

CITY OF DELAND, FL



ANNUAL BUDGET 2024- 2025

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CITY OF DELAND, FLORIDA

ANNUAL BUDGET

FISCAL YEAR

OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

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

Director of Engineering

Raymond Bahrami

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 2024-2025 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 36.69% 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 *2024-25 BUDGET* column reflects the budget adopted by the City Commission on September 16, 2024.

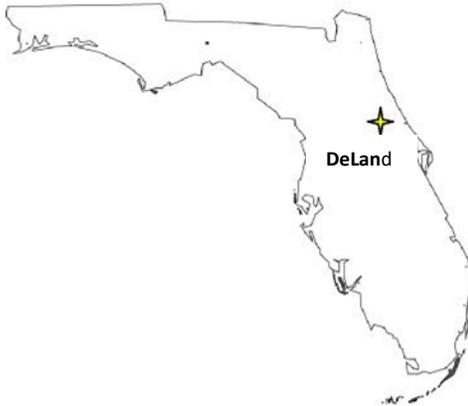
The Capital Improvement Plan section of this document includes a summarized version of the Five-Year Capital Improvement Program (CIP) for fiscal years 2025 through 2029. The projects programmed for fiscal year 2025 are adopted as part of the 2024-2025 annual budget.

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: [Budgets | DeLand, FL](#)

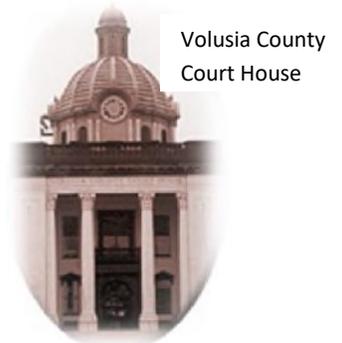
CITY PROFILE

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.

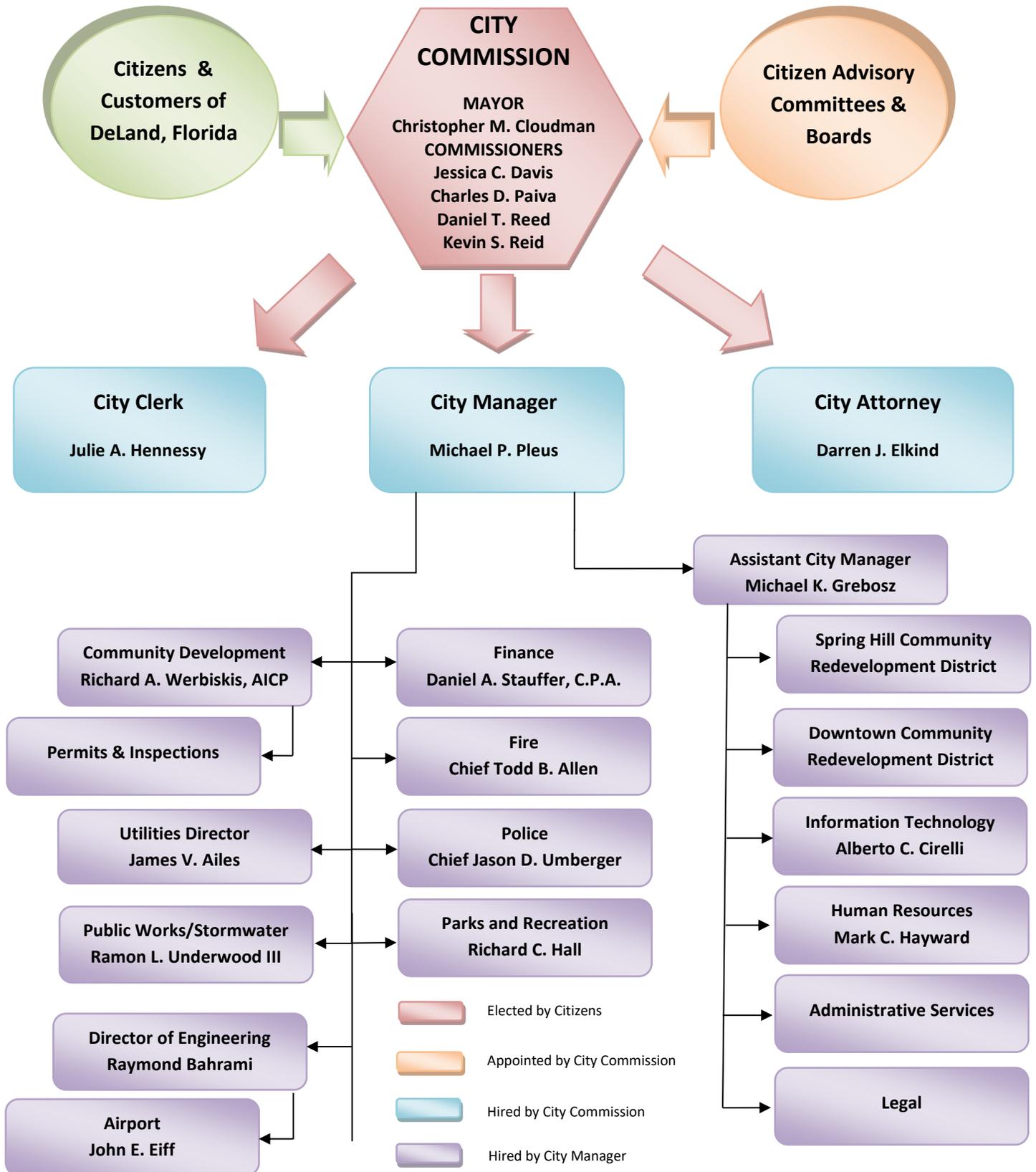


Fish Building located in downtown DeLand

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, 2023. 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, 2023

Christopher P. Morrill

Executive Director

Budget Message

October 1, 2024

Inflation seems to be going down from the peak in 2022 to about 3.4% over the past year. However, inflation related to construction and capital are still high. This combined with a high interest rate environment makes it difficult to accomplish many of the City's strategic goals for our residents. Home values have increased and the home building market seems to continue at a record pace which helps with ad valorem tax revenue but the current mortgage interest rates will likely soften the real estate market altogether in the near future. 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 makes it much more expensive. Given the growth we have experienced, we need to continue to focus on creating capacity within our organization to serve all of our residents, while maintaining a quality service.

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 data hubs like 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. In fact, we had earned a Certificate of Achievement in Performance Management from ICMA for 6 years in a row recognizing our efforts. In 2022/2023, ICMA ended the Performance Management Certificate Program. Despite the end of the ICMA program, the City will continue its award-winning benchmarking efforts. Staff is researching if there are any viable and comparable data hub alternatives to participate in for the future.

STRATEGIC PLAN UPDATE

Last year the City worked with a citizen Steering Committee to do a major update to the City's Strategic Plan. This plan has been updated twice before since it was first developed in 2000. The Committee identified several themes after listening to residents to include: Downtown is an Asset, Homelessness, Growth, and Infrastructure and Parks. The City Commission approved the Committee recommended changes to the Plan, which included: Adding a new Guiding Principle on Growth to the Vision Statement, New Goals and Objectives for Growth, Infrastructure and Parks, cleanup of older goals, and adding definitions. In February, the Commission set the priorities for FY 24/25, which include: Retention and Expansion of Existing Businesses and Sites, Annexation, Community Consistent Growth, Continue to Support Quality of Life Features, and Maintain Public Safety.

Over the past 24 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 times. It is in that spirit, that I humbly present our recommended budget for Fiscal Year 2024-2025.

OVERVIEW

General Fund	\$48,231,641
Confiscated Fund	\$3,000
Homeless Shelter Fund	\$803,380
Spring Hill CRA Fund	\$1,034,205
Governmental Impact Fee Trust Fund	\$1,381,813
Downtown CRA Fund	\$837,434
Grants & Special Revenue Fund	\$502,499
Debt Service Fund	\$2,445,075
Capital Projects Fund	\$6,348,998
Water & Sewer Fund	\$44,382,338
Water Trust Fund	\$2,666,600
Wastewater Trust Fund	\$1,800,000

Airport Fund	\$6,000,594
Refuse Collection Fund	\$5,640,000
Stormwater Fund	\$3,408,537
Permits & Inspections Fund	\$4,300,067
Health Insurance Cost Containment Fund	\$734,705
Workers Compensation Self Insurance Fund	\$913,300
Total FY 24/25 Budget	\$131,434,186

GENERAL FUND

Revenue

The total preliminary estimated taxable value for FY 24/25 is \$3,498,948,702. This is an increase of \$446,444,864 or 14.63% and includes \$174,281,069 in new construction and annexations. In order to insure there is a dedicated source of funds to cover the ever-increasing cost of capital, this year’s budget increases the dedicated millage for capital from .2 mil to .4 mil. This year’s adopted budget is funded with a millage rate of 6.2841, which includes .4 mil for capital previously mentioned. This adopted rate is a .2 mil reduction from the FY 2023-2024 rate and represents a 5.27% increase over the Rolled Back rate of 5.9693. 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 \$18,858,610, an increase of \$1,247,695 from the prior year.

Staff is projecting increases in other revenues including \$185,134 in Local Option Use and Fuel Taxes, \$717,328 in Utility Services Taxes, \$119,494 in Communication Service Taxes, \$26,080 in Franchise Fees, \$88,587 in State Shared Revenues, \$175,868 in Water and Sewer PILOT, \$20,000 in Fines and Forfeitures and \$260,099 in Miscellaneous Revenues. These increases are partially offset by decreases including (\$18,000) in Local Business Taxes, (\$15,000) in Operating Grants and (\$163,384) in Charges for Services. All of these combined with an increase in ad valorem results in a net increase in revenue of \$3,239,343. Additionally, this budget includes the use of Capital Reserves (\$1,452,191) ARPA Reserves (\$644,195) and Lot Maintenance Reserves (\$356,452).

Expenditures/Programs

The adopted budget increases General Fund expenditures from \$44,992,298 in FY 23/24 to \$48,231,641 or an increase of 7.20%. There are 308.73 FTEs in the proposed General Fund budget. There are 4 new positions including: Fire Prevention Part-time Administrative Assistant (\$28,264), Trees Maintenance Worker (\$50,278), Recreation Supervisor (\$62,667), Administrative Assistant 1 – Chisholm Center (\$55,501). The City is seeking a grant for three new Firefighters but the positions have not been included in the budget. The adopted budget includes other promotional and career track position upgrades (\$45,042), a 3% merit increase (\$754,016) and a \$0.75 cent - \$1.00 increase in wage rates to account for minimum wages that continue to increase (\$824,086). Based upon the recommendations of the Insight and Innovations Committee, the budget also includes two additional days of leave for Juneteenth and Veteran’s Day (\$124,000) and increasing the holiday gift cards from \$50 to \$100 per employee (\$14,969). These amounts do not include funds set aside in the enterprise funds. Overall, operating expenses have increased mostly due to high inflation. Given the high priority the Commission set for Community Consistent Growth and staffing issues within Planning, there are funds set aside for an overhaul of the Land Development Regulations (\$300,000). The budget also includes increases for Health Insurance (\$179,680), Retirement Contributions (\$480,657), Utilities (\$71,714), Building and Equipment Maintenance (\$282,977), Insurance (\$117,122) and Hardware/Software (\$453,407).

The proposed budget includes Capital (\$6,438,218) and Operating Capital (\$455,572). To fund the proposed capital budget in the Capital Fund (\$6,348,998), there is \$1,282,005 in Ad Valorem Tax, \$3,189,000 in debt proceeds, \$301,371 from the 1% Payment in Lieu of Taxes, \$1,301,798 in transfers from Capital Reserves from the General Fund, and \$274,824 in transfers from other funds (some items such as Information Technology are for multiple departments). In the Grants and Special Revenue Fund, there is \$382,279 included from the Local Option Fuel Tax for road resurfacing. Therefore, the combined Capital, Road Resurfacing, and Operating Capital investment is \$7,276,069. The capital items include:

City Hall Monument Signs	\$23,192
Total Administrative Services Capital	\$23,192
CJIS Required PD Server Separation	\$65,000
New Windows Server – Phone Server	\$6,300
Microsoft Office 2021 Standard Upgrade	\$225,000
Total IT Capital	\$296,300

Vehicle for Code Enforcement Manager	\$42,602
Vehicle Replacements for Code Officers (2)	\$85,204
Total Licenses and Enforcement Capital	\$127,806

Fire Station 82/83 Improvements	\$10,000
Zoll X Series ADV Monitor Defib	\$67,000
Mach Alert 81-82-83	\$75,000
Extrication Equipment Replacement Hurst E-Draulic E83	\$65,000
6 Portable Radios XL85, 10 Fire Mics	\$62,000
New Equipment, Comms, and Radio for New Engine	\$47,000
Getac Tablets for Admin Vehicles (7)	\$44,000
Total Fire Capital	\$358,000

10-Year Refresh of Uninterruptible Power Supply for Building	\$21,950
Replace Faulty HVAC Chiller Water Valves	\$29,473
Replace HVAC in PD Gym	\$13,750
Patrol Sergeant SUVs (2)	\$156,392
Patrol SUVs (6)	\$486,468
Axon Cameras for 2 nd Interview Room	\$28,750
Total Police Capital	\$736,783

Public Works Building Rehab	\$153,800
Sidewalk on Arlington from Plymouth to Oakdale	\$50,000
New Boxer 700DX Mini Skid Steer	\$47,300
Replace 132S-Thermo-1 Pre Melter	\$59,175
Replace 132S-LAM-002 Laminator	\$19,090
New Grindlazer	\$28,825
Replace 11320124 Sterling Dump Truck	\$268,743
New Vehicle for City Forester	\$73,342
Replace 133142A Foreman Truck	\$74,128
New F150 Hybrid (for New Tree Maintenance Worker)	\$74,129
Replace 2015 Electric Scrubber	\$20,095
Replace 134-GAT-001 Utility Vehicle – CRA	\$31,050
New Four Post Lift with Jack	\$44,356
Fuel Master Live	\$41,131
ADA Improvements	\$89,220
Total Public Works Capital	\$1,074,384

Pickleball/Tennis Courts – Earl Brown Park	\$3,189,000
Replace 3 VAC Units – Locker Rooms – Spec Martin	\$196,075
Replace Roof on Central Part – Chisholm Center	\$80,790
Replace Roof on Main Hall – Chisholm Center	\$39,745
Replace Hot Water Tank – Locker Room – Melching Field	\$49,500
Replace Banquet Chairs – Sanborn Center	\$73,794
Replace Vehicle #19	\$30,000
Replace Vehicle #44	\$71,462
Replace Mower 143-MOW-018	\$10,724
Replace Mower 143-MOW-010	\$10,724
Replace Mower 143-MOW-009	\$10,256
Replace Mower 143-MOW-011	\$10,256

New 100" by 24' Tandem Axel Cargo Trailer	\$9,200
New 10x24 Flatbed Tandem Trailer	\$8,000
New Utility Vehicle	\$20,227
Total Parks and Recreation Capital	\$3,809,753

Other expenditures included in this year's budget are:

- DeLand's participation in the Bridge (\$694,195). This year the City tried for a second time to get a legislative appropriation to fund the operations but it was not included in the final budget. Some sponsors have agreed to renew their commitments so there will be some revenue for FY 24/25 (\$109,185) and staff will once again ask for a legislative appropriation. However, staff notes the agreement with the County is for the Bridge to operate for at least five years or we would have to refund the construction dollars. Therefore, the FY 24/25 includes a \$50,000 contribution from the General Fund revenues as well as a \$644,195 contribution from ARPA reserves. There is still one year left on that contractual requirement with Volusia County.
- There is \$300,000 in funds to advance the community consistent growth priority through a rewrite of our land development regulations.
- Eliminates the reimbursement from PAL and the donation to DPAL and includes the full cost of the Director in the adopted FY 24/25 Budget. DPAL will raise funds for program costs.
- There is \$3,189,000 in funds to completely renovate the tennis/pickleball courts at Earl Brown Park which would be covered through loan proceeds originally contemplated for the 13 Acres in the Southeast Quadrant.
- There is \$200,000 in funds to reimburse the hurricane reserve.
- There is \$500,000 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 \$174,281,069 in new construction and total taxable property values is estimated at 3.499 billion or an increase of 14.63%.

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. The priorities for this year's budget in terms of personnel and capital were evaluated through the lens of adding capacity. Inflation continues to impact operating, personnel, and capital costs. 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 increased pay to ensure we had 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., and another over \$1 million in FY 23/24 to bring our minimum wage to \$16/hr., most businesses have also increased their minimum wage to over \$16.50/hr., making recruitment and retention a continuous problem.

To that end, this year's budget includes a \$.75 increase to the minimum wage which would bring our minimum up to \$16.75 per hour. This coupled with a 3% merit increase should help recruit and retain a great workforce. In addition to that, the Commission added two additional holidays which are Juneteenth and Veteran's Day, both are included in the budget. The budget also includes an increase in the holiday gift cards from \$50 to \$100 per employee.

The State's 2024 legislative session once again established a handful of new mandates. Perhaps the most significant is HJR 7017, which will be a voter decided upon constitutional amendment for a modification to the homestead exemption where it would be required to have an annual adjustment over and above the \$25,000 threshold if there is positive inflation growth. HB 7073 & 7074 have multiple taxation changes, but one to highlight is the reduction of business rent tax from 4.5% to 1.25%. HB 1557 requires all wastewater treatment facilities to implement advanced waste treatment standards which will increase the cost of compliance, our plant upgrades

have incorporated these new standards into the construction. Several bills focused on residential building permits and mandates several shortened timeframes for city reviews and approvals. Live Local from last year was amended and added in some protections to local governments but also included a reduction in parking requirements for certain applicable projects. HB 637 mandates certain timeframes and a doctor selection process for workers compensation for first responders.

WATER AND SEWER FUND

Revenue

The Water and Sewer budget for FY 24/25 totals \$44,382,338, which is an increase of 52.56%, largely due to Water Plant #10 Well Field and Plant Upgrades and additional backflow testing that are funded in FY 24/25. The Commission approved a new rate structure in FY 23/24. Additionally, the Water Trust Fund and Wastewater Trust Fund derive their revenue from impact fees totaling \$3,400,000 and use of reserves totaling \$1,066,600 to cover capital projects.

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 Fat, Oils and Grease Inspector (FOG) (\$75,905), Assistant Water Superintendent (\$86,263), Assistant Wastewater Superintendent (\$86,263), and Maintenance/Construction Foreman I (\$76,530). The budget also includes a 3% merit increase (\$288,029), a \$.75 cent increase to the minimum (\$338,928) and other promotional and career track position upgrades (\$93,608).

The budget includes \$17,863,862 in capital in Water and Sewer Fund, \$2,666,600 in the Water Trust Fund and \$233,808 in the Wastewater Trust Fund to include:

New Vehicle for Utilities CIP – Ford F150 4x4	\$51,840
WP #10 Well Field & Plant Upgrades	\$13,600,000
WP #3 A/C Replacement	\$22,900
WP #3 A/C Replacement	\$22,900
Lift Station #16 (Hill / Beresford)	\$70,000
20” Hydraulic Pipe Chain Saw	\$17,504
Hydraulic 6” Diesel Pump on Trailer (One Unit)	\$73,512
(2) Trimble GPS Devices	\$32,000
New Vehicle for New Asst. Superintendent – Ford F250	\$72,307
New Ford F350 Flat Dump Truck	\$93,548
Utility Cable & Pipe Locator	\$10,756
Ford F250 Utility Body – Replace #89	\$81,872
Handheld Radios (3)	\$15,300
Reclaim Building A/C Replacement	\$12,408
Aqua Diamond Filter Cloth Replacement	\$32,832
WWTP Administration Building Roof A/C Replacement	\$17,980
Generator Switch House A/C Unit Replacement	\$12,408
Fialyzer-Flex 2 Channel Flow Injection Analyzer	\$81,816
Refurbished 1600 Amp Main Breaker	\$13,440
BOD Incubator	\$7,312
5800 Refrigerator Sampler (2)	\$24,770
Full Size Portable Sampler	\$8,629
South Lab Door Replacement	\$10,935
Generator Muffler Replacement	\$41,831
Electric Valve Actuator Replacement	\$14,388
Upgrade to Lachat System	\$60,000
930 Compact IC Flex	\$105,300
LS #6 Generator Transfer Switch Replacement	\$9,888
LS #1 Rehabilitation Design and Replacement	\$1,795,314
LS #82 Replacement & Panel Box	\$91,714

LS #84 Replacement & Panel Box	\$92,919
LS #86 Replacement & Panel Box	\$91,714
LS #111 Replacement & Panel Box	\$290,487
Ford F250 Utility Bed – Replace #280	\$90,000
Portable Handheld Radios (3)	\$15,300
New Pressure Washer with Trailer	\$13,498
Replace 2080111 Ford F550 Serial Bucket Truck	\$202,741
New Panel Saw	\$5,897
Replace 208-TL-003 Drop Deck Trailer	\$33,750
Replace Bulb Eater (Crusher)	\$9,480
Sewer Line Rehabilitation	\$250,000
Manhole Rehabilitation	\$100,000
Westside Sewer Interceptor ARV Replacement (4)	\$146,672
Trimble GPS Device	\$16,000
Total Water & Sewer Capital	\$17,863,862

2025 Water Main Improvement Construction	\$2,300,000
2026 Water Main Improvement Design	\$366,600
Total Water Trust Fund Capital	\$2,666,600

900 Compact IC Flex with Autosampler	\$99,125
New Ford F250 4x4 for New Asst. Superintendent	\$72,307
LS #80 Generator & Transfer Switch	\$62,376
Total Wastewater Trust Fund Capital	\$233,808

Challenges/Opportunities

The continued pace of regional development and redevelopment continues to directly affect DeLand’s utilities. Demands on existing infrastructure provided by infill developments in downtown DeLand and new development require multiple capital projects to be executed each year to support potable water supply and distribution, wastewater collection and treatment and reclaimed water distribution. Funding and executing these projects, combined with increased regulations by the Florida Department of Environmental Protection (FDEP) and limitations in ground water withdrawal capacity regulated by the St. Johns River Water Management District (SJRWMD) will continue to challenge the City in the next fiscal year and foreseeable future.

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. Planned construction of three new wells and treatment facilities at the Volusia County Fairgrounds and acquisition of additional property for new wells east of the City’s existing Tomoka Woods wellfield 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 the other West Volusia water suppliers (WVWS) in mutually beneficial recharge and water supply projects and have almost completed a coordinated water supply plan which will facilitate future project funding and permitting by the SJRWMD. As has been practiced for many years, the FY 24/25 budget contains funding to perform water main replacement, reinforcement and looping.

New regulations require the inventory and eventual replacement of lead service lines in the potable water system. While the DeLand system has relatively few lead service lines, work to identify their location and pursuit of available grant funds to replace them will be performed in this Fiscal Year.

Reclaimed Water

The City has finished construction of the South Reclaimed Water Pump Station. This, along with the completion of additional storage and piping has provided much needed additional system pressure in the outlying reclaimed system. This infrastructure will also assist our WVWS partners, allowing DeLand to pump excess reclaimed water to the region. This year we will be continuing work on Phase 6 of the reclaimed master plan area (Hazen Road and Forest Trace 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 would be suitable candidates for the reclaim water retrofitting.

Wastewater Collection and Treatment

This budget continues to provide funding for proactive maintenance of our wastewater system. This includes the regular replacement of pump/lift stations and regular cleaning and lining of our aging gravity system pipes and manholes. A project of note is the replacement of Master Lift Station No. 1 at Painters Pond (Chuck Walker) which has been programmed to improve station capacity and flood resiliency.

Expansion and upgrade of the City's Wiley M. Nash water reclamation facility began in the fall of 2023 and is currently slightly ahead of schedule. This three-year project will expand the treatment capacity of the plant and enable it to meet advanced wastewater treatment standards. The City has successfully obtained grant funds for a significant portion of this \$83M project and has obtained low interest State Revolving Fund (SRF) loans for the balance of the project cost.

An additional challenge that DeLand and other utilities will face over the next decade is to lower the nutrient loading to groundwater and our springs via connection of private septic systems to the publicly owned treatment plants. This will have a positive impact on the springs but, unless significant grant funds are obtained, will result in 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.

Laboratory

Funds are included in this budget to replace sophisticated auto analysis equipment which is outdated and has reached the end of its useful life. This equipment is critical to the routine analysis of nutrients and metals needed for plant operations and regulatory compliance.

Geographic Information System (GIS)

Staff continues to maintain and improve the extensive GIS system developed over the past decade. System data includes all City infrastructure and is used by most departments Citywide. This system has organized and allowed easy access to the data contained in approximately 20,000 record drawings as well as data from other agencies and sources by staff, consultants and the public. Funding to maintain and upgrade software licenses and operate the system is included in this budget.

Administration

The Utility Administration Building is expected to be completed in late 2024. The Utility and Engineering Department staff will then occupy the building which will allow use of most of the existing Public Services Building by the Public Works Department.

AIRPORT

Revenue

The principal source of revenue for the airport is charges for t-hangars and property lease revenue. The proposed budget includes lease revenue of \$2,050,594. The budget also includes miscellaneous revenues of \$17,000, and grant revenue of \$3,933,000 for a total budget of \$6,000,594.

Programs/Services

The budget includes funds for a 3% merit increase (\$13,416) and a \$.75 cent increase to the minimum wage (\$15,677). The budget also includes \$4,087,653 in capital projects with \$3,933,000 being funded from Grants and \$154,653 in revenue.

Construct Rehab of Runway 5/23	\$3,500,000
Construct T-Hangar Electrical Upgrades on A, B & C	\$200,000
Fuel Master	\$19,503
Restripe Airfield Markings	\$350,000
New John Deere Z994R 60" Zero Turn Mower	\$18,150
Total Airport Capital	\$4,087,653

Challenges/Opportunities

The Airport is having an unprecedented multi-year span of investments and accomplishments. There is a backlog of projects awaiting funding, design and execution. The Electrical Homerun Project and the long-awaited construction of 20 T-Hangars in the East Hangar Complex (Sports Aviation Village) were both completed in FY 2024. We continue to have a long waiting list (80 to 90 people) for T-hangars.

Painting of the airfield markings and cleaning of the entire airfield pavement network is to be accomplished in 2025. Additionally, some long overdue maintenance projects are in progress like upgrading the existing T-hangars with the installation of gutters and

downspouts on T-hangars E, F, G, H and I to prolong the life of the hangars. We are currently designing new electrical systems for our 60-year old T-hangars A, B and C with rehabilitation scheduled to take place in 2025. There continues to be great interest in the DeLand Airport with people making investments in ground leases and hangar developments. The current 2-year projected investment into the airport is over \$9.0 million.

In 2025, we will revise the Airport Master Plan and Airport Layout Plan which will take about two years to be completed. This 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 and 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 the funding of some of the infrastructure that could service additional sectors of the surrounding parcels of the airport.

STORMWATER

Revenue

Stormwater revenue for FY 24/25 is estimated at \$3,408,537 an increase of 24.94%, including use of reserves of \$932,037.

Expenditures/Services

The budget also includes funds for a 3% merit increase (\$33,658), a \$.75 cent increase to the minimum (\$45,090) and other promotional and career track position upgrades (\$4,100). Lastly, there is \$1,079,932 in funding for capital:

Wisconsin Ave Pipeline Improvements	\$281,250
New Hampshire Ave & S Garfield Drainage & Pond Improvements	\$25,000
Design of the Earl Brown Pond and Improvements	\$225,000
Miscellaneous Citywide Pipelining Replacement	\$300,000
Miscellaneous Stormwater Improvements (Neighborhood)	\$150,000
Miscellaneous Stormwater Improvements (Ponds)	\$25,000
Miscellaneous Stormwater Pond Fence Maintenance	\$30,000
New Trimble GPS	\$16,245
New Flail Mowing Head	\$27,437
Total Stormwater Capital	\$1,079,932

Challenges/Opportunities

We are currently doing a rate study to be implemented in FY 24/25 to meet the funding requirements for the stormwater projects in the current Master Plan. The Mater Plan needs to be renewed every 5 years so funds recommended from a rate study can cover projects identified in the 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 four major projects from our current stormwater master plan with another currently budgeted in FY 24/25.

As we proactively monitor areas of concern and address them through master plan updates and resiliency study’s we are confident critical areas are identified and addressed through a planned process. Staff has applied and was approved for a grant to do a vulnerability assessment through the Florida Resilient Program. It is staff’s understanding that the program may also have funding available for projects identified in the vulnerability assessment.

PERMITS & INSPECTIONS FUND

Revenue

Permits and Inspections revenue for FY 24/25 is estimated at \$4,300,067, an increase of 13.05%, including use of reserves in the amount of \$1,935,067.

Programs/Services

Expenditures total \$4,300,067 and includes funds for a 3% merit (\$53,715), a \$.50 cent increase to the minimum (\$55,088) and other promotional and career track position upgrades (\$2,411).

Challenges/Opportunities

The residential and commercial construction markets remain strong and steady. The main factors affecting both the residential and commercial construction markets are the increased costs for construction materials and the current interest rates. Annual changes to the Florida Building Code continue to present challenges to permitting as State mandates significantly shorten the timeline to review applications.

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 has successfully implemented an intern program completing training for two licensed inspectors and currently training a plans examiner who was internally-promoted from the permitting team. 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 is in the process of implementing enhancements to the Accela platform that will improve the initial customer experience along with increasing transparency and access to permitting information.

COMMUNITY REDEVELOPMENT AGENCY

Revenue

The Community Redevelopment Agency proposed budget is \$837,434 a 16.45% increase, largely due to the expenditure of debt proceeds for the Voorhis Avenue Streetscape in FY 23/24. The pre-preliminary taxable value in the downtown increased over base year by \$66,801,387, an increase of \$10,320,019 or 13.49% from the prior year. This increase in taxable value will generate \$54,428 more in taxes at the millage rate previously discussed. Using the adopted millage rate for the City, and the current ad valorem taxes collected for all other contributing taxing entities, the estimated ad valorem revenue for FY 24/25 is \$764,711. This is an increase of 18.30%.

Programs/Services

The approved budget totals \$837,434. Programs for the FY 24/25 year include:

- Mainstreet Administration (\$95,000)
- Public Art (\$35,000)
- Grants & Aid (\$67,500)
- Special Events (\$95,000)
- Road Materials and Supplies for Parking Lots 1&2 (\$75,000)
- Winter Wonder DeLand (\$30,000)
- Park Furniture Upgrades (\$20,000)

Challenges/Opportunities

Revenues are sufficient to cover expenditures to include all the costs for waived downtown Special Events. Staff has negotiated a new agreement with MainStreet DeLand Association to take effect on 10/1/24. DeLand Commons, a mixed-use project will be fully 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 a 90-space surface parking lot will be constructed on the old Fire Station 81 site by November of 2024. This additional capacity will help address parking concerns on the south end of downtown. Additionally, final design plans will be completed for the W. Voorhis Avenue Streetscape project by the end of 2024. The CRA has tasked staff to find grant funding to assist with construction costs for the project. DeLand welcomed SunRail this summer and the CRA is working with its partners to provide a transportation solution that will connect riders to the business district along with working on designing a multi-modal trail to allow for alternate modes of transportation connectivity to and from SunRail to the downtown.

SPRING HILL COMMUNITY REDEVELOPMENT AGENCY

Revenue

This year, the preliminary taxable value in the Spring Hill area increased over base year by \$58,450,578, an increase of \$8,280,176 or 8.23% from the prior year. This increase will generate an additional \$39,134 in taxes at the millage rate previously discussed. Using the proposed 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 24/25 is \$1,034,205. This is an increase of 26.11%.

Programs/Services

The proposed budget totals \$1,034,205 and includes funds to operate the new Dr. Joyce M. Cusack Community Resource Center (\$246,362). The budget also includes funds for exterior improvement grants (\$20,000), connection assistance grants (\$40,000),

business assistance grants (\$50,000) and debt service on the new Dr. Joyce M. Cusack Resource Center (\$36,386). The adopted budget increases fund balance by \$573,896, leaving an estimated fund balance of \$2,087,102 at the end of FY 24/25, which needs to be allocated toward specific projects.

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.

The CRA recently approved a comprehensive list of infrastructure improvements that will be taking place over the next year that include: Refurbishment of Adelle streetscape to include refresh of intersection, landscaping and the welcome sign, additional sidewalk installation and improvements, additional road paving, crosswalk striping, ADA upgrades, Candlelight Oaks improvements to include: ADA, fence replacement, sidewalk repair, sign and wall refurbishment, lighting and road resurfacing, and placing funding into a reserve for a future streetscape at Clara Avenue.

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-one 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.

This plan was developed with input from City staff, City Commissioners, local business owners, and other residents throughout the City in 2023. There was a committee formed and over the course of several months and many public meetings, the City of DeLand Strategic Plan 2023-2035 was formed.

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
2025 Water Main Improvements	Water Distribution	High value government
Multiple Information Technology improvements	Information Technology	Communication
Neighborhood Center	Homeless Shelter Fund	Maintaining a Safe Community
Updating Police Fleet	Police	Maintaining a Safe Community
Fire Station Alerting Upgrades	Fire	Maintaining a Safe Community
Lift Station #1 Rehabilitation Design and Replacement	Wastewater Treatment	Preparing for the Future/Sustainability
Reclaim Water Expansion Construction	Customer Service	Preparing for the Future/Sustainability

Long-Term Planning

On February 17, 2024, 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 2024-25 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 2025 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 \$16.00/hr. to \$16.75/hr., increased holiday gift card amounts 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 2025 but also identified what positions they will need through FY 2028. 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 expansion of the SunRail into DeLand and how to get the citizens from the train station to the downtown area. 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 2025-2029 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 2025, 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.

	2024-25	2025-26	2026-27	2027-28	2028-29
REVENUE SUMMARY	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Taxes	\$ 29,880,620	\$ 31,225,248	\$ 32,630,384	\$ 34,098,751	\$ 35,633,195
Permits, Fees and Special Assessments	11,133,618	11,578,963	12,042,121	12,523,806	13,024,758
Intergovernmental Revenue	19,130,779	19,896,010	20,691,851	21,519,525	22,380,306
Charges for Services	41,974,908	43,653,904	45,400,060	47,216,063	49,104,705
Judgments, Fines, and Forfeits	133,000	138,320	143,853	149,607	155,591
Miscellaneous Revenue	3,351,740	3,485,810	3,625,242	3,770,252	3,921,062
Other Sources	<u>25,829,521</u>	<u>50,091,867</u>	<u>27,942,138</u>	<u>31,377,417</u>	<u>21,773,361</u>
Total Revenues	\$ 131,434,186	\$ 160,070,122	\$142,475,649	\$150,655,419	\$145,992,978

	2024-25	2025-26	2026-27	2027-28	2028-29
EXPENDITURE SUMMARY	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Personal Services	\$ 50,831,647	\$ 53,360,755	\$ 55,978,381	\$ 58,687,624	\$ 61,491,691
Operating Expenses	32,356,269	33,326,957	34,326,766	35,356,569	36,417,266
Capital Outlay	32,402,073	55,983,016	34,485,303	38,648,377	29,817,961
Debt Service	2,445,075	3,645,075	3,645,075	3,628,347	3,628,347
Grants and Aid	227,500	227,500	227,500	227,500	227,500
Contingency	3,922,283	4,000,000	4,000,000	4,000,000	4,000,000
Transfers	<u>9,249,339</u>	<u>9,526,819</u>	<u>9,812,624</u>	<u>10,107,002</u>	<u>10,410,213</u>
Total Expenditures	\$ 131,434,186	\$ 160,070,122	\$142,475,649	\$150,655,419	\$145,992,978

BUDGET CALENDAR

Budget Preparation/Goal Setting

February 17	Strategic Planning/Goal Setting Workshop with City Commission
February 27	Release budget preparation materials to Departments

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

April 22 – May 2	General and Enterprise Funds Review
May 17	All Department FINAL DAY for submission of revised Goals & Objectives and Performance Measures

Budget Workshops with City Commission

June 28	Release budget to City Commission and CRA's
July 8-10	Review Proposed Budget including Department Presentation and Public Input
July 10	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 4	Public hearing on tentative budget for Downtown CRA and Spring Hill CRA
September 4	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 9	Deadline to submit budget advertisements to News Journal
September 12	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 12	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 16	Final public hearing on budget for Downtown CRA and Spring Hill CRA
September 16	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 19	Within 3 days of Adoption, copy of Resolution delivered to Property Appraiser, the tax collector, and the Department of Revenue
September 19	Within 3 days of Adoption, complete and certify DR-420MM and DR-487V in eTRIM
October 16	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 – 7/1/24	<u>\$ 3,498,948,702</u>
Debt Limit 20% of Assessed Value	699,789,740
Estimated Total Bonded Debt at 9/30/24 (General Obligation)	<u>0</u>
Estimated Legal Debt Margin	<u>\$ 699,789,740</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 40 Years

Distinguished Budget Presentation Award – Received for 21 Years

This budget follows and is in compliance with all of the relevant financial policies listed above.

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

	Estimated Balance 9-30-24	Budgeted Revenues 24-25	Budgeted Expenditures 24-25	Balance Retained Earnings	Estimated 9-30-25
General Fund	23,251,417	45,778,803	47,097,164	(1,318,361)	21,933,056
Confiscated Fund	48,000	3,000	3,000	0	48,000
Homelessness Fund	0	803,380	803,380	0	0
Spring Hill CRA Fund	1,483,206	1,034,205	430,309	603,896	2,087,102
Governmental Impact Fees Trust Fund	3,687,815	1,381,813	1,381,813	0	3,687,815
Downtown CRA Fund	597,005	837,434	799,224	38,210	635,215
Grants and Special Revenue Fund	357,041	502,499	502,499	0	357,041
Capital Fund	0	6,348,998	6,348,998	0	0
Water & Sewer Fund	29,306,018	36,916,173	43,982,338	(7,066,165)	22,239,853
Water Trust Fund	1,538,157	1,600,000	2,666,600	(1,066,600)	471,557
Wastewater Trust Fund	2,987,919	1,800,000	233,808	1,566,192	4,554,111
Airport Fund	1,110,988	6,000,594	5,821,086	179,508	1,290,496
Refuse Fund	23,673	5,160,000	5,160,000	0	23,673
Stormwater Fund	1,098,438	2,476,500	3,408,537	(932,037)	166,401
Permits & Inspections Fund	2,093,937	2,365,000	4,300,067	(1,935,067)	158,870
Health Insurance Cost Containment Fund	179,813	715,605	715,605	0	179,813
Workers' Compensation Self-Insurance Fund	1,692,152	860,736	860,736	0	1,692,152

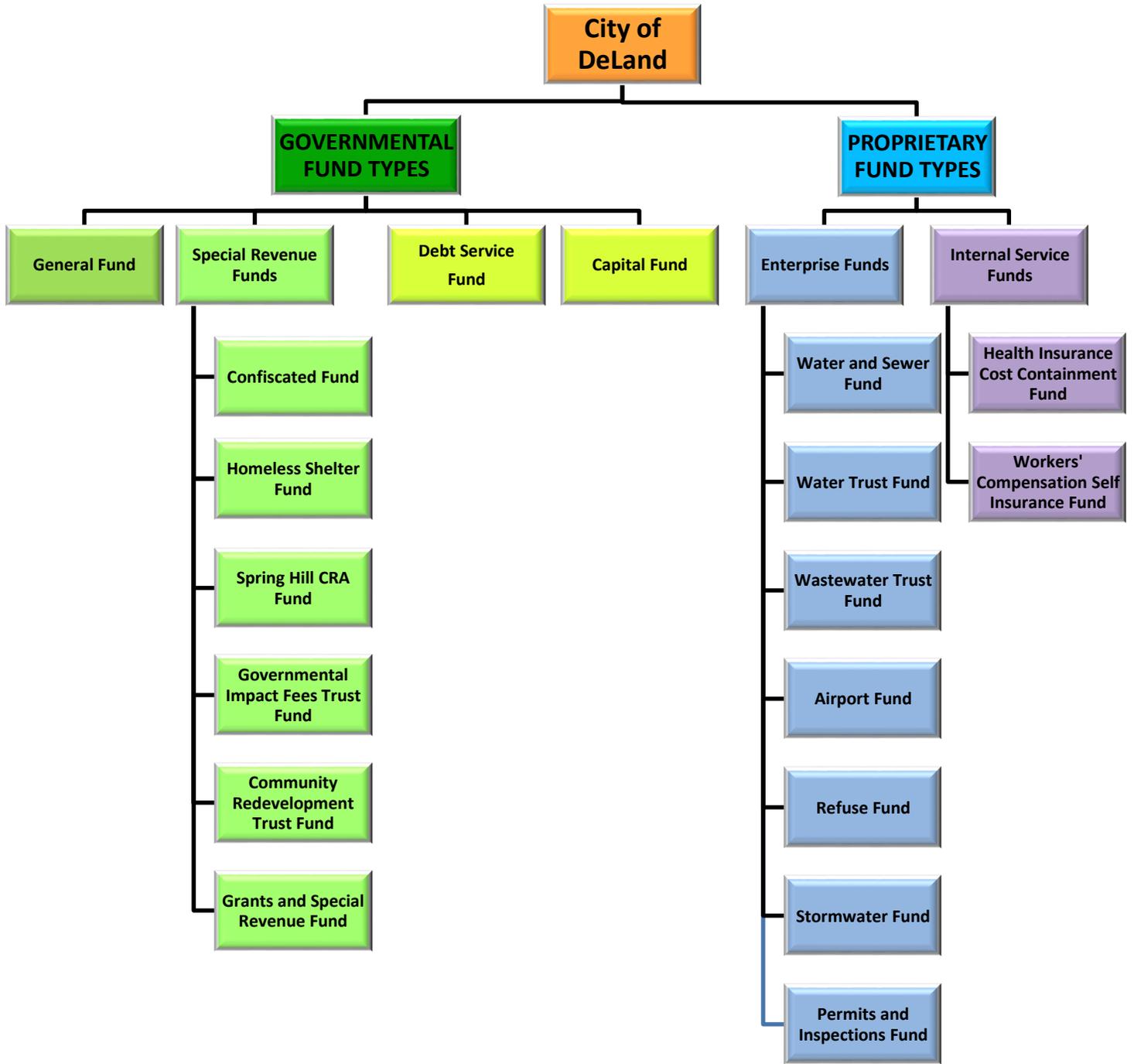
Budgeted Revenues 24-25 excludes *Use of Reserves*.

