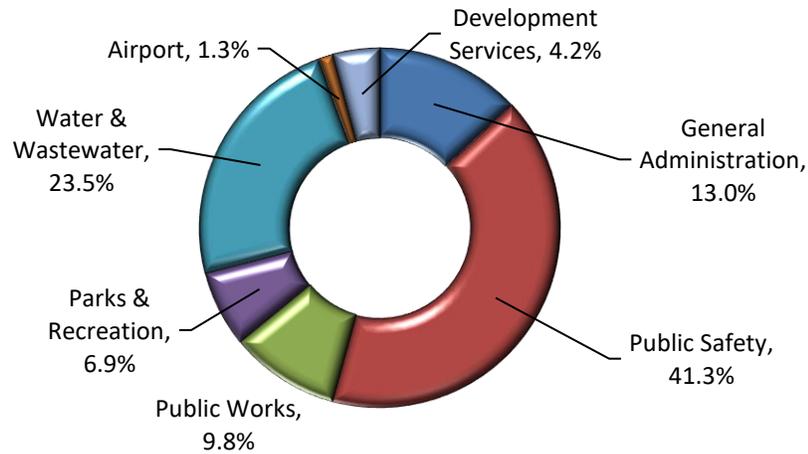
Employees may earn additional shift differential pay based on scale below:

- 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	\$24.26	\$50,461	\$40.03	\$83,262
Building Inspector Entry Level					
PAY GRADE B101	2080	\$26.69	\$55,507	\$44.03	\$91,582
Building Inspector I					
PAY GRADE B102	2080	\$29.62	\$61,613	\$48.88	\$101,670
Building Inspector II					
PAY GRADE B103	2080	\$31.10	\$64,693	\$51.32	\$106,746
Building Inspector III					
PAY GRADE B104	2080	\$32.66	\$67,928	\$53.89	\$112,091
Plans Examiner / Chief Building Inspector					
PAY GRADE E104 [with Sr. Management Pay Scale]	2080	\$42.45	\$88,296	\$70.04	\$145,683
Deputy Building Official					
PAY GRADE E107 [with Sr. Management Pay Scale]	2080	\$49.14	\$102,211	\$81.08	\$168,646
Chief Building Official					

A significant part, 44.98% 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	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 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	4.25	4.00	4.00
Finance	8.73	8.73	8.73	8.73	8.73
Legal	1.00	1.00	1.00	1.00	1.00
Administrative Services	5.65	4.75	4.75	5.00	5.50
Information Technology	6.73	6.73	7.73	8.00	8.00
Human Resources	5.00	5.00	5.00	5.00	5.00
Economic Development	2.60	2.60	3.20	3.20	2.60
Planning	6.65	6.60	6.55	6.55	9.15
Licenses and Enforcement	1.20	1.20	1.20	1.20	0.75
Fire	49.48	48.62	56.48	59.73	61.13
Police Department	96.22	96.78	96.55	96.82	99.82
Public Works	41.45	40.95	42.95	44.95	46.95
Parks and Recreation	<u>39.84</u>	<u>39.59</u>	<u>41.22</u>	<u>44.22</u>	<u>46.22</u>
General Fund Total	274.80	272.80	286.61	295.40	305.85
SPECIAL REVENUE FUNDS STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Spring Hill CRA	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>
Special Revenue Total	2.00	2.00	2.00	3.00	3.00
ENTERPRISE FUNDS STAFFING	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET
Water & Sewer	122.70	130.70	138.70	141.70	146.70
Airport	7.10	8.10	8.10	7.10	7.10
Stormwater	9.75	11.25	13.25	17.25	21.25
Permits and Inspections	<u>19.80</u>	<u>20.52</u>	<u>20.90</u>	<u>24.05</u>	<u>23.50</u>
Enterprise Funds Total	159.35	170.57	180.95	190.10	198.55
ALL FUNDS TOTAL	436.15	445.37	469.56	488.50	507.40