Budgeted Expenditures 24-25 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 purposefully drawing down their fund balance due to large Capital projects. The Water Trust Fund is purposefully drawing down their fund balance to fund a large one-time capital project. The Wastewater Trust Fund is building their balance with only three small projects budgeted this fiscal year. The Airport Fund is planning to add to its fund balance. The Stormwater Fund is drawing down their fund balance in FY 2024-25 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 24-25							
Taxes	\$ 27,468,595	\$ 1,130,020	\$ -	\$ 1,282,005	\$ -	\$ -	\$ 29,880,620
Licenses and Permits	4,346,805	1,381,813			5,405,000		\$ 11,133,618
Intergovernmental Revenue	7,990,261	1,139,195			10,001,323		\$ 19,130,779
Charges for Services	918,013	83,105			39,325,785	1,648,005	\$ 41,974,908
Judgments, Fines, and Forfeits	130,000	3,000					\$ 133,000
Miscellaneous Revenues	1,329,313	131,003			1,900,424		\$ 3,360,740
Transfers In	3,595,816	694,195	2,445,075	5,066,993	1,232,335		\$ 13,034,414
Fund Balances/Reserves/Net Assets	2,452,838				10,333,269		\$ 12,786,107
Total Budget	\$ 48,231,641	\$ 4,562,331	\$ 2,445,075	\$ 6,348,998	\$ 68,198,136	\$ 1,648,005	\$ 131,434,186
EXPENDITURES FY 24-25							
General Government Services	\$ 9,792,533	\$ 2,612,823	\$ -	\$ 404,979	\$ -	\$ 1,551,800	\$ 14,362,135
Community Development	1,450,638			127,806			\$ 1,578,444
Public Safety	23,416,496	30,500		1,106,783	3,214,237		\$ 27,768,016
Physical Environment	2,405,374	31,000		426,544	52,805,123		\$ 55,668,041
Transportation	1,908,972	471,499		473,133	8,302,391		\$ 11,155,995
Economic Environment	469,833						\$ 469,833
Culture & Recreation	5,052,682	13,750		3,809,753			\$ 8,876,185
Debt Service			2,445,075				\$ 2,445,075
Transfers Out	3,735,113	1,402,759			3,876,385	96,205	\$ 9,110,462
Total Budget	\$ 48,231,641	\$ 4,562,331	\$ 2,445,075	\$ 6,348,998	\$ 68,198,136	\$ 1,648,005	\$ 131,434,186

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			✓						

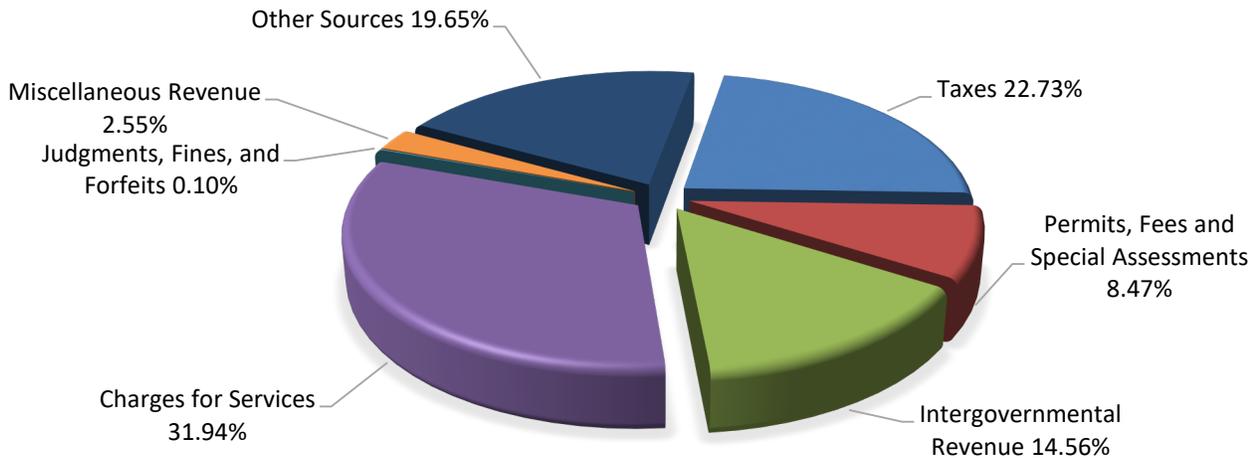
	General Fund	Grants & Special Revenue Fund	Other Gov't Funds	Debt Service Fund	Capital Fund	Water & Sewer Fund	Municipal Airport Fund	Refuse Collection Fund	Other Proprietary Funds
Water & Sewer Fund									
Administration						✓			
Engineering						✓			
Water Production						✓			
Water Distribution						✓			
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 2024-2025:

FY 2024-2025 Adopted Budget



Governmental Funds

General Fund

The **General Fund** with a budget of \$48,231,641 comprises 36.70% of this year’s Total City Budget of \$131,434,186.

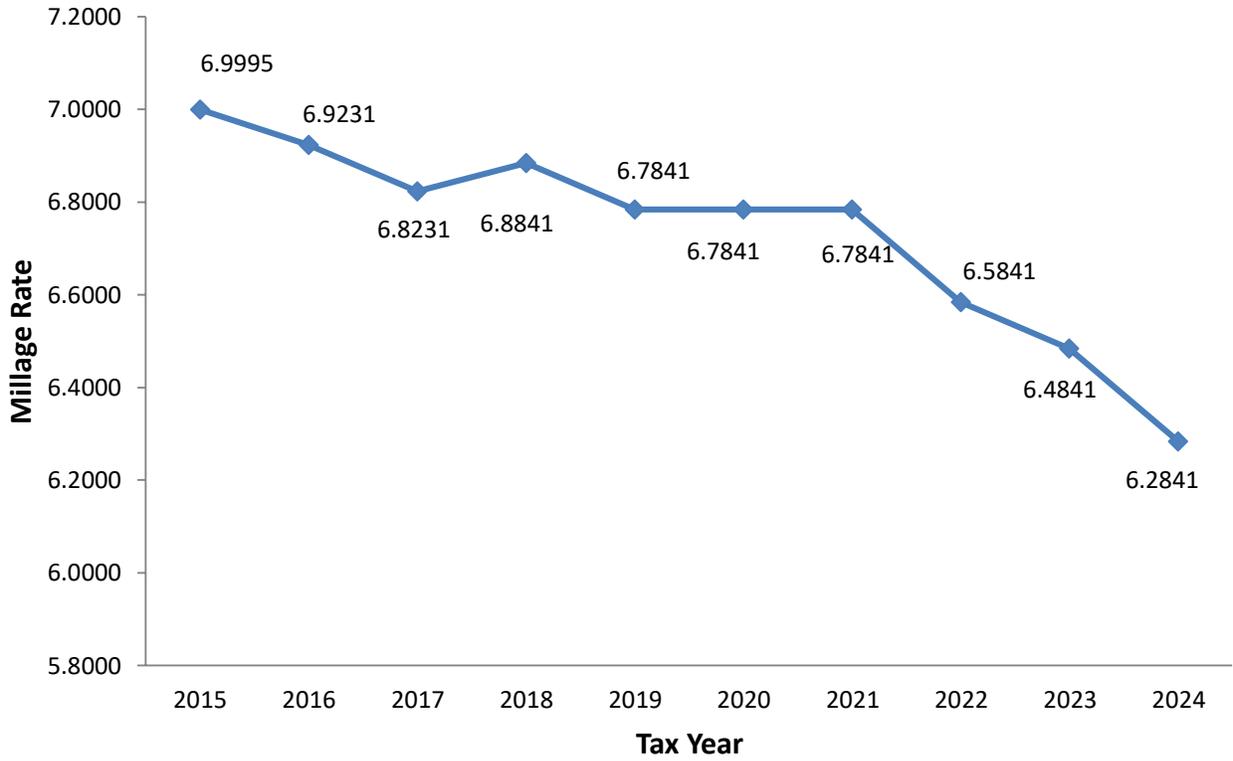
Property Tax – 39.16% of this year’s General Fund budget

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.

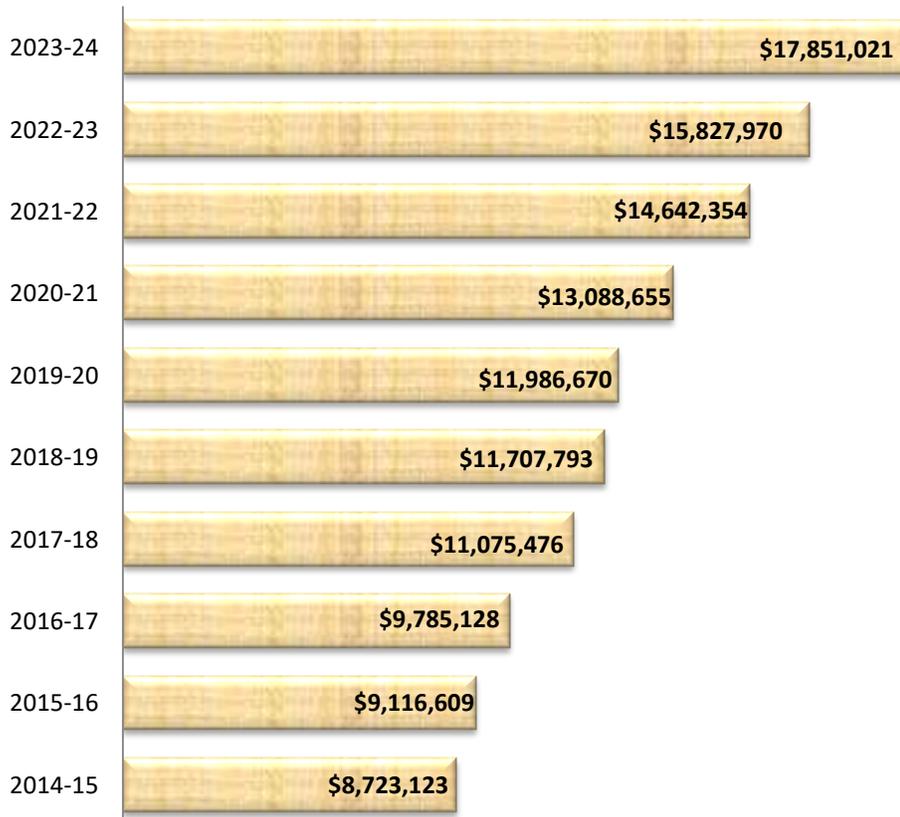
The valuation of property in the City of DeLand is determined by the Volusia County Tax Appraiser. The property appraiser released the July 1st preliminary gross taxable value of property at \$3,498,948,702. Excluding the taxable value of new construction and annexation of \$174,281,069, results in a preliminary adjusted taxable value of \$3,324,667,633. This represents an increase of taxable values for 2024 of \$446,444,864 or 14.63% from final gross taxable value of \$3,052,503,838 in the previous tax year.

Based on this information, the estimated rolled-back tax rate for operating expenses is 5.9693 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 0.5148 lower than the prior year’s adopted millage rate of 6.4841 mills. On September 16, 2024 the City Commission approved a millage rate of 6.2841. This yields \$18,858,610 in revenues after allowing for discounts and delinquencies and payment to the tax increment district.

General Fund History of Operating Millage Rate - Tax Year 2015 through 2024



Ad Valorem Tax Revenue History



What a City Property Owner Pays in 2024

	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*	\$4.80	\$0.39	\$0.20	\$0.20	\$5.29	\$0.18	\$1.05	\$0.03	\$6.28	\$0.00	\$18.42
%	26.1%	2.1%	1.1%	1.1%	28.7%	1.0%	5.7%	0.2%	34.1%	0.0%	100.0%

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

Other Taxes – 17.79% 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 \$514,710 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 \$6,131,992, or an increase of \$717,328 from prior year budgeted revenues based upon continued growth in the City.

Occupational Licenses – includes \$240,000 in local business licenses compared to \$258,000 budgeted for last year representing an anticipated 7.0% decrease in the current year due to a decrease received in FY 2024.

Permits, Fees, and Special Assessments – 9.01% 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 \$4,296,385, or an increase of \$26,080 from prior year budgeted revenues.

Intergovernmental Revenue – 16.57% 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 \$50,000 which includes partial funding for the Victim Advocate position.

State Shared Revenue includes State Revenue Sharing which increased by approximately 3.8% from last year’s budget and State Sales Tax which increased by approximately 0.6% due to increases received compared to the FY 2024 budgeted amounts.

Charges for Services – 1.90% 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 decreased 15.11% from last year’s budget based upon the removal of the music festival.

Judgments, Fines and Forfeits – 0.27% 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 \$130,000, a \$20,000 increase from prior year anticipated revenues.

Miscellaneous Revenue – 2.76% 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 24.33% based upon anticipated revenues.

Other Sources – 12.54% 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 (\$1,452,191), Use of ARPA Reserves (\$644,195), and Use of Lot Maintenance Reserves (\$356,452).

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 30.10% is paid by the Water and Sewer Revenue Fund.

Special Revenue Funds

The **Homeless Shelter Fund** with a budget of \$803,380 comprises 0.61% of this year's Total City Budget of \$131,434,186.

Miscellaneous Revenue – 13.59% 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. \$109,185 consists of private donations in this year's budget.

Other Sources – 86.41% 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 (\$694,195) to provide funding for the operation of the Homeless Shelter.

The **Spring Hill Community Redevelopment Trust Fund** with a budget of \$1,034,205 comprises 0.79% of this year's Total City Budget of \$131,434,186.

Ad Valorem Taxes – 33.74% 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 \$108,923,459. This represents a total increase of \$58,450,578 from the 2004 base year, or a 8.23% increase from previous year's final taxable value of \$100,643,283.

Intergovernmental Revenue – 66.14% 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 – 0.12% 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 \$1,381,813 comprises 1.05% of this year's Total City Budget of \$131,434,186.

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 \$837,434 comprises 0.64% of this year's Total City Budget of \$131,434,186.

Ad Valorem Taxes – 47.62% 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 \$86,835,850. This represents a total increase of \$66,801,387 over the 1983 base year, or a 13.49% increase from previous year's final taxable value of \$76,515,831.

Intergovernmental Revenue – 43.69% 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 – 6.94% 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 – 1.75% of this year's Community Redevelopment Fund budget

The City accounts for use of reserves, transfers from other funds, and debt proceeds in this category.

The **Grants and Special Revenue Fund** with a budget of \$502,499 comprises 0.38% of this year's Total City Budget of \$131,434,186.

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 – 76.08% 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 \$382,279 in anticipated local option gas tax funds to be used solely for street milling and resurfacing projects.

Intergovernmental Revenue – 17.75% 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 \$89,220 to fund Right of Way and ADA Improvements.

Charges for Services – 4.98% of this year's Grants and Special Revenue Fund budget

The City charges for Tree Replacement in this category.

Other Sources – 1.19% 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 \$2,445,075 comprises 1.86% of this year's Total City Budget of \$131,434,186.

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 2024-2025.

Capital Projects

The **Capital Fund** with a budget of \$6,348,998 comprises 4.83% of this year's Total City Budget of \$131,434,186.

Ad Valorem Taxes – 20.19% 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 \$3,498,948,702. Excluding the taxable value of new construction and annexation of \$174,281,069, results in a preliminary adjusted taxable value of \$3,324,667,633. This represents an increase of taxable values for 2024 of \$446,444,864 or 14.63% from final gross taxable value of \$3,052,503,838 in the previous tax year.

On September 16, 2024 the City Commission approved a millage rate of 6.2841. FY 2024-2025 budget includes dedicating 0.4000 mills to the Capital projects which yields \$1,282,005 in revenues after allowing for discounts and delinquencies and payment to the tax increment district.

Other Sources – 79.81% 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 debt proceeds (\$3,189,000), an anticipated transfer from General Fund in the amount of \$1,603,169, Water and Sewer Fund in the amount of \$77,423, Airport Fund in the amount of \$13,084, Stormwater Fund in the amount of \$77,318, Spring Hill Community Redevelopment Fund in the amount of \$1,125, and Permits and Inspections Fund in the amount of \$105,874 for the capital projects that are not funded by special revenues. The majority of funds are for the purchase

of Information Technology (\$284,336), Public Safety (\$1,034,033), Public Works (\$985,164), Parks & Recreation (\$3,809,753) software, and vehicles and equipment.

Proprietary Funds

Enterprise Funds

The **Water and Sewer Fund** with a budget of \$44,382,338 comprises 33.77% of this year's Total City Budget of \$131,434,186.

Intergovernmental Revenue – 13.67% 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 – 67.49% 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 – 1.64% 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 – 17.20% 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, a transfer from the Stormwater Fund in the amount of \$16,000 and a Use of Reserves of \$7,466,165.

The **Water Trust Fund** with a budget of \$2,666,600 comprises 2.03% of this year's Total City Budget of \$131,434,186.

Permits, Fees, and Special Assessments – 60.00% 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 – 40.00% 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 \$700,000 and a Transfer from the Water & Sewer Fund of \$366,600.

The **Wastewater Trust Fund** with a budget of \$1,800,000 comprises 1.37% of this year's Total City Budget of \$131,434,186.

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 \$6,000,594 comprises 4.57% of this year's Total City Budget of \$131,434,186.

Intergovernmental Revenue – 65.54% 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 \$3,933,000 towards construction of Runway 5/23, construction of A, B, and C Electrical Upgrades, and Airfield Markings.

Charges for Services – 16.00% 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 – 18.46% 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 \$5,640,000 comprises 4.29% of this year's Total City Budget of \$131,434,186.

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 \$3,408,537 comprises 2.59% of this year's Total City Budget of \$131,434,186.

Charges for Services – 71.63% of this year's Stormwater Fund budget

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

Miscellaneous Revenues – 1.03% 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 – 27.34% 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 \$932,037.

The **Permits and Inspections Fund** with a budget of \$4,300,067 comprises 3.26% of this year's Total City Budget of \$131,434,186.

Permits, Fees, and Special Assessments – 46.63% 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 \$2,005,000 in building permit revenue based upon prior year's anticipated actual revenue.

Charges for Services – 7.67% 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 – 0.70% 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 – 45.00% 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 \$1,935,067.

Internal Service Funds

The **Health Insurance Cost Containment Fund** with a budget of \$734,705 comprises 0.56% of this year's Total City Budget of \$131,434,186.

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 \$913,300 comprises 0.70% of this year's Total City Budget of \$131,434,186.

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.

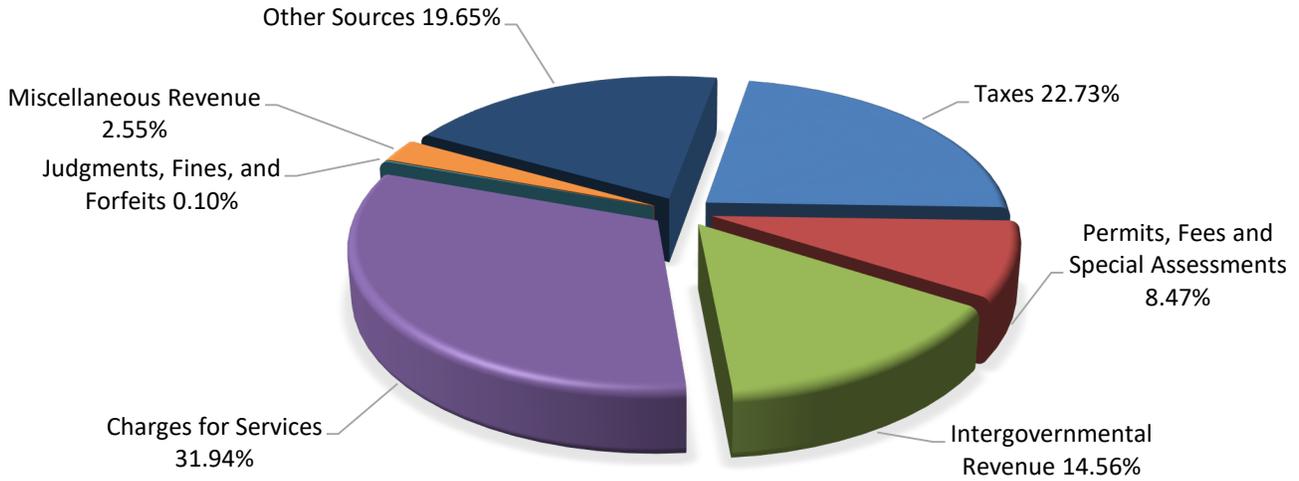
CITY REVENUE & EXPENDITURE SUMMARY

	2022-23	2023-24	2023-24	2024-25	% Change
REVENUE SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Taxes	\$ 25,164,957	\$ 26,731,618	\$ 26,731,618	\$ 29,880,620	11.78%
Permits, Fees and Special Assessments	14,774,425	10,940,711	11,920,711	11,133,618	1.76%
Intergovernmental Revenue	11,946,969	9,828,949	45,029,026	19,130,779	94.64%
Charges for Services	40,478,257	39,498,722	40,070,923	41,974,908	6.27%
Judgments, Fines, and Forfeits	178,769	113,000	113,000	133,000	17.70%
Miscellaneous Revenue	10,092,048	3,035,783	4,928,092	3,351,740	10.41%
Other Sources	<u>15,976,301</u>	<u>13,828,948</u>	<u>127,785,794</u>	<u>25,829,521</u>	86.78%
Total Revenues	\$118,611,726	\$ 103,977,731	\$256,579,164	\$131,434,186	26.41%

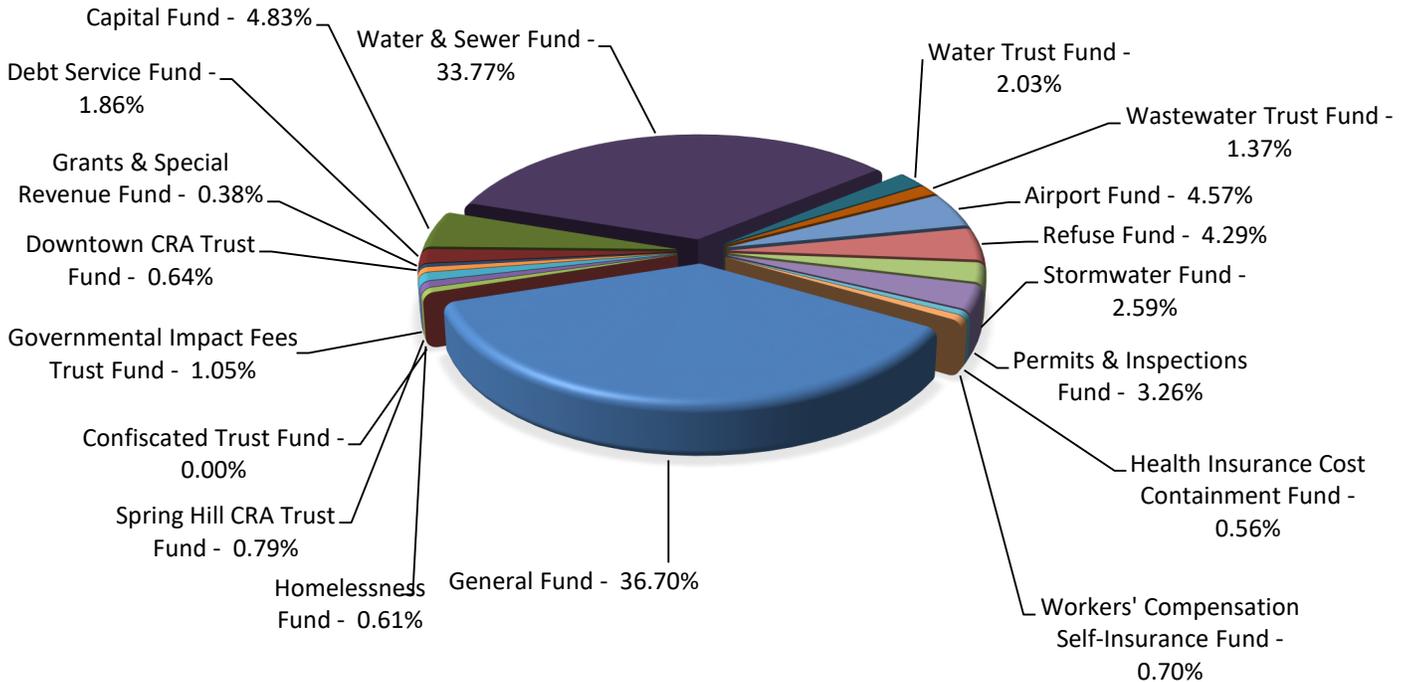
	2022-23	2023-24	2023-24	2024-25	% Change
EXPENDITURE SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Personal Services	\$ 40,049,021	\$ 46,765,555	\$ 46,975,592	\$ 50,831,647	8.69%
Operating Expenses	28,776,672	28,973,063	35,769,168	32,356,269	11.68%
Capital Outlay	23,738,300	13,409,133	155,266,649	32,402,073	141.64%
Debt Service	1,793,705	2,291,162	2,291,162	2,445,075	6.72%
Grants & Aid	8,000	87,500	174,500	227,500	160.00%
Contingency	0	4,244,152	811,328	3,922,283	-7.58%
Transfers	<u>10,779,912</u>	<u>8,207,166</u>	<u>15,290,765</u>	<u>9,249,339</u>	12.70%
Total Budget	\$105,145,610	\$ 103,977,731	\$256,579,164	\$131,434,186	26.41%

	2022-23	2023-24	2023-24	2024-25	% Change
FUNDS SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
General	\$ 42,772,167	\$ 44,992,298	\$ 51,338,112	\$ 48,231,641	7.20%
Confiscated Trust	30,660	3,000	3,000	3,000	0.00%
Homeless Shelter	296,532	659,766	701,558	803,380	21.77%
Spring Hill CRA	795,887	820,064	1,859,679	1,034,205	26.11%
GIFT	2,693,238	1,396,132	2,098,601	1,381,813	-1.03%
Downtown CRA	1,502,211	719,157	2,966,866	837,434	16.45%
Grants & Special Rev	9,716,841	410,028	6,738,373	502,499	22.55%
Debt Service	1,791,357	2,291,162	2,291,162	2,445,075	6.72%
Capital	3,891,531	2,799,833	12,446,741	6,348,998	126.76%
Water & Sewer	31,251,523	29,092,462	135,796,177	44,382,338	52.56%
Water Trust Fund	2,507,471	2,670,850	8,189,172	2,666,600	-0.16%
Wastewater Trust Fund	2,912,529	1,800,000	8,283,060	1,800,000	0.00%
Airport	5,621,206	3,054,902	8,149,417	6,000,594	96.43%
Refuse	5,204,929	5,160,000	5,500,000	5,640,000	9.30%
Stormwater	2,372,270	2,728,031	3,782,465	3,408,537	24.94%
Permits & Inspections	3,643,765	3,803,705	4,806,440	4,300,067	13.05%
HICC	576,858	715,605	722,605	734,705	2.67%
Workers Comp	<u>1,030,751</u>	<u>860,736</u>	<u>905,736</u>	<u>913,300</u>	6.11%
Total Revenues	\$118,611,726	\$ 103,977,731	\$256,579,164	\$131,434,186	26.41%

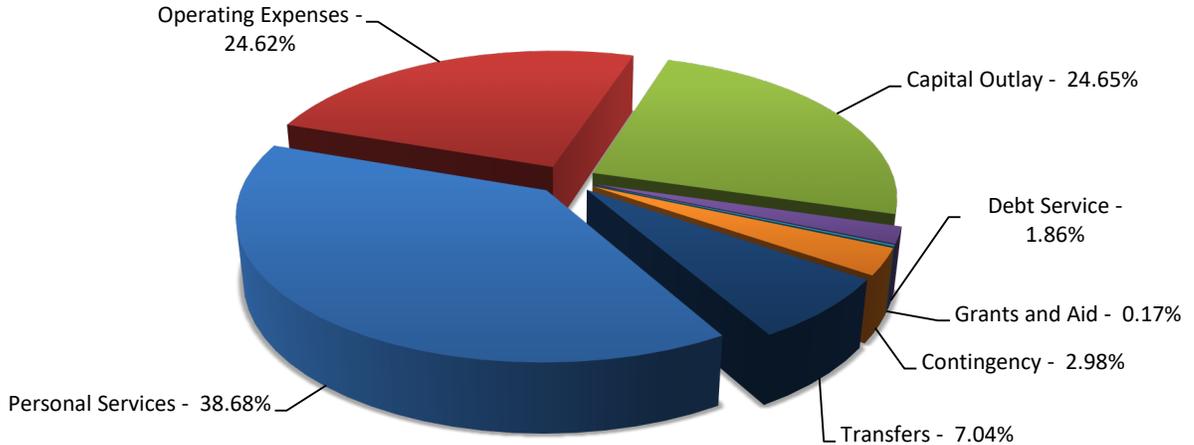
Fiscal Year 2025 City Summary Revenue Summary - By Source



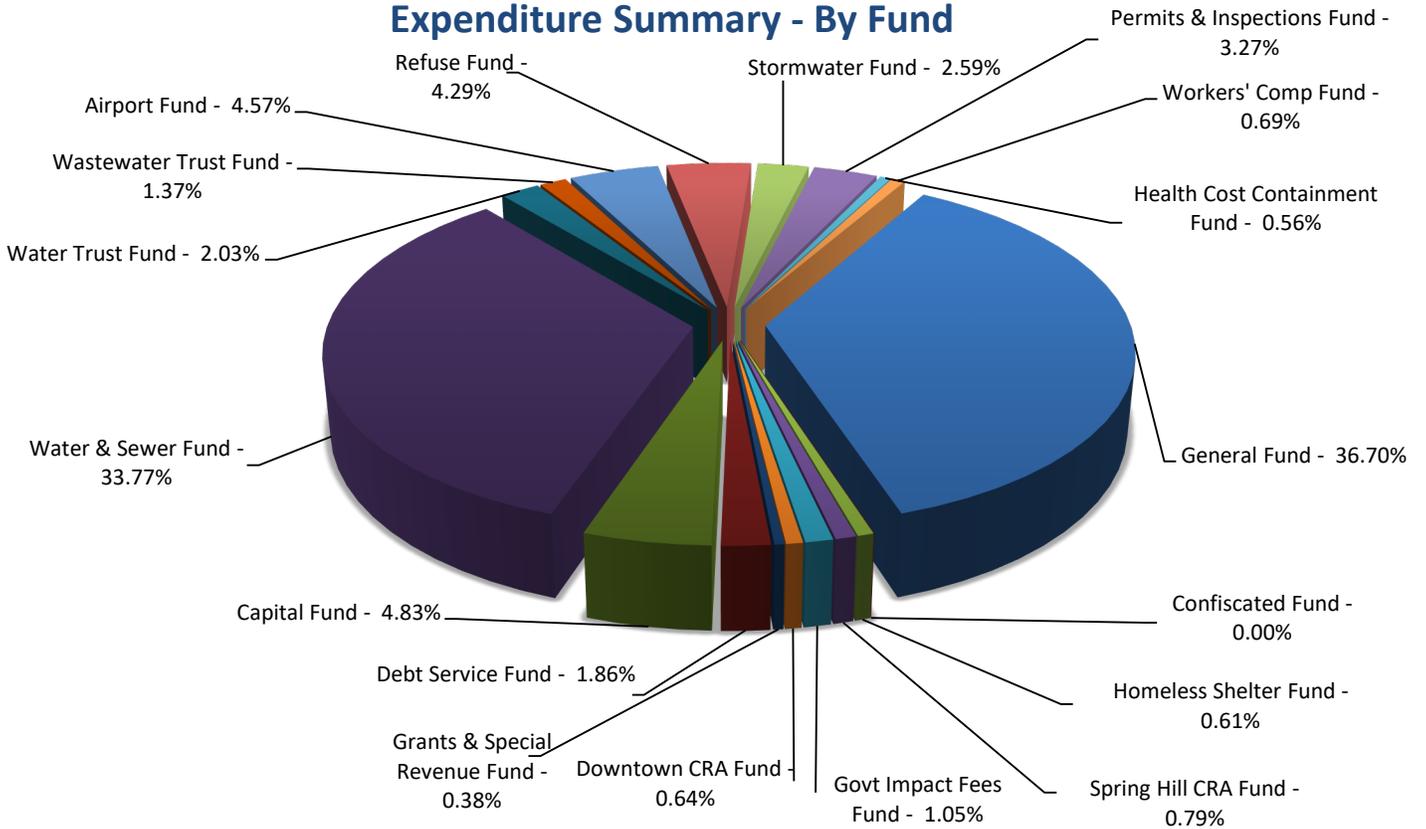
Fiscal Year 2025 City Summary Revenue Summary - By Fund



Fiscal Year 2025 City Summary Expenditure Summary - By Type



Fiscal Year 2025 City Summary Expenditure Summary - By Fund



REVENUE CHANGES FROM PROPOSED TO ADOPTED

REVENUE SUMMARY	2024-25 PROPOSED	2024-25 ADOPTED	% Change from PROPOSED
Taxes	\$ 29,914,514	\$ 29,880,620	-0.11%
Permits, Fees and Special Assessments	11,133,618	11,133,618	0.00%
Intergovernmental Revenue	18,720,873	19,130,779	2.19%
Charges for Services	41,974,908	41,974,908	0.00%
Judgments, Fines, and Forfeits	133,000	133,000	0.00%
Miscellaneous Revenue	3,201,740	3,351,740	4.68%
Other Sources	26,149,404	25,829,521	-1.22%
Total Revenues	\$ 131,228,057	\$ 131,434,186	0.16%

FUNDS SUMMARY	2024-25 PROPOSED	2024-25 ADOPTED	% Change from 2023-24
General Fund	\$ 48,343,397	\$ 48,231,641	-0.23%
Confiscated Trust Fund	3,000	3,000	0.00%
Homeless Shelter Fund	803,380	803,380	0.00%
Spring Hill Community Redevelopment Trust Fund	977,875	1,034,205	5.76%
Governmental Impact Fees Trust Fund	1,381,813	1,381,813	0.00%
Downtown Community Redevelopment Trust Fund	829,160	837,434	1.00%
Grants and Special Revenue Fund	331,004	502,499	51.81%
Debt Service Fund	2,392,323	2,445,075	2.21%
Capital Fund	6,936,282	6,348,998	-8.47%
Water and Sewer Fund	44,265,324	44,382,338	0.26%
Water Trust Fund	2,300,000	2,666,600	15.94%
Wastewater Trust Fund	1,800,000	1,800,000	0.00%
Airport Fund	5,871,581	6,000,594	2.20%
Refuse Fund	5,640,000	5,640,000	0.00%
Stormwater Fund	3,396,160	3,408,537	0.36%
Permits and Inspections Fund	4,308,753	4,300,067	-0.20%
Health Insurance Cost Containment Fund	734,705	734,705	0.00%
Workers' Compensation Self-Insurance Fund	913,300	913,300	0.00%
Total Revenues	\$ 131,228,057	\$ 131,434,186	0.16%

Management Discussion

- ✓ Total revenues increased by 0.16% between the Proposed Budget and the Adopted Budget.
- ✓ Taxes decreased by \$33,894 mainly due to a decrease in Ad Valorem revenues (-\$331,485). The decrease was partially offset by increases in Communication Services Tax (\$88,402), 1st Local Option Gas Tax (\$80,560), 2nd Local Option Gas Tax (\$82,275) and Fire Insurance Premium Tax (\$46,354).
- ✓ Intergovernmental Revenue increased \$409,906 due to increases in State Sales Tax (\$209,197), Grant Revenues (\$239,169), and TID revenues (\$95,971). This was partially offset by a decrease in projected State Revenue Sharing (-\$134,431).
- ✓ Miscellaneous Revenue increased \$150,000 due to an increase in Interest Earnings (\$150,000).
- ✓ Other Sources decreased \$319,883 mainly due to a decrease in Transfers (-\$219,561) and a decrease in Use of Reserves (-\$160,173) across the City. This was partially offset by an increase in Contributions from Other Funds (\$59,851).

EXPENDITURE CHANGES FROM PROPOSED TO ADOPTED

EXPENDITURE SUMMARY	2024-25 PROPOSED	2024-25 TENTATIVE	% Change from PROPOSED
Personal Services	\$ 50,561,351	\$ 50,831,647	0.53%
Operating Expenses	32,049,374	32,356,269	0.96%
Capital Outlay	32,798,137	32,402,073	-1.21%
Debt Service	2,392,323	2,445,075	2.21%
Grants & Aid	227,500	227,500	0.00%
Contingency	3,894,248	3,922,283	0.72%
Transfers	<u>9,305,124</u>	9,249,339	-0.60%
Total Budget	\$ 131,228,057	\$ 131,434,186	0.16%

FUNDS SUMMARY	2024-25 PROPOSED	2024-25 TENTATIVE	% Change from PROPOSED
General	\$ 48,343,397	\$ 48,231,641	-0.23%
Confiscated Trust	3,000	3,000	0.00%
Homeless Shelter	803,380	803,380	0.00%
Spring Hill CRA	977,875	1,034,205	5.76%
GIFT	1,381,813	1,381,813	0.00%
Downtown CRA	829,160	837,434	1.00%
Grants & Special Rev	331,004	502,499	51.81%
Debt Service	2,392,323	2,445,075	2.21%
Capital	6,936,282	6,348,998	-8.47%
Water & Sewer	44,265,324	44,382,338	0.26%
Water Trust	2,300,000	2,666,600	15.94%
Wastewater Trust	1,800,000	1,800,000	0.00%
Airport	5,871,581	6,000,594	2.20%
Refuse	5,640,000	5,640,000	0.00%
Stormwater	3,396,160	3,408,537	0.36%
Permits & Inspections	4,308,753	4,300,067	-0.20%
HICC	734,705	734,705	0.00%
Workers Comp	<u>913,300</u>	<u>913,300</u>	0.00%
Total Budget	\$ 131,228,057	\$ 131,434,186	0.16%

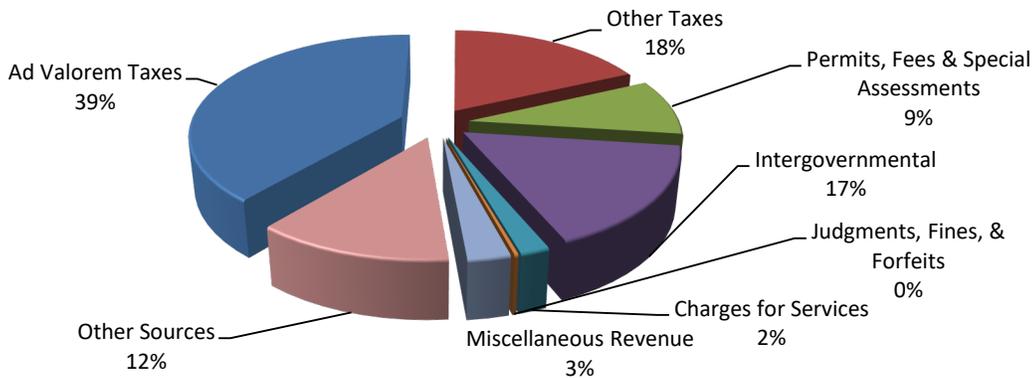
Management Discussion

- ✓ Total expenditures increased by 0.16% between the Proposed Budget and the Adopted Budget.
- ✓ Personal Services increased by \$270,296 due to increase of City minimum wage from \$16.50/hr. (proposed) to \$16.75/hr. (adopted).
- ✓ Operating Expenses increased \$306,895 due to increased operating costs (\$32,360) caused by updated projections, an increase in Road Materials and Supplies (\$82,275) an increase to the Commission Scholarship (\$3,000), Bleachers at Earl Brown Park (\$2,500), five Playground Misters (\$16,000), additional janitorial services (\$24,960), as well as moving four IT projects from Capital to Operating (\$170,760).
- ✓ Capital Outlay decreased by \$396,064 due to decreases in four IT projects (-\$170,760), Fire Department Rescue Replacement (-\$300,000), Sallyport Steel Door (-\$39,837), Duct Cleaning (-\$15,631), Spec Martin HVAC units (-\$10,973), Melching Field Mowing Equipment lease (-\$52,752), Earl Brown Park Basketball Court upgrades (-\$27,829), Vehicle #19 for Parks and Recreation (-\$12,462). This was offset by increases in Sidewalk on Arlington (\$50,000), ADA Improvements (\$89,220) and Lift Station #16 Generator (\$70,000).
- ✓ Debt Service increased by \$52,752 due to the addition of Melching Field Mowing Equipment lease.
- ✓ Contingencies increased \$28,035 due to increases in reserve contingencies due to updated funding sources throughout the City.
- ✓ Transfers decreased \$55,785 due to updated funding needs and allocations across the City.

GENERAL FUND

Revenue Summary

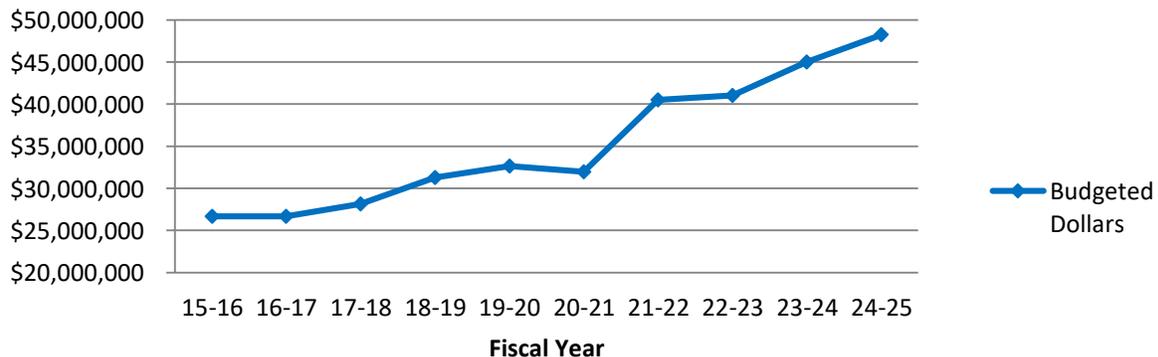
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Ad Valorem Taxes	\$15,815,338	\$17,640,976	\$17,640,976	\$18,888,671	7.07%
Other Taxes	7,990,684	7,575,968	7,575,968	8,579,924	13.25%
Permits, Fees & Special Assessments	4,184,593	4,320,725	4,320,725	4,346,805	0.60%
Intergovernmental	7,947,561	7,740,806	7,729,193	7,990,261	3.22%
Charges for Services	1,001,254	1,081,397	1,081,397	918,013	-15.11%
Judgments, Fines, & Forfeits	149,875	110,000	110,000	130,000	18.18%
Miscellaneous Revenue	2,645,951	1,069,214	1,849,785	1,329,313	24.33%
Other Sources	<u>3,036,911</u>	<u>5,453,212</u>	<u>11,030,068</u>	<u>6,048,654</u>	10.92%
Total General Fund Revenue	\$42,772,167	\$44,992,298	\$51,338,112	\$48,231,641	7.20%



Management Discussion

General Fund revenues have increased 7.20% or \$3,239,343 from revenues budgeted in the last fiscal year. July 1st preliminary gross taxable value of property located within the city limits has increased 14.63% from the previous tax year. Based on the adopted millage rate of 6.2841, this translates into an increase in ad valorem taxes of 7.07% in FY 2024-2025.

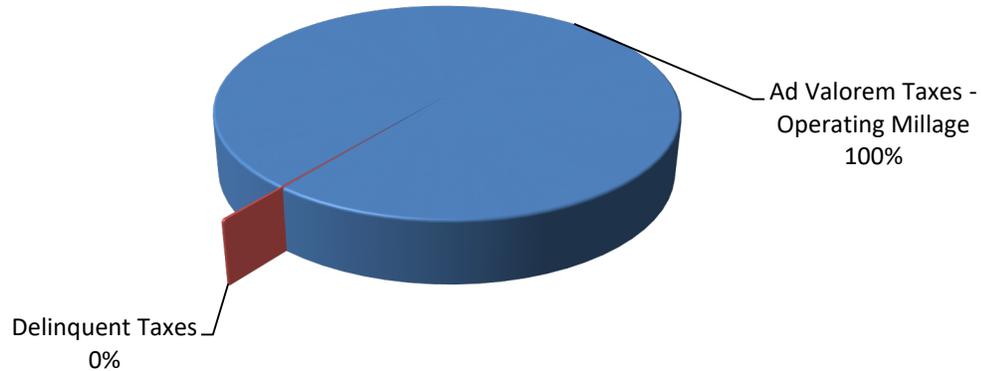
History of Revenues



GENERAL FUND

Ad Valorem Taxes Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Ad Valorem Taxes - Operating Millage	\$15,420,373	\$17,610,915	\$17,610,915	\$18,858,610	7.08%
Delinquent Taxes	<u>394,965</u>	<u>30,061</u>	<u>30,061</u>	<u>30,061</u>	0.00%
Total Ad Valorem Tax Revenue	\$15,815,338	\$17,640,976	\$17,640,976	\$18,888,671	7.07%



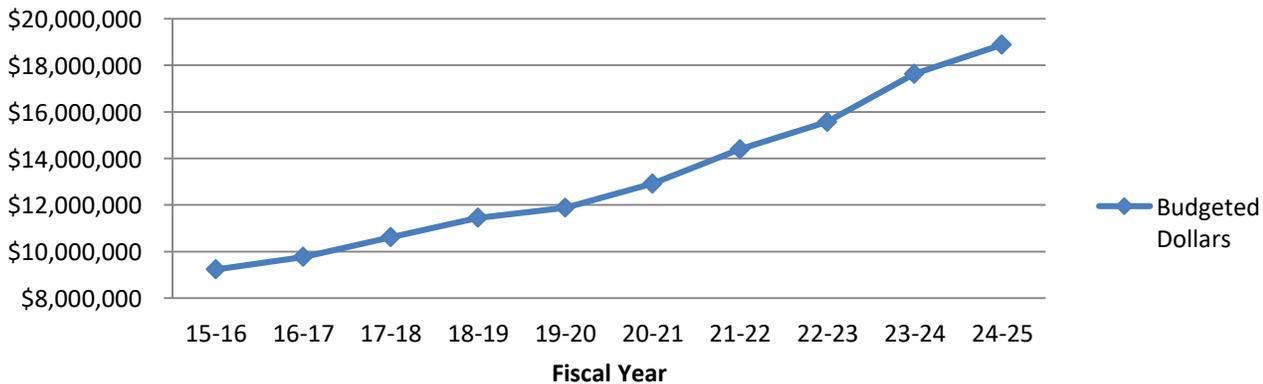
Management Discussion

The property appraiser has released \$3,498,948,702 as the July 1st preliminary estimated taxable value of property located within the city limits. The pre-preliminary taxable value represents a total increase of \$446,444,864 or 14.63% increase from final taxable values of \$3,052,503,838 in the previous tax year. Included in the preliminary total taxable value amount for the current year is \$174,281,069 for annexations and new construction.

Based on the taxable valuation described above, the adopted millage rate, which is 0.3148 mills more than the roll back rate of 5.9693, is 6.2841 mills. After dedication of 0.4000 mills to the Capital Fund, the remaining 5.8841 mills yields \$18,858,610 in revenues after allowing for discounts and delinquencies and payment to the tax increment district.

The adopted rate for Tax Year 2024 of 6.2841 mills is 0.2000 mills lower than last year's rate of 6.4841.

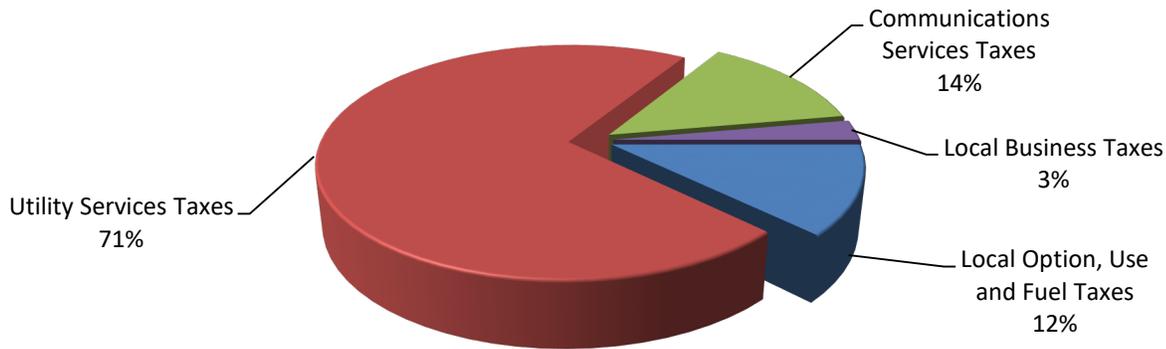
History of Revenues



GENERAL FUND

Other Taxes and Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Local Option, Use and Fuel Taxes	\$ 1,160,925	\$ 866,910	\$ 866,910	\$ 1,052,044	21.36%
Utility Services Taxes	5,586,621	5,414,664	5,414,664	6,131,992	13.25%
Communications Services Taxes	1,006,586	1,036,394	1,036,394	1,155,888	11.53%
Local Business Taxes	<u>236,552</u>	<u>258,000</u>	<u>258,000</u>	<u>240,000</u>	-6.98%
Total Other Tax Revenue	\$ 7,990,684	\$ 7,575,968	\$ 7,575,968	\$ 8,579,924	13.25%



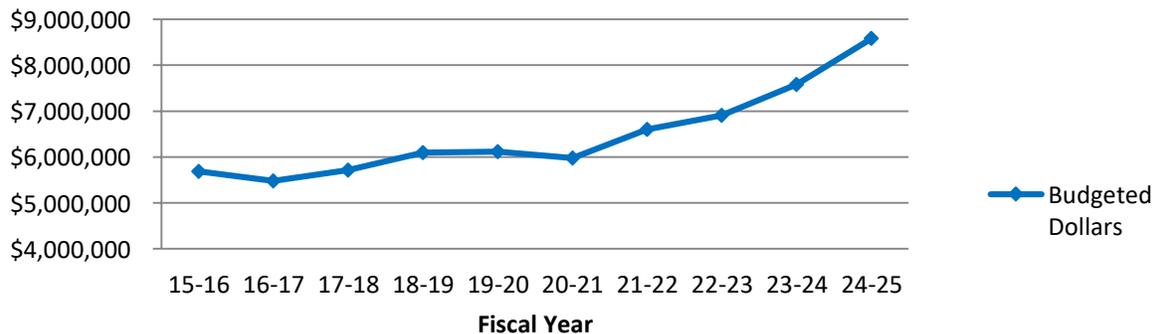
Management Discussion

Local Option, Use and Fuel taxes include anticipated revenue for Fire Insurance Premium Tax (\$246,777) and Casual Insurance Premium Tax (\$290,557), pending State approval. Anticipated Local Option Gas Tax is \$514,710.

The City currently levies a 10.0% utility tax on electric, water, gas and propane. Anticipated revenues from these sources will yield \$6,131,992, an increase of \$717,328.

Communications Services Taxes are projected to have an increase of \$119,494, and Local Business Taxes, which includes occupational licenses, are anticipated to have a decrease of \$18,000.

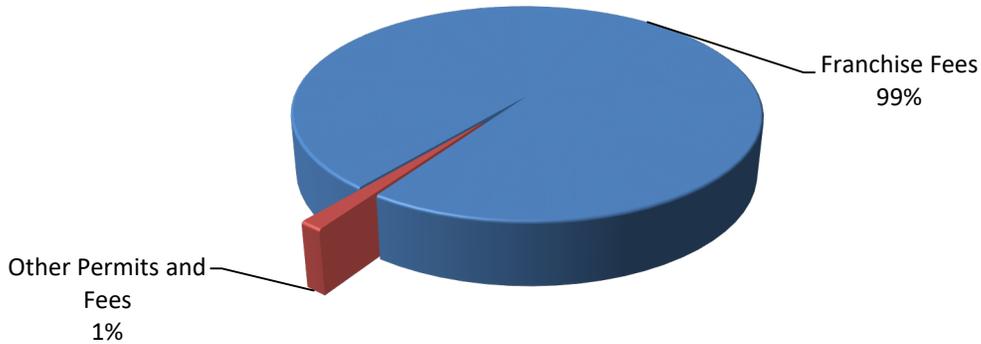
History of Revenues



GENERAL FUND

Permits, Fees and Special Assessments Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Franchise Fees	\$ 4,131,351	\$ 4,270,305	\$ 4,270,305	\$ 4,296,385	0.61%
Other Permits and Fees	<u>53,242</u>	<u>50,420</u>	<u>50,420</u>	<u>50,420</u>	0.00%
Total Permits, Fees & Special Assessments	\$ 4,184,593	\$ 4,320,725	\$ 4,320,725	\$ 4,346,805	0.60%

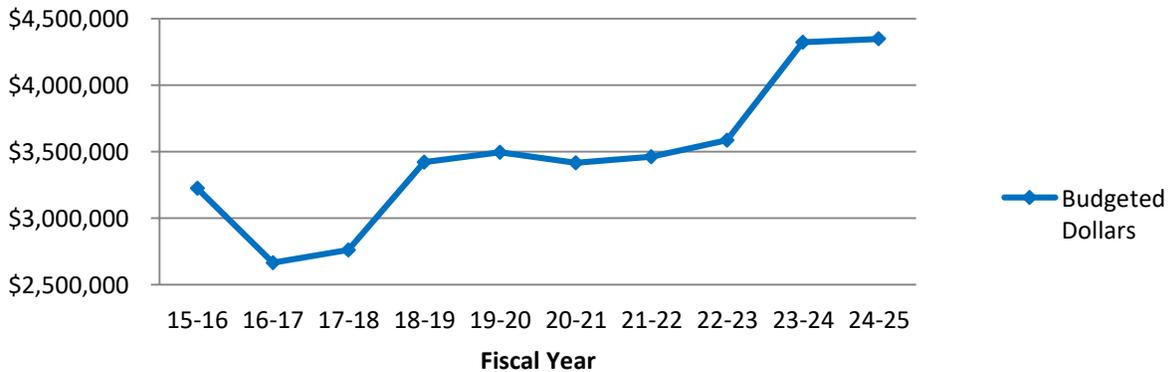


Management Discussion

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 0.61% more in the FY 2024-2025 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.

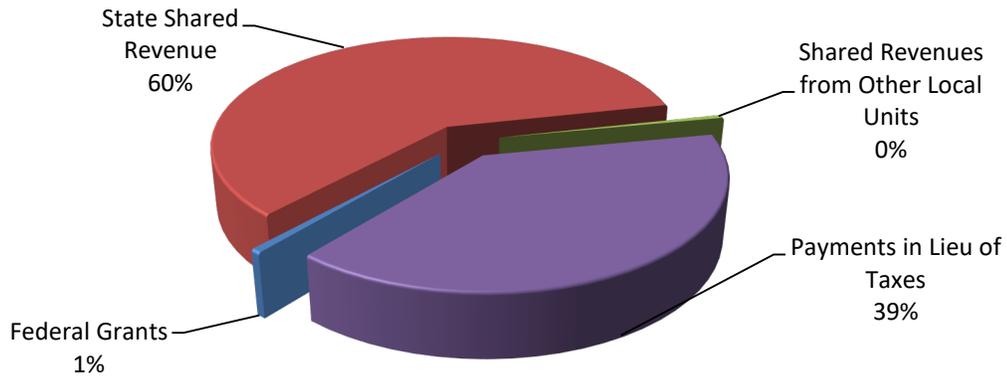
History of Revenues



GENERAL FUND

Intergovernmental Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Federal Grants	\$ 182,656	\$ 65,000	\$ 53,387	\$ 50,000	-23.08%
State Shared Revenue	4,761,048	4,717,635	4,717,635	4,806,222	1.88%
Shared Revenues from Other Local Units	34,574	36,000	36,000	36,000	0.00%
Payments in Lieu of Taxes	<u>2,969,283</u>	<u>2,922,171</u>	<u>2,922,171</u>	<u>3,098,039</u>	6.02%
Total Intergovernmental Revenue	\$ 7,947,561	\$ 7,740,806	\$ 7,729,193	\$ 7,990,261	3.22%

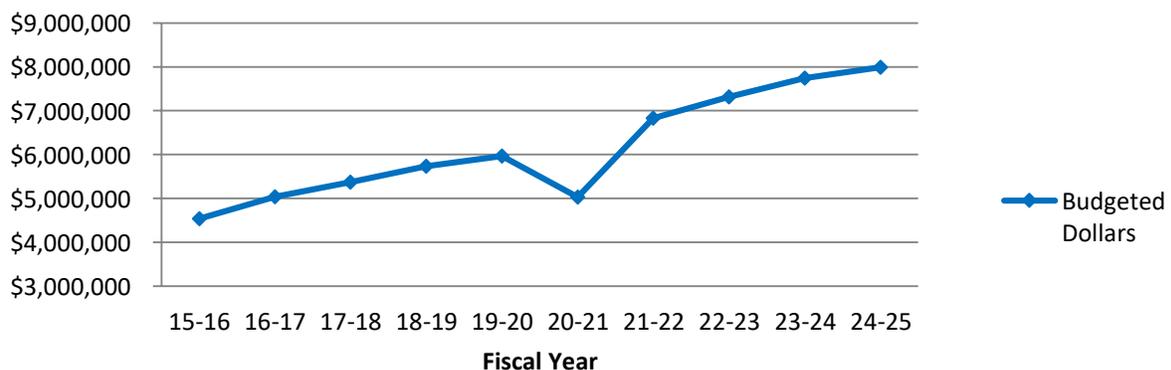


Management Discussion

State shared revenue in FY 2024-2025 is anticipated to increase by approximately \$88,587 primarily as a result of an increase in projected state revenue sharing.

Included in Payments in Lieu of Taxes is 10% of projected Water and Sewer Fund revenue totaling \$3,013,714 for the categories 'Charges for Services' and 'Miscellaneous Revenue'. 1% of PILOT, or \$301,371, is budgeted to be transferred to the Capital Projects Fund for Public Safety capital.

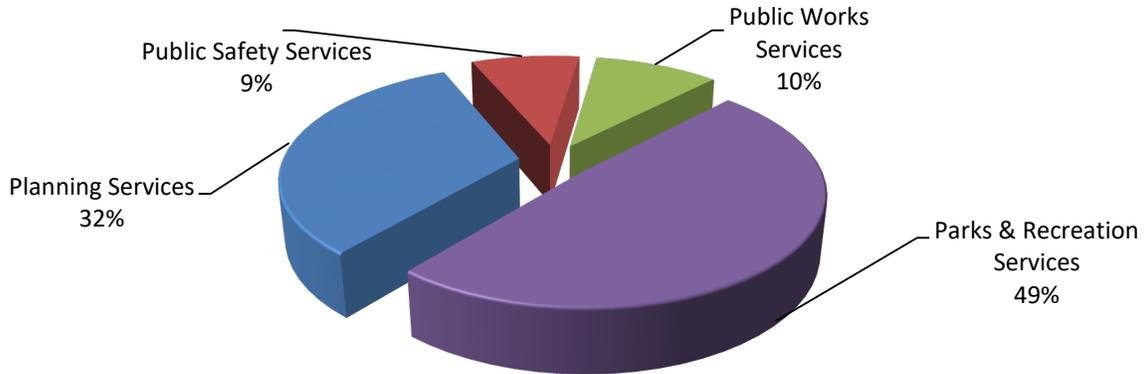
History of Revenues



GENERAL FUND

Charges for Services Revenue Summary

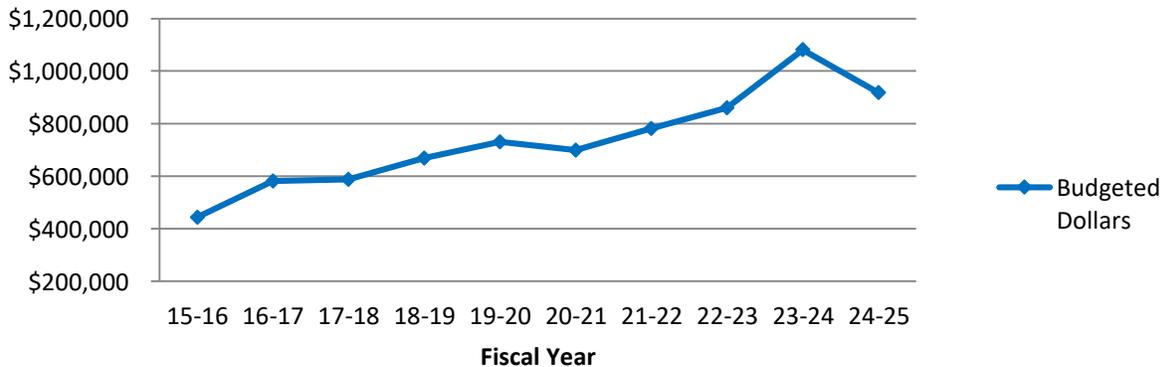
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Planning Services	\$ 319,993	\$ 300,500	\$ 300,500	\$ 298,500	-0.67%
Public Safety Services	180,280	136,897	136,897	79,613	-41.84%
Public Works Services	91,463	76,500	76,500	91,500	19.61%
Parks & Recreation Services	<u>409,518</u>	<u>567,500</u>	<u>567,500</u>	<u>448,400</u>	-20.99%
Total Charges for Services Revenue	<u>\$ 1,001,254</u>	<u>\$ 1,081,397</u>	<u>\$ 1,081,397</u>	<u>\$ 918,013</u>	-15.11%



Management Discussion

Planning Services is anticipated to decrease by \$2,000. Public Safety Services is anticipated to have a decrease of \$57,762 mainly due to the elimination of the PAL Officer revenue. Public Works Services is anticipated to have an increase of \$15,000. Parks & Recreation Services is projected to decrease by \$119,100 mainly due to the removal of a music festival (\$150,000).

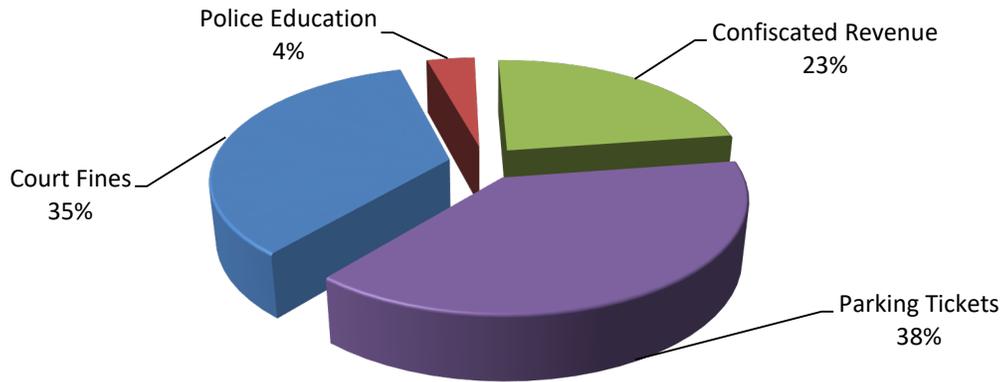
History of Revenues



GENERAL FUND

Judgments, Fines, and Forfeits Revenue Summary

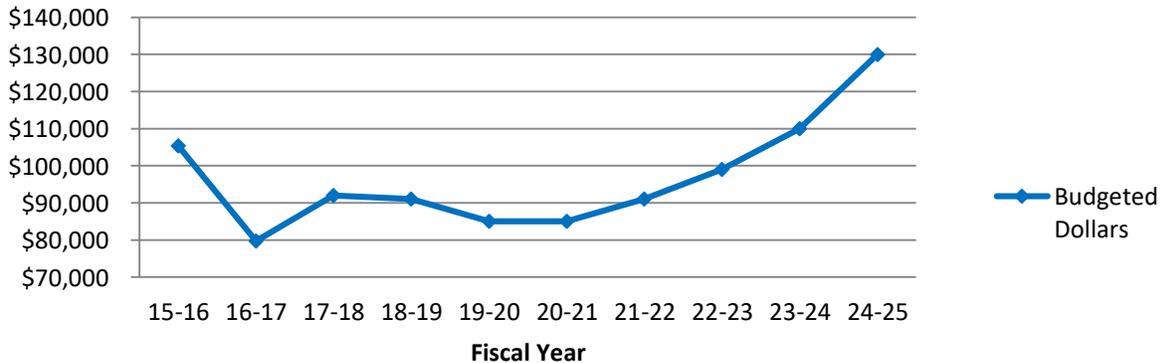
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Court Fines	\$ 57,739	\$ 40,000	\$ 40,000	\$ 45,000	12.50%
Police Education	6,929	5,000	5,000	5,000	0.00%
Confiscated Revenue	34,760	30,000	30,000	30,000	0.00%
Parking Tickets	50,447	35,000	35,000	50,000	42.86%
Total Judgments, Fines, and Forfeits	\$ 149,875	\$ 110,000	\$ 110,000	\$ 130,000	18.18%



Management Discussion

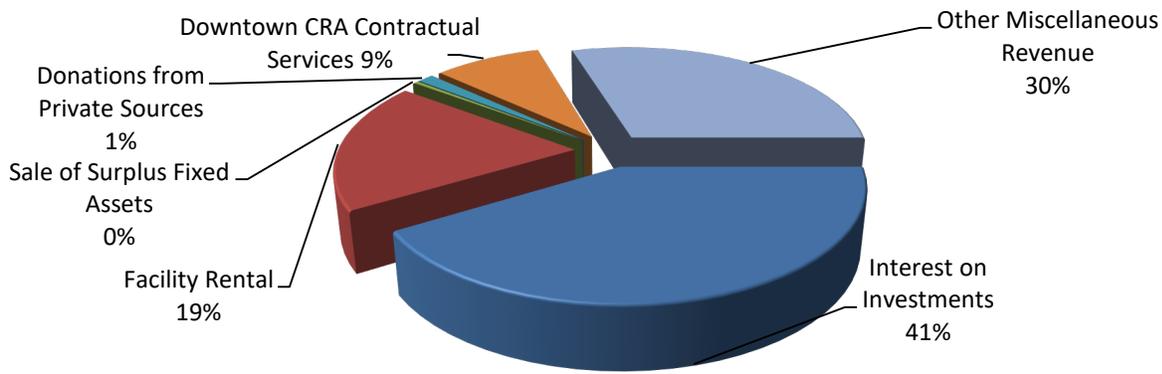
Revenues for fines and forfeitures are projected based on historical collections. The \$2 Police Education Fund is restricted, by law, for expenditures to train and educate only law enforcement personnel in order to improve quality of service through enhanced training.

History of Revenues



GENERAL FUND Miscellaneous Revenue Summary

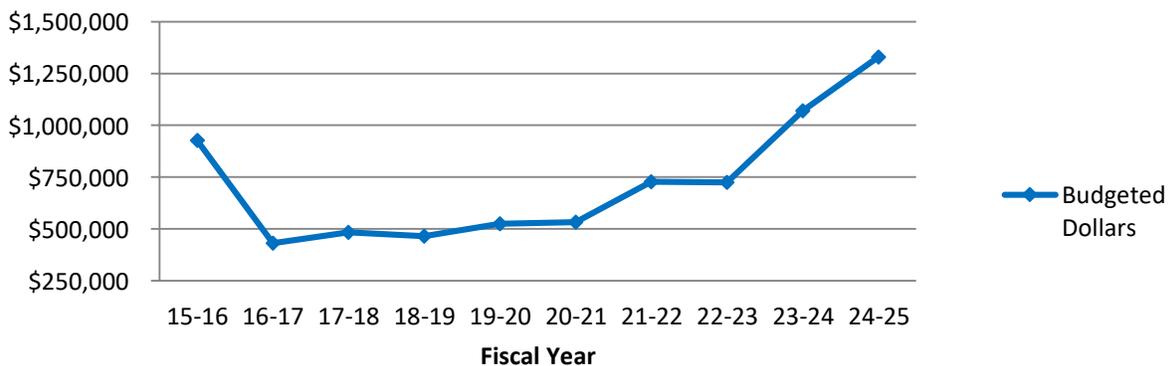
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Interest on Investments	\$ 1,214,594	\$ 400,000	\$ 1,044,988	\$ 550,000	37.50%
Facility Rental	239,615	190,000	190,000	250,000	31.58%
Sale of Surplus Fixed Assets	79,726	5,000	5,000	5,000	0.00%
Insurance Proceeds on Equipment	140,661	0	89,540	0	N/A
Donations from Private Sources	39,602	17,000	19,300	17,000	0.00%
Downtown CRA Contractual Services	65,391	68,287	98,030	114,558	67.76%
Other Miscellaneous Revenue	<u>866,362</u>	<u>388,927</u>	<u>402,927</u>	<u>392,755</u>	0.98%
Total Miscellaneous Revenue	\$ 2,645,951	\$ 1,069,214	\$ 1,849,785	\$ 1,329,313	24.33%



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 (\$114,558). 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 (\$69,341) and traffic signal maintenance (\$100,058).

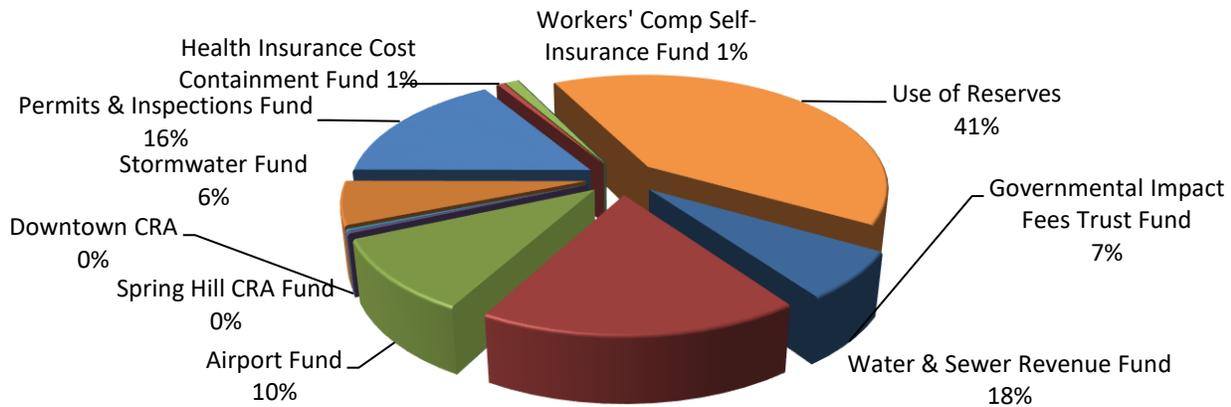
History of Revenues



GENERAL FUND

Other Sources of Revenue Summary

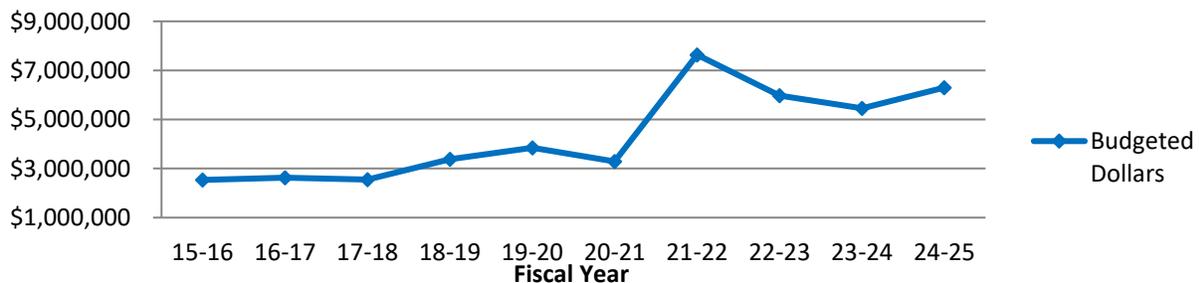
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Governmental Impact Fees Trust Fund	\$ 411,000	\$ 411,000	\$ 411,000	\$ 411,000	0.00%
Water & Sewer Revenue Fund	701,527	803,591	842,046	1,082,377	34.69%
Airport Fund	391,579	594,378	543,554	625,076	5.16%
Spring Hill CRA Fund	0	0	0	17,476	100.00%
Downtown CRA	0	0	0	17,476	100.00%
Stormwater Fund	280,164	311,271	311,271	370,306	18.97%
Permits & Inspections Fund	604,362	794,217	794,217	975,900	22.88%
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%
Lease Revenue	(47,257)	0	0	0	N/A
Debt Proceeds	599,331	0	0	0	N/A
Use of Reserves	<u>0</u>	<u>2,442,550</u>	<u>8,031,775</u>	<u>2,452,838</u>	0.42%
Total Other Sources Revenue	\$ 3,036,911	\$ 5,453,212	\$11,030,068	\$ 6,048,654	10.92%



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 \$2,452,838 from General Fund reserves to provide funding for purchases including capital (\$1,378,397), Homeless Shelter operations (\$644,195), Municipal Code Update (\$300,000), and code enforcement fees (\$24,500).

History of Revenues



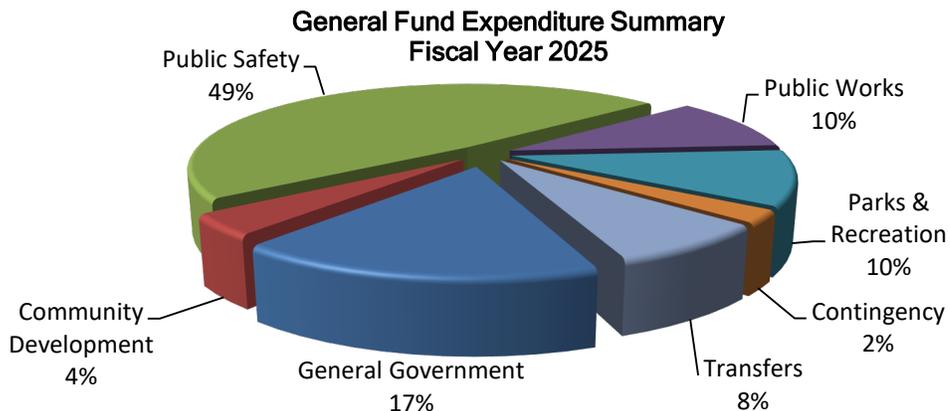
GENERAL FUND

Expenditure Summary

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 27,013,563	\$ 30,941,669	\$ 31,004,169	\$33,389,300	7.91%
Operating Expenses	8,929,416	9,312,694	10,081,823	9,922,751	6.55%
Capital Outlay	766,758	0	0	0	N/A
Grants & Aid	8,000	0	87,000	50,000	100.00%
Contingency	0	832,500	626,434	1,134,477	36.27%
Transfers	<u>7,296,561</u>	<u>3,905,435</u>	<u>9,538,686</u>	<u>3,735,113</u>	-4.36%
Total Budget	\$ 44,014,298	\$ 44,992,298	\$ 51,338,112	\$48,231,641	7.20%

DEPARTMENT SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
General Government	\$ 7,732,574	\$ 7,521,571	\$ 7,778,694	\$ 8,040,407	6.90%
Community Development	1,237,380	1,560,182	1,685,476	1,920,471	23.09%
Public Safety	20,394,024	21,800,316	22,039,505	23,416,496	7.41%
Public Works	3,475,876	4,738,277	4,769,472	4,931,995	4.09%
Parks & Recreation	3,877,883	4,634,017	4,899,845	5,052,682	9.03%
Contingency	0	832,500	626,434	1,134,477	36.27%
Transfers	<u>7,296,561</u>	<u>3,905,435</u>	<u>9,538,686</u>	<u>3,735,113</u>	-4.36%
Total Budget	\$ 44,014,298	\$ 44,992,298	\$ 51,338,112	\$48,231,641	7.20%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
General Government	36.46	38.46	38.73	39.23	39.23
Community Development	10.40	10.95	10.95	12.50	12.50
Public Safety	145.40	153.03	156.55	160.95	161.28
Public Works	40.95	42.95	44.95	46.95	47.50
Parks & Recreation	<u>39.59</u>	<u>41.22</u>	<u>44.22</u>	<u>46.22</u>	<u>48.22</u>
Total Staffing	272.80	286.61	295.40	305.85	308.73



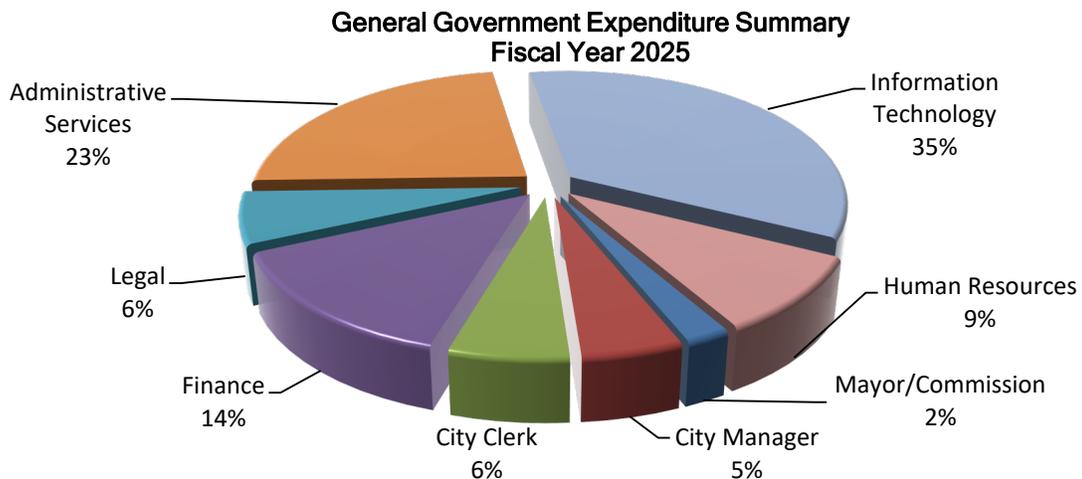
GENERAL FUND

General Government Expenditure Summary

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$3,727,382	\$3,907,057	\$3,969,557	\$4,216,318	7.92%
Operating Expenses	<u>4,005,192</u>	<u>3,614,514</u>	<u>3,809,137</u>	<u>3,824,089</u>	5.80%
Total Budget	\$7,732,574	\$7,521,571	\$7,778,694	\$8,040,407	6.90%

DEPARTMENT SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Mayor/Commission	\$ 110,621	\$ 155,948	\$ 156,959	\$ 175,852	12.76%
City Manager	346,817	382,910	382,910	397,170	3.72%
City Clerk	388,766	449,021	469,021	467,380	4.09%
Finance	959,574	1,031,944	1,094,304	1,094,488	6.06%
Legal	461,710	541,965	541,965	507,538	-6.35%
Administrative Services	3,044,401	1,696,174	1,801,272	1,839,308	8.44%
Information Technology	1,850,244	2,608,920	2,677,574	2,817,690	8.00%
Human Resources	<u>570,441</u>	<u>654,689</u>	<u>654,689</u>	<u>740,981</u>	13.18%
Total Budget	\$7,732,574	\$7,521,571	\$7,778,694	\$8,040,407	6.90%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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	4.25	4.00	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	4.75	4.75	5.00	5.50	5.50
Information Technology	6.73	7.73	8.00	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	36.46	38.46	38.73	39.23	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	2022-23	2023-24	2023-24	2024-25	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Personal Services	\$ 70,453	\$ 70,051	\$ 70,051	\$ 88,795	26.76%
Operating Expenses	<u>40,168</u>	<u>85,897</u>	<u>86,908</u>	<u>87,057</u>	1.35%
Total Budget	\$ 110,621	\$ 155,948	\$ 156,959	\$ 175,852	12.76%

STAFFING	2020-21	2021-22	2022-23	2023-24	2024-25
	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

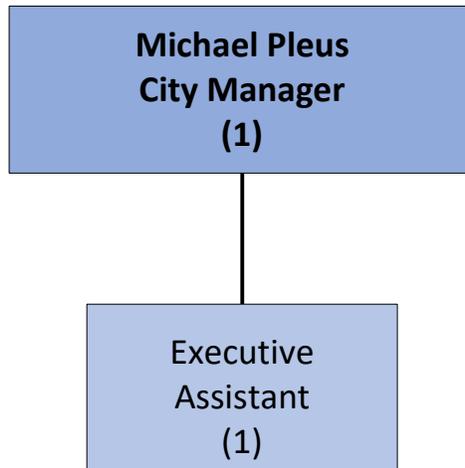
- ✓ Total expenses increased by 12.76%
- ✓ Personal Services increased by 26.76% mainly due to an increase in City Commission salaries (\$17,306).
- ✓ Operating expenses increased by 1.35% mainly due to the increase in Commission scholarships (\$3,000).
- ✓ Includes funding for travel and training (\$31,335):
 - 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
- Delta Sigma Theta
- Florida League of Mayors
- National League of Cities Woman in Municipal Government (WIMG)
- IEMO (3)
- Legislative Conference (3)
- NAACP Annual Freedom Fund Banquet
- ✓ Includes funding for memberships (\$18,208)
 - 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
 - St Johns River-to-Sea Loop



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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% of citizens surveyed who are satisfied with City services	High Value Government	*N/A <i>Survey conducted every other year</i>	90%	*N/A <i>Survey conducted every other year</i>
% of City Commission who are satisfied with the quality and timeliness of information they are provided to identify and establish policy, priorities and strategic goals	High Value Government	93.5%	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 2023 - 2024 Accomplishments

- ✓ A new long-term strategic plan document was approved
- ✓ Completed the annual strategic plan workshop
- ✓ Participated in the Florida League of Cities Race to Zero Cohort
- ✓ Updated the camping and storage of personal item ordinances
- ✓ Partnered with First Step Shelter for access to safe space
- ✓ Partnered with The Neighborhood Center for assistance with personal item storage
- ✓ Spare Change for Real Change program was launched in November
- ✓ First ever Youth Council was created
- ✓ City launched a Citizen Academy program in May

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

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 5 business days. 	Communication
3	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

Long-Term Goals

- ✓ Implementation of New Strategic Plan Objectives
 - Target Completion: FY 2024-2025 and beyond
 - Strategic Focus Area: High Value Government

- ✓ Complete 2050 Vision Plan with Strategies to address Growth Related Impacts
 - Target Completion: FY 2024-2025
 - Strategic Focus Area: High Value Government, Institute Smart Growth Principles.