Note: Increases or decreases in FTEs are discussed in division detail sections

Changes in Authorized Number of City Positions

Department	2019-20		2020-21		2021-22		2022-23		2023-24	
	F/T	P/T								
City Manager	2.00		2.00		2.00		2.00		2.00	
City Clerk	3.25		3.25		4.25		4.00		4.00	
Finance	8.00	0.73	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	3.75	1.90	3.75	1.00	3.75	1.00	5.00	0.00	5.00	0.50
Information Services	6.00	0.73	6.00	0.73	7.00	0.73	8.00		8.00	
Human Resources	4.00	1.00	4.00	1.00	4.00	1.00	4.00	1.00	4.00	1.00
Total General Government	28.00	4.36	28.00	3.46	30.00	3.46	32.00	1.73	32.00	2.23
Economic Development	2.60		2.60		3.20		3.20		2.60	
Planning	6.65		6.60		6.55		6.55		9.15	
Licenses & Enforcement	1.20		1.20		1.20		1.20		0.75	
Total Comm. Development	10.45	0.00	10.40	0.00	10.95	0.00	10.95	0.00	12.50	0.00
Fire	48.75	0.73	48.25	0.37	54.75	1.73	54.50	0.73	54.50	0.73
Fire Prevention	0.00		0.00		0.00		3.50	1.00	5.50	0.40
Police-Support	90.00	5.22	90.00	5.78	91.00	4.55	92.00	3.82	95.00	3.82
Police-Parking	1.00		1.00		1.00		1.00		1.00	
Total Public Safety	139.75	5.95	139.25	6.15	146.75	6.28	151.00	5.55	156.00	4.95
Public Works Administration	3.95		3.95		3.95		4.45		4.45	
Streets	11.50		11.50		13.50		13.50		13.50	
Trees	8.50		8.00		8.00		7.50		9.50	
Urban Beautification	10.50		10.50		10.50		12.50		12.50	
Vehicle Maintenance	7.00		7.00		7.00		7.00		7.00	
Total Public Works	41.45	0.00	40.95	0.00	42.95	0.00	44.95	0.00	46.95	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	4.00	0.50	4.00	0.50
Parks	20.00	2.84	20.00	2.59	21.00	3.22	23.00	3.22	25.00	3.22
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	35.00	4.84	35.00	4.59	36.00	5.22	39.00	5.22	41.00	5.22
Total General Fund	254.65	15.15	253.60	14.20	266.65	14.96	277.90	12.50	288.45	12.40
Downtown CRA Fund	0.00									
Spring Hill CRA Fund	2.00		2.00		2.00		3.00		3.00	
Utilities Administration	9.45		10.45		9.45		9.45		10.45	
Engineering	7.00		8.00		9.00		9.00		9.00	
Water Production	7.00		7.00		8.00		8.00		8.00	
Water Distribution	26.00		28.00		30.00		30.00		31.00	
Wastewater Treatment	13.00	1.00	13.00	1.00	14.00	1.00	15.00	1.00	17.00	1.00
Wastewater Collections	8.00		8.00		9.00		10.00		10.00	
Utilities Maintenance	21.00		23.00		25.00		26.00		27.00	
Facilities Maintenance	11.25		12.25		13.25		13.25		13.25	
Customer Service	19.00		20.00		20.00		20.00		20.00	
Total Water & Sewer Fund	121.70	1.00	129.70	1.00	137.70	1.00	140.70	1.00	145.70	1.00
Municipal Airport Fund	7.10		8.10		8.10		7.10		7.10	
Stormwater Fund	9.75		11.25		13.25		17.25		21.25	
Permits & Inspections Fund	19.80		20.52		20.90		24.05		23.50	
Total Authorized Positions	415.00	16.15	425.17	15.20	448.60	15.96	470.00	13.50	489.00	13.40

Note: Excludes mayor and commission (5 F/T).

STATISTICS

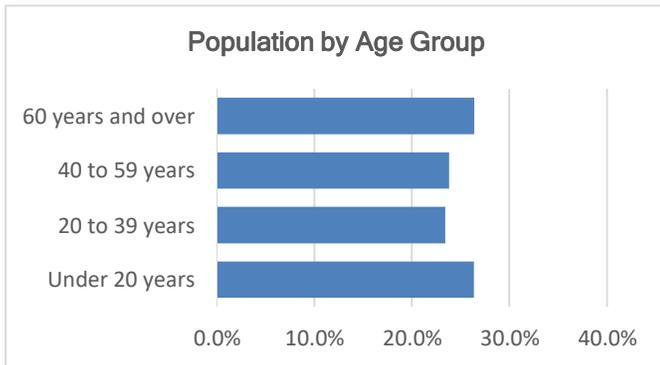
Miscellaneous Statistical Information

Date of Incorporation March 11, 1882

Form of Government Commission/Manager

Estimated Population in 2023: 41,118

<https://worldpopulationreview.com/us-cities/deland-fl-population>



Source: <https://worldpopulationreview.com/us-cities/deland-fl-population>

Unemployment in September 2023:

DeLand: 3.5%

Florida: 2.7%

<https://www.bls.gov/web/metro/laummtrk.htm>

2023 Cost of living index in DeLand: 94.9
(Less than average, U.S. average is 100)

https://www.bestplaces.net/cost_of_living/city/florida/deland

Races in DeLand in 2023

White Population: 70.95%

Black or African American Population: 14.99%

Some Other Race Population: 6.44%

Two or More Races Population: 5.73%

Asian Population: 1.81%

Native American: 0.07%

Native Hawaiian and Other Pacific Islander Population: 0.01%

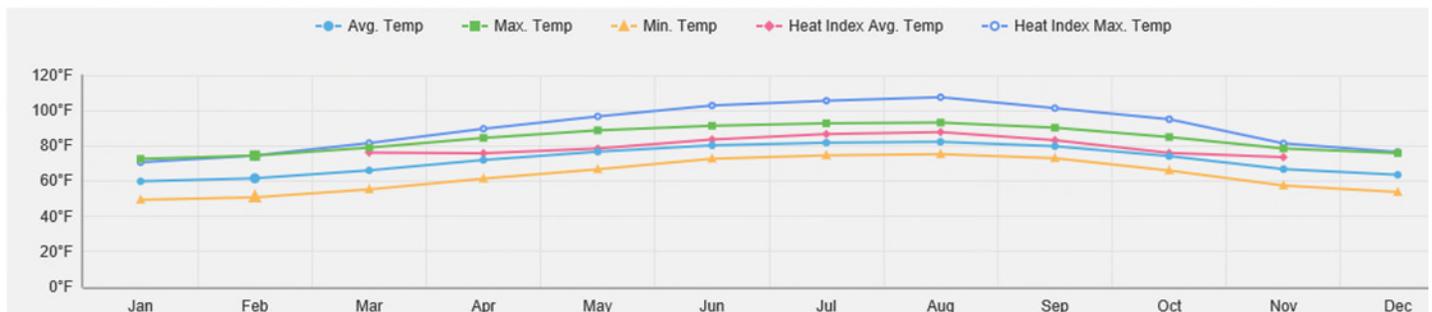
Education Attained	Count	Percentage
Less Than 9th Grade	662	2.4%
9th to 12th Grade	1,122	4.1%
High School Graduate	6,002	21.9%
Some College	8,340	30.5%
Associates Degree	3,463	12.7%
Bachelors Degree	4,929	18.0%
Graduate Degree	2,839	10.4%