Operating Budget Comparison

BUDGET SUMMARY		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services		\$ 334,540	\$ 362,346	\$ 362,346	\$ 376,479	3.90%
Operating Expenses		<u>12,277</u>	<u>20,564</u>	<u>20,564</u>	<u>20,691</u>	0.62%
Total Budget		\$ 346,817	\$ 382,910	\$ 382,910	\$ 397,170	3.72%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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

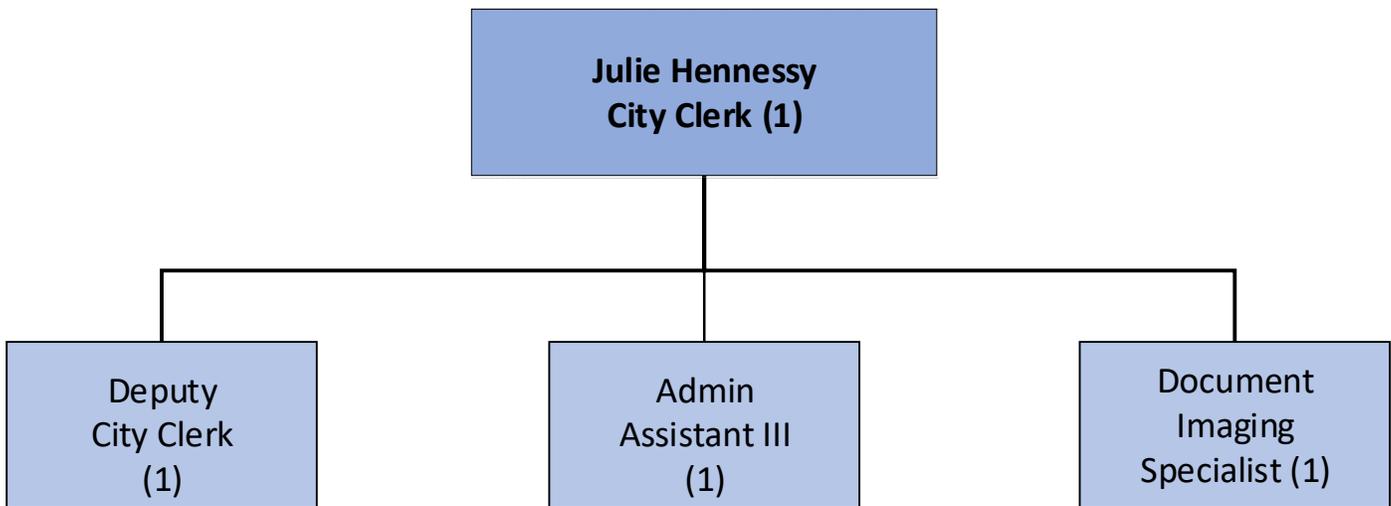
Management Discussion

- ✓ Total expenses increased by 3.72%.
- ✓ Personal Services increased by 3.90% mainly due to increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 0.62% mainly due to an increase in training (\$127).
- ✓ Includes funding for:
 - ICMA Southeast Conference (\$3,750)
 - ICMA Conference – Pittsburgh, PA (\$3,395)
 - Performance Management Measures (\$1,516)
 - ICMA Membership (\$1,400)
 - Leadership West Volusia (\$1,200)



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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% of City Clerk customers (Commission & Departments) rating services as satisfactory	High Value Government	78%	85%	90%
% of agendas completed 4 days before Commission Meeting	High Value Government	No Data Provided	No Data Provided	No Data Provided
% of agendas posted to the website 3 days before the Commission Meeting	High Value Government	No Data Provided	No Data Provided	No Data Provided
% of short minutes posted within 4 days after meeting	High Value Government	No Data Provided	No Data Provided	No Data Provided
% of public records requests responded to within 72 hours	High Value Government	No Data Provided	No Data Provided	No Data Provided
% of total adopted ordinances/amendments that are codified within six months of adoption	High Value Government	No Data Provided	No Data Provided	No Data Provided
Perform 7 audits annually	High Value Government	No Data Provided	No Data Provided	No Data Provided

Fiscal Year 2023 - 2024 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, responsible for shredding hundreds of pages a year by the summer. <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 2024-2025
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 346,407	\$ 368,432	\$ 378,932	\$ 390,291	5.93%
Operating Expenses	<u>42,359</u>	<u>80,589</u>	<u>90,089</u>	<u>77,089</u>	-4.34%
Total Budget	\$ 388,766	\$ 449,021	\$ 469,021	\$ 467,380	4.09%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
City Clerk-Auditor	Appt	1.00	1.00	1.00	1.00	1.00
Risk/Safety/Event Manager	116	0.00	0.25	0.00	0.00	0.00
Deputy City Clerk	109	1.00	1.00	1.00	1.00	1.00
Special Event Coordinator	109	0.25	0.00	0.00	0.00	0.00
Administrative Assistant III	105	0.00	1.00	1.00	1.00	1.00
Docum. Imag. & Records Spclist	105	0.00	0.00	1.00	1.00	1.00
Document Imaging Specialist	104	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		3.25	4.25	4.00	4.00	4.00

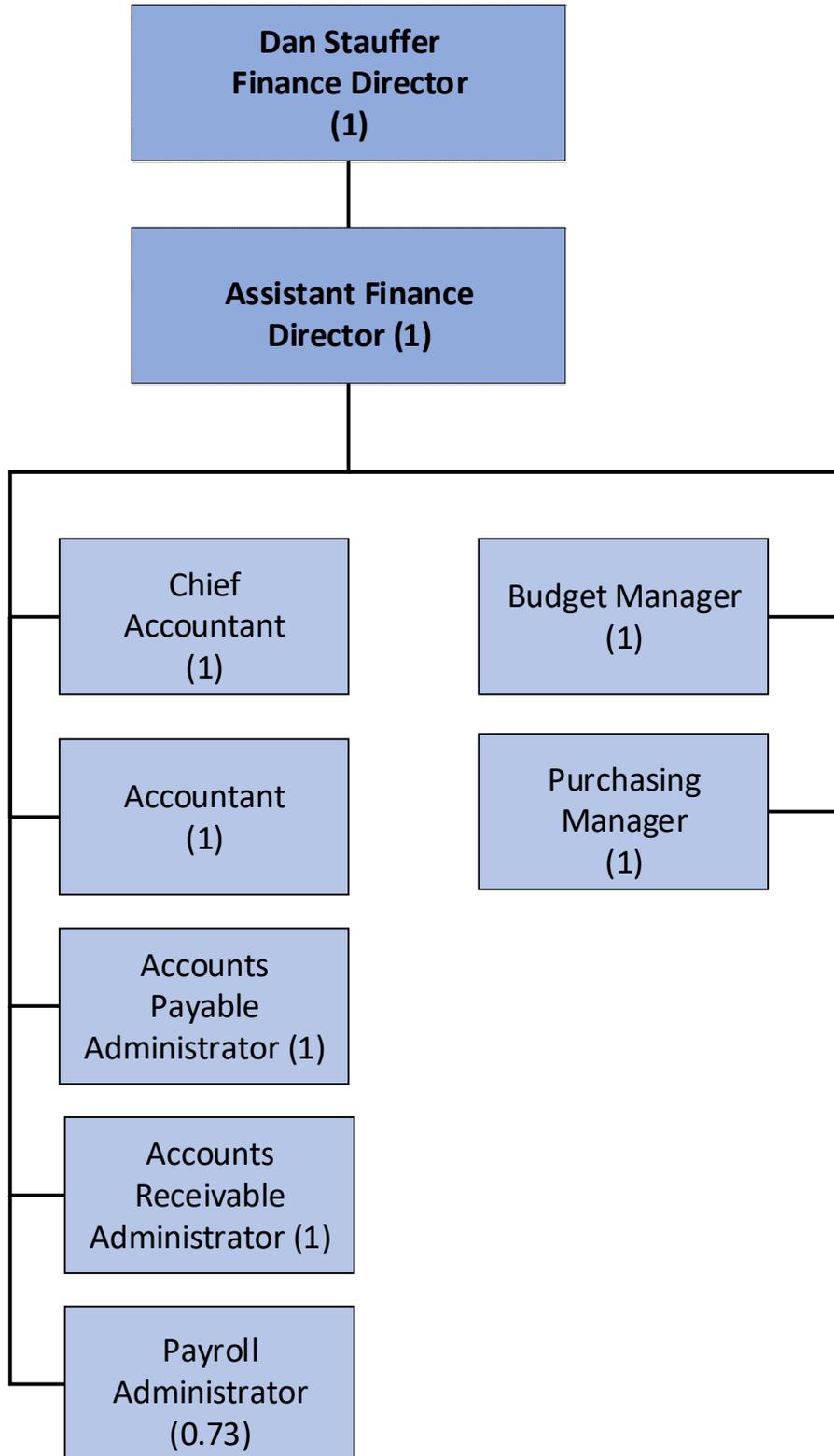
Management Discussion

- ✓ Total expenses increased by 4.09%.
- ✓ Personal Services increased 5.93% mainly due to increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses decreased 4.34% mainly due to decreases in Recording (\$6,000) and Charter Review (\$1,500).
- ✓ Includes funding for:
 - Recording (\$14,000)
 - Destruction (\$2,000)
 - Municipal code updates (\$25,000 – Includes regular update plus charter amendments)
 - Advertising (\$15,000)



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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
Achieve 100% of vendor checks issued within 35 days of invoice date	High Value Government	94.43%	95%	100%
% of credit card/purchasing card dollar volume to total City purchasing dollar volume	High Value Government	10.01%	14%	16%
Achieve 100% 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	16.92%	16.67%	16.67%
General Fund Debt Service Coverage Ratio	High Value Government	6.39	5.64	≥1.5
% of Water and Sewer Unrestricted Reserve	High Value Government	30.35%	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
Achieve 100% of internal customers satisfied with Finance services	High Value Government	93%	95%	100%

Fiscal Year 2023 – 2024 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	Maximize investment earnings in accordance with City policy regarding idle funds.	High Value Government
7	<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
8	Include the "Quarterly Financial Report", "Annual Financial Report", and "Annual Budget" 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		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services		\$ 861,629	\$ 938,179	\$ 938,179	\$ 989,739	5.50%
Operating Expenses		<u>97,945</u>	<u>93,765</u>	<u>156,125</u>	<u>104,749</u>	11.71%
Total Budget		\$ 959,574	\$1,031,944	\$1,094,304	\$1,094,488	6.06%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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	0.00	0.00
Purchasing Manager	112	0.00	0.00	0.00	1.00	1.00
Purchasing Coordinator	111	1.00	1.00	1.00	0.00	0.00
Accountant	110	0.00	0.00	0.00	1.00	1.00
Accounts Payable Admin.	108	1.00	1.00	1.00	1.00	1.00
Accounts Receivable Admin.	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		8.00	8.00	8.00	8.00	8.00
Payroll Administrator	108	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>
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

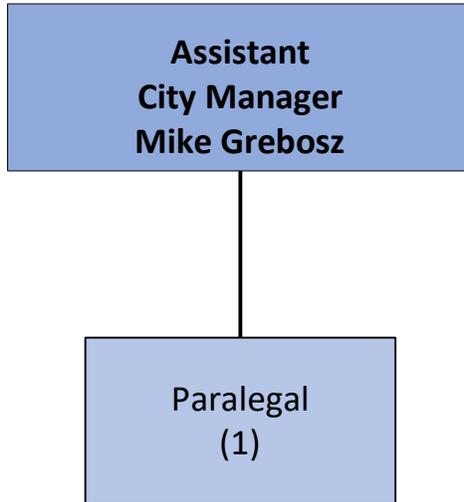
Management Discussion

- ✓ Total expenses increased by 6.06%.
- ✓ Personal Services increased 5.50% mainly due increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 11.71% mainly due to increases in OPEB Actuarial Valuation (\$3,200), City Audit (\$3,350), and Single Audit Fee (\$7,000).
- ✓ Includes funding for:
 - Audit (\$26,100)
 - 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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
Cost of legal services per capita of city staff	High Value Government	\$1,289	\$1,300	\$1,310
% of internal customers satisfied with legal services	High Value Government	95%	99%	100%
# of legal research documents, ordinances, resolutions, contracts, real property instruments, bankruptcy files, correspondence and memoranda	High Value Government	363	373	383

Fiscal Year 2023 - 2024 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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 84,144	\$ 93,015	\$ 93,015	\$ 98,588	5.99%
Operating Expenses	<u>377,566</u>	<u>448,950</u>	<u>448,950</u>	<u>408,950</u>	-8.91%
Total Budget	\$ 461,710	\$ 541,965	\$ 541,965	\$ 507,538	-6.35%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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

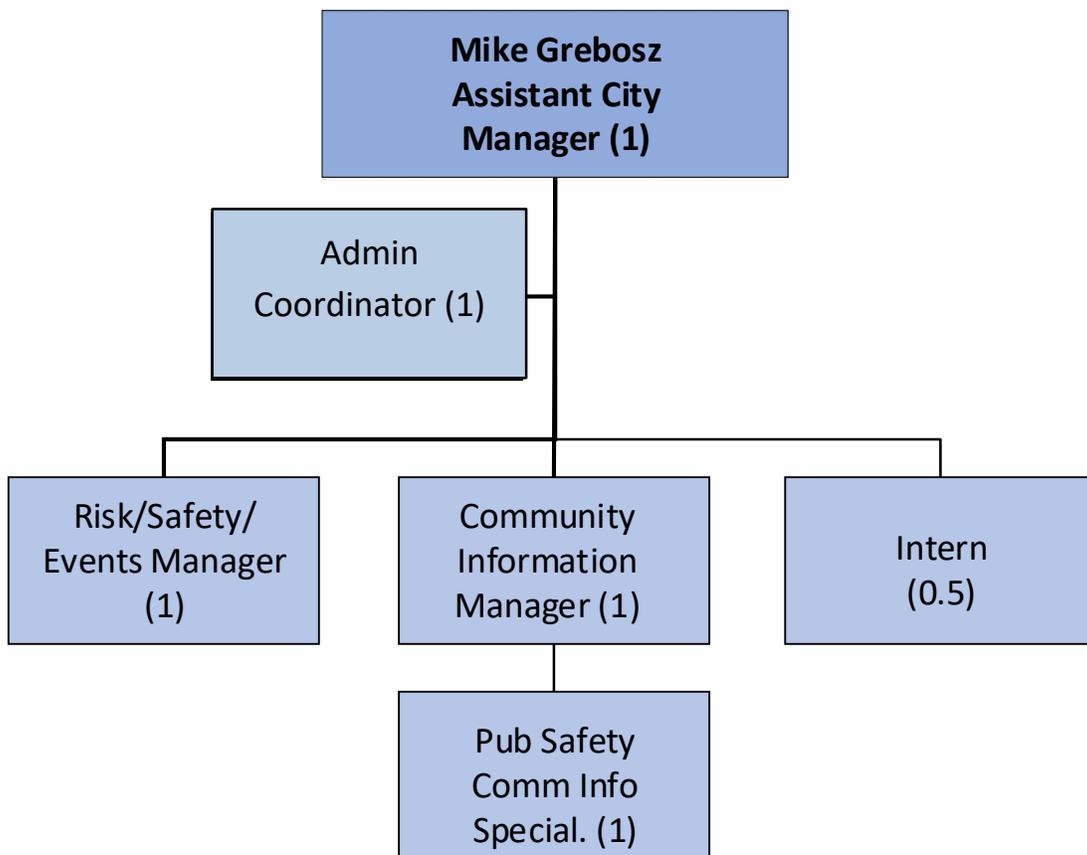
Management Discussion

- ✓ Total expenses decreased by 6.35%.
- ✓ Personal Services increased 5.99% mainly due to increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses decreased by 8.91% mainly due to a decrease in legal services (\$40,000).
- ✓ Includes funding for:
 - Legal Services (\$400,000)



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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% rate of earned media	Communication	100%	100%	100%
% of citizens satisfied with level of communication about local government	Communication	N/A Survey conducted biannually	90%	N/A Survey conducted biannually
% of employees satisfied with level of communication within local government	Communication	91%	95%	95%
# of event applications processed (non-re-occurring)	High Value Government	47	52	67
% of special event permits issued within 4 days of event	High Value Government	99%	100%	100%
% of lease tenants current with rent and taxes	High Value Government	96%	100%	100%
% of internal customers satisfied with contracted services	High Value Government	83%	90%	90%

Fiscal Year 2023 - 2024 Accomplishments

- ✓ Staffed the new Youth Council Program
- ✓ Supported the DeLand School of Government Program
- ✓ Launched the inaugural Citizen Academy Program
- ✓ Supported MainStreet DeLand Association with support for Mayor's Golf Tournament and Winter Wonder DeLand Event
- ✓ Launched ZenCity Experience Surveys for Community Development and Customer Service
- ✓ Provided staff support to Art, Culture and Entertainment District (ACED), which helps fund and provide input on public art

Action Plan

Special Event Administration

Goals & Objectives		Strategic Plan Area(s)
1	<p>To effectively coordinate all special event applications to ensure consistency with the City's special event policy.</p> <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. 	<p>Sense of Community & High Value Government</p>

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 2025-2026
 - 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		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services		\$ 842,771	\$ 720,225	\$ 772,225	\$ 826,285	14.73%
Operating Expenses		<u>2,201,630</u>	<u>975,949</u>	<u>1,029,047</u>	<u>1,013,023</u>	3.80%
Total Budget		\$3,044,401	\$1,696,174	\$1,801,272	\$1,839,308	8.44%
STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Assistant City Manager	E111	1.00	1.00	1.00	1.00	1.00
Communications Manager	116	0.00	1.00	1.00	1.00	1.00
Risk/Safety/Event Manager	116	0.00	0.75	1.00	1.00	1.00
Comm. Information Specialist	112	1.00	1.00	1.00	1.00	1.00
Risk/Liability Specialist	110	1.00	0.00	0.00	0.00	0.00
Special Event Coordinator	109	0.75	0.00	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	5.00	5.00	5.00
Interns	N/A	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
Total Part Time Staffing		0.00	0.00	0.00	0.50	0.50
Total Staffing		4.75	4.75	5.00	5.50	5.50

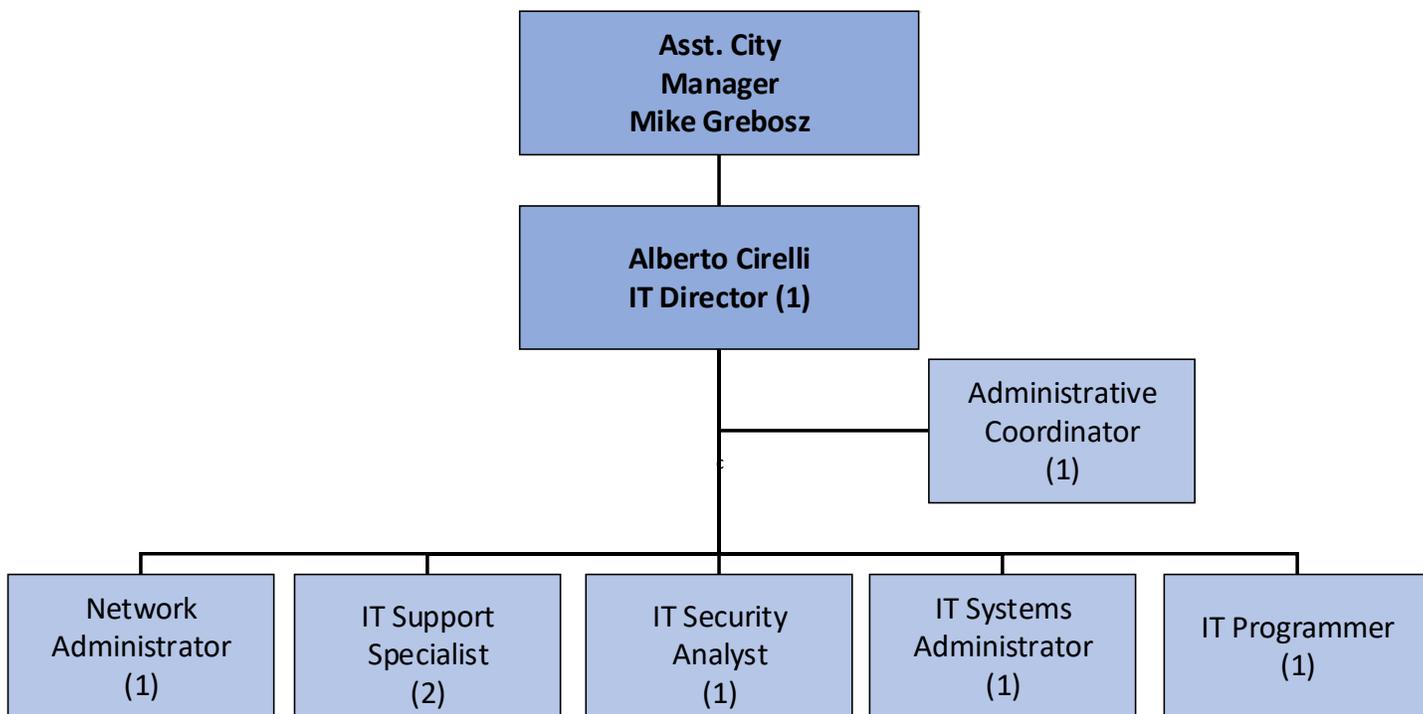
Management Discussion

- ✓ Total expenses increased by 8.44%.
- ✓ Personal Services increased 14.73% mainly due to an increase in overtime for events, increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 3.80% mainly due to an increase in insurance (\$103,647).
- ✓ Includes funding for:
 - Various insurances including commercial liability and property insurance (\$591,359)
 - 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 22/23 Actual	FY 23/24 Projection	FY 24/25 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	75%	75%	85%
Total IT expenditures per workstation	High Value Government	\$3,512	\$4946	\$4981
% of users satisfied with IT services	High Value Government	81%	95%	95%
% of Phish-Prone test failures	High Value Government	5%	4.8%	0%
# of hardware installations	High Value Government	538	97	124
% of software kept current/up-to-date	High Value Government	96%	85%	100%
# of devices supported by IT	High Value Government	2,309	1966	2022
# of help desk requests	High Value Government	New Measure		

Fiscal Year 2023 – 2024 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 and support internal and external 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. • Conduct an internal service satisfaction rating survey. 	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. • Perform annual hardware installation and updates 	High Value Government & Communication

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

Operating Budget Comparison

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 719,873	\$ 838,025	\$ 838,025	\$ 886,060	5.73%
Operating Expenses	<u>1,130,371</u>	<u>1,770,895</u>	<u>1,839,549</u>	<u>1,931,630</u>	9.08%
Total Budget	\$1,850,244	\$2,608,920	\$2,677,574	\$2,817,690	8.00%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Information Technology Director	E108	1.00	1.00	1.00	1.00	1.00
I.T. Systems Administrator II	117	0.00	0.00	0.00	0.00	1.00
I.T. Systems Administrator I	116	1.00	1.00	1.00	1.00	0.00
I.T. Programmer I	115	1.00	1.00	1.00	1.00	1.00
I.T. Network Administrator I	115	1.00	1.00	1.00	1.00	1.00
I.T. Security Analyst	112	0.00	1.00	1.00	1.00	1.00
I.T. Support Specialist I	110	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator	107	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		6.00	7.00	8.00	8.00	8.00
Administrative Assistant II	103	0.00	0.73	0.00	0.00	0.00
Administrative Assistant I	101	<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	0.73	0.00	0.00	0.00
Total Staffing		6.73	7.73	8.00	8.00	8.00

Promoted [1.0] I.T. Systems Administrator I to [1.0] I.T. Systems Administrator II.

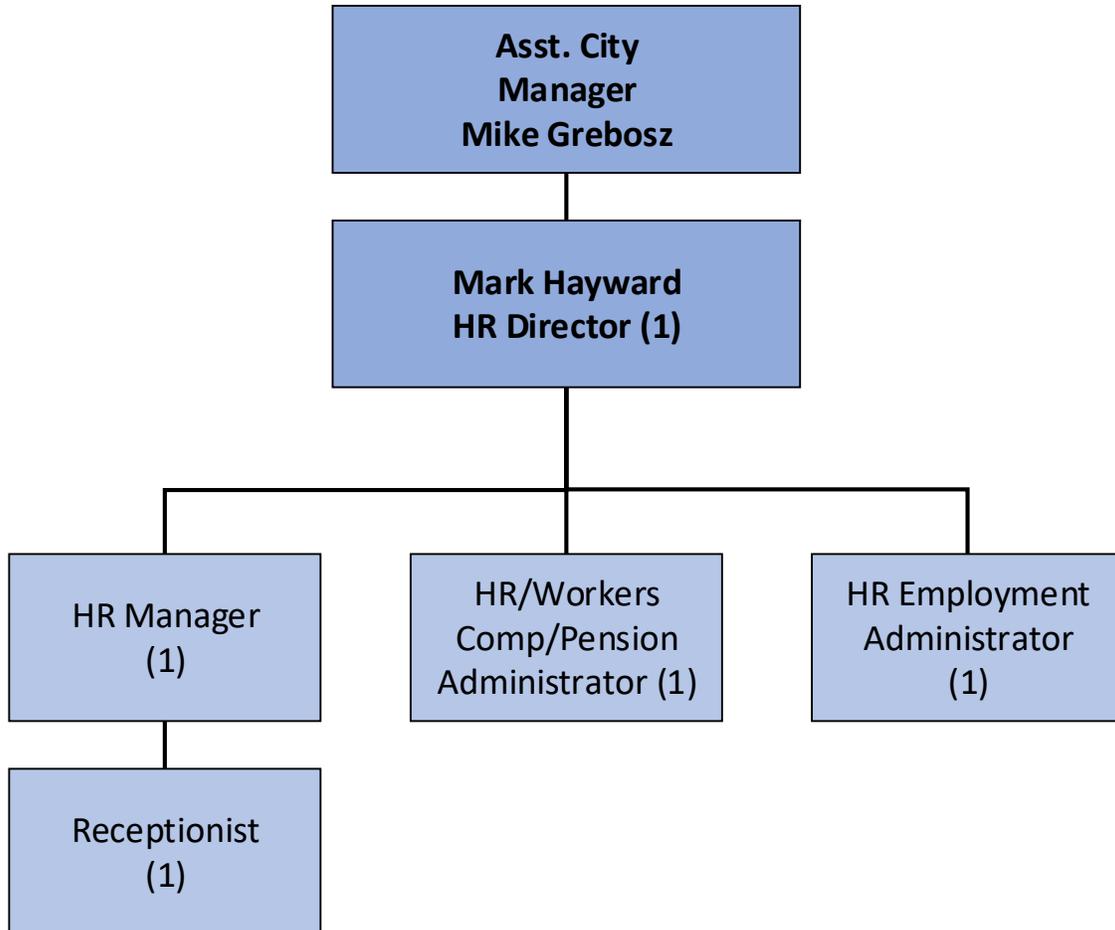
Management Discussion

- ✓ Total expenses increased by 8.00%.
- ✓ Personal Services increased 5.73% mainly due increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 9.08% mainly due to the additions of Hardware Server/Extended Warranty Support (\$25,000), CJIS Complaint Disaster Recovery (\$37,500), JustFOIA Upgrade (\$17,300), Security Information and Event Management (\$55,000), Secure Password/Credential Manager (\$36,000), Large File Sharing (\$14,000), Managed Detection and Response Services (\$54,000), Microsoft Virtual Desktop Access Renewal (\$18,000, and Remote Access Software (\$24,000) and an increase in VMWare Support (\$41,450).
- ✓ Includes funding for:
 - Time and Attendance System (\$38,000)
 - Laserfiche Support – MCCI (\$43,000)
 - BS&A Annual Maintenance (\$51,500)
 - PC Rotation (\$233,000)
 - VxRail (\$37,850)
 - Website Annual Maintenance (Civic Plus) (\$33,600)
 - Antivirus Software (\$50,000)
 - Wireless AirCards (\$91,200)
 - Security Camera Upkeep and Repair (\$70,000)
 - Disaster Recovery (\$26,500)
 - Firewall Support (\$41,500)



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 22/23 Actual	FY 23/24 Projection	FY 24/25 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	86%	95%	95%
% change in cost of health insurance	High Value Government	16.5%	5%	6.0%
% 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	71	125	115
# of employee screened for CDL requirement	High Value Government	0	25	25
% of internal customers satisfied with HR services	High Value Government	87%	95%	95%
# of grievances processed by HR	High Value Government	2	2	?
Turnover Rate (annual)	High Value Government	15.35%	53 hired/38 termed	?
# of HR city-wide employee training events	High Value Government	2	2	2
# of employee evaluations processed	High Value Government	505	500	525

Fiscal Year 2023 - 2024 Accomplishments

- ✓ Successfully completed employee training for City leadership team on communications and customer service
- ✓ Attained two collective bargaining unit agreements with the Police and Fire unions
- ✓ Implemented the City's post - accident and random CDL drug screening protocols.
- ✓ Certification of one HR employee as an employment investigator
- ✓ 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
- ✓ Establish the Post Exposure Nurse (PEN) program for public safety, public works, utilities, parks and rec employment groups .

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 clinic staff to make sure the employees health care needs are met. 	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
3	Maintain the PEN program for City work force	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	Conduct an internal services satisfaction rating survey.	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

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 Insight and Innovations committee
 - Strategic Focus Area: High Value Government
- ✓ Provide ongoing training for employee development via training skills programs.
 - Target Completion: FY 2024-2025
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET SUMMARY		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services		\$ 467,565	\$ 516,784	\$ 516,784	\$ 560,081	8.38%
Operating Expenses		<u>102,876</u>	<u>137,905</u>	<u>137,905</u>	<u>180,900</u>	31.18%
Total Budget		\$ 570,441	\$ 654,689	\$ 654,689	\$ 740,981	13.18%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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	1.00	1.00
HR Administrator	111	1.00	1.00	1.00	0.00	0.00
HR/WC/Pension Administrator	110	1.00	1.00	1.00	1.00	1.00
HR Employment Administrator	110	0.00	0.00	0.00	0.00	1.00
HR Employment Coordinator	107	0.00	0.00	1.00	1.00	0.00
Administrative Coordinator	107	<u>1.00</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
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 Employment Coordinator to [1.0] HR Employment Administrator.

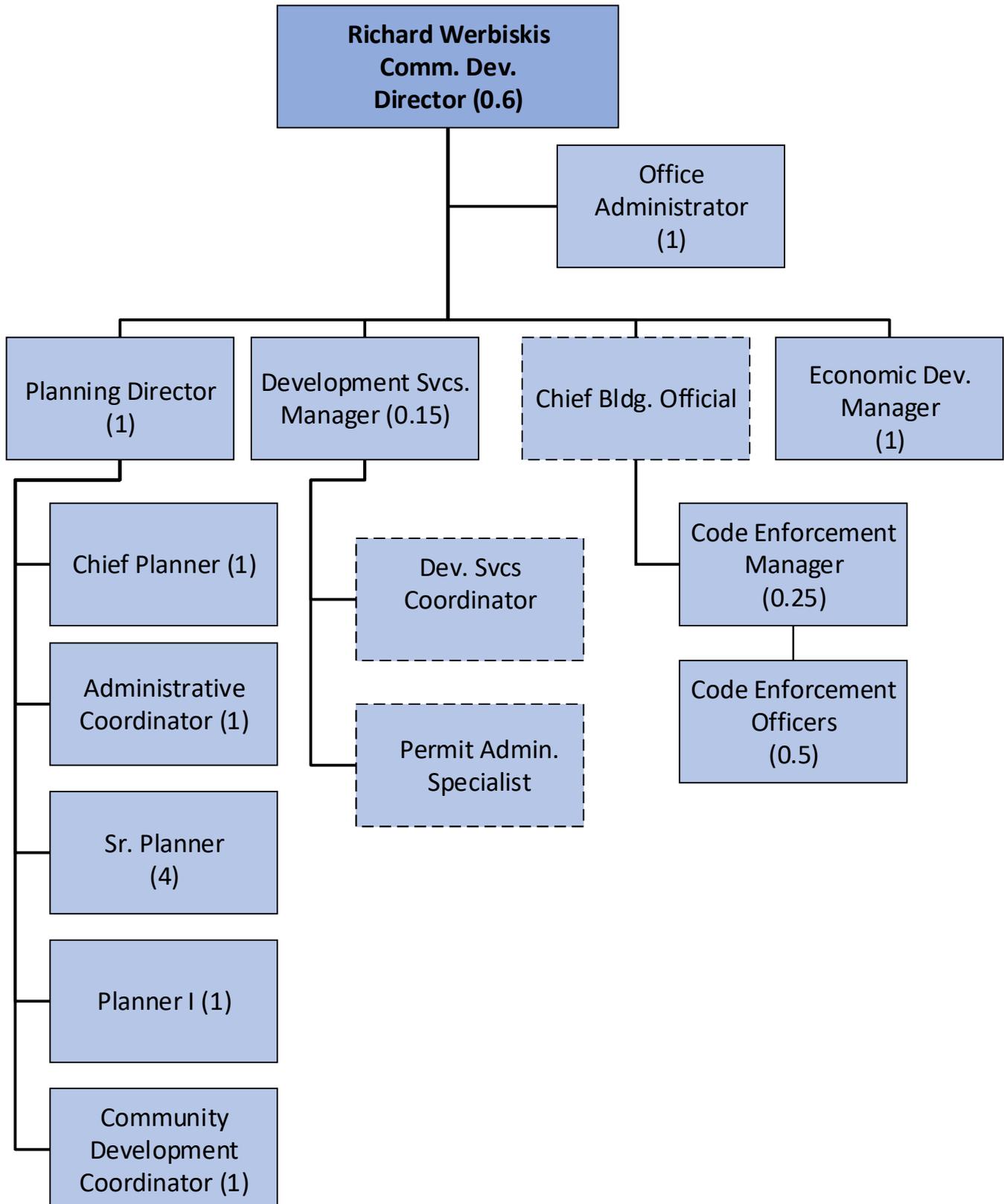
Management Discussion

- ✓ Total expenses increased by 13.18%.
- ✓ Personal Services increased 8.38% mainly due to the promotion of the HR Employment Coordinator to HR Employment Administrator, increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 31.18% mainly due to the additions of a Flex Spending Account (\$9,000), Job Fair (\$8,000), Health Fair (\$1,500) and an increase in Christmas Gift Certificates (\$27,000).
- ✓ Includes funding for:
 - Employee Assistance Program (\$7,600)
 - Christmas Gift Certificates (\$51,000)
 - Pre-employment background processing (\$15,800)
 - 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 22/23 Actual	FY 23/24 Projection	FY 24/25 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	36%	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	330	335	340
% change in the value of commercial development from previous year	Regional High Value Job Creation	50%	10%	10%
% of proactive code enforcement cases initiated	High Value Government	21.73%	35%	40%
Average number of days from code case initiation to voluntary compliance	High Value Government	21	25	25
Average number of days from code case initiation to involuntary compliance	High Value Government	41	23	25
% of code violations resolved voluntarily	High Value Government	78.75%	85%	85%
# of new business openings in the Spring Hill CRA (city)	High Value Government	0	0	1

Fiscal Year 2023 – 2024 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.
- ✓ Coordinated economic development services with other city departments to enhance customer services.
- ✓ Successfully managed and closed out multiple Gateway and CRA grants.
- ✓ Managed multiple CDBG projects.
- ✓ Enhanced staff professional training.

Planning

- ✓ Continued to enhance and streamline the project review process
- ✓ Provided enhanced support to the Historic Preservation Board
- ✓ LDR amendments:
 - Continued ongoing amendments to address changes in planning and development.
 - Revised regulations to address infill development and means to encourage redevelopment.
 - Revised regulations to encourage the creation of affordable housing units.
- ✓ Completed updates to the 2050 Vision and Comprehensive 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.
- ✓ Increased educational opportunities for staff members.
- ✓ Enhanced coordination with other city departments.

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>	<p>High Value Government &</p>

<ul style="list-style-type: none"> • Prepare, disseminate and post to website within four days of meeting agenda/minutes. • Update and recodify the Land Development Regulations through use of an outside consultant. • Complete first review of Plans submittals within 14 days. • Complete all reviews requiring administrative review within 90 days. • Ensure development applications are complete and TRC members are notified of applications ready for their review within 5 days. 	<p style="text-align: center;">Institute Smart Growth & Preparing for the Future & Preserving “Sense of Community”</p>
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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 style="text-align: center;">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: Ongoing
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Undertake an economic development-based market study within our utility service area.
 - Target Completion: FY 2025-2026
 - Strategic Focus Area: Regional High Value Job Creation

Planning

- ✓ Update and recodify the Land Development Regulations through use of an outside consultant.
 - Target Completion: FY 2025-2026
 - 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
- ✓ Implement program to place historic markers on properties listed on the Register of Historic Places.
 - Target Completion: Ongoing
 - Strategic Focus Area: Sense of Community

Licenses and Enforcement

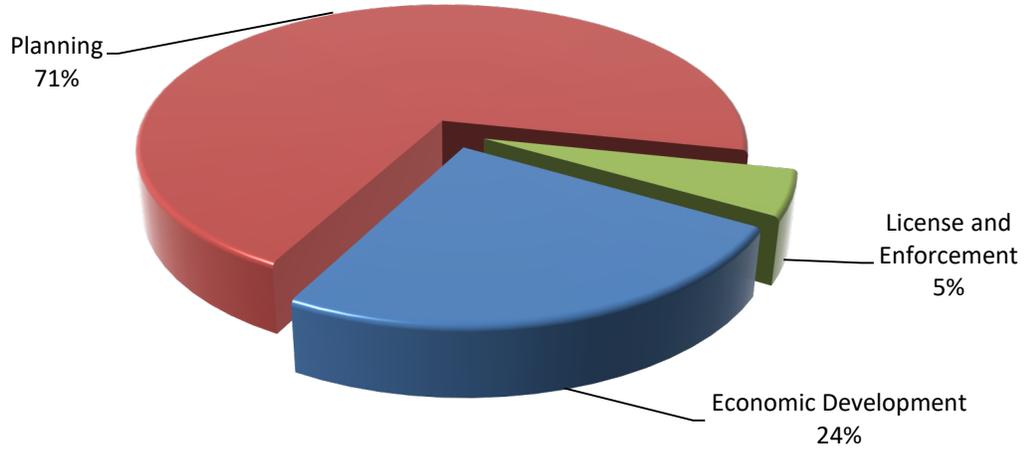
- ✓ Continue to enhance education and public outreach.
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government, Communication
- ✓ Implementation of a rental registration and inspection program.
 - Target Completion: FY 2026-2026
 - Strategic Focus Area: Maintaining a Safe Community
- ✓ Implementation of a vacant property registration program.
 - Target Completion: FY 2025-2026
 - 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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$1,109,383	\$1,289,862	\$1,289,862	\$1,334,034	3.42%
Operating Expenses	119,997	270,320	308,614	536,437	98.45%
Grants & Aid	<u>8,000</u>	<u>0</u>	<u>87,000</u>	<u>50,000</u>	100.00%
Total Budget	\$1,237,380	\$1,560,182	\$1,685,476	\$1,920,471	23.09%
DEPARTMENT SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Economic Development	\$ 365,400	\$ 414,327	\$ 501,327	\$ 469,833	13.40%
Planning	796,343	1,031,566	1,069,860	1,353,904	31.25%
License and Enforcement	<u>75,637</u>	<u>114,289</u>	<u>114,289</u>	<u>96,734</u>	-15.36%
Total Budget	\$1,237,380	\$1,560,182	\$1,685,476	\$1,920,471	23.09%
STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Economic Development	2.60	3.20	3.20	2.60	2.60
Planning	6.60	6.55	6.55	9.15	9.15
License and Enforcement	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	<u>0.75</u>	<u>0.75</u>
Total Staffing	10.40	10.95	10.95	12.50	12.50

**Community Development Expenditure Summary
Fiscal Year 2025**



Economic Development Administration

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
BUDGET SUMMARY					
Personal Services	\$ 287,461	\$ 309,719	\$ 309,719	\$ 326,202	5.32%
Operating Expenses	69,939	104,608	104,608	93,631	-10.49%
Grants & Aid	<u>8,000</u>	<u>0</u>	<u>87,000</u>	<u>50,000</u>	100.00%
Total Budget	\$ 365,400	\$ 414,327	\$ 501,327	\$ 469,833	13.40%

	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
STAFFING						
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	0.60	0.60	0.00	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	3.20	3.20	2.60	2.60

Planning

	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
BUDGET SUMMARY					
Personal Services	\$ 755,179	\$ 924,126	\$ 924,126	\$ 945,989	2.37%
Operating Expenses	<u>41,164</u>	<u>107,440</u>	<u>145,734</u>	<u>407,915</u>	279.67%
Total Budget	\$ 796,343	\$1,031,566	\$1,069,860	\$1,353,904	31.25%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Planning Director	E107	1.00	1.00	1.00	1.00	1.00
Chief Planner	E103	0.00	0.00	0.00	1.00	1.00
Develop. Svcs. Mgr. (also Fund 480)	117	0.00	0.00	0.00	0.15	0.15
Land Develop. Mgr. (also Fund 480)	116	0.20	0.15	0.15	0.00	0.00
Senior Planner	115	3.00	3.00	3.00	4.00	4.00
Planner I	112	0.40	0.40	0.40	1.00	1.00
Administrative Coordinator	107	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	107	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		6.60	6.55	6.55	9.15	9.15

Licenses & Enforcement

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 66,743	\$ 56,017	\$ 56,017	\$ 61,843	10.40%
Operating Expenses	<u>8,894</u>	<u>58,272</u>	<u>58,272</u>	<u>34,891</u>	-40.12%
Total Budget	\$ 75,637	\$ 114,289	\$ 114,289	\$ 96,734	-15.36%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Code Enfor. Manager (also Fund 480)	113	0.00	0.00	0.40	0.25	0.25
Code Enfor. Officer (also Fund 480)	107	<u>1.20</u>	<u>1.20</u>	<u>0.80</u>	<u>0.50</u>	<u>0.50</u>
Total Full Time Staffing		1.20	1.20	1.20	0.75	0.75
Total Staffing		1.20	1.20	1.20	0.75	0.75

Management Discussion

- ✓ Total expenses increased by 23.09%.
- ✓ Personal Services increased 3.42% mainly due to increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 98.45% mainly due to a Code Update (\$300,000).
- ✓ Includes funding for:
 - Code update (\$300,000)
 - 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 (\$25,000)
 - Code violation lot maintenance (\$10,000)
 - Digital Marketing (\$15,000)
 - Business improvement grants (\$50,000)

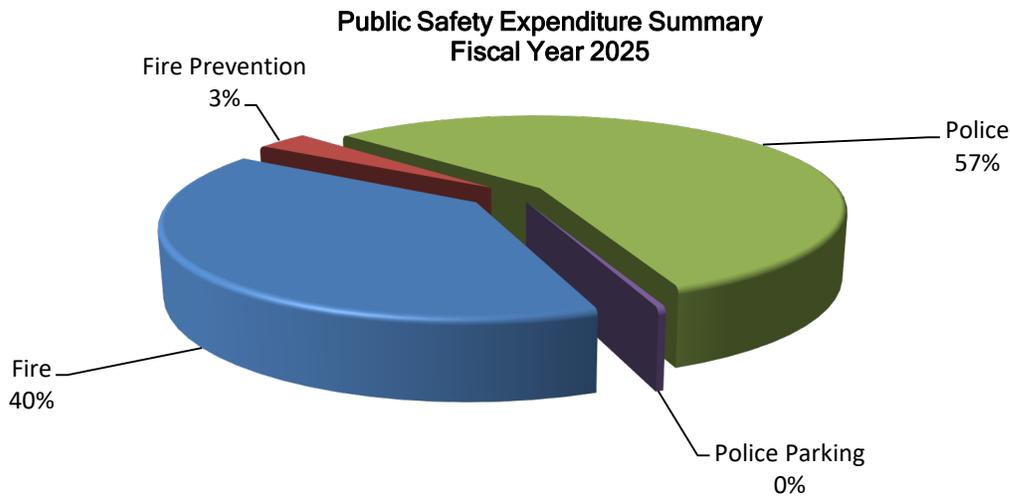
PUBLIC SAFETY

Total Expenditure Summary

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$17,281,260	\$19,298,613	\$19,298,613	\$20,809,775	7.83%
Operating Expenses	2,346,006	2,501,703	2,740,892	2,606,721	4.20%
Capital Outlay	<u>766,758</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Budget	\$20,394,024	\$21,800,316	\$22,039,505	\$23,416,496	7.41%

DEPARTMENT SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Fire	\$ 7,880,033	\$ 8,579,740	\$ 8,702,090	\$ 9,264,980	7.99%
Fire Prevention	397,869	666,825	669,403	754,888	13.21%
Police	12,046,967	12,472,425	12,586,686	13,311,844	6.73%
Police Parking	<u>69,155</u>	<u>81,326</u>	<u>81,326</u>	<u>84,784</u>	4.25%
Total Budget	\$20,394,024	\$21,800,316	\$22,039,505	\$23,416,496	7.41%

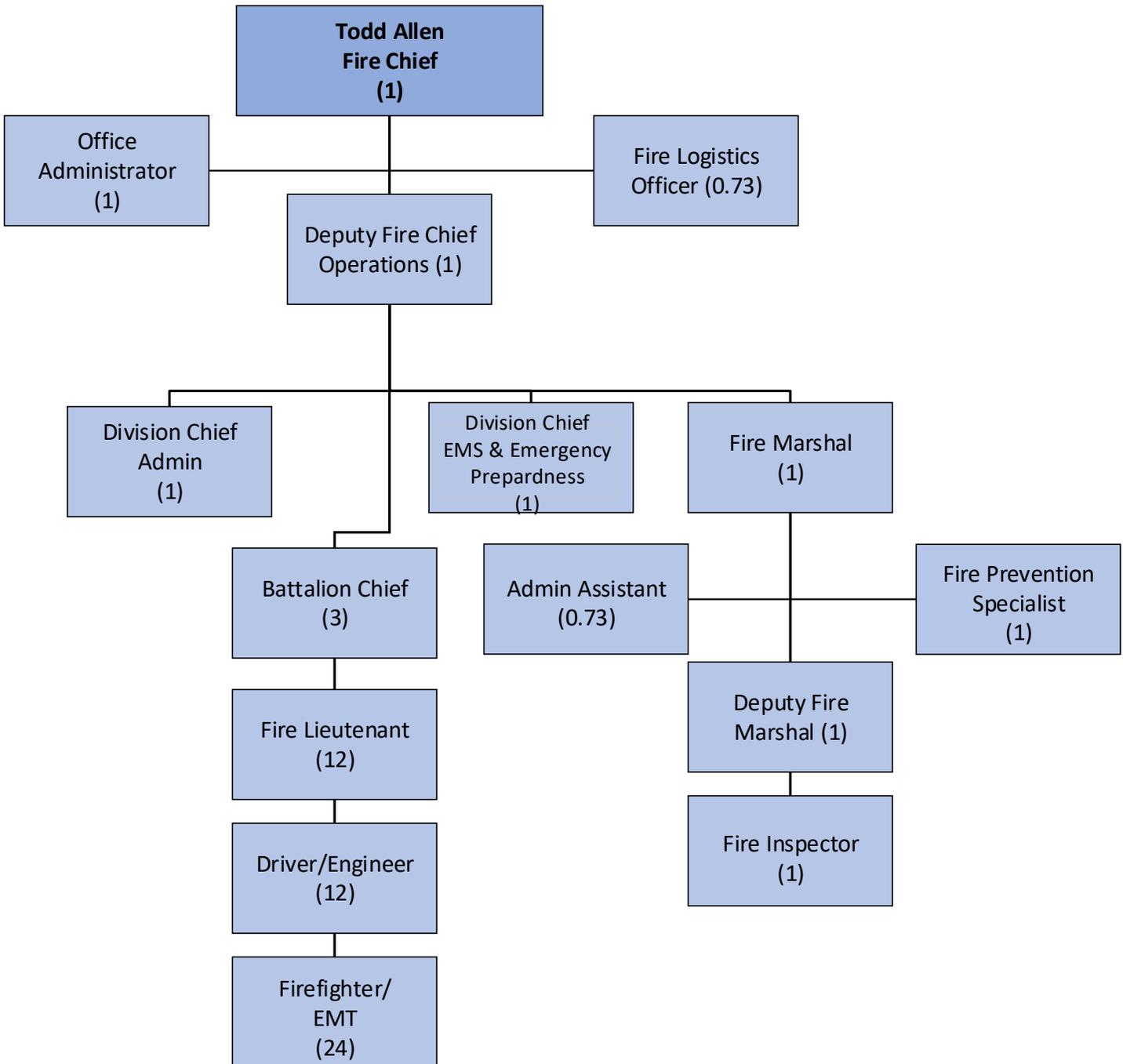
STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Fire	48.62	56.48	55.23	55.23	55.23
Fire Prevention	0.00	0.00	4.50	5.90	6.23
Police	95.78	95.55	95.82	98.82	98.82
Police Parking	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing	145.40	153.03	156.55	160.95	161.28





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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% of required fire inspections conducted per quarter	Maintaining a Safe Community	24%	25%	25%
# of personal public education/safety contacts	Maintaining a Safe Community	7,107	600	650
# of smoke detector assists or installs	Maintaining a Safe Community	15	46	80
% of structure fire responses with 1st arrival unit: 6 minutes or less (turnout & response)	Maintaining a Safe Community	83%	75%	75%
% of quarterly emergency medical responses with 1st arrival unit: 5 minutes or less (turnout & response)	Maintaining a Safe Community	61%	59%	59%
% of structure fire contained to room of origin	Maintaining a Safe Community	83%	50%	50%
% of total calls into non-municipal areas	Maintaining a Safe Community	9%	29%	29%
# of responses – all call types	Maintaining a Safe Community	2,231	7,300	8,000
Cost per call dispatched	High Value Government	\$871.51	\$770	\$780
Cost per capita for fire department operations	High Value Government	\$207.05	\$155	\$155
% of total available time involving fire & life safety activities	Maintaining a Safe Community	164%	20%	20%
Citizen satisfaction rate with City Fire Services	High Value Government	N/A <i>Survey conducted every other year</i>	84%	N/A <i>Survey conducted every other year</i>

Fiscal Year 2023 – 2024 Accomplishments

- ✓ The DeLand Fire Department continues to prioritize our 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.
- ✓ A Deputy Fire Chief position was created from one of our three current Division Chief positions, and that position was filled in April 2024.
- ✓ A full-time Fire Marshal position was filled after the retirement of Fire Marshal Griffiths, who was a part-time position.
- ✓ Fire Prevention Division is continuing to improve its effectiveness and responsiveness to the public and business community through the following ways:
 - 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 are collaborating with Volusia County Fire and Deltona Fire and have purchased an analytic software program to help us guide our fire coverage planning to ensure their future planning on station locations and that our future planning aligns 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 (13) Firefighter/Paramedics and should have twenty-three (23) Firefighter/Paramedics by this time next year.
 - We plan to start offering ALS services from Fire Station 82 in the Spring of 2024.
 - Through the 24/25 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 83, so we can upgrade the medical services in early 2025.
- ✓ We have started the process of department accreditation through CPSE and in the past year completed our “standard of cover” and “community risk assessment” in this budget year. We are currently completing our internal strategic plan and completing our self-assessment process, which aligns our current level of service to 250 performance indicators. We plan to have a peer assessment site visit in the Fall and sit for our final accreditation hearing in April of 2025.
- ✓ We currently will have all positions in the fire department fully staffed in May 2025 after the retirement of Firefighter Chris Pearsall in December.

Action Plan

Emergency Preparedness & Response	
Goals & Objectives	Strategic Plan Area(s)
<p>1</p> <p>Provide for the safety and welfare of the public by responding to all emergency fire and medical calls within the National Fire Protection Association 1710 standards.</p> <ul style="list-style-type: none"> • Respond to emergency fire calls for service within 5 min 20 sec within 90% of the time. • Respond to emergency medical calls for service within 5 minutes within 90% of the time. • Meet National Fire Protection Association 1710 for incident staffing. • Turnout times to remain < 1 min medical 90% of the time. • Turnout times to remain < 1 min 20 sec for fire and special operations 90% of the time. 	<p>Maintaining a Safe Community</p>

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. • Conduct QA reports on 75% of all ALS reports to ensure high quality of medical documentation. 	Maintaining a Safe Community
3	<p>Conduct and complete pre-incident plans for high hazard locations and/or tactical surveys for high life safety locations.</p> <ul style="list-style-type: none"> • New or update a minimum of 12 pre-plans and 12 tactical surveys. 	Maintaining a Safe Community
4	<p>Enhance shared response with neighboring jurisdictions to best utilize interagency resources.</p> <ul style="list-style-type: none"> • Maintain agreements with Volusia County – Orange City and Deltona. 	Maintaining a Safe Community
5	<p>Hazardous Materials Response (Hazmat) and Technical Rescue Response (TRT) improvement. Utilization of departmental technicians to improve high risk response to West Volusia County.</p> <ul style="list-style-type: none"> • Hazmat Technicians to assist Volusia County during hazardous materials incidents, as needed. • TRT Technicians to assist West Volusia Mutual Aid partners with technical rescue response. 	Maintaining a Safe Community

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 Marshal/Inspector shall ensure mandatory inspections/tests are conducted as required by state law as well as new occupancy fire safety inspections: New occupancy inspections within 3 business days of customer request, once all paperwork is received. • Company fire inspections conducted and completed to meet quarterly benchmarks set up by Fire Marshal. • Shift Certified Inspectors (State Inspectors) conduct specified fire inspections to meet quarterly benchmarks set up by Fire Marshal. • Fire Marshal, Shift Inspectors, and Company Inspectors complete fire safety inspections as outlined in the current adopted fire code. 	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"> • Provide more comprehensive life safety & wellness programs, with additional materials and in-person training, to our community that will focus on safety in the home. • Continue smoke detector consults to include evaluating existing detectors and providing and installing new detectors if necessary. 	Maintaining a Safe Community

	<ul style="list-style-type: none"> • Home fire safety programs for school age children & elderly. 	
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. • 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

- ✓ Continue to maintain our 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 our response needs and continue planning efforts with our partner agencies to provide efficient and effective emergency response to our DeLand community.
 - Assess capital needs for existing fire stations to meet needs of growth versus additional fire station locations
 - Target Completion: FY 2024-2025
 - 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
 - Provide additional materials, with prevention training, to hit all ages within our city. Community risk reduction programs that will emphasize home safety & wellness, which will help reduce injuries for our community and bolster our ISO community risk reduction standards

- Reconfigure two position within fire prevention to provide a higher focus on delivering life safety programs to the public
- Continue succession planning for future management of prevention division
 - Target Completion: Ongoing
 - 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 2024-2025
 - Strategic Focus Area: Maintain a Safe Community

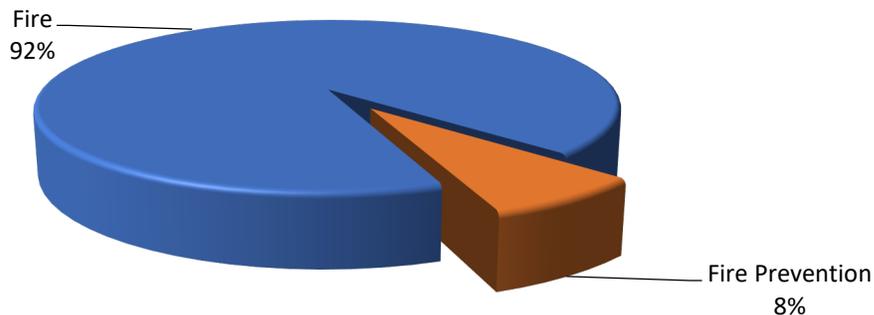
Operating Budget Comparison Total Fire Expenditure Summary

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 7,448,595	\$ 8,395,959	\$ 8,395,959	\$ 9,128,098	8.72%
Operating Expenses	<u>829,307</u>	<u>850,606</u>	<u>975,534</u>	<u>891,770</u>	4.84%
Total Budget	\$ 8,277,902	\$ 9,246,565	\$ 9,371,493	\$10,019,868	8.36%

DEPARTMENT SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Fire	\$ 7,880,033	\$ 8,579,740	\$ 8,702,090	\$ 9,264,980	7.99%
Fire Prevention	<u>397,869</u>	<u>666,825</u>	<u>669,403</u>	<u>754,888</u>	13.21%
Total Budget	\$ 8,277,902	\$ 9,246,565	\$ 9,371,493	\$10,019,868	8.36%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Fire	48.62	56.48	55.23	55.23	55.23
Fire Prevention	<u>0.00</u>	<u>0.00</u>	<u>4.50</u>	<u>5.90</u>	<u>6.23</u>
Total Staffing	48.62	56.48	59.73	61.13	61.46

**Fire Department Expenditure Summary
Fiscal Year 2025**



Operating Budget Comparison - Fire

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 7,078,255	\$ 7,772,814	\$ 7,772,814	\$ 8,440,677	8.59%
Operating Expenses	<u>801,778</u>	<u>806,926</u>	<u>929,276</u>	<u>824,303</u>	2.15%
Total Budget	\$ 7,880,033	\$ 8,579,740	\$ 8,702,090	\$ 9,264,980	7.99%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Fire Chief	E108	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	E106	0.00	0.00	0.00	1.00	1.00
Fire Division Chief	E104	2.00	2.00	3.00	2.00	2.00
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	12.00	12.00	12.00	12.00
Firefighter/EMT	F101	20.25	23.25	22.50	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>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		48.25	54.75	54.50	54.50	54.50
Fire Marshal (also Fund 480)	F108	0.37	0.30	0.00	0.00	0.00
Fire Inspector	F106	0.00	0.70	0.00	0.00	0.00
Fire Logistics Officer	F105	<u>0.00</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>
Total Part Time Staffing		0.37	1.73	0.73	0.73	0.73
Total Staffing		48.62	56.48	55.23	55.23	55.23

Operating Budget Comparison – Fire Prevention

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 370,340	\$ 623,145	\$ 623,145	\$ 687,421	10.31%
Operating Expenses	<u>27,529</u>	<u>43,680</u>	<u>46,258</u>	<u>67,467</u>	54.46%
Total Budget	\$ 397,869	\$ 666,825	\$ 669,403	\$ 754,888	13.21%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Fire Marshal	F108	0.00	0.00	0.00	1.00	1.00
Deputy Fire Marshal	F107	0.00	0.00	0.00	1.00	1.00
Fire Inspector	F106	0.00	0.00	1.00	1.00	1.00
Firefighter/EMT	F101	0.00	0.00	1.50	1.50	1.50
Fire Prevention Specialist	106	0.00	0.00	0.00	0.00	1.00
Administrative Assistant III	105	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Full Time Staffing		0.00	0.00	3.50	5.50	5.50
Fire Marshal	F108	0.00	0.00	0.60	0.00	0.00
Fire Inspector	F106	0.00	0.00	0.40	0.40	0.00
Administrative Assistant I	101	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.73</u>
Total Part Time Staffing		0.00	0.00	1.00	0.40	0.73
Total Staffing		0.00	0.00	4.50	5.90	6.23

Promoted [1.0] Administrative Assistant III to [1.0] Fire Prevention Specialist. Added [0.73] Administrative Assistant I. Removed [0.4] Fire Inspector.

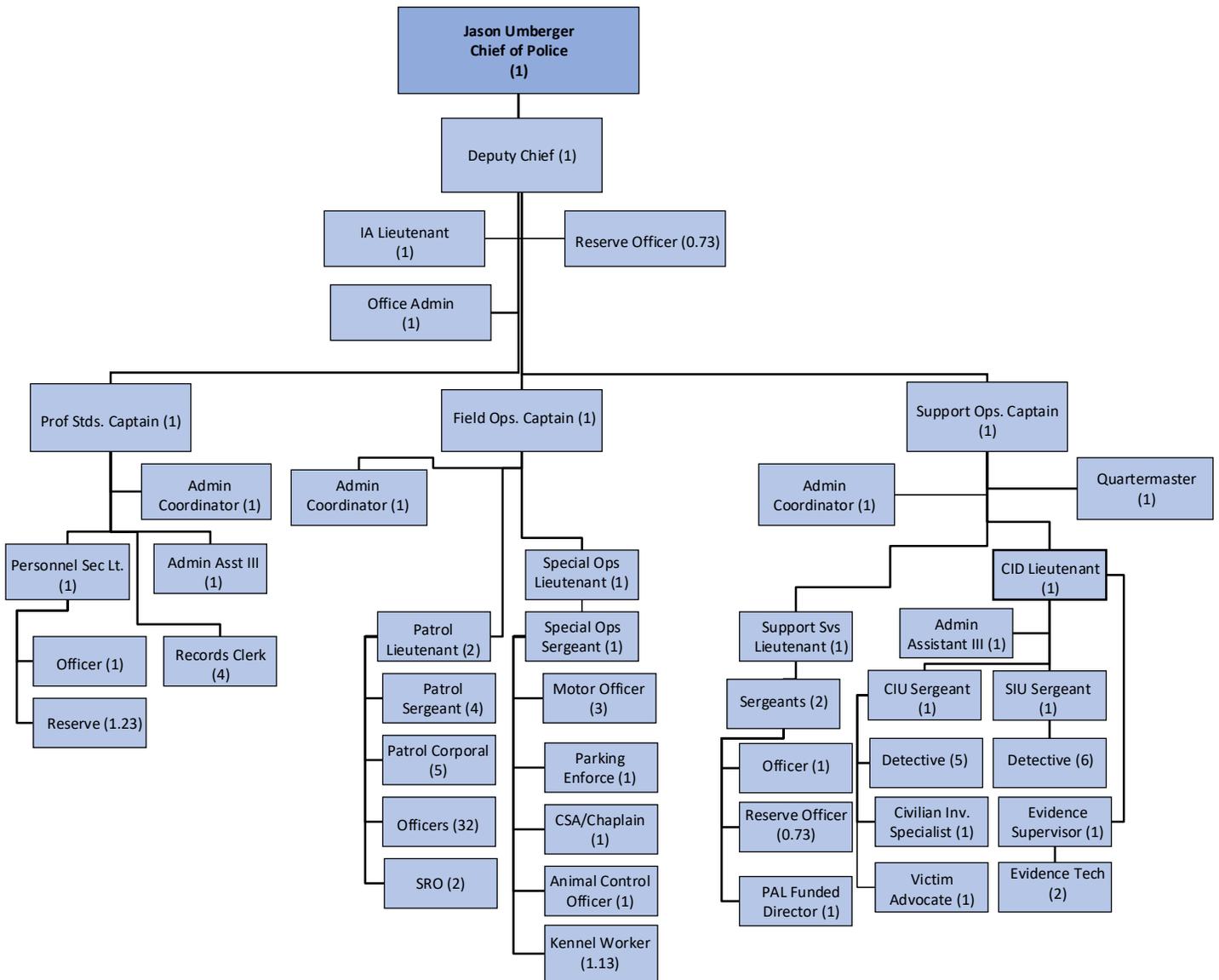
Management Discussion

- ✓ Total expenses increased by 8.36%.
- ✓ Personal Services increased by 8.72% mainly due to the promotion of an Administrative Assistant III to a Fire Prevention Specialist, increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 4.84% mainly due to the addition of Darkhorse Statistics Software (\$31,000), the ALS Transition in Station 83 (\$15,000), and a budgeted increase in EMS Operating Supplies (\$18,234).
- ✓ 60% of the Fire Prevention budget is paid for by the Permits & Inspection Fund (\$449,615).
- ✓ Includes funding for:
 - CPSE Accreditation (\$18,000)
 - Operative IQ (\$15,420)
 - Gear replacement (\$6,000)
 - Uniforms (\$50,500)
 - EMS Equipment and Supplies (\$79,000)
 - Paramedic Certification Program (\$64,000)
 - Personal Protection Equipment (\$35,000)
 - Radios (\$10,000)
 - Lexipol (\$11,000)
 - Darkhorse Statistics Software (\$31,000)



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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% change in number of calls for service from a five-year average	Maintaining a Safe Community	-2.38%	5%	5%
% change in number of self-initiated service calls versus last year	Maintaining a Safe Community	-4.88%	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	84.3%	85%	87%
Average response time for Priority E calls	Maintaining a Safe Community	1:45	2.5	2.5
% NIBRS/FIBRS 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%
% NIBRS/FIBRS 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	806	750	750

Average # of sworn police officers per capita	Maintaining a Safe Community	.001731	0.0026	0.0026
Average cost of police services per capita	High Value Government	\$289.74	\$250	\$250
Average # of sworn police officers per capita per daytime population	Maintaining a Safe Community	.000802	0.0008	0.0008
Average cost of police services per capita per daytime population	High Value Government	\$134.26	\$100	\$100

Fiscal Year 2023 – 2024 Accomplishments

- ✓ Hired Four Sworn Officers during FY 23/24
- ✓ Implementation of new RMS
- ✓ Partnership with FBI for Safe Street Task Force
- ✓ Creation of Zone 6 and Community Outreach Unit enhancing relationships with Mainstreet and downtown merchants as a result of (3) new Ordinances
- ✓ Successful FLHSMV Driver and Vehicle Information Database (DAVID) audit
- ✓ Issued Summer uniforms for Patrol Officers
- ✓ Increased quantity of Certified Field Training Officers
- ✓ Certification of additional K9 team: Ofc. Rideout and K9 Max
- ✓ 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 partnership between the PD, Alumni and Toys for Tots donating toys to needy children during the Christmas holiday
- ✓ Supported Special Events

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, 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. 	Communication & Maintaining a Safe Community
2	Maintain a comprehensive crime prevention/personal safety awareness education effort. <ul style="list-style-type: none"> • Maintain a Police Community Advisory Council. • 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 and local job fair 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

- ✓ Installation of security fencing around the perimeter of the Facility
 - Target Completion: FY 2024-2025
 - Strategic Focus Area: High Value Government and 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: Ongoing
 - Strategic Focus Area: High Value Government and Maintaining a Safe Community
- ✓ Enhancing the PAL Program: Increasing the number and quality of programs
 - Target Completion: Ongoing
 - Strategic Focus Area: High Value Government and Maintaining a Safe Community

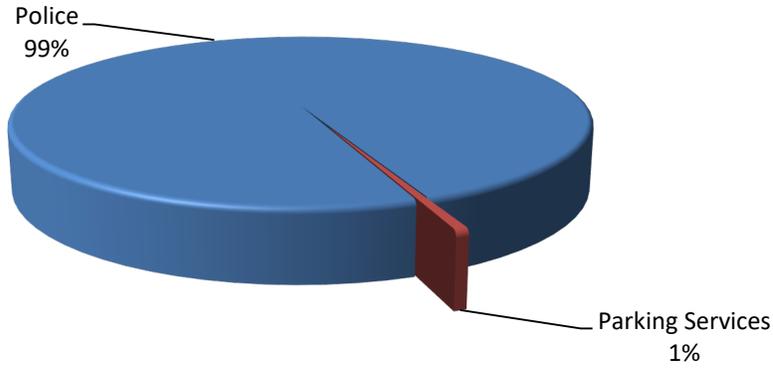
Operating Budget Comparison Total Police Expenditure Summary

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 9,832,665	\$10,902,654	\$10,902,654	\$11,681,677	7.15%
Operating Expenses	1,516,699	1,651,097	1,765,358	1,714,951	3.87%
Capital Outlay	<u>766,758</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Budget	\$12,116,122	\$12,553,751	\$12,668,012	\$13,396,628	6.71%

DEPARTMENT SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Police	12,046,967	12,472,425	12,586,686	13,311,844	6.73%
Parking Services	<u>69,155</u>	<u>81,326</u>	<u>81,326</u>	<u>84,784</u>	4.25%
Total Budget	\$12,116,122	\$12,553,751	\$12,668,012	\$13,396,628	6.71%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Police	95.78	95.55	95.82	98.82	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	96.78	96.55	96.82	99.82	99.82

**Police Department Expenditure Summary
Fiscal Year 2025**



Operating Budget Comparison - Police

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 9,780,888	\$10,841,923	\$10,841,923	\$11,616,588	7.15%
Operating Expenses	1,499,321	1,630,502	1,744,763	1,695,256	3.97%
Capital Outlay	<u>766,758</u>	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total Budget	\$12,046,967	\$12,472,425	\$12,586,686	\$13,311,844	6.73%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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	3.00	3.00	3.00	3.00
Police Lieutenant	P104	6.00	6.00	7.00	7.00	7.00
Police Sergeant	P103	8.00	10.00	9.00	9.00	9.00
Corporal	P102	4.00	4.00	5.00	5.00	5.00
Police Officer	P101	49.00	49.00	49.00	50.00	50.00
Administrative Manager	116	1.00	1.00	1.00	0.00	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	0.00	1.00	1.00
Animal Service Administrator	108	1.00	1.00	1.00	1.00	0.00
PAL Program Director	108	1.00	1.00	1.00	1.00	1.00
Civilian Evidence Technician II	108	0.00	0.00	0.00	1.00	2.00
Administrative Coordinator	107	2.00	2.00	3.00	3.00	3.00
Civilian Evidence Technician I	107	2.00	2.00	2.00	1.00	0.00
Police Records Clerk III	105	0.00	0.00	0.00	2.00	1.00
Administrative Assistant III	104	3.00	3.00	2.00	2.00	2.00
Animal Control Officer	104	1.00	0.00	0.00	0.00	1.00
Community Service Aide	104	2.00	1.00	1.00	1.00	1.00
Police Records Clerk II	104	0.00	1.00	2.00	0.00	0.00
Police Records Clerk I	103	2.00	1.00	0.00	2.00	3.00
Quartermaster	103	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		90.00	91.00	92.00	95.00	95.00

Animal Care Kennel Assistant	N/A	1.13	1.13	1.13	1.13	1.13
Community Service Aide	N/A	1.23	0.73	0.00	0.00	0.00
Reserve Police Officer	N/A	<u>3.42</u>	<u>2.69</u>	<u>2.69</u>	<u>2.69</u>	<u>2.69</u>
Total Part Time Staffing		5.78	4.55	3.82	3.82	3.82
Total Staffing		95.78	95.55	95.82	98.82	98.82

Promoted [1.0] Civilian Evidence Technician I to [1.0] Civilian Evidence Technician II. Replaced [1.0] Animal Services Administrator with [1.0] Animal Control Officer. Replaced [1.0] Police Records Clerk III with [1.0] Police Records Clerk I.

Operating Budget Comparison - Police Parking Services

BUDGET SUMMARY	2022-23		2023-24		2024-25		% Change from 2023-24
	ACTUAL		BUDGET	ESTIMATED	BUDGET		
Personal Services	\$ 51,777		\$ 60,731	\$ 60,731	\$ 65,089		7.18%
Operating Expenses	<u>17,378</u>		<u>20,595</u>	<u>20,595</u>	<u>19,695</u>		-4.37%
Total Budget	\$ 69,155		\$ 81,326	\$ 81,326	\$ 84,784		4.25%
STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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	

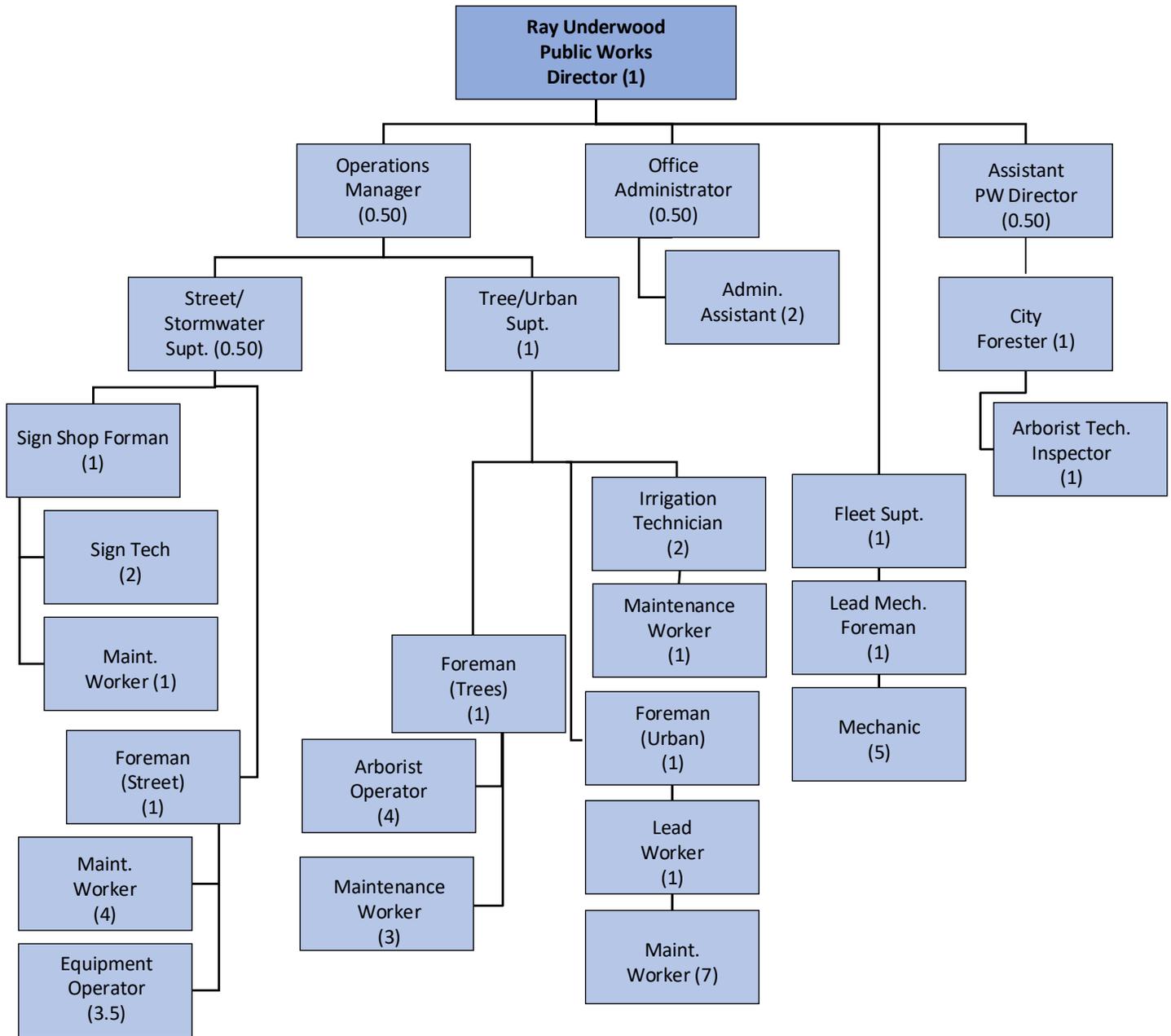
Management Discussion

- ✓ Total expenses increased by 6.71%.
- ✓ Personal Services increased by 7.15% mainly due to increased health insurance costs, a Pay Plan adjustment and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 3.87% mainly due to increases in building maintenance (\$9,800), rentals and leases (\$6,372) and equipment maintenance (\$20,343).
- ✓ Includes funding for:
 - Axon Tasers and Body Camera 5-year contract (\$167,427)
 - HVAC Maintenance (\$27,358)
 - Building Maintenance (\$59,785)
 - Rekey Building (\$8,500)
 - Paver Replacement (\$12,000)
 - Firearm Ammunition (\$33,179)
 - Motorcycle leases (\$22,320)
 - CID Leases (\$21,780)
 - Uniforms and Duty Equipment (\$124,350)



PUBLIC WORKS

Organizational Structure



Description:

The Public Works Department consists of six divisions supervised by the Public Works Director. **Administration** is responsible for operation and maintenance of the City’s work order management program (City Works), Banner program, State and County Inter-local agreements, city contracts, refuse collection operation, and environmental services. Our PW Administration promotes the economic development and sustainable growth of the City through maintenance of City assets, the plan review process, mapping and related ROW Infrastructure Services. The **Street Division** is responsible for maintaining 169 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 thousands of trees away each year to the public. 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 and equipment. The **Facilities Division** is responsible for the maintenance and upkeep of all City owned and operated buildings and structures. This includes approximately 600,000 SQ FT of daily maintenance, HVAC 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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% of service requests responded to within 3 business days	High Value Government	74%	80%	83%
% of residents satisfied with condition of roads and sidewalks	High Value Government	N/A Survey Conducted Biannually	85%	N/A Survey Conducted Biannually
% of time fleet is usable (down time, annual average basis)	High Value Government	36%	40%	42%
% of preventive maintenance services performed on schedule	High Value Government	6.5%	7.5%	8%
Total fleet maintenance expenditures for all vehicles and heavy equipment without fuel	High Value Government	\$415,952	\$425,116	\$437,000
Preventive + other maintenance -ALL- Police without fuel	High Value Government	\$103,913	\$123,274	\$137,000
Preventive + other maintenance - Fire Apparatus without fuel	High Value Government	\$48,185	\$42,368	\$45,000
% 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	\$70,427	\$100,500	\$120,000
% of total lane miles resurfaced	High Value Government	6.7%	6%	7%
% of pothole repairs completed within 5 days of request	High Value Government	90.25%	89%	90%
% of sidewalk repairs completed within 30 business days	High Value Government	88.75%	85%	87%
% of street signs replaced/ repaired within 7 business days	High Value Government	97.75%	97%	98%
% of irrigation issues repaired within 7 business days	High Value Government	93.5%	95%	96%
% of tree removal request addressed within 7 business days.	High Value Government	94.5%	95%	96%
# of replacement trees planted	High Value Government	0	6	9
% 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	\$36 psf	68%	69%
% of work orders responded to within 7 days	High Value Government	73.25%	74%	75%

Fiscal Year 2023- 2024 Accomplishments

- ✓ Preparing APWA Accreditation process, started October 1, 2021 with a goal to be completed by 2026.
- ✓ Functioning banner program (72 permits issued); equipment inventory inspections quarterly; Employee license with CDL's (A & B) (5 license obtained) and various certificates for each Public Works employee.
- ✓ The Public Works Department produced 6,293 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; 3,500 ft of thermoplastic markings applied; Replaced over 213 signs (faded, missing, or damaged.)
- ✓ Street Resurfacing Program: milling and resurfacing approximately 9.8 miles of interior roads, micro-paved (6) sub-divisions including Victoria Hills-Phase I, Heather Glenn, Waterford Lakes, Lake Lindley, Blue Lake Woods and Blue Lake Heights.
- ✓ Repaved downtown parking lots 6 & 7.
- ✓ Sidewalk Grinding Process: identified and removed 791 (+700 trippers in-house) trip hazards. 60% saving verse full replacement.
- ✓ ADA Transition Projects: Improved 7 Intersection throughout DeLand.
- ✓ Parking improvement Tra Thomas Park through CDBG grant funding.
- ✓ Greenway Trail extension project – Along Garfield from Minnesota to US92.
- ✓ Received Tree City USA Award for 38th Year; Maintained tree inventory (approx. 7,200 trees).
- ✓ April 2023 Tree Give Away; plan to distribute 1000 trees to local residents.
- ✓ Certifications:
 - Two Florida Friendly Landscape Certified Professionals
 - Three Pruning Prescription Qualified Arborists
 - TCIA: Certified Tree Care Safety Professional (1 Employee).
 - Electrical Hazards Training and Certification (10 employees).
 - Arborist Inspector and City Forester are Certified Arborist, and Deputy Public Works Director is Board Certified Master Arborist
- ✓ Debris Management: Operation Readiness for Hurricane Season which included (1) major storms. Hurricane Idalia.
- ✓ Special Events (72): 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.
- ✓ 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"> • 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 • Gateway Signs CAF Agreement 	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 169 miles of streets with proactive preservation programs to avoid higher cost in the future and reduce paving cycle. • Develop annual street maintenance work plan. • Implementing a pavement assessment survey that will include sidewalks, curbs, and signs condition analyst. (ongoing) 	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 Trail.	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. (MUTCD) • Update database documenting regulatory and street signs within the City, this will include the City seal moving forwards on street signs. • 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	Plan for a new state of the art Fleet facility including a fuel farm.	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 2024-2025
- Renew Green City Certification at the Gold level. FY 2024-2025
- 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.

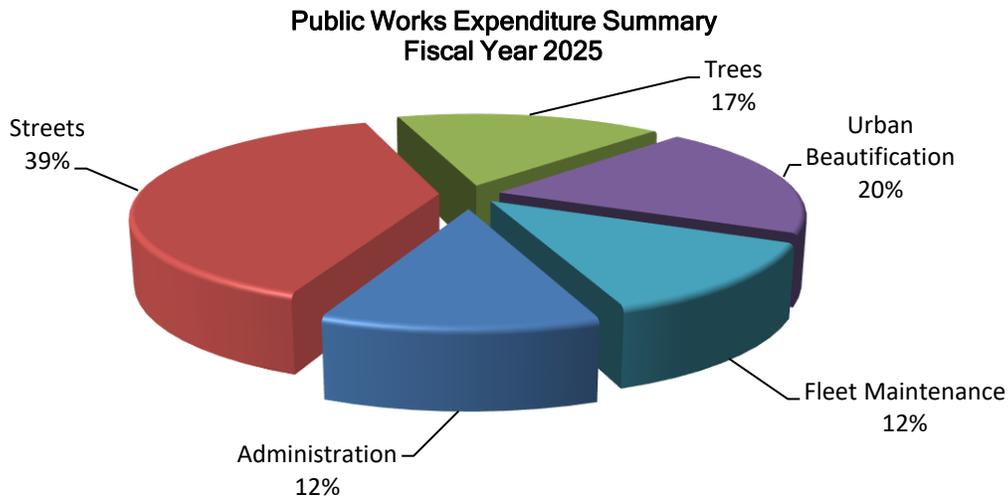
- City ADA Transition Plan: Ongoing
 - Comprehensive ADA Plan for Right-of-way improvements: Sidewalks, ramps, intersections, crosswalks, signages
 - Strategic Focus Area: High Value Government, Sense of Community

Operating Budget Comparison Total Public Works

	2022-23	2023-24	2023-24	2024-25	% Change
BUDGET SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Personal Services	\$ 2,277,804	\$ 3,227,355	\$ 3,227,355	\$ 3,467,232	7.43%
Operating Expenses	<u>1,198,072</u>	<u>1,510,922</u>	<u>1,542,117</u>	<u>1,464,763</u>	-3.06%
Total Budget	\$ 3,475,876	\$ 4,738,277	\$ 4,769,472	\$ 4,931,995	4.09%

	2022-23	2023-24	2023-24	2024-25	% Change
DEPARTMENT SUMMARY	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Administration	\$ 439,945	\$ 533,758	\$ 533,523	\$ 579,482	8.57%
Streets	1,461,841	1,866,633	1,878,633	1,908,972	2.27%
Trees	433,430	750,323	753,953	847,866	13.00%
Urban Beautification	729,005	988,098	1,003,898	978,026	-1.02%
Fleet Maintenance	<u>411,655</u>	<u>599,465</u>	<u>599,465</u>	<u>617,649</u>	3.03%
Total Budget	\$ 3,475,876	\$ 4,738,277	\$ 4,769,472	\$ 4,931,995	4.09%

	2020-21	2021-22	2022-23	2023-24	2024-25
STAFFING	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Administration	3.95	3.95	4.45	4.45	4.00
Streets	11.50	13.50	13.50	13.50	13.50
Trees	8.00	8.00	7.50	9.50	10.50
Urban Beautification	10.50	10.50	12.50	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	40.95	42.95	44.95	46.95	47.50



Public Works Administration

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 362,295	\$ 409,281	\$ 409,281	\$ 418,968	2.37%
Operating Expenses	<u>77,650</u>	<u>124,477</u>	<u>124,242</u>	<u>160,514</u>	28.95%
Total Budget	\$ 439,945	\$ 533,758	\$ 533,523	\$ 579,482	8.57%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Deputy Public Service Director	E109	1.00	1.00	0.00	0.00	0.00
Public Works Director	E107	0.00	0.00	1.00	1.00	1.00
Deputy P.W. Director (Fund 450)	E104	0.00	0.00	0.50	0.50	0.50
Office Administrator (Fund 401)	108	0.50	0.50	0.50	0.50	0.50
Administrative Coordinator	107	1.00	0.00	1.00	1.00	1.00
Administrative Assistant IV	105	1.00	1.00	0.00	0.00	0.00
Administrative Assistant III	104	0.00	1.00	1.00	0.00	0.00
Administrative Assistant II	103	0.00	0.00	0.00	1.00	1.00
Custodian II	102	0.00	0.00	0.00	0.45	0.00
Custodian I	101	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		3.95	3.95	4.45	4.45	4.00
 Total Staffing		3.95	3.95	4.45	4.45	4.00

Moved [0.45] Custodian II to Utilities Administration.