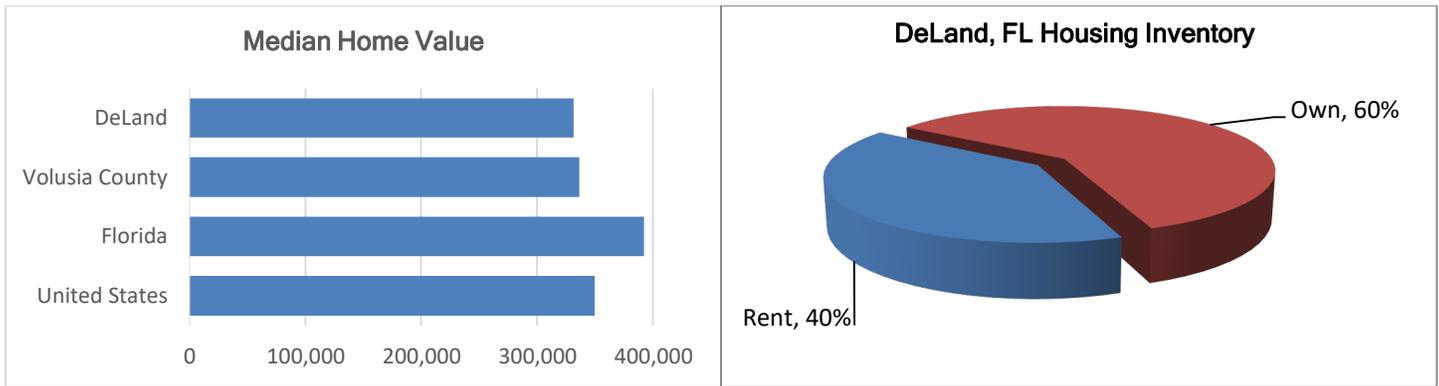
Population by Gender

Male 44.3%

Female 55.7%

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 2023

Area	19.44	Square Miles		
	168.9	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		
	3.40	Fire Prevention Employees		
	2.00	Administrative Staff Employees		
	0.73	Civilian Employees		
Police Protection	1	Station		
	76.00	Police Officers		
	2.69	Reserve Police Officers		
	103	Cars/Trucks		
	4	Motorcycles		
Airport	136	Base Aircraft		
City Utilities	99+/-	Sq. Miles Utility Service Area	5.428	MGD Water Plant (daily avg.)
	10	Water Plants	4.650	MGD Wastewater Plant (daily avg)
	19	Major Wells	1,429	Reclaim Accounts
	137	Sewer Lift Station	24,529	Water & Sewer Accounts
Recreation				
Facilities	1	Football Stadium	6	Parks
	1	Baseball Stadium	1	Swimming Pool
	5	Baseball Fields	5	Soccer/Football Fields
	4	Softball Fields	6	Pickleball Courts
	6	Tennis Courts	9	Outdoor Basketball Courts
	20	Shuffleboard Courts	1	Gymnasium
	3	Historical/Museum Sites	234	Acres of Recreation Lands
	2	Recreation Centers	7	Playgrounds

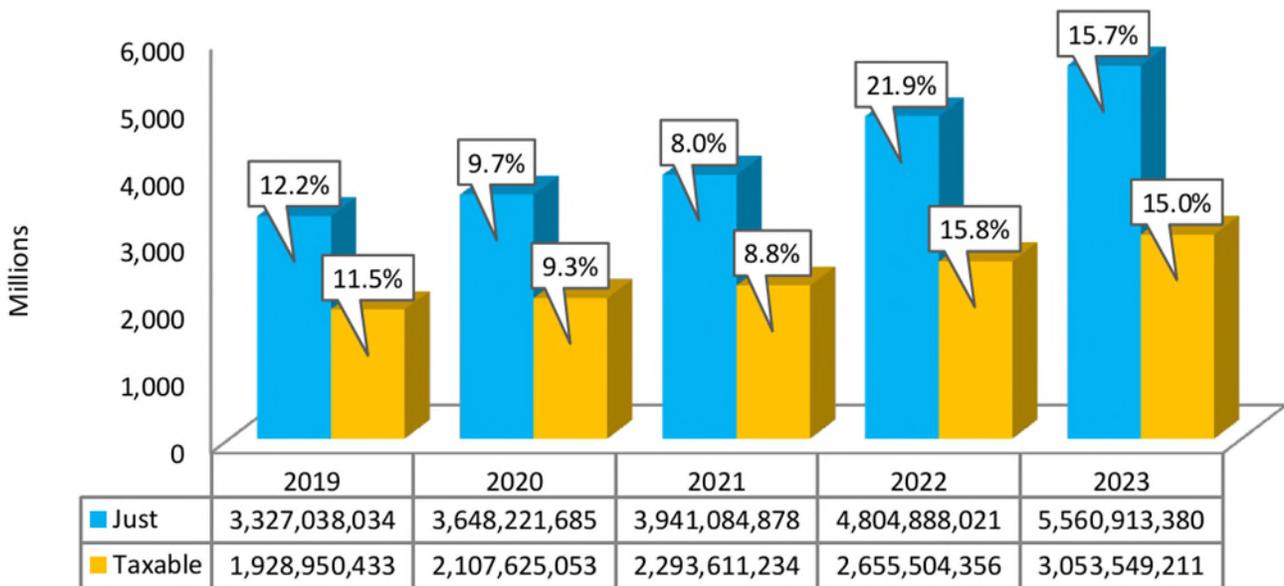
Principal Taxpayers as of September 2023