Streets

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 656,954	\$ 888,541	\$ 888,541	\$ 965,073	8.61%
Operating Expenses	<u>804,887</u>	<u>978,092</u>	<u>990,092</u>	<u>943,899</u>	-3.50%
Total Budget	\$ 1,461,841	\$ 1,866,633	\$ 1,878,633	\$ 1,908,972	2.27%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Operations Manager (also Fund 450)	116	0.50	0.50	0.50	0.50	0.50
Streets/Stormwater Sup. II (Fund 450)	113	0.00	0.00	0.00	0.00	0.50
Streets/Stormwater Sup. (Fund 450)	112	0.50	0.50	0.50	0.50	0.00
Foreman III	111	0.00	0.00	0.00	0.00	1.00
Foreman II	110	2.00	2.00	2.00	2.00	1.00
Lead Worker	106	0.50	0.50	1.00	0.00	0.00
Equipment Operator III (also 450)	106	0.00	0.00	0.50	0.50	0.50
Equipment Operator II	105	1.00	1.00	1.00	1.00	1.00
Sign Maintenance Technician II	105	0.00	0.00	0.00	0.00	1.00
Equipment Operator I	104	2.00	3.00	2.00	2.00	2.00

Sign Maintenance Technician I	104	1.00	1.00	1.00	2.00	1.00
Maintenance Worker III	103	1.00	0.00	0.00	1.00	1.00
Maintenance Worker II	102	1.00	2.00	3.00	2.00	2.00
Maintenance Worker I	101	<u>2.00</u>	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Full Time Staffing		11.50	13.50	13.50	13.50	13.50
Total Staffing		11.50	13.50	13.50	13.50	13.50

Promoted [0.5] Streets/Stormwater Superintendent I to [0.5] Streets/Stormwater Superintendent II. Promoted [1.0] Foreman II to [1.0] Foreman III. Promoted [1.0] Sign Maintenance Technician I to [1.0] Sign Maintenance Technician II.

Trees

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 333,318	\$ 617,626	\$ 617,626	\$ 698,207	13.05%
Operating Expenses	<u>100,112</u>	<u>132,697</u>	<u>136,327</u>	<u>149,659</u>	12.78%
Total Budget	\$ 433,430	\$ 750,323	\$ 753,953	\$ 847,866	13.00%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Deputy P.W. Director (Fund 450)	E104	0.50	0.50	0.00	0.00	0.00
City Forester	113	0.00	0.00	0.00	1.00	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	0.00	0.00
Foreman	109	0.00	0.00	0.00	1.00	1.00
Arborist Technician III	106	1.00	0.00	0.00	0.00	0.00
Arborist Tech Inspector	105	1.00	1.00	1.00	1.00	1.00
Arborist Technician II	105	0.00	0.00	0.00	0.00	1.00
Arborist Technician I	104	3.00	4.00	4.00	4.00	3.00
Maintenance Worker II	102	1.00	0.00	0.00	0.00	0.00
Maintenance Worker I	101	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>3.00</u>
Total Full Time Staffing		8.00	8.00	7.50	9.50	10.50
Total Staffing		8.00	8.00	7.50	9.50	10.50

Added [1.0] Maintenance Worker I due to increased needs in the City. Promoted [1.0] Arborist Technician I to [1.0] Arborist Technician II.

Urban Beautification

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 568,011	\$ 789,780	\$ 789,780	\$ 840,163	6.38%
Operating Expenses	<u>160,994</u>	<u>198,318</u>	<u>214,118</u>	<u>137,863</u>	-30.48%
Total Budget	\$ 729,005	\$ 988,098	\$ 1,003,898	\$ 978,026	-1.02%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Superintendent - Tree/Urban	112	0.50	0.50	0.50	0.50	0.50
Foreman II	110	1.00	1.00	1.00	1.00	1.00
Irrigation Tech III	107	1.00	1.00	1.00	1.00	2.00
Irrigation Tech II	106	1.00	1.00	1.00	1.00	0.00
Lead Worker	106	1.00	1.00	1.00	1.00	1.00
Maintenance Worker III	103	2.00	1.00	0.00	2.00	1.00
Maintenance Worker II	102	3.00	3.00	4.00	2.00	1.00
Maintenance Worker I	101	<u>1.00</u>	<u>2.00</u>	<u>4.00</u>	<u>4.00</u>	<u>6.00</u>
Total Full Time Staffing		10.50	10.50	12.50	12.50	12.50
Total Staffing		10.50	10.50	12.50	12.50	12.50

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

Fleet Maintenance

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 357,226	\$ 522,127	\$ 522,127	\$ 544,821	4.35%
Operating Expenses	<u>54,429</u>	<u>77,338</u>	<u>77,338</u>	<u>72,828</u>	-5.83%
Total Budget	\$ 411,655	\$ 599,465	\$ 599,465	\$ 617,649	3.03%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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	0.00	0.00
Fleet Maintenance Foreman I	109	0.00	0.00	0.00	1.00	1.00
Equipment Mechanic II	106	2.00	2.00	2.00	3.00	2.00
Equipment Mechanic I	105	2.00	3.00	3.00	2.00	3.00
Vehicle Maintenance Worker I	105	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		7.00	7.00	7.00	7.00	7.00

Replaced [1.0] Equipment Mechanic II with [1.0] Equipment Mechanic I.

Management Discussion

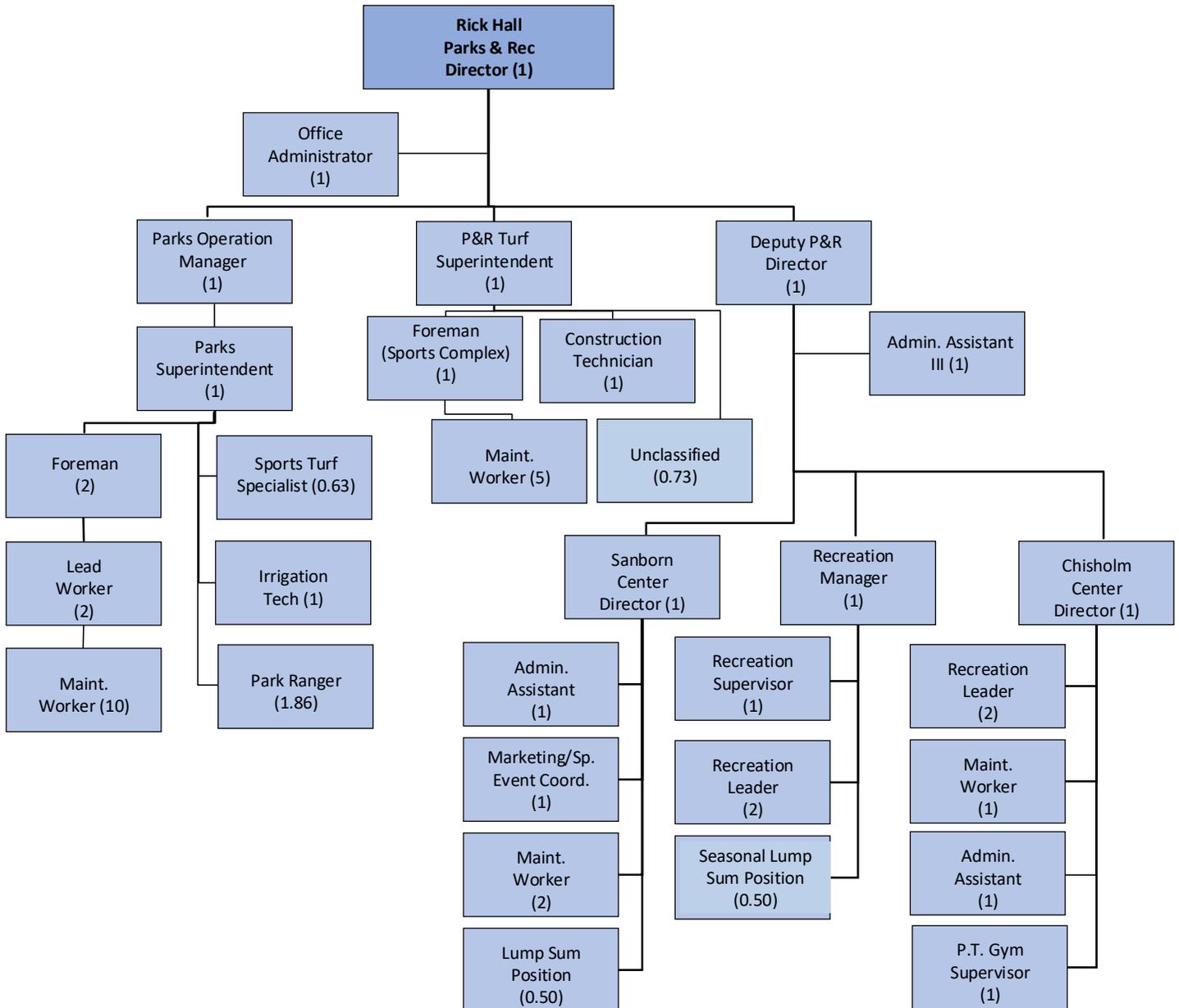
- ✓ Total expenses increased by 4.09%.
- ✓ Personal Services increased 7.43% mainly due to the addition of a Maintenance Worker, increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating Expenses decreased by 3.06% mainly due to decreases in Streets Professional Services (\$10,000), Road Materials and Supplies (\$50,000) and removal of mowing contracts for Police and Fire (\$48,000).

- ✓ Includes funding for:
 - APWA Accreditation (\$7,500)
 - Pressure washing (sidewalk & historic markers) (\$10,000)
 - Sidewalk grinding (\$60,000)
 - Traffic engineering consultant (\$30,000)
 - Traffic lights (\$25,900)
 - Sign materials and paint (\$50,000)
 - Road materials and supplies (\$50,000)
 - Sidewalk materials (\$65,000)
 - Tree Inventory Survey (\$25,000)
 - 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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
Average maintenance cost per total acres of park land	High Value Government	\$8,300	\$8,500	\$8,500
% Satisfied with City recreational programs and special events	High Value Government	N/A Survey conducted every other year	75%	N/A Survey conducted every other year
% Satisfied with City parks, trails and facilities	High Value Government	N/A Survey conducted every other year	85%	N/A Survey conducted every other year
% change in participants at Sanborn Center	High Value Government	14.8%	27%	10%
% change in participants at Chisholm Center	High Value Government	5.8%	9%	10%
% change in participants in recreational programs and activities	High Value Government	8.7%	9.88%	10%
% Parks & Recreation budget funded through sponsorship and fees	High Value Government	8.1%	3.75%	4%

Fiscal Year 2023 - 2024 Accomplishments

- ✓ Hosted FHSAA State Soccer Semi Finals and Finals for the 9th year.
- ✓ Planned and marketed 1st MudDog Music Festival TBD Results April 20th.
- ✓ Finished renovations at DeLand House.
- ✓ Completed painting and roof repair Parks and Recreation Admin Building and Burgess Room.
- ✓ Haunted Trail was a huge success. Attendance increased by 30 percent.
- ✓ Recreational activities and programs at Chisholm Community Center, DeLand City Sports, and Sanborn Center have increased.
- ✓ Implemented online registration (CivicRec)
- ✓ Hosted National 7 on 7 Flag Football Championship. 100 teams participated.
- ✓ Completed management plan for Lake Moore Property.

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 by adding or supporting twelve new programs and/or special events prior to the end of fiscal year. 	<p>High Value Government & Preparing for the Future/ Sustainability</p>
2	<p>Plan for future population changes such as increase 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>
5	<p>Develop a concept plan for new Pickleball courts at Earl Brown Park.</p> <ul style="list-style-type: none"> Develop a timeline for planning and construction. Identify opportunities for grant funding. 	<p>High Value Government & 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

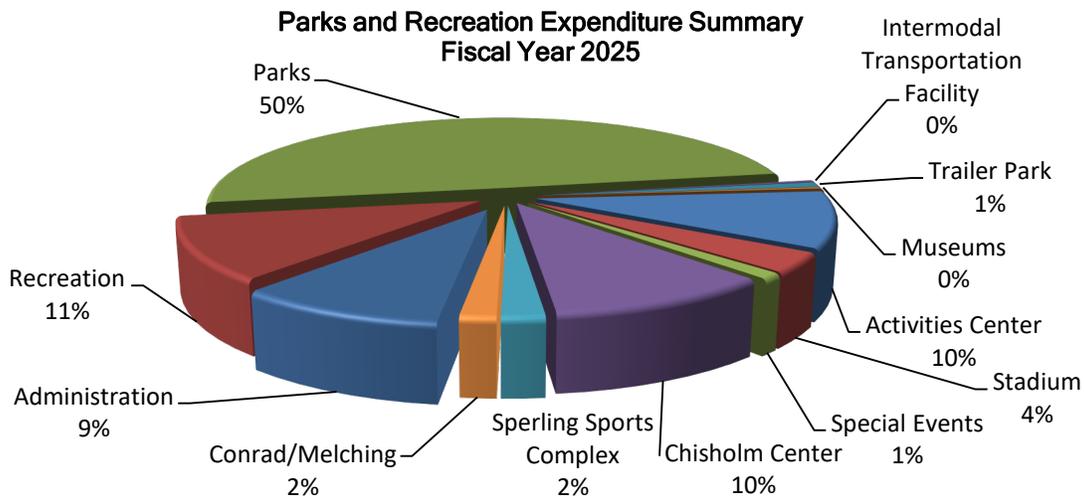
- ✓ Develop strategies to begin development of Lake Moore property for passive park use.
 - Target completion: ongoing
 - Strategic focus area: High Value Government

Operating Budget Comparison Total Parks & Recreation Expenditure Summary

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$2,617,734	\$3,218,782	\$3,218,782	\$3,561,941	10.66%
Operating Expenses	<u>1,260,149</u>	<u>1,415,235</u>	<u>1,681,063</u>	<u>1,490,741</u>	5.34%
Total Budget	\$3,877,883	\$4,634,017	\$4,899,845	\$5,052,682	9.03%

DEPARTMENT SUMMARY	2022-23	2023-24	2023-24	2024-25	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Administration	\$ 359,062	\$ 390,482	\$ 406,072	\$ 468,200	19.90%
Recreation	365,027	461,802	461,102	553,697	19.90%
Parks	1,930,733	2,287,418	2,379,847	2,538,119	10.96%
Intermodal Transportation Facility	13,959	18,626	18,626	16,698	-10.35%
Trailer Park	42,259	41,021	41,021	43,942	7.12%
Museums	15,978	13,993	50,693	13,898	-0.68%
Activities Center	413,375	480,186	497,886	505,118	5.19%
Stadium	157,256	159,296	177,415	171,631	7.74%
Special Events	20,171	201,300	201,300	52,000	-74.17%
Chisholm Center	387,181	408,751	437,051	511,437	25.12%
Sperling Sports Complex	98,826	99,267	106,857	97,067	-2.22%
Conrad/Melching	<u>74,056</u>	<u>71,875</u>	<u>121,975</u>	<u>80,875</u>	12.52%
Total Budget	\$3,877,883	\$4,634,017	\$4,899,845	\$5,052,682	9.03%

STAFFING	2020-21	2021-22	2022-23	2023-24	2024-25
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Administration	3.00	3.00	3.00	3.00	3.00
Recreation	3.50	3.50	4.50	4.50	5.50
Parks	22.59	24.22	26.22	28.22	28.22
Activities Center	5.50	5.50	5.50	5.50	5.50
Chisholm Center	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>6.00</u>
Total Staffing	39.59	41.22	44.22	46.22	48.22



Parks & Recreation Administration

BUDGET SUMMARY	2022-23	2023-24	2023-24	2024-25	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Personal Services	\$ 294,050	\$ 363,959	\$ 363,959	\$ 381,852	4.92%
Operating Expenses	<u>65,012</u>	<u>26,523</u>	<u>42,113</u>	<u>86,348</u>	225.56%
Total Budget	\$ 359,062	\$ 390,482	\$ 406,072	\$ 468,200	19.90%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Parks & Recreation Director	E107	1.00	1.00	1.00	1.00	1.00
Office Administrator	108	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	107	1.00	1.00	1.00	0.00	0.00
Administrative Assistant III	105	0.00	0.00	0.00	1.00	1.00
Total Full Time Staffing		3.00	3.00	3.00	3.00	3.00

Recreation

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 254,482	\$ 335,892	\$ 335,892	\$ 422,247	25.71%
Operating Expenses	110,545	125,910	125,210	131,450	4.40%
Total Budget	\$ 365,027	\$ 461,802	\$ 461,102	\$ 553,697	19.90%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
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
Recreation Supervisor	106	0.00	0.00	0.00	0.00	1.00
Athletics Sports Coordinator	104	1.00	0.00	0.00	0.00	0.00
Recreation Leader	103	0.00	1.00	2.00	2.00	2.00
Total Full Time Staffing		3.00	3.00	4.00	4.00	5.00
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	4.50	4.50	5.50

Added [1.0] Recreation Supervisor due to increase in participants in recreation programs in the City.

Parks

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$1,513,688	\$1,893,578	\$1,877,578	\$2,030,027	7.21%
Operating Expenses	417,045	393,840	502,269	508,092	29.01%
Total Budget	\$1,930,733	\$2,287,418	\$2,379,847	\$2,538,119	10.96%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Parks Operations Manager	116	0.00	0.00	0.00	1.00	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	0.00	0.00
Foreman I	109	1.00	1.00	1.00	3.00	3.00
Construction Technician I	106	1.00	1.00	1.00	1.00	1.00
Lead Worker	106	2.00	3.00	2.00	2.00	2.00
Irrigation Technician I	105	0.00	1.00	1.00	1.00	1.00

Maintenance Worker III	103	9.00	8.00	9.00	5.00	5.00
Maintenance Worker II	102	2.00	2.00	2.00	2.00	3.00
Maintenance Worker I	101	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>	<u>8.00</u>	<u>7.00</u>
Total Full Time Staffing		20.00	21.00	23.00	25.00	25.00
Sports Turf Specialist	112	0.00	0.63	0.63	0.63	0.63
Park Ranger	100	1.86	1.86	1.86	1.86	1.86
Seasonal Workers/Unclassified	100	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>	<u>0.73</u>
Total Part Time Staffing		2.59	3.22	3.22	3.22	3.22
Total Staffing		22.59	24.22	26.22	28.22	28.22

Promoted [1.0] Maintenance Worker I to [1.0] Maintenance Worker II.

Intermodal Transportation Facility

BUDGET SUMMARY	2022-23	2023-24	2023-24	2024-25	% Change	
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24	
Operating Expenses	\$ 13,959	\$ 18,626	\$ 18,626	\$ 16,698	-10.35%	
Total Staffing	\$ 13,959	\$ 18,626	\$ 18,626	\$ 16,698	-10.35%	
STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET

None

Trailer Park

BUDGET SUMMARY	2022-23	2023-24	2023-24	2024-25	% Change	
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24	
Operating Expenses	\$ 42,259	\$ 41,021	\$ 41,021	\$ 43,942	7.12%	
Total Staffing	\$ 42,259	\$ 41,021	\$ 41,021	\$ 43,942	7.12%	
STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET

None

Museums

BUDGET SUMMARY	2022-23	2023-24	2023-24	2024-25	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Operating Expenses	\$ 15,978	\$ 13,993	\$ 50,693	\$ 13,898	-0.68%
Total Budget	\$ 15,978	\$ 13,993	\$ 50,693	\$ 13,898	-0.68%
STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET

None

Activities Center

BUDGET SUMMARY		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services		\$ 292,067	\$ 341,544	\$ 341,544	\$ 368,069	7.77%
Operating Expenses		<u>121,308</u>	<u>138,642</u>	<u>156,342</u>	<u>137,049</u>	-1.15%
Total Budget		\$ 413,375	\$ 480,186	\$ 497,886	\$ 505,118	5.19%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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	1.00
Maintenance Worker I	101	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>2.00</u>	<u>1.00</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

Promoted [1.0] Maintenance Worker I to [1.0] Maintenance Worker II.

Stadium

BUDGET SUMMARY		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Operating Expenses		<u>\$ 157,256</u>	<u>\$ 159,296</u>	<u>\$ 177,415</u>	<u>\$ 171,631</u>	7.74%
Total Budget		\$ 157,256	\$ 159,296	\$ 177,415	\$ 171,631	7.74%

STAFFING		2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
None						

Special Events

BUDGET SUMMARY		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services		\$ 594	\$ -	\$ -	\$ -	N/A
Operating Expenses		<u>19,577</u>	<u>201,300</u>	<u>201,300</u>	<u>52,000</u>	-74.17%
Total Budget		\$ 20,171	\$ 201,300	\$ 201,300	\$ 52,000	-74.17%

STAFFING		2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
None						

Chisholm Center

BUDGET SUMMARY		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services		\$ 262,853	\$ 283,809	\$ 299,809	\$ 359,746	26.76%
Operating Expenses		<u>124,328</u>	<u>124,942</u>	<u>137,242</u>	<u>151,691</u>	21.41%
Total Budget		\$ 387,181	\$ 408,751	\$ 437,051	\$ 511,437	25.12%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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
Administrative Assistant I	101	0.00	0.00	0.00	0.00	1.00
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	5.00
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	6.00

Added [1.0] Administrative Assistant I due to increased need for front desk staff at the Chisholm Center.

Sperling Sports Complex

BUDGET SUMMARY		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Operating Expenses		<u>\$ 98,826</u>	<u>\$ 99,267</u>	<u>\$ 106,857</u>	<u>\$ 97,067</u>	-2.22%
Total Budget		\$ 98,826	\$ 99,267	\$ 106,857	\$ 97,067	-2.22%

STAFFING		2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
None						

Conrad/Melching

BUDGET SUMMARY		2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Operating Expenses		<u>\$ 74,056</u>	<u>\$ 71,875</u>	<u>\$ 121,975</u>	<u>\$ 80,875</u>	12.52%
Total Budget		\$ 74,056	\$ 71,875	\$ 121,975	\$ 80,875	12.52%

	2020-21	2021-22	2022-23	2023-24	2024-25
STAFFING	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

None

Management Discussion

- ✓ Total expenses increased by 9.03%.
- ✓ Personal Services increased by 10.66% mainly due to the additions of a Recreation Supervisor and Administrative Assistant I, the promotion of the Parks Superintendent to a new Parks Operations Manager, the promotion of two Maintenance Worker I to Maintenance Worker II, increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 5.34% mainly due to the additions of Recreational Management Software (\$18,750), Tablets for Maintenance Vehicles (\$4,100), Weather Safety System (\$12,250), GPS Paint Striper Robot (\$17,700), paint Boy Scout Hut (\$9,500), replacement pressure washers (\$7,500), resurface basketball courts and replace backboards at Earl Brown Park (\$27,829), and budgeted increases in operating supplies (\$24,790), power (\$46,410), and water/sewer (\$21,412).
- ✓ Includes funding for:
 - Sports officials fees (\$34,000)
 - Sports, recreational & youth athletic equipment (\$9,180)
 - Summer sports camp (\$3,420)
 - Uniforms (basketball, football, soccer, bowling) (\$33,000)
 - Marketing (\$11,000)
 - 4th July fireworks (\$17,500)
 - Stetson football expenses (\$5,300)
 - Special Event funding (\$30,000)

TRANSFERS AND CONTINGENCY

Description:

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

Operating Budget Comparison

BUDGET SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Contingency / Reserve Contingency	\$ 0	\$ 832,500	\$ 626,434	\$ 1,134,477	36.27%
Transfers	<u>7,296,561</u>	<u>3,905,435</u>	<u>9,538,686</u>	<u>3,735,113</u>	-4.36%
Total Budget	\$7,296,561	\$ 4,737,935	\$10,165,120	\$ 4,869,590	2.78%

Contingency / Reserve Contingency

Contingency	\$ 500,000
Reserve Contingency	421,977
Savings Contingency	212,500
Total	\$1,134,477

Transfers

Transfer to Homeless Shelter Fund	\$ 694,195
Transfer to Capital Fund (includes 1% PILOT of \$301,371)	1,603,169
Transfer to Debt Service Fund	1,437,749
Total	\$3,735,113

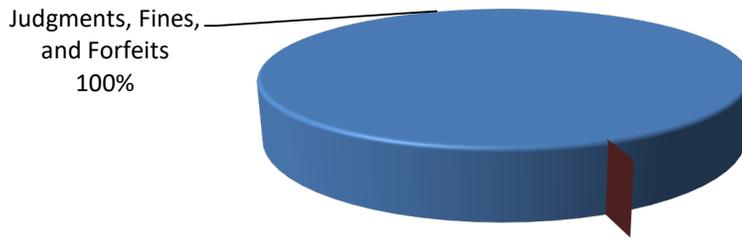
Management Discussion

- ✓ Contingency / Reserve Contingency increased by 36.27% mainly due to increase in general contingency (\$150,000) and reserve contingency (\$151,977).
- ✓ Transfers to Capital Fund decreased \$541,666 due to decrease in need for reserves to fund capital projects in FY 2024-2025.
- ✓ Transfer to Homeless Shelter Fund increased \$144,195 due to increase in expenditures without an increase in donations.
- ✓ Transfers to Debt Service Fund increased \$227,149 mainly due to additional debt for 2024 Road Resurfacing and Melching Field Mowing Equipment lease.

CONFISCATED TRUST FUND

Revenue Summary

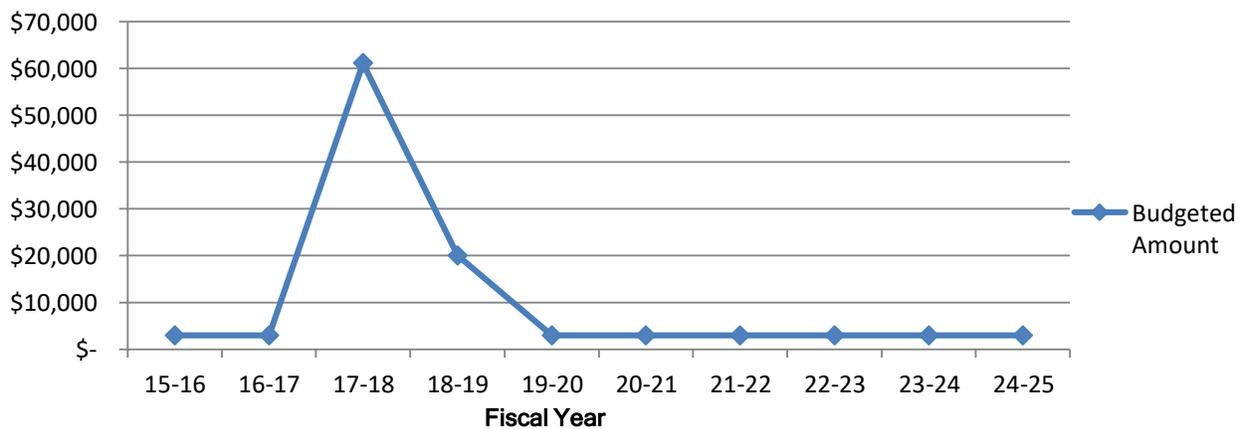
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Judgments, Fines, and Forfeits	\$ 28,894	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
Miscellaneous Revenue	<u>1,766</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%
Total Confiscated Trust Fund Revenue	\$ 30,660	\$ 3,000	\$ 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	60,400	0	0	0	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

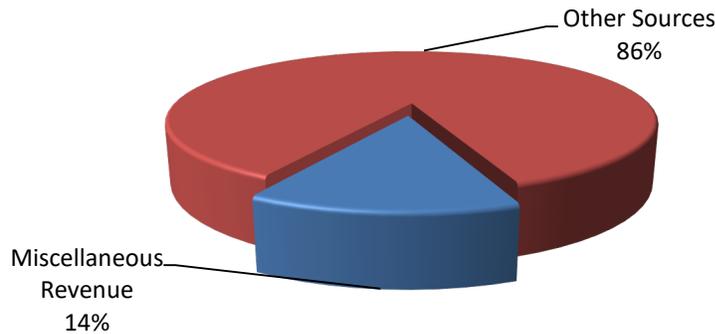
Management Discussion

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

HOMELESS SHELTER FUND

Revenue Summary

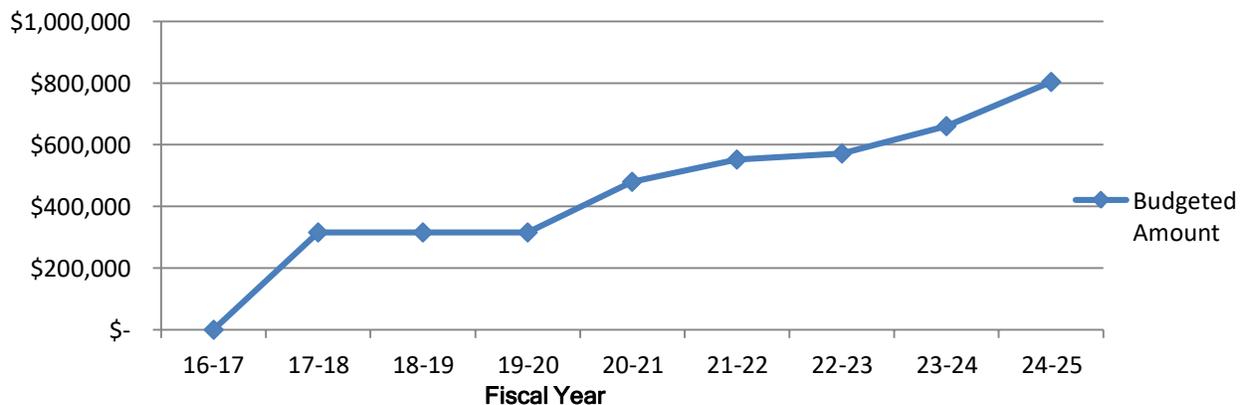
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Miscellaneous Revenue	93,970	109,766	111,091	109,185	-0.53%
Other Sources	<u>202,562</u>	<u>550,000</u>	<u>590,467</u>	<u>694,195</u>	26.22%
Total Confiscated Trust Fund Revenue	\$ 296,532	\$ 659,766	\$ 701,558	\$ 803,380	21.77%



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 \$694,195.

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>2022-23 ACTUAL</u>	<u>2023-24 BUDGET</u>	<u>2023-24 ESTIMATED</u>	<u>2024-25 BUDGET</u>	<u>% Change from 2023-24</u>
Operating Expenses	\$ 594,178	\$ 659,766	\$ 701,558	\$ 803,380	21.77%
Total Budget	\$ 594,178	\$ 659,766	\$ 701,558	\$ 803,380	21.77%

<u>STAFFING</u>	<u>2020-21 BUDGET</u>	<u>2021-22 BUDGET</u>	<u>2022-23 BUDGET</u>	<u>2023-24 BUDGET</u>	<u>2024-25 BUDGET</u>
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None

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

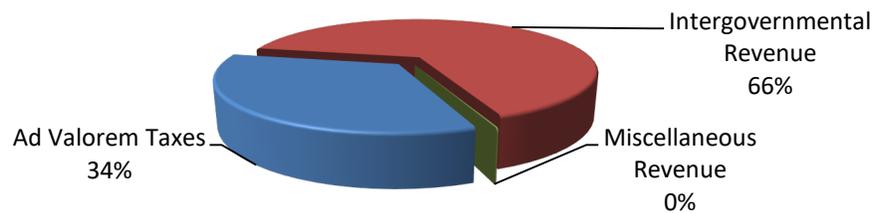
Management Discussion

- ✓ Operating expenses increased 21.77% mainly due to increases in contractual services (\$109,059) and building maintenance (\$32,000).
- ✓ Includes funding for:
 - Contracted services with Neighborhood Center of West Volusia to operate the homeless shelter (\$685,517)
 - MOU with First Step Shelter (\$69,372)
 - Property insurance coverage of the homeless shelter (\$8,491)
 - Home House Raising and Leveling (\$30,000)
 - General building maintenance (\$9,500)
 - Generator maintenance (\$500)

SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND

Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Ad Valorem Taxes	\$ 247,730	\$ 309,810	\$ 309,810	\$ 348,944	12.63%
Intergovernmental Revenue	502,834	509,054	509,054	684,061	34.38%
Miscellaneous Revenue	45,323	1,200	1,200	1,200	0.00%
Other Sources	<u>0</u>	<u>0</u>	<u>13,073</u>	<u>0</u>	0.00%
Total Spring Hill CRA Revenue	\$ 795,887	\$ 820,064	\$ 833,137	\$ 1,034,205	26.11%

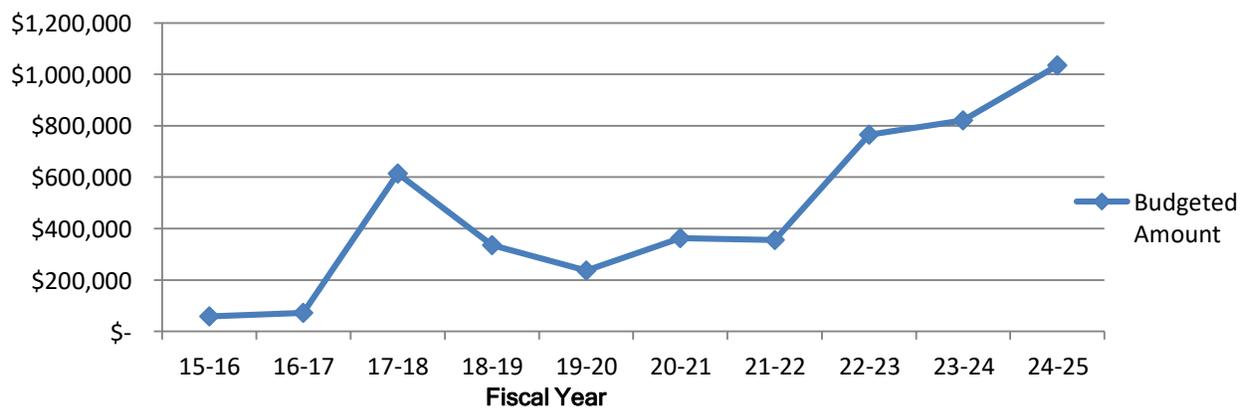


Management Discussion

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.

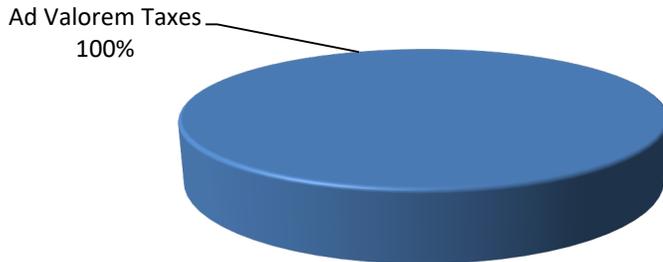
History of Revenues



SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND

Ad Valorem Taxes Revenue Summary

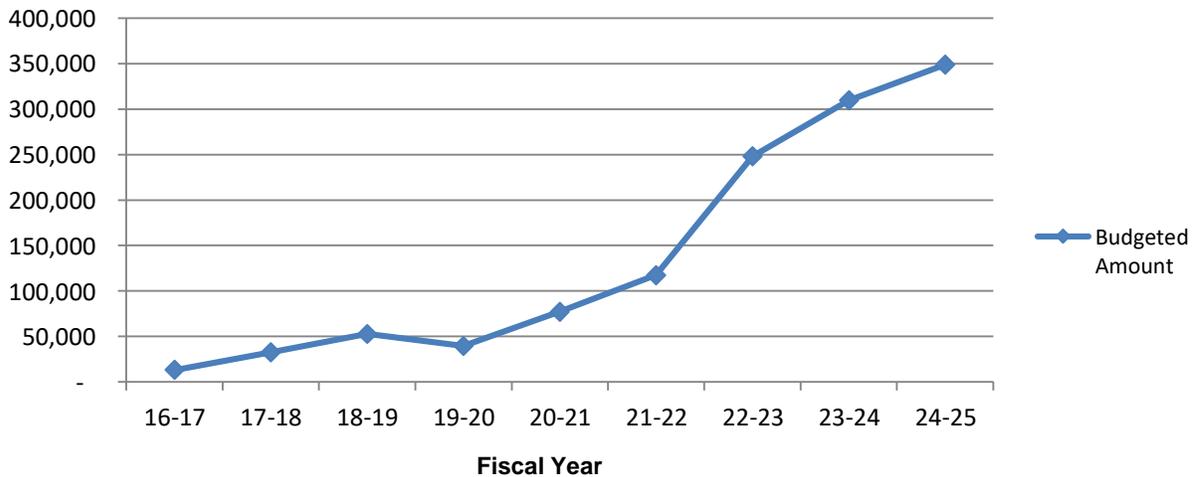
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Ad Valorem Taxes	\$ 247,730	\$ 309,810	\$ 309,810	\$ 348,944	12.63%
Total Ad Valorem Tax Revenue	\$ 247,730	\$ 309,810	\$ 309,810	\$ 348,944	12.63%



Management Discussion

The property appraiser has released \$108,923,459 as the July 1st preliminary estimated taxable value of property located within the district’s limits. This represents an \$58,450,578 incremental change in the district’s tax base and an increase of \$8,280,176 in taxable value since last year. FY 2024-2025 budget is based on the preliminary incremental change in value calculated using the City’s operating millage rate of 6.2841.

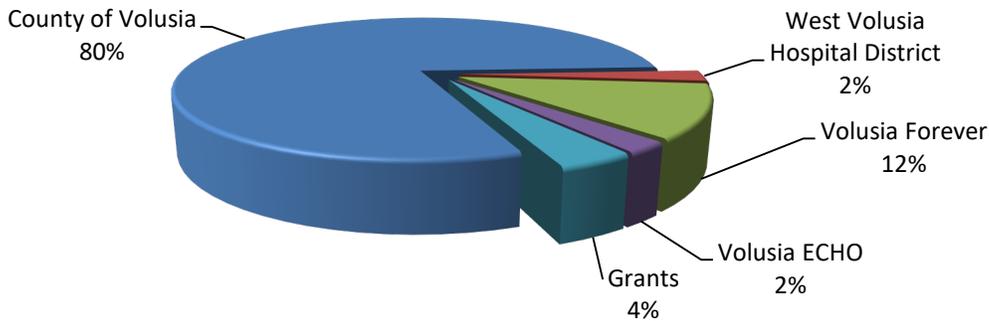
History of Revenues



SPRING HILL COMMUNITY REDEVELOPMENT TRUST FUND

Intergovernmental Revenue Summary

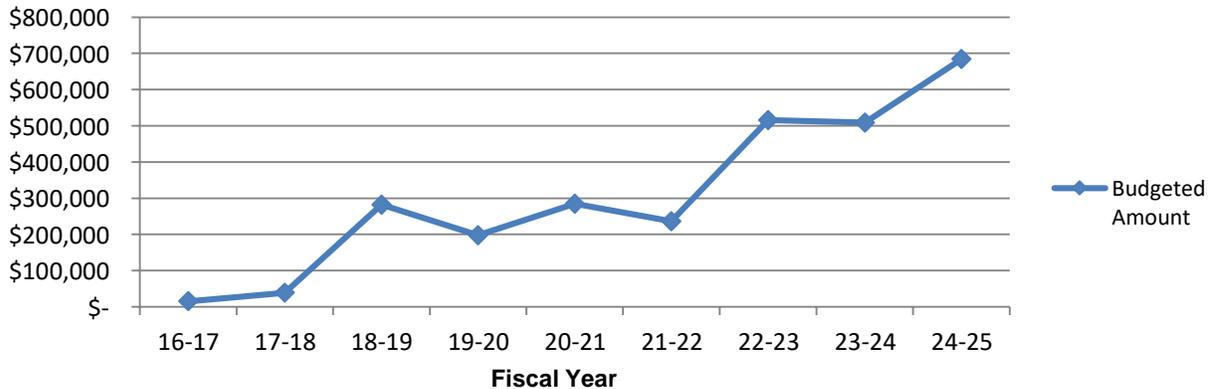
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
County of Volusia	\$ 394,715	\$ 389,239	\$ 389,239	\$ 545,727	40.20%
West Volusia Hospital District	15,050	11,445	11,445	15,987	39.69%
Volusia Forever	61,620	72,215	72,215	78,558	8.78%
Volusia ECHO	0	11,445	11,445	15,987	39.69%
Grants	<u>31,449</u>	<u>24,710</u>	<u>24,710</u>	<u>27,802</u>	12.51%
Total Ad Valorem Tax Revenue	\$ 502,834	\$ 509,054	\$ 509,054	\$ 684,061	34.38%



Management Discussion

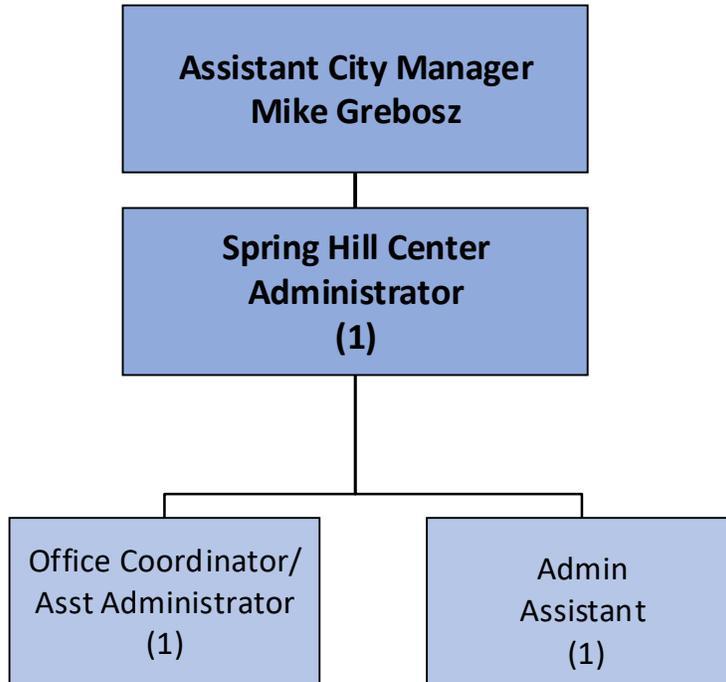
Governmental agencies that contribute to the Spring Hill Community Redevelopment Trust Fund include Volusia County, Volusia Forever, Volusia ECHO, and the West Volusia Hospital District. FY 2024-2025 budget is calculated using the prior year millage rates from each of the taxing authorities. Grant revenue from CDBG is budgeted to fund a portion of salaries (\$27,802).

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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% change in property values over prior year	High Value Government	26.08% City 0.58% County	10.5%	10.5%
# of property improvement grants	High Value Government	1	5	5

Fiscal Year 2023-2024 Achievements

- ✓ Continue to provide services at the Resource Center to be in line with grant funding requirements.
- ✓ Awarded 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 groups to hold events such as an Easter Egg Hunt and a Health Fair.
- ✓ Worked with the Boys and Girls Club to allow for property to be best utilized for future renovation and construction.

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 2024-2025 and continue beyond
 - Strategic Focus Area: High Value Government
- ✓ Improve and increase the infrastructure (streets, sidewalks, lighting, water and sewer).
 - Target Start: FY 2024-2025 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 2024-2025 and continue beyond
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Increase employment opportunity for area residents.
 - Target Completion: FY 2024-2025 and continue beyond
 - Strategic Focus Area: Regional High Value Job Creation

Operating Budget Comparison

BUDGET DESCRIPTION	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 136,326	\$ 203,403	\$ 203,403	\$ 215,876	6.13%
Operating Expenses	62,522	46,233	169,033	49,446	6.95%
Capital Outlay	11,622	0	1,377,359	0	N/A
Grants & Aid	0	20,000	20,000	110,000	450.00%
Contingency	0	503,617	30,000	603,896	19.91%
Transfers	<u>53,249</u>	<u>46,811</u>	<u>59,884</u>	<u>54,987</u>	17.47%
Total Budget	\$ 263,719	\$ 820,064	\$ 1,859,679	\$ 1,034,205	26.11%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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	1.00	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	3.00	3.00	3.00

CAPITAL OUTLAY

Amount

None

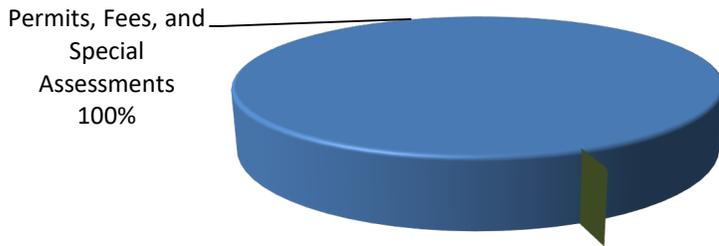
Management Discussion

- ✓ Total expenses increased by 26.11%.
- ✓ Personal Services increased by 6.13% mainly due to increased health insurance costs, a pay plan adjustment and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 6.95% mainly due to an increase in insurance (\$1,545) and operating supplies (\$2,500).
- ✓ Transfers increased by 17.47% mainly due to the addition of partially funding the Assistant City Manager (\$17,412).
- ✓ Includes funding for:
 - Exterior improvement grants (\$20,000)
 - Connection Assistant Grants (\$40,000)
 - Business Assistance Grants (\$50,000)
 - Contingency (\$603,986)

GOVERNMENTAL IMPACT FEES TRUST FUND

Revenue Summary

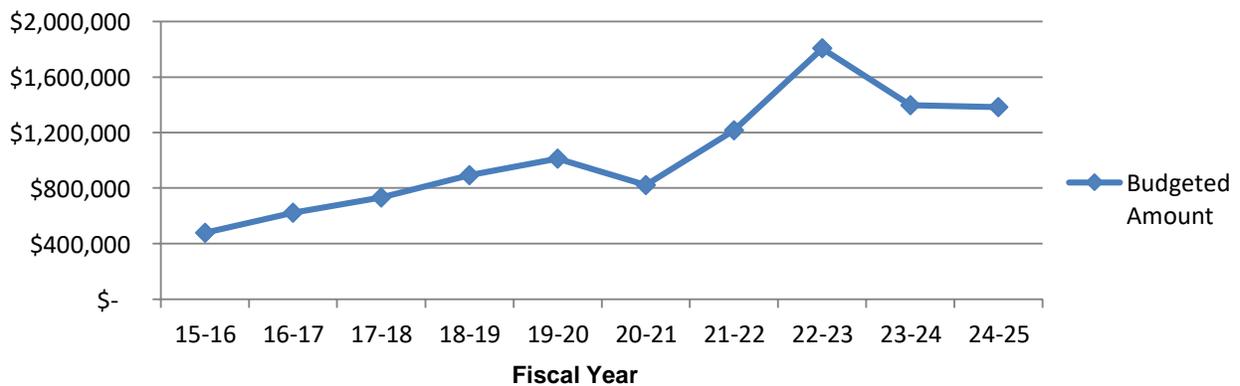
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Permits, Fees, and Special Assessments	\$ 2,578,276	\$ 1,396,132	\$ 1,396,132	\$ 1,381,813	-1.03%
Miscellaneous Revenue	114,962	0	0	0	0.00%
Other Sources	<u>0</u>	<u>0</u>	<u>739,634</u>	<u>0</u>	N/A
Total GIFT Fund Revenue	\$ 2,693,238	\$ 1,396,132	\$ 2,135,766	\$ 1,381,813	-1.03%



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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Operating Expenses	\$ -	\$ 8,000	\$ 8,000	\$ 55,000	587.50%
Capital Outlay	99,921	75,287	116,006	0	-100.00%
Transfers	<u>977,944</u>	<u>1,312,845</u>	<u>1,974,595</u>	<u>1,326,813</u>	1.06%
Total Budget	\$1,077,865	\$ 1,396,132	\$ 2,098,601	\$ 1,381,813	-1.03%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
None					

CAPITAL OUTLAY	Amount
None	

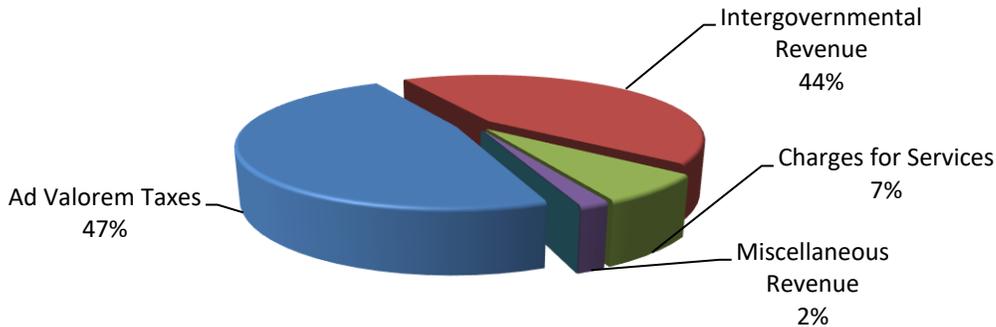
Management Discussion

- ✓ FY 2024-2025 anticipated revenue will be used towards transfers for the following:
 - ✓ General Fund:
 - City Hall for early repayment of debt - \$211,000
 - Reimbursement to the Hurricane Reserve - \$200,000
 - ✓ Debt Service Fund:
 - Earl Brown Park - \$247,927
 - Sperling Sports Complex - \$48,478
 - New Fire Station #81 - \$170,000
 - Police Evidence Building - \$41,755
 - Victoria Park Recreation Fields - \$29,778
 - Pickleball Courts - \$318,691
 - Garfield Trail - \$59,184
- ✓ Includes funding for Impact Fee Study (\$55,000).

COMMUNITY REDEVELOPMENT TRUST FUND

Revenue Summary

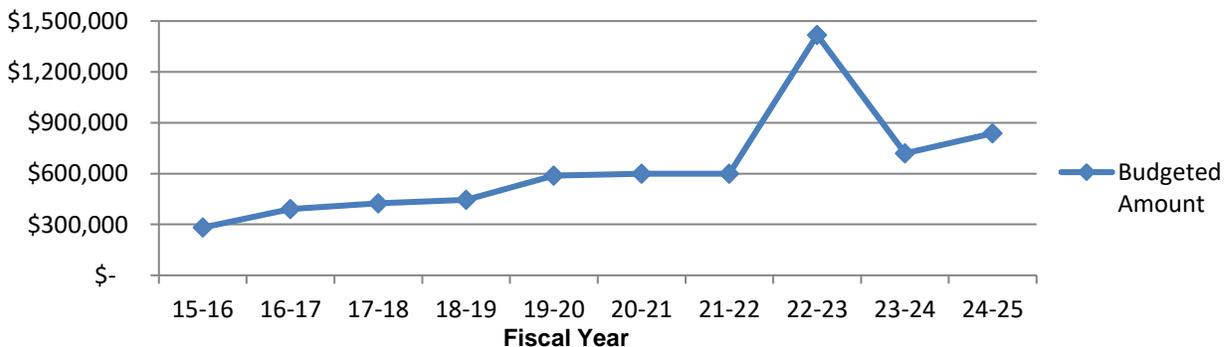
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Ad Valorem Taxes	\$ 305,492	\$ 344,369	\$ 344,369	\$ 398,797	15.81%
Intergovernmental Revenue	293,772	302,065	302,065	365,914	21.14%
Charges for Services	66,315	58,105	58,105	58,105	0.00%
Miscellaneous Revenue	143,971	14,618	14,618	14,618	0.00%
Other Sources	<u>692,661</u>	<u>0</u>	<u>2,247,709</u>	<u>0</u>	N/A
Total Community Redev. Fund	\$ 1,502,211	\$ 719,157	\$ 2,966,866	\$ 837,434	16.45%



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.

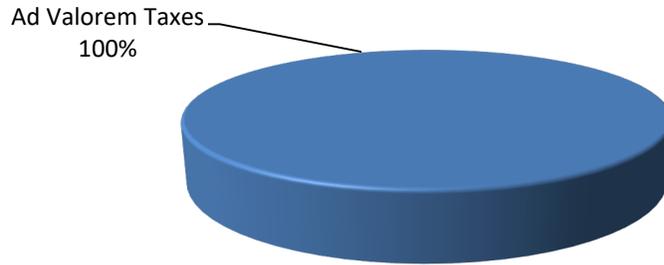
History of Revenues



COMMUNITY REDEVELOPMENT TRUST FUND

Ad Valorem Taxes Revenue Summary

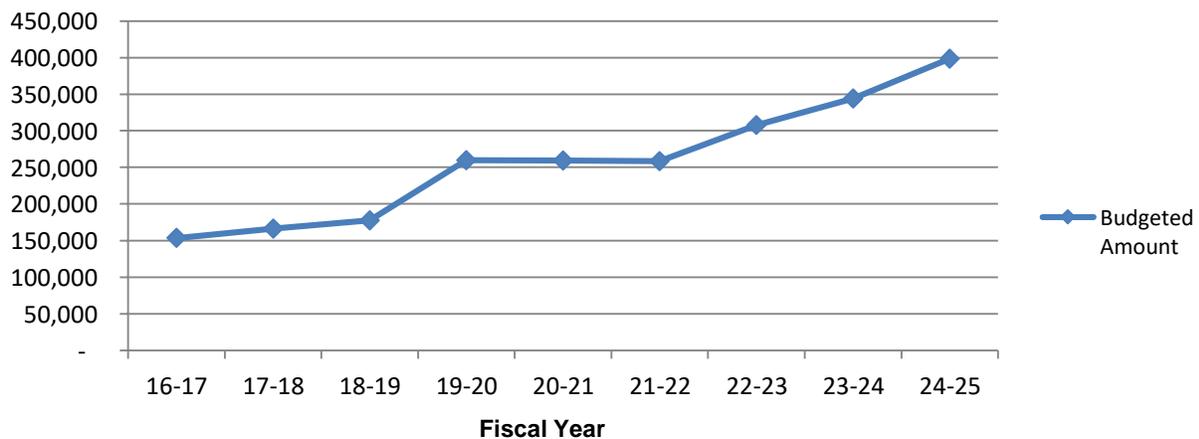
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Ad Valorem Taxes	\$ 305,492	\$ 344,369	\$ 344,369	\$ 398,797	15.81%
Total Ad Valorem Tax Revenue	\$ 305,492	\$ 344,369	\$ 344,369	\$ 398,797	15.81%



Management Discussion

The property appraiser has released \$86,835,850 as the July 1st preliminary estimated taxable value of property located with the district's limits. This represents a \$66,801,387 incremental change in the district's tax base and an increase of \$10,320,019 in taxable value since last year. FY 2024-2025 budget is based on the preliminary incremental change in value calculated using the City's adopted operating millage rate of 6.2841.

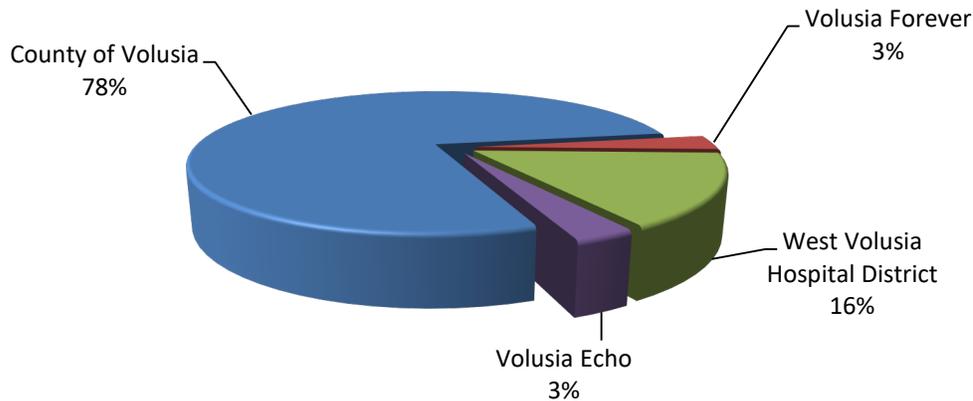
History of Revenues



COMMUNITY REDEVELOPMENT TRUST FUND

Intergovernmental Revenue Summary

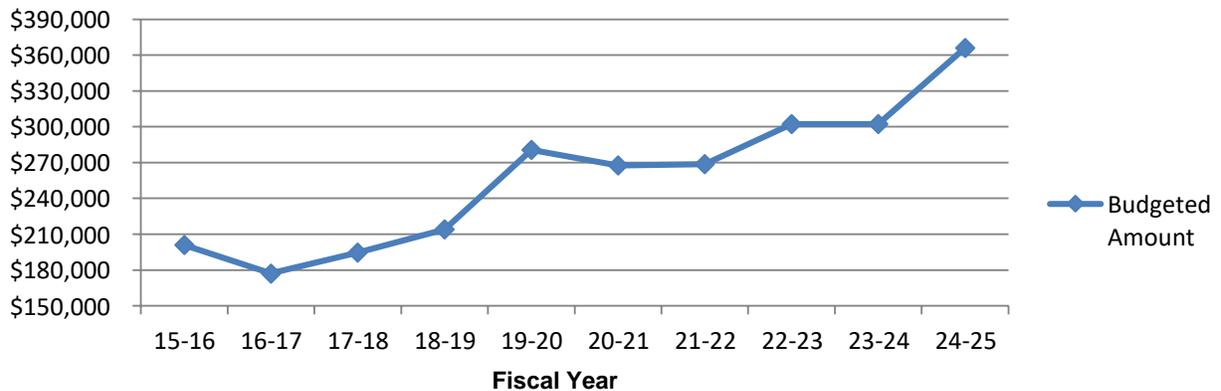
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
County of Volusia	\$ 225,028	\$ 224,971	\$ 224,971	\$ 284,741	26.57%
Volusia Forever	18,559	9,277	9,277	11,740	26.55%
West Volusia Hospital District	50,185	58,540	58,540	57,693	-1.45%
Volusia Echo	<u>0</u>	<u>9,277</u>	<u>9,277</u>	<u>11,740</u>	26.55%
Total Ad Valorem Tax Revenue	\$ 293,772	\$ 302,065	\$ 302,065	\$ 365,914	21.14%



Management Discussion

Governmental agencies that contribute to the Community Redevelopment Trust Fund include Volusia County, Volusia Forever, Volusia ECHO, and the West Volusia Hospital District. FY 2024-2025 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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% change in property values over prior year	High Value Government	6.99%	5%	5%
# of events (downtown)	Preserving "Sense of Community"	33	35	38
Storefront occupancy rate	Preserving "Sense of Community"	98%	98%	98%

Fiscal Year 2023 – 2024 Accomplishments

- ✓ Approved a new agreement with the MainStreet DeLand Association.
- ✓ Awarded 2 grants for various property improvements.
- ✓ Continued planning and working multiple special events in the downtown.
- ✓ Construction is moving along on retail and residential (mixed use) development project at the former Save-A-Lot location.
- ✓ Old Fire Station 81 has been demolished and turned into surface parking for downtown.
- ✓ Updated the camping and personal item storage ordinances.

Action Plan

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

	<ul style="list-style-type: none"> Provide a minimum of 10 events annually. 	
Downtown Development		
Goals & Objectives		Strategic Plan Area(s)
1	<p>Work with MainStreet DeLand Association and other agencies and groups in the overall development and maintenance of the Downtown Redevelopment Plan.</p> <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	<p>Award a minimum of 5 grants annually. By February of each year forward MainStreet Grant Committee recommendations to CRA for award.</p>	Preserving "Sense of Community"

Long-Term Goals

- ✓ Maintain aesthetics of the downtown.
 - Target Completion: FY 2024-2025 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 2024-2025 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 2024-2025 and continue beyond
 - Strategic Focus Area: Creating a Sense of Community, & Institute Smart Growth

Operating Budget Comparison

BUDGET DESCRIPTION	2022-23	2023-24	2023-24	2024-25	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Operating Expenses	\$ 367,897	\$ 461,000	\$ 473,947	\$ 571,888	24.05%
Capital Outlay	15,380	0	2,247,709	0	N/A
Grants and Aid	0	67,500	67,500	67,500	0.00%
Contingency	0	65,018	52,071	38,210	-41.23%
Transfers	<u>38,434</u>	<u>125,639</u>	<u>125,639</u>	<u>159,836</u>	27.22%
Total Budget	\$ 421,711	\$ 719,157	\$2,966,866	\$ 837,434	16.45%
	2020-21	2021-22	2022-23	2023-24	2024-25
STAFFING	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
None					
CAPITAL OUTLAY					Amount
None					

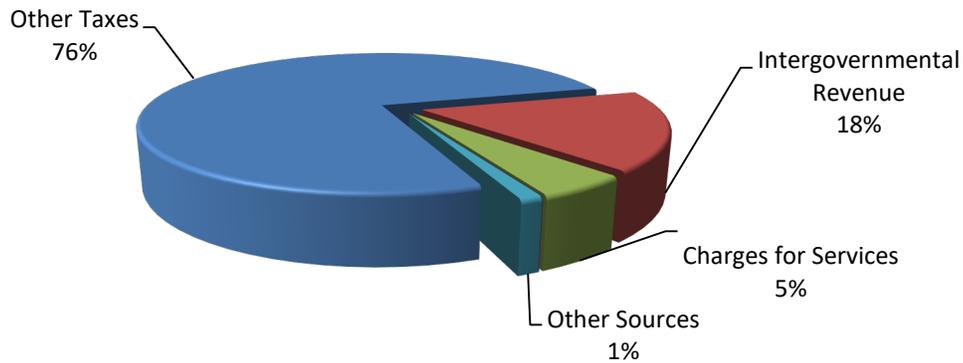
Management Discussion

- ✓ Total expenses increased by 16.45%.
- ✓ Operating expenses increased by 24.05% mainly due to the additions of alternative holiday decorations (\$5,000), downtown sculpture program (\$35,000), Parking Lot 1 fencing of dumpster area (\$5,000), and increases in Special Events Overtime (\$42,743), insurance (\$9,347), park/furniture upgrades (\$10,000) and road materials (\$13,551).
- ✓ Includes funding for:
 - MainStreet DeLand contract (\$95,000)
 - Special Events (\$95,000)
 - Park/Furniture Upgrades (\$20,000)
 - Holiday Lights Maintenance (\$35,000)
 - Downtown Sculpture Program (\$35,000)
 - Façade Grants (\$60,000)
 - Mural Grants (\$5,000)
 - Graffiti Removal Grant (\$2,500)
 - Road Materials and Supplies (\$75,000)

GRANTS AND SPECIAL REVENUE FUND

Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Other Taxes	\$ 292,968	\$ 300,004	\$ 300,004	\$ 382,279	27.42%
Intergovernmental Revenue	395,068	85,024	1,912,200	89,220	4.94%
Charges for Services	344,249	25,000	26,500	25,000	0.00%
Miscellaneous Revenue	1,349,306	0	0	0	N/A
Other Sources	<u>7,335,250</u>	<u>0</u>	<u>4,499,669</u>	<u>6,000</u>	100.00%
Total Grants & Special Revenue Fund	\$ 9,716,841	\$ 410,028	\$ 6,738,373	\$ 502,499	22.55%

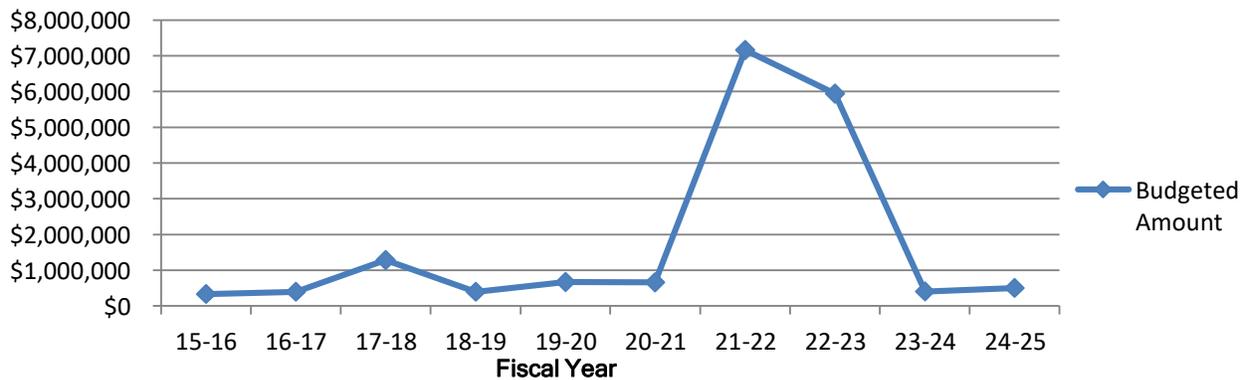


Management Discussion

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. Charges for Services reflects Tree Giveaways (\$25,000). Other Sources reflects Use of Tree Reserves (\$6,000).

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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Operating Expenses	\$1,232,956	\$ 325,004	\$ 3,232,868	\$ 413,279	27.16%
Capital Outlay	<u>5,618,128</u>	<u>85,024</u>	<u>3,505,505</u>	<u>89,220</u>	4.94%
Total Budget	\$6,851,084	\$ 410,028	\$ 6,738,373	\$ 502,499	22.55%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
None					

CAPITAL OUTLAY	Amount
ADA Improvements	<u>\$ 89,220</u>
Total Capital Outlay	\$ 89,220

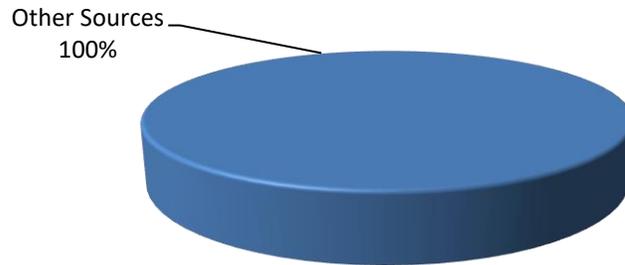
Management Discussion

- ✓ Total expenses increased by 22.55%.
- ✓ Operating expenses increased by 27.16% due to an increase in Road Materials and Supplies (\$82,275) and the addition of tree inventory software (\$6,000).
- ✓ Capital outlay increased by 4.94% due to an increase in ADA Improvements (\$4,196).
- ✓ Includes funding for:
 - Street resurfacing (\$382,279)
 - Tree Giveaways (\$25,000)
 - Tree Inventory Software (\$6,000)

DEBT SERVICE FUND

Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Other Sources	\$ 1,791,357	\$ 2,291,162	\$ 2,291,162	\$ 2,445,075	6.72%
Total Grants & Special Revenue Fund	\$ 1,791,357	\$ 2,291,162	\$ 2,291,162	\$ 2,445,075	6.72%

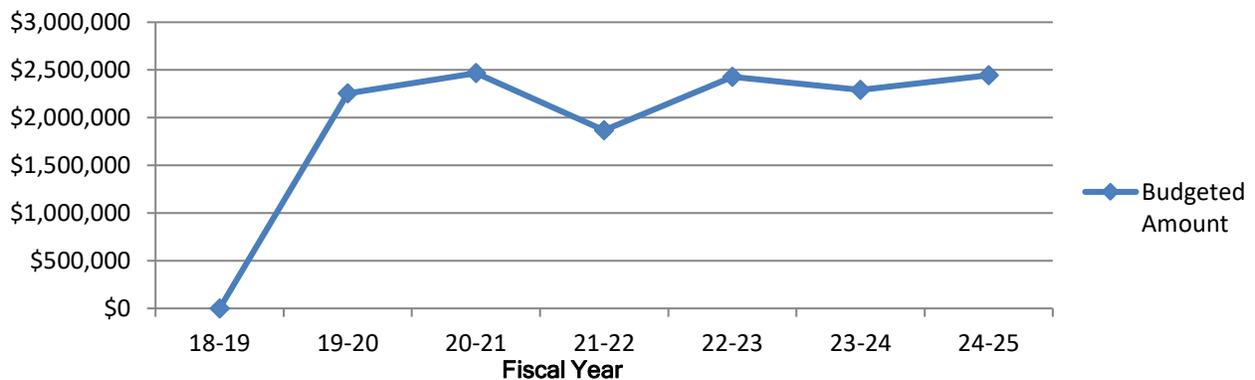


Management Discussion

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 \$1,333,824 from the General Fund, \$36,386 from the Spring Hill CRA Fund, \$142,360 from the Downtown CRA Fund, \$915,813 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>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>BUDGET</u>	<u>2023-24</u> <u>ESTIMATED</u>	<u>2024-25</u> <u>BUDGET</u>	<u>% Change</u> <u>from</u> <u>2023-24</u>
Debt Service	\$1,791,358	\$2,291,162	\$2,291,162	\$ 2,445,075	6.72%
Total Budget	\$1,791,358	\$2,291,162	\$2,291,162	\$ 2,445,075	6.72%

<u>STAFFING</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>	<u>2024-25</u> <u>BUDGET</u>
None					

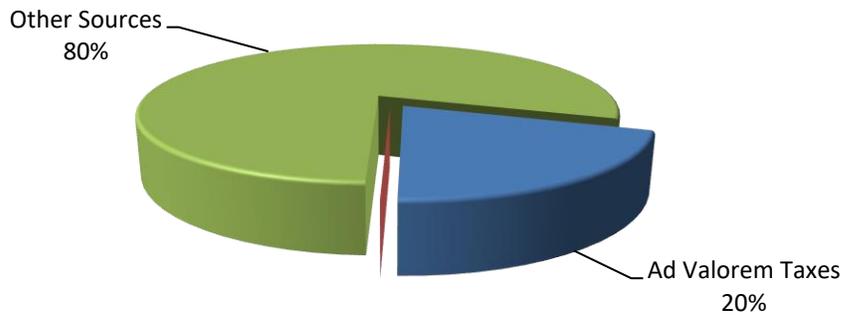
<u>CAPITAL OUTLAY</u>	<u>Amount</u>
None	

Management Discussion

- ✓ Includes funding for:
 - Debt service (\$2,445,075)
 - Administrative Services (\$16,762)
 - Information Technology (\$39,600)
 - Homeless Shelter (\$65,694)
 - Fire (\$804,165)
 - Police (\$46,107)
 - Public Works (\$301,166)
 - Parks (\$767,671)
 - Spring Hill CRA (\$36,386)
 - Downtown CRA (\$142,360)
 - Airport (\$225,164)

CAPITAL FUND Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Ad Valorem Taxes	\$ 512,745	\$ 560,491	\$ 560,491	\$ 1,282,005	128.73%
Miscellaneous Revenue	270,673	0	30,000	0	N/A
Other Sources	<u>3,108,113</u>	<u>2,239,342</u>	<u>11,856,250</u>	<u>5,066,993</u>	126.27%
Total Capital Fund	\$ 3,891,531	\$ 2,799,833	\$12,446,741	\$ 6,348,998	126.76%

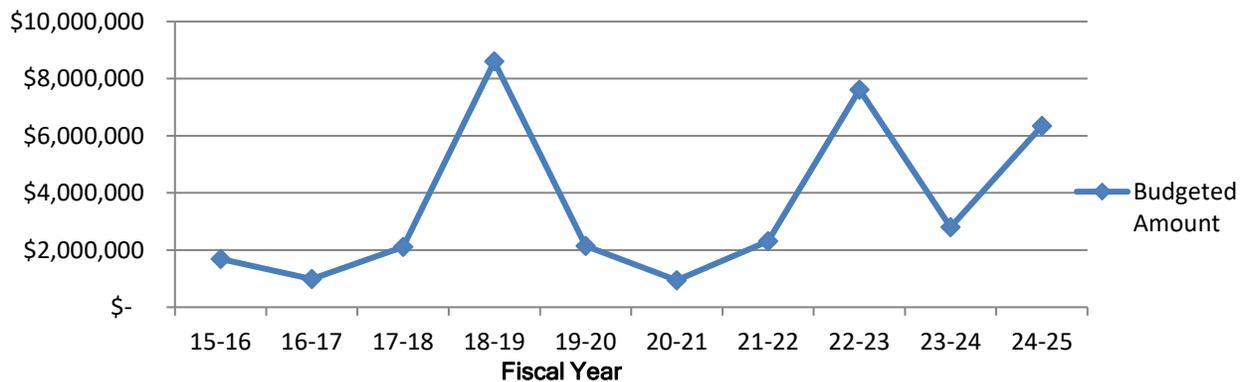


Management Discussion

The Capital Fund is used to account for General Fund capital expenses not funded by grants or other types of special revenues. 0.4000 mills of Ad Valorem revenue have been dedicated for expenses in the Capital Fund. The property appraiser has released \$3,498,948,702 as the July 1st preliminary estimated taxable value of property located within the city limits. Based on preliminary taxable value, 0.4000 mills will generate \$1,282,005 in revenue for capital.

Other Sources represent Debt Proceeds (\$3,189,000), transfers from the General Fund (\$1,603,169) and transfers from Other Funds (\$274,824).

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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Capital Outlay	\$ 2,108,116	\$ 2,799,833	\$12,446,741	\$ 6,348,998	126.76%
Total Budget	\$ 2,108,116	\$ 2,799,833	\$12,446,741	\$ 6,348,998	126.76%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
None					

CAPITAL OUTLAY	Amount
New City Hall Monument Signs	23,192
CJIS Required PD Server Separation	65,000
New Windows Server - Phone Server	6,300
Microsoft Office 2021 Standard Upgrade	225,000
AXON Cameras for 2nd Interview Room	28,750
Getac Tablets for Fire Admin Vehicles (Qty 7)	44,000
Code Enforcement Vehicle #1	42,602
Code Enforcement Vehicle #2	42,602
Code Enforcement Vehicle #3	42,602
Zoll A1S Monitor	67,000
Fire Station Alerting Upgrades	75,000
Portable Radio Mic Replacements and Upkeep	62,000
Extrication Equipment - going from Gas to Electric	65,000
New equipment, comms, and radio for new engine	47,000
Station 83 A/C Replacement	10,000
10-Year Refresh Of Uninterruptible Power Supply For Bldg	21,950
Replace Faulty HVAC Chiller Water Valves	29,473
Patrol Sergeant SUV 1 Of 2	78,196
Patrol Sergeant SUV 2 Of 2	78,196
Patrol SUV 1 Of 6	81,078
Patrol SUV 2 Of 6	81,078
Patrol SUV 3 Of 6	81,078
Patrol SUV 4 Of 6	81,078
Patrol SUV 5 Of 6	81,078
Patrol SUV 6 Of 6	81,078
Replace HVAC In Gym	13,750

Public Works Building Rehab	153,800
Replace 11320124- Sterling Dump Truck	268,743
New Vehicle For City Forester	73,342
Replace 2015 Electric Scrubber	20,095
New Four Post Lift With Jack	44,356
New Boxer 700Dx Mini Skid Steer	47,300
Replace 133142A-Foreman Truck	74,128
Replace 132S-Thermo-1 Pre Melter	59,175
Replace 134-Gat-001 Utility Vehicle-Cra	31,050
Replace 132S-Lam-002 Laminator	19,090
New Grindlazer	28,825
New F150 Hybrid for new Maintenance Worker	74,129
Sidewalk on Arlington from Plymouth to Oakdale	50,000
Fuel Master Live	41,131
Pickleball/Tennis Courts - Earl Brown Park	3,189,000
Replace Banquet Chairs - Sanborn	73,794
Replace 3 HVAC Units - Locker Rooms - Spec Martin	196,075
Replace Vehicle #19	30,000
Replace Roof On Central Part - Chisholm Center	80,790
Replace Roof On Main Hall - Chisholm Center	39,745
Replace Vehicle #44	71,462
Replace Mower 143-Mow-018	10,724
Replace Mower 143-Mow-010	10,724
Replace Mower 143-Mow-009	10,256
Replace Mower 143-Mow-011	10,256
Replace Hot Water Tank - Locker Room - Melching Field	49,500
New 100 In By 24 Ft Tandem Axle Cargo Trailer	9,200
New 10X24 Flatbed Tandem Trailer	8,000
Utility Vehicle For Lake Moore Property	20,227
Total Capital Outlay	\$ 6,348,998

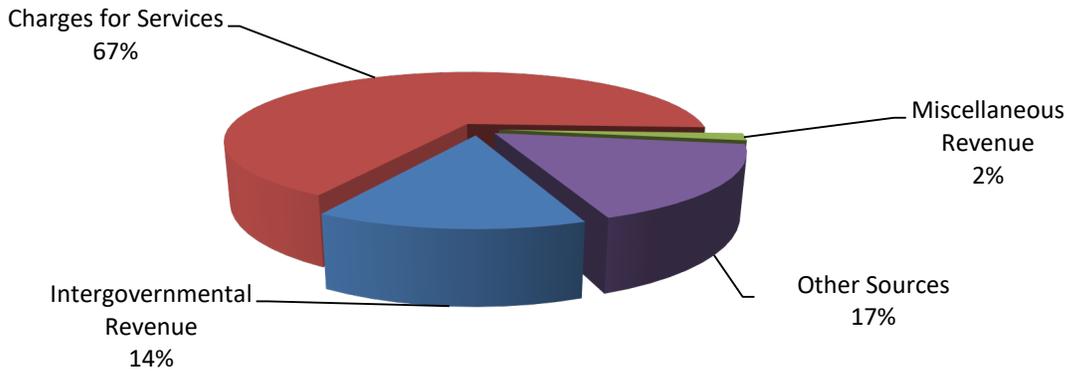
Management Discussion

✓ Capital budget for FY 2024-2025 (\$6,348,998) is primarily funded by Ad Valorem (\$1,282,005), Debt Proceeds (\$3,189,000), transfers from General Fund capital reserves (\$1,196,052), transfers from Sanborn Reserves (\$73,794), transfers from Code Enforcement reserves (\$31,952), transfers from General Fund - 1% PILOT (\$301,371), and transfers from other funds (\$274,824).

WATER AND SEWER FUND

Revenue Summary

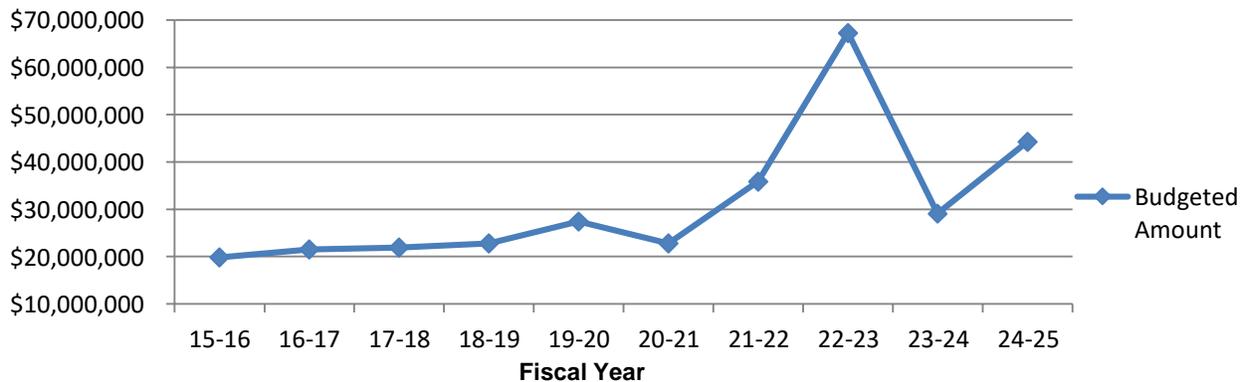
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Intergovernmental Revenue	\$ 208,064	\$ 55,000	\$ 26,464,458	\$ 6,068,323	10933.31%
Charges for Services	28,849,584	28,193,462	28,424,062	29,954,115	6.24%
Miscellaneous Revenue	2,034,704	725,000	1,272,983	725,000	0.00%
Other Sources	<u>159,171</u>	<u>119,000</u>	<u>79,634,674</u>	<u>7,634,900</u>	6315.88%
Total Water & Sewer Fund	\$31,251,523	\$29,092,462	\$135,796,177	\$44,382,338	52.56%



Management Discussion

The overall increase of 52.56% is mainly due to a grant for the Water Plant #10 Construction (\$6,000,000) and a Use of Reserves (\$7,634,900) for capital projects.

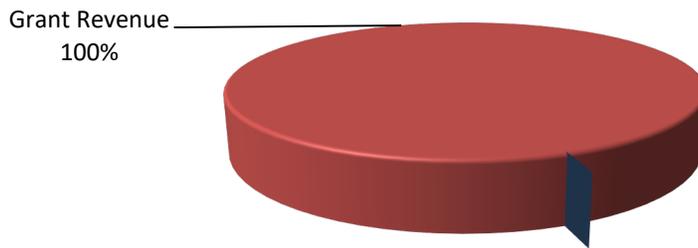
History of Revenues



WATER AND SEWER FUND

Intergovernmental Revenue Summary

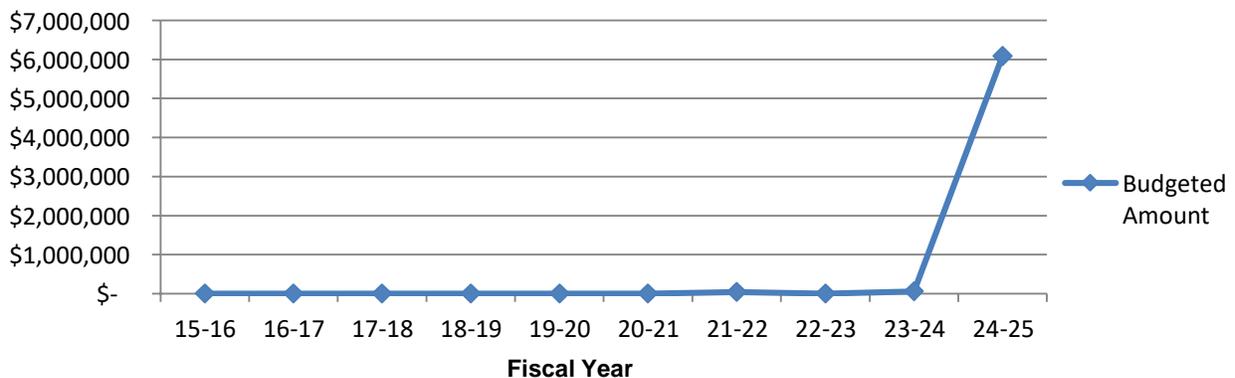
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Intergovernmental Revenue	\$ 106,071	\$ 0	\$ 224,458	\$ 0	N/A
Grant Revenue	<u>101,993</u>	<u>55,000</u>	<u>26,240,000</u>	<u>6,068,323</u>	10933.31%
Total Intergovernmental Revenue	\$ 208,064	\$ 55,000	\$ 26,464,458	\$ 6,068,323	10933.31%



Management Discussion

Intergovernmental Revenue is typically budgeted by a budget amendment when grant agreements are executed. Budgeted in FY 2024-2025 are grants for a standby generator at Lift Station #16 (\$68,323) and Water Plant #10 Construction (\$6,000,000).