	Tax Payer	2023 Taxable Value
1	KPR US LLC	50,375,277
2	DELAND HEALTHCARE INVESTORS LLC	17,970,752
3	DUKE ENERGY FLORIDA LLC	17,345,806
4	DELAND LAND HOLDINGS LLC	16,361,212
5	CAPRI EQUITY ENTERPRISES LLC	16,307,145
6	WEST VOLUSIA INVESTORS LLC	15,477,162
7	HOME RENT 2 LLC	15,458,466
8	TKG DELAND PERM LLC	14,330,383
9	WAL-MART STORES EAST L P	13,439,208
10	BRE RETAIL NP OWNER 1 LLC	12,687,765

Source: Volusia County Property Appraiser

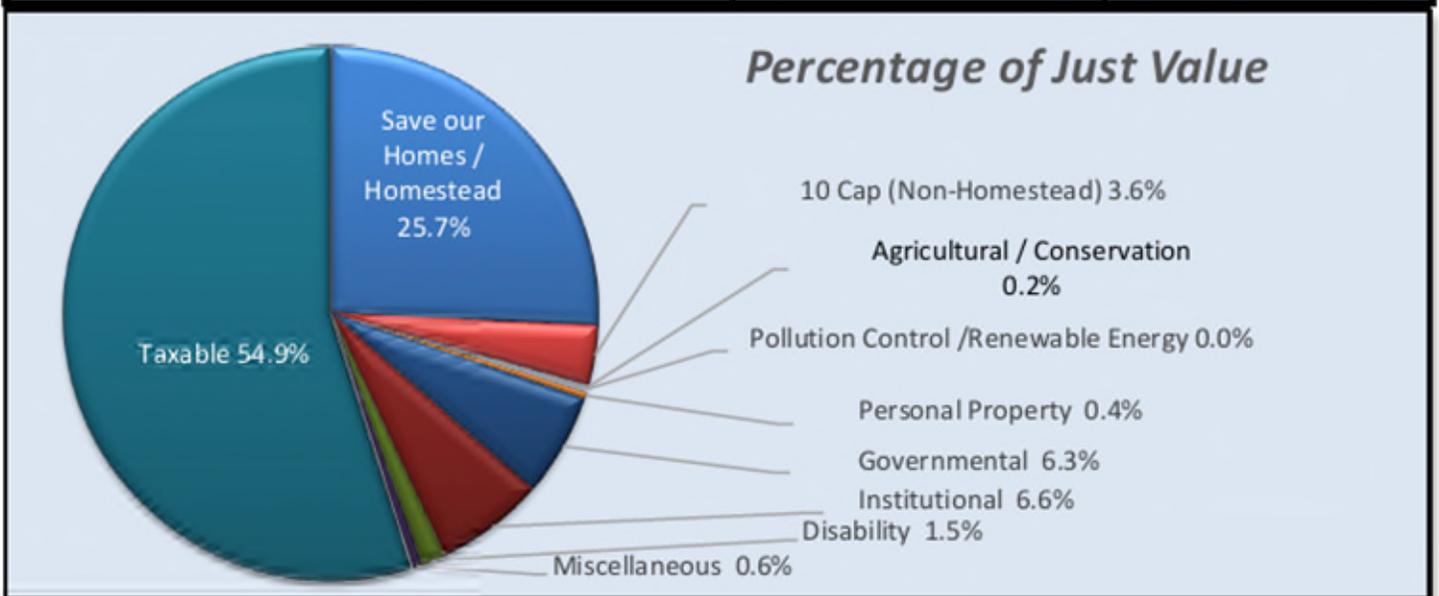
Property Tax Statistical Information

% Annual Change in Just and Taxable Values



Just to Taxable Value Breakdown

<i>Assessment Differentials/Exemptions</i>	<i>Value</i>	<i>% of Just</i>
Save our Homes / Homestead	\$1,430,565,526	25.7%
10 Cap (Non-Homestead)	\$200,483,824	3.6%
Agricultural / Conservation	\$12,896,298	0.2%
Pollution Control /Renewable Energy	\$0	0.0%
Low Income Senior	\$13,127,745	0.2%
Personal Property	\$20,422,875	0.4%
Governmental	\$347,803,136	6.3%
Institutional	\$368,059,367	6.6%
Disability	\$81,142,393	1.5%
Miscellaneous	\$32,863,005	0.6%
Taxable	\$3,053,549,211	54.9%



Source: Volusia County Property Appraiser

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
CFDC	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.