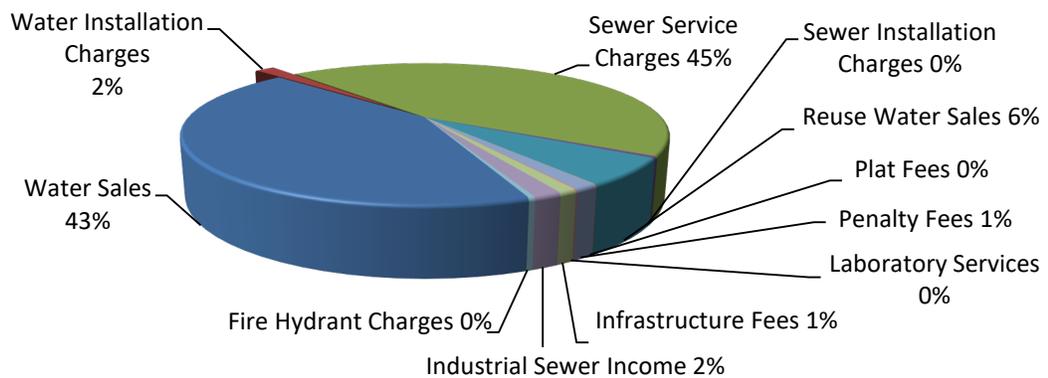
History of Revenues



WATER AND SEWER FUND

Charges for Services Revenue Summary

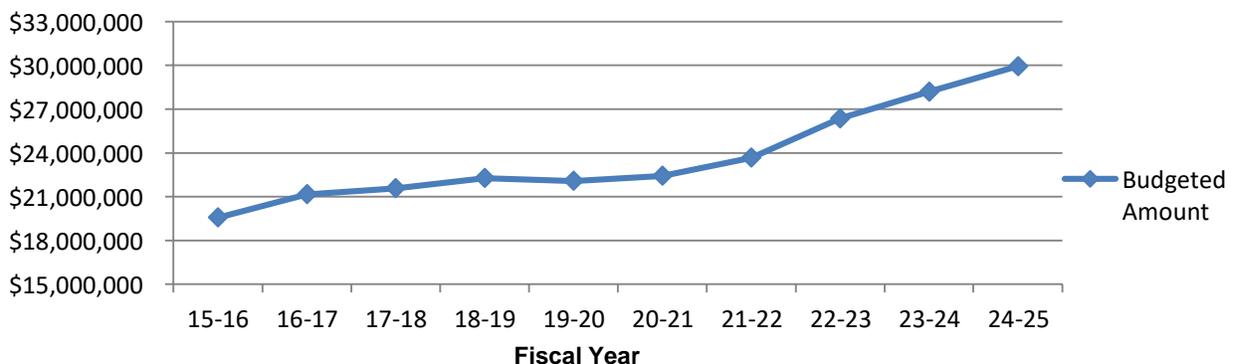
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Water Sales	\$11,994,824	\$12,219,000	\$ 12,449,600	\$12,829,950	5.00%
Water Installation Charges	529,213	411,029	411,029	468,595	14.01%
Sewer Service Charges	12,198,289	12,765,000	12,765,000	13,403,250	5.00%
Sewer Installation Charges	156,440	120,240	120,240	120,240	0.00%
Reuse Water Sales	1,814,141	1,505,801	1,505,801	1,814,141	20.48%
Plat Fees	23,576	9,000	9,000	9,000	0.00%
Penalty Fees	427,134	296,857	296,857	400,000	34.75%
Laboratory Services	580,103	36,641	36,641	36,641	0.00%
Infrastructure Fees	552,210	260,000	260,000	300,000	15.38%
Industrial Sewer Income	464,381	464,398	464,398	464,398	0.00%
Fire Hydrant Charges	<u>109,273</u>	<u>105,496</u>	<u>105,496</u>	<u>107,900</u>	2.28%
Total Charges for Services	\$28,849,584	\$28,193,462	\$ 28,424,062	\$29,954,115	6.24%



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. Revenues are projected at a 6.2% increase based on the rate study and growth in the City.

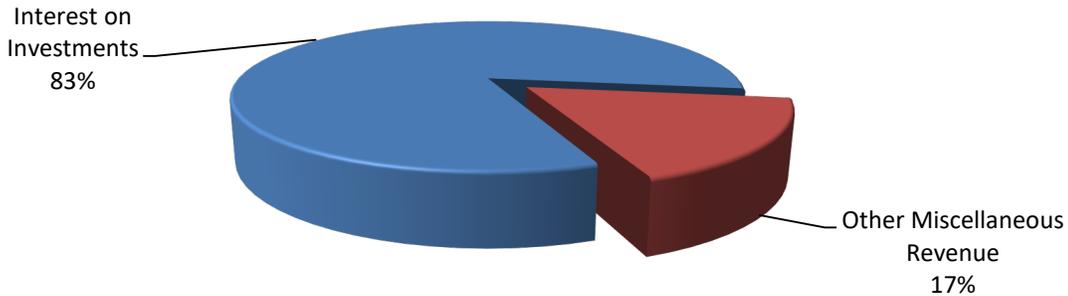
History of Revenues



WATER AND SEWER FUND

Miscellaneous Revenue Summary

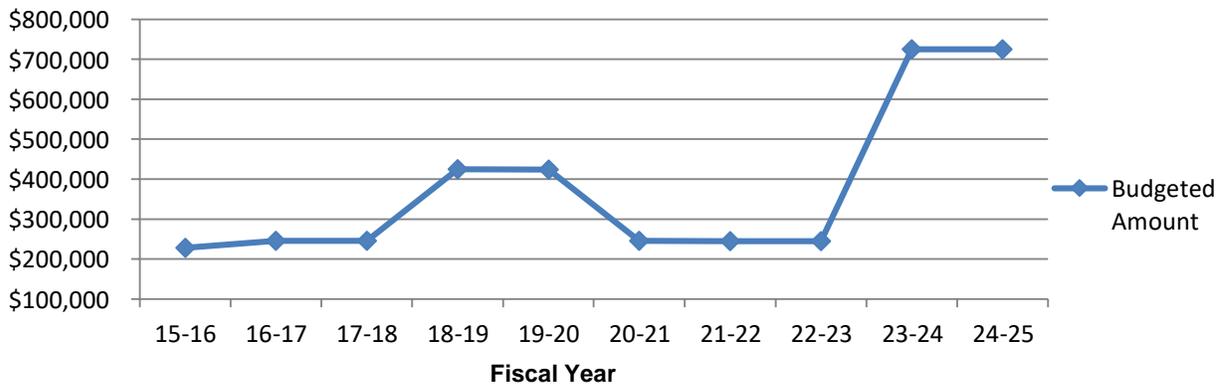
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Interest on Investments	\$ 1,768,493	\$ 600,000	\$ 1,140,283	\$ 600,000	0.00%
Other Miscellaneous Revenue	<u>266,211</u>	<u>125,000</u>	<u>132,700</u>	<u>125,000</u>	0.00%
Total Miscellaneous Revenue	\$ 2,034,704	\$ 725,000	\$ 1,272,983	\$ 725,000	0.00%



Management Discussion

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

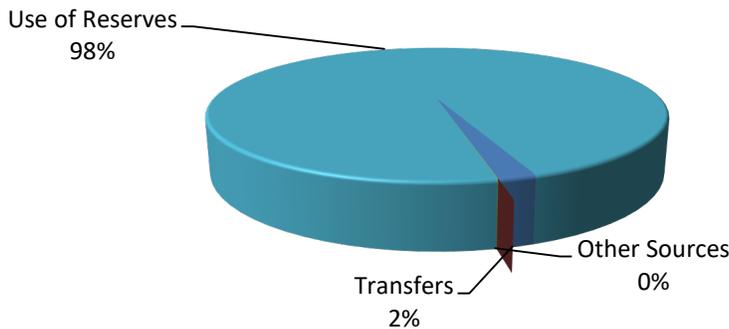
History of Revenues



WATER AND SEWER FUND

Other Sources Revenue Summary

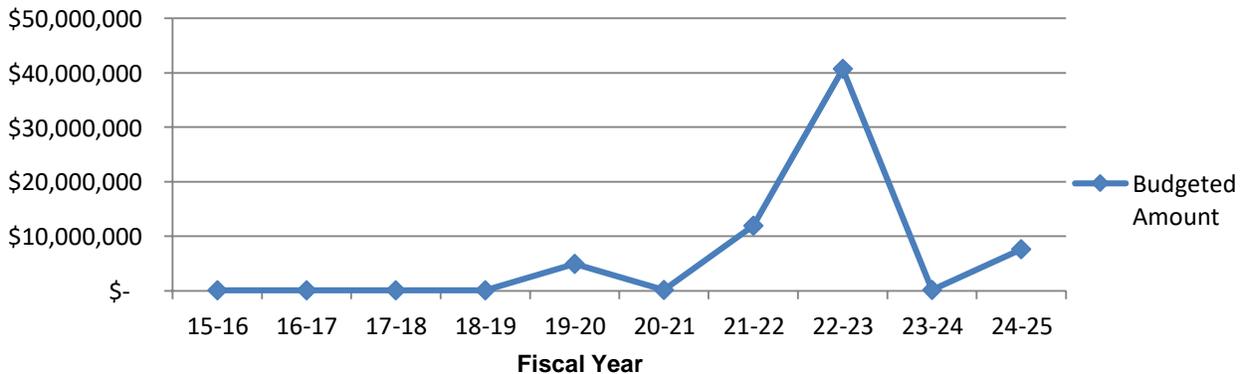
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Transfers	\$ 152,793	\$ 116,000	\$ 126,000	\$ 165,735	42.88%
Prior Year Carryover Funds	0	0	20,632,674	0	0.00%
Other Sources	6,378	3,000	3,000	3,000	0.00%
Debt Proceeds	0	0	58,380,000	0	N/A
Use of Reserves	<u>0</u>	<u>0</u>	<u>493,000</u>	<u>7,466,165</u>	100.00%
Total Other Sources	\$ 159,171	\$ 119,000	\$ 79,634,674	\$ 7,634,900	6315.88%



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 (\$149,735) and Stormwater Fund (\$16,000). Other Sources are from the sale of capital assets. The Use of Reserves is budgeted at \$7,466,165.

History of Revenues



WATER AND SEWER FUND

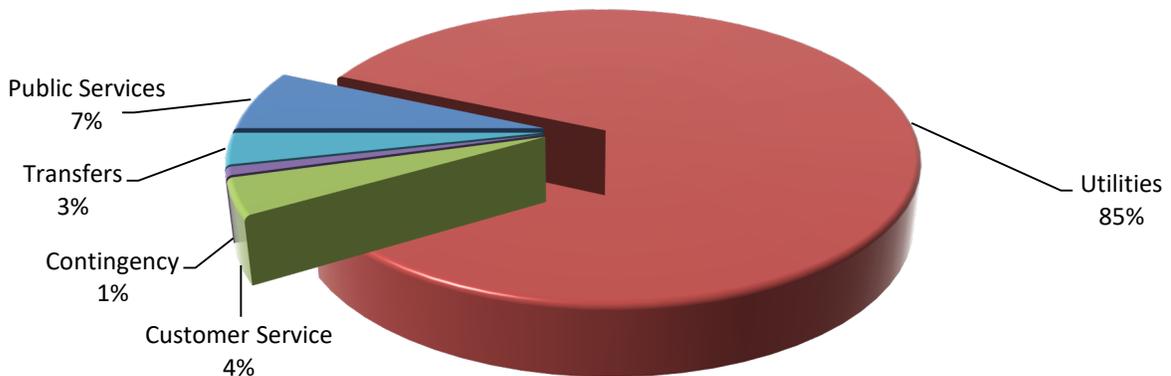
Expenditure Summary

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 9,140,688	\$ 11,003,277	\$ 11,047,931	\$12,228,884	11.14%
Operating Expenses	10,657,414	10,582,547	12,374,419	12,355,512	16.75%
Capital Outlay	8,699,840	5,605,201	110,620,627	17,863,862	218.70%
Contingency	0	1,037,227	147,566	400,000	-61.44%
Transfers	<u>826,908</u>	<u>864,210</u>	<u>1,605,634</u>	<u>1,534,080</u>	77.51%
Total Budget	\$29,324,850	\$ 29,092,462	\$135,796,177	\$44,382,338	52.56%

DEPARTMENT SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Public Services	\$ 1,893,434	\$ 2,249,576	\$ 2,772,012	\$ 2,955,814	31.39%
Utilities	25,200,584	23,219,411	129,201,695	37,740,683	62.54%
Customer Service	1,403,924	1,722,038	2,069,270	1,751,761	1.73%
Contingency	0	1,037,227	147,566	400,000	-61.44%
Transfers	<u>826,908</u>	<u>864,210</u>	<u>1,605,634</u>	<u>1,534,080</u>	77.51%
Total Budget	\$29,324,850	\$ 29,092,462	\$135,796,177	\$44,382,338	52.56%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Public Services	20.25	22.25	22.25	22.25	27.25
Utilities	90.45	96.45	99.45	104.45	105.00
Customer Service	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>
Total Staffing	130.70	138.70	141.70	146.70	152.25

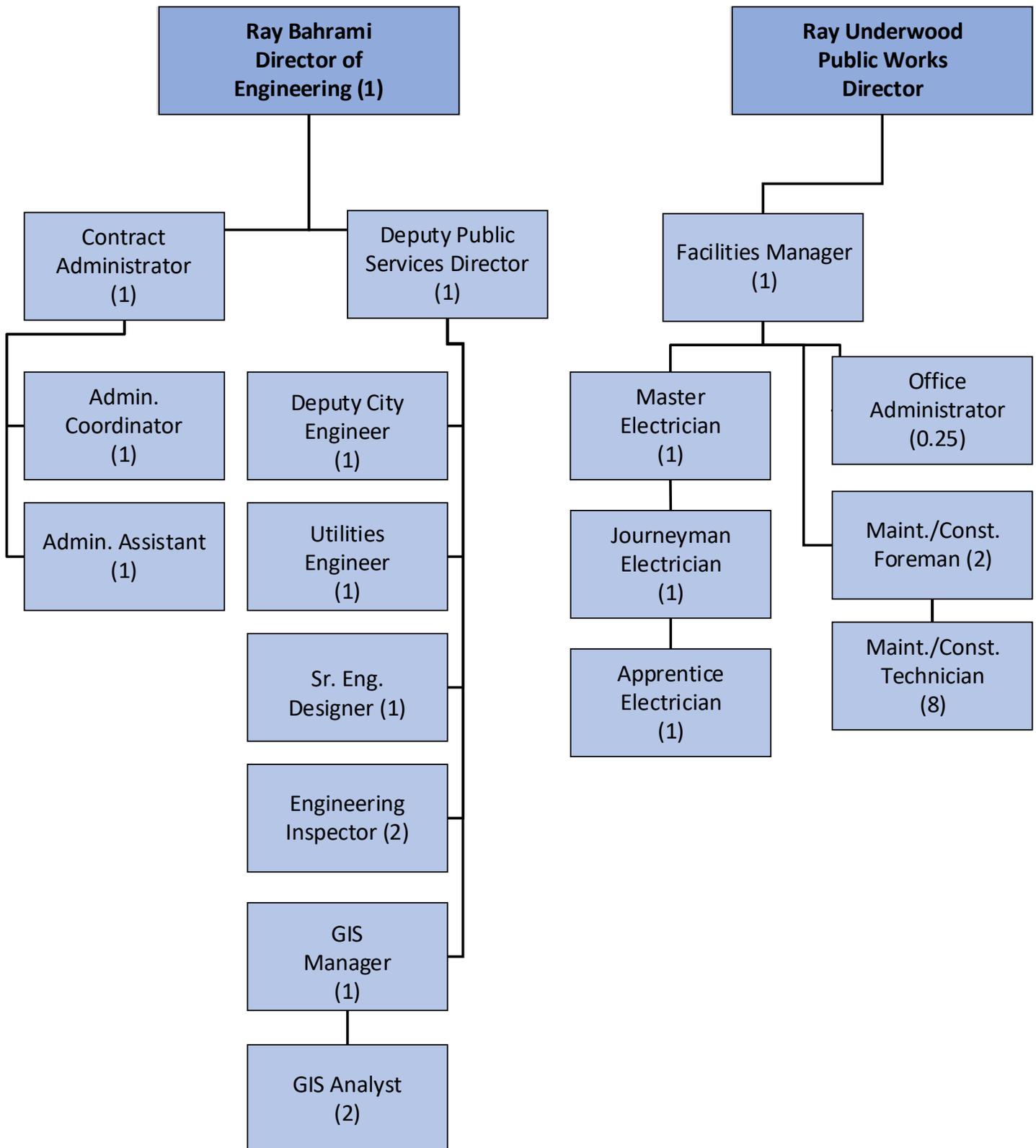
**Water and Sewer Fund Expenditure Summary
Fiscal Year 2025**





PUBLIC SERVICES

Organizational Structure



Description:

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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% of residential inspections performed within 1 day	High Value Government	100%	100%	100%
# of residential inspections performed per FTE	High Value Government	1,045	1000	1,100
# of commercial inspections performed per FTE	High Value Government	131	180	120
# of Residential Infrastructure Inspections Performed	High Value Government	331	190	300
% 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	133	130	80
# of site plans reviewed per FTE	Creating a connected community	507	740	740
# of projects designed per FTE	High Value Government	45	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	221	240	240

Fiscal Year 2023 – 2024 Accomplishments

- ✓ Completed construction of the new Airport Access Road.
- ✓ Greenway Trail construction is anticipated to be completed by October 2024.
- ✓ Old Fire Station Demolition & New Parking Lot construction is anticipated to be completed by October 2024.
- ✓ Performed inspection of residential and commercial developments and City capital improvement projects including Construction Engineering Inspection (CEI) for Airport Access Road, Greenway Trail, and Old FS Demolition & New Parking Lot projects resulting in significant savings to the city.
- ✓ 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 Sewer 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, Driveways, Right-of-Way and Site Improvements permit submittals and Recorded Final Plats.
- ✓ 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, share group consultants, and multiple city departments. Expanded data collection workflows to staff operations in Utilities and Public Works. Coordinated with consultant to assist in implementation of the DeLand Resilient Florida/Vulnerability Assessment project. Performed a City-wide GIS needs assessment as part of our 5-year plan cycle. Worked with the utilities department to provide data and analysis for meeting Ortho-Phosphate and Lead-Copper rule regulations. Provided maps, data, and analysis for the Fire department accreditation process. Provided annual training and data preparation for EOC GIS readiness. 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 and began reorganization of the department to provide scalability for future needs.

Technical Services		
Goals & Objectives		Strategic Plan Area(s)
1	<p>Plan design, inspect and administer Capital Improvement Projects (CIP) within established scope, budgets and schedules.</p> <ul style="list-style-type: none"> • Provide quality design for City projects. • Perform inspections for City Capital Improvement Projects. 	High Value Government
2	<p>Provide engineering inspection for residential and commercial projects.</p> <ul style="list-style-type: none"> • Provide inspection for residential projects within 24 hours of request for inspection. • Provide inspections for commercial projects for compliance with approved construction plans and specifications. 	High Value Government
3	<p>Provide quality technical support on a daily basis to other City Departments, state and local agencies, utility companies, engineering consultants, contractors, insurance companies, and City residents.</p> <ul style="list-style-type: none"> • Respond to customer inquiries regarding utility availability and engineering issues within three days of request for information. 	High Value Government
4	<p>Provide plat and site plan reviews for Class II, III and IV site plans.</p> <ul style="list-style-type: none"> • Submit 100% engineering comments to Planning Department 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

- ✓ Establish a formal right-of-way (ROW) permit that will track and coordinate 3rd party activity on City ROW.
- ✓ Expand GIS services to include more “frequently asked questions” for online citizen services, to increase citizen service and reduce information requests to city front-line staff.
- ✓ Integrate GIS data collection into more city department workflows, in order to drive less-expensive and more accurate data collection.

Operating Budget Comparison Total Public Services

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 1,645,475	\$ 1,959,017	\$ 2,077,481	\$ 2,548,583	30.09%
Operating Expenses	144,590	124,022	411,222	141,865	14.39%
Capital Outlay	<u>103,369</u>	<u>166,537</u>	<u>283,309</u>	<u>265,366</u>	59.34%
Total Budget	\$ 1,893,434	\$ 2,249,576	\$ 2,772,012	\$ 2,955,814	31.39%

DEPARTMENT SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Engineering	908,420	1,041,845	1,471,344	1,480,721	42.12%
Facilities Maintenance	<u>985,014</u>	<u>1,207,731</u>	<u>1,300,668</u>	<u>1,475,093</u>	22.14%
Total Budget	\$ 1,893,434	\$ 2,249,576	\$ 2,772,012	\$ 2,955,814	31.39%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Engineering	8.00	9.00	9.00	9.00	13.00
Facilities Maintenance	<u>12.25</u>	<u>13.25</u>	<u>13.25</u>	<u>13.25</u>	<u>14.25</u>
Total Staffing	20.25	22.25	22.25	22.25	27.25

Engineering

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 829,653	\$ 987,279	\$ 1,105,743	\$ 1,409,544	42.77%
Operating Expenses	78,767	54,566	334,066	71,177	30.44%
Capital Outlay	<u>0</u>	<u>0</u>	<u>31,535</u>	<u>0</u>	N/A
Total Budget	\$ 908,420	\$ 1,041,845	\$ 1,471,344	\$ 1,480,721	42.12%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Director of Engineering	E109	1.00	1.00	1.00	1.00	1.00
Deputy City Engineer	E104	1.00	1.00	1.00	1.00	1.00
GIS Manager	E101	0.00	0.00	0.00	0.00	1.00
Engineering CIP Manager	E101	0.00	0.00	0.00	0.00	1.00
Utility Engineer	117	1.00	1.00	1.00	1.00	1.00
Sr. GIS Coordinator	115	1.00	1.00	1.00	1.00	0.00
Sr. Engineering Designer	115	1.00	1.00	1.00	1.00	1.00
Projects/Contracts Admin.	111	0.00	0.00	0.00	0.00	1.00
GIS Analyst	110	1.00	2.00	2.00	2.00	2.00
Engineering Inspector	109	2.00	2.00	2.00	2.00	2.00
Utility Admin. Assistant III	U108	0.00	0.00	0.00	0.00	1.00
Administrative Coordinator	107	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
Total Full Time Staffing		8.00	9.00	9.00	9.00	13.00

Added [1.0] Engineering Capital Improvements Manager due to increased need for engineering in the City. Promoted [1.0] Sr. GIS Coordinator to [1.0] GIS Manager. Moved [1.0] Project/Contracts Admin, [1.0] Administrative Coordinator, and [1.0] Utility Admin Assistant III from Water & Sewer Administration to Water & Sewer Engineering.

CAPITAL OUTLAY

Amount

None

Facilities Maintenance

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 815,822	\$ 971,738	\$ 971,738	\$ 1,139,039	17.22%
Operating Expenses	65,823	69,456	77,156	70,688	1.77%
Capital Outlay	<u>103,369</u>	<u>166,537</u>	<u>251,774</u>	<u>265,366</u>	59.34%
Total Budget	\$ 985,014	\$ 1,207,731	\$ 1,300,668	\$ 1,475,093	22.14%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Facilities Director	E107	1.00	0.00	0.00	0.00	0.00
Facilities Manager	E101	0.00	1.00	1.00	1.00	1.00
Facilities Superintendent	112	1.00	0.00	0.00	0.00	0.00
Master Electrician	111	1.00	1.00	1.00	1.00	1.00
Maint./Construction Foreman II	111	0.00	0.00	0.00	0.00	1.00
Maint./Construction Foreman I	110	0.00	1.00	1.00	1.00	1.00
Maint./Const. Lead Worker	109	1.00	0.00	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	2.00	1.00	1.00	1.00	1.00
Maint./Construction Tech III	108	0.00	0.00	1.00	1.00	4.00
Maint./Construction Tech II	107	3.00	3.00	4.00	3.00	1.00
Maint./Construction Tech I	106	3.00	5.00	3.00	4.00	3.00
Apprentice Electrician	105	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Full Time Staffing		12.25	13.25	13.25	13.25	14.25

Added [1.0] Maintenance/Construction Foreman I due to increase in Facilities needing proper care. Promoted [1.0] Maintenance/Construction Foreman I to [1.0] Maintenance/Construction Foreman II. Promoted [3.0] Maintenance Construction Tech II to [3.0] Maintenance Construction Tech III. Promoted [1.0] Maintenance/Construction Tech I to [1.0] Maintenance/Construction Tech II.

CAPITAL OUTLAY	Amount
New Pressure Washer With Trailer	\$ 13,498
New Panel Saw	5,897
Replace 208-T1-003-Drop Deck Trailer	33,750
Replace Bulb Eater (Crusher)	9,480
Replace 2080111-F550 Aerial Bucket Truck	<u>202,741</u>
Total Capital Outlay	\$ 265,366

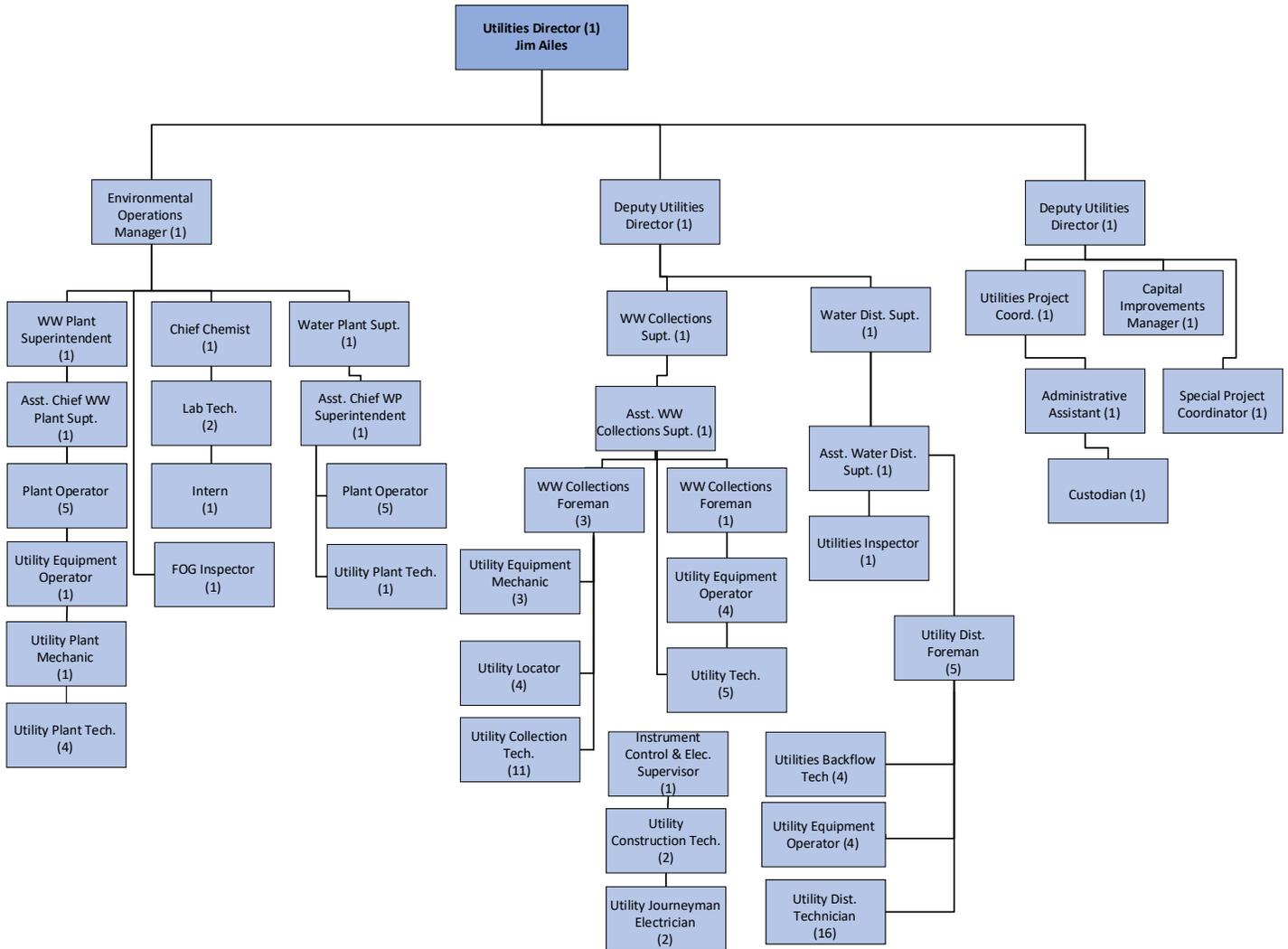
Management Discussion

- ✓ Total expenses increased by 31.39%.
- ✓ Personal Services increased 30.09% mainly due to the reclassification of the Project/Contracts Administrator, Administrative Coordinator, and Utility Admin Assistant in Utilities Administration to Engineering, the addition of an Engineering Capital Improvements and a Maintenance/Construction Foreman I, increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 14.39% mainly due to the addition of Final Plat Reviews (\$30,000).
- ✓ Capital outlay increased by 59.34% mainly due to the replacement F550 Aerial Bucket Truck (\$202,471).
- ✓ Includes funding for:
 - Final Plat Reviews (\$30,000)
 - Pressure Washer with Trailer (\$13,498)
 - Replacement F550 Aerial Bucket Truck (\$202,741)
 - New Panel Saw (\$5,897)
 - Replacement Drop Deck Trailer (\$33,750)
 - Replace Bulb Eater (\$9,480)



UTILITIES

Organizational Structure



Description:

The Utilities Department is comprised of six divisions that are supervised by the Utilities Director. **Administration** is responsible for overall supervision, planning, budget and capital project administration, purchasing, record keeping and clerical support for the Utilities Department. **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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
Millions of gallons per day water processed per FTE	High Value Government	.19	.23	.23
Unplanned – Water Disruption Rate	High Value Government	16%	25%	20%
# of samples analyzed in the lab per month per FTE	High Value Government	636	637	800
Direct cost of treatment per million gallons for water operations	High Value Government	\$721	\$789	\$720
% capacity of potable water available at all times	High Value Government	91%	99%	95%
Water Leaks and Breaks per 100 miles of pipe	High Value Government	1.21	0.79	1.00
Millions of gallons per day wastewater processed per FTE	High Value Government	0.38	0.38	0.38
Collection system failure per 100 miles of piping	High Value Government	9.2	9.36	6.25
% of flow to permitted capacity (At 80% must redesign)	Preparing for the Future/Sustainability	78%	86%	92%
# of lift stations maintained per FTE	High Value Government	5.32	5.70	5.80
Gallons collected per FTE	High Value Government	0.20	0.21	0.21
% of available reclaim demanded by customers	High Value Government	96%	90%	100%

Fiscal Year 2023 – 2024 Accomplishments

- ✓ Performed Quality Control and Updates to City Works for Staff.
- ✓ Public Services Complex Expansion Land Purchases Completed.
- ✓ Utilities Administration Building Construction Completed.
- ✓ Utilities Administration Building FFE Purchase has Started.
- ✓ WWS Utility Master Plan Draft Report and Additional Modeling Completed.
- ✓ Water Plant #2 & 4 Tank Inspections Completed.
- ✓ Water Plant #2 Generator Replacement Completed.
- ✓ Water Plant #2, 3, 4, 12 & Well #5 Driveways Recoating Completed.
- ✓ All Water Plant Lights Converted to LED Completed.
- ✓ Water Plant #4 Well & Motor Replacement Completed.
- ✓ Water Plant #2 High Service Pump Replacements Completed.
- ✓ Water Plant #1, 2 & 3 Data Flow PLC Upgrade Completed.
- ✓ Water Plant #2 Transfer Pump Replacements Completed.
- ✓ Water Plant #3 Offsite Wells and Generator Site Fencing Replacement Completed.
- ✓ Water Plant #1 Well #5 Pump House Fencing Replacement Completed.
- ✓ Water Plant #9 Ground Storage Tank Fencing Replacement Completed.
- ✓ Water Plant Security Camera Replacement Completed.
- ✓ State Required Basin Management Action Plan Report Completed.
- ✓ Water Plant #10 Eastern Wellfield Design Completed.
- ✓ Completed Yearly Water Leak Detection Study.
- ✓ Completed Yearly Wet Land Monitoring.
- ✓ Water Main Relocation at Kepler and SR44 for Roundabout Completed.
- ✓ Completed Yearly Meter Change Out Program.
- ✓ Completed Yearly Valve Maintenance Program.
- ✓ 2024 Water Main Improvements Completed.
- ✓ 6" Dri-Prime Diesel Pump Purchase Completed.
- ✓ 2025 Water Main Improvements Design Started.
- ✓ EPA Mandated Lead & Copper Inventory Started.
- ✓ Wiley M. Nash Upgrade and Expansion Construction has Started.
- ✓ WWTP Administration Roof A/C #1 & 2 Replacement Completed.
- ✓ Reclaim Water Expansion Phase #5A Construction Completed.
- ✓ Reclaim Water Expansion Phase #5B Construction Started.
- ✓ Reclaim Water Expansion Phase 6 Design Started.
- ✓ Biosolids Dump Truck Purchase and Delivery Completed.
- ✓ Central City Reclaim Jockey Pump Replacement Completed.
- ✓ Lab / Conference Room A/C Unit Replacement Completed.
- ✓ Alum Chemical Pumps #1, 2, 3, & 4 Replacement Completed.
- ✓ Sludge Building #1 & #2 A/C Unit Replacement Completed.
- ✓ Digester Dissolved Oxygen Sensor Installation Completed.
- ✓ Aqua Diamond Filter Cloth on Unit #2 & 3 Replacement Completed.
- ✓ Chlorine Vacuum Induction Units Purchase Completed.
- ✓ WWTP South Reclaim Pump Station Construction Completed.
- ✓ Industrial Pretreatment Local Limits Evaluation Completed.
- ✓ Biosolids Dewatering Design is in Progress.
- ✓ Lift Station #79 Rehabilitation Design and Construction Completed.
- ✓ Lift Station #12, #20, #29, #80 Replacement Completed.
- ✓ Lift Station #79 Generator and Transfer Switch Completed.
- ✓ Lift Station #34 Generator and Transfer Switch Completed.
- ✓ Lift Station #71 Odor Control Study Completed.
- ✓ Yearly City Generator Maintenance Completed.
- ✓ Ground Penetration Radar Locater Carts Purchase 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.

- ✓ Replacement Trucks and Vans, Trimble GPS Device, Chlorine Vacuum Regulators, Mobile Radios, Turbidity Meter, Mowing Equipment, Equipment Trailer, Confined Space Equipment, Magnetic Locators, Hoist System, Sewer Jet Root Cutters, Sewer Jet Nozzles, Confined Space Ventilation Kit, and Portable Collection Camera System have all been purchased for the year.

Action Plan

Water Production		
Goals & Objectives		Strategic Plan Area(s)
1	Maintain compliance with consumptive use permit. <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. 	Preparing for the Future/Sustainability
2	Maintain current level of water quality. <ul style="list-style-type: none"> Continue water quality testing to assure that the water supply stays at or above approved standards. 	High Value Government
3	Conduct PFAS testing of all wells and water plants. <ul style="list-style-type: none"> Determine sites requiring a higher level of treatment for removal or reduction below the allowable limits. Apply for grants and start preliminary design for construction. 	Preparing for the Future/Sustainability

Water Distribution		
Goals & Objectives		Strategic Plan Area(s)
1	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. <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	To improve unplanned water service disruptions and time for repairs to be completed. <ul style="list-style-type: none"> Continue tracking system for analyzing disruptions. Continue to update the valve inventory for new construction. Maintain routine preventive maintenance and testing program for all valves. 	High Value Government
3	Maintain and/or improve Water Distribution System Integrity. <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	Implement Meter Replacement Program. <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
5	Lead and Copper Service Line Inventory <ul style="list-style-type: none"> Complete preliminary inventory and post on City Web page by October 2024. Complete final investigation and confirmation of inventory by October 2027 	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. Completion of the WVWS master plan and MOA has been started by the Westside Utilities. WVWS focus has five projected projects for group to participate together. The City is working on 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. Continue enforcement of progressive penalties or shutoff for noncompliance. 	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. 	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
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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 2023-2040
 - 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 2025-2037
 - Strategic Focus Area: Preparing for the Future/ Sustainability
- ✓ Continue Planning for Staff Succession.
 - Target Completion: FY 2027-2028
 - Strategic Focus Area: Preparing for the Future/Sustainability
- ✓ Continue Expansion of The Reclaim System.
 - Target Completion: FY 2029-2030
 - 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 Completion FY2026-2027.
 - Strategic Focus Area: Future / Smart Growth
 - 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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 6,445,464	\$ 7,795,952	\$ 7,722,142	\$ 8,327,249	6.82%
Operating Expenses	10,161,629	9,994,795	11,475,967	11,814,938	18.21%
Capital Outlay	<u>8,593,491</u>	<u>5,428,664</u>	<u>110,003,586</u>	<u>17,598,496</u>	224.18%
Total Budget	\$25,200,584	\$23,219,411	\$ 129,201,695	\$37,740,683	62.54%

DEPARTMENT SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Administration	\$ 8,018,141	\$ 4,919,526	\$ 21,449,450	\$ 6,555,098	33.25%
Water Production	1,939,248	2,674,333	3,487,869	15,576,432	482.44%
Water Distribution	3,975,986	5,224,347	8,039,413	5,198,925	-0.49%
Wastewater Treatment	7,073,668	3,731,839	88,407,465	3,808,565	2.06%
Utilities Maintenance	3,119,643	5,391,302	5,695,339	5,192,345	-3.69%
Wastewater Collection	<u>1,073,898</u>	<u>1,278,064</u>	<u>2,122,159</u>	<u>1,409,318</u>	10.27%
Total Budget	\$25,200,584	\$23,219,411	\$ 129,201,695	\$37,740,683	62.54%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Administration	10.45	9.45	9.45	10.45	10.00
Water Production	7.00	8.00	8.00	8.00	8.00
Water Distribution	28.00	30.00	30.00	31.00	32.00
Wastewater Treatment	14.00	15.00	16.00	18.00	17.00
Utilities Maintenance	23.00	25.00	26.00	27.00	28.00
Wastewater Collection	<u>8.00</u>	<u>9.00</u>	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
Total Staffing	90.45	96.45	99.45	104.45	105.00

Water & Sewer Administration

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 912,664	\$ 1,133,888	\$ 1,060,078	\$ 1,152,778	1.67%
Operating Expenses	4,483,086	3,785,638	4,828,864	5,350,480	41.34%
Capital Outlay	<u>2,622,391</u>	<u>0</u>	<u>15,560,508</u>	<u>51,840</u>	100.00%
Total Budget	\$ 8,018,141	\$ 4,919,526	\$21,449,450	\$ 6,555,098	33.25%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Dir of Public Svcs/City Eng.	E110	1.00	1.00	1.00	1.00	0.00
Utilities Director	E109	1.00	1.00	1.00	1.00	1.00
Deputy Utilities Director	E104	1.00	1.00	1.00	2.00	2.00
Environmental Ops. Manager	E103	0.00	0.00	0.00	0.00	1.00
Utilities Capital Imprv Manager	E101	0.00	0.00	0.00	0.00	1.00
Contract Administrator	111	1.00	0.00	0.00	0.00	0.00
Projects/Contracts Admin.	111	1.00	1.00	1.00	1.00	0.00
Administrative Coordinator	107	0.00	0.00	0.00	1.00	0.00
FOG Inspector I	U114	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	1.00	1.00	1.00
Utilities Project Coord. I	U111	1.00	1.00	0.00	0.00	0.00
Utility Admin. Assistant III	U108	2.00	2.00	2.00	1.00	1.00
Utility Admin. Assistant II	U106	0.00	1.00	1.00	1.00	0.00
Utility Admin. Assistant I	U104	1.00	0.00	0.00	0.00	0.00
Custodian II	102	0.00	0.00	0.00	0.45	1.00
Custodian I	101	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.00</u>	<u>0.00</u>
Total Full Time Staffing		10.45	9.45	9.45	10.45	10.00
Total Staffing		10.45	9.45	9.45	10.45	10.00

Added [1.0] Utilities Capital Improvement Manager due to increase in Capital Improvements Projects. Added [1.0] FOG Inspector to help keep Lift Stations and sewers clean. Increased [0.45] Custodian II to [1.0] Custodian II. Moved [1.0] Environmental Operations Manager from Wastewater Treatment to Water & Sewer Administration. Moved [1.0] Project/Contracts Admin, [1.0] Administrative Coordinator, and [1.0] Utility Admin Assistant II to Water & Sewer Engineering. Removed [1.0] Director of Public Services/City Engineer.

CAPITAL OUTLAY

Amount

New Vehicle for Utilities CIP Manager \$ 51,840

Water Production

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 622,991	\$ 679,426	\$ 679,426	\$ 700,466	3.10%
Operating Expenses	1,040,981	1,156,497	1,173,852	1,230,166	6.37%
Capital Outlay	<u>275,276</u>	<u>838,410</u>	<u>1,634,591</u>	<u>13,645,800</u>	1527.58%
Total Budget	\$ 1,939,248	\$ 2,674,333	\$ 3,487,869	\$15,576,432	482.44%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Water Plant Superintendent	U120	1.00	1.00	1.00	1.00	1.00
Asst Chief Water Plant Super II	U117	0.00	1.00	1.00	1.00	0.00
Asst Chief Water Plant Super I	U116	1.00	0.00	0.00	0.00	1.00
Water Plant Operator B	U112	1.00	2.00	1.00	2.00	2.00
Sr. Water Plant Operator C	U111	1.00	0.00	1.00	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	1.00	0.00	0.00
Utility Plant Technician I	U104	1.00	2.00	1.00	1.00	1.00
Total Full Time Staffing		7.00	8.00	8.00	8.00	8.00

Replaced Assistant Chief Water Plant Superintendent II with [1.0] Assistant Chief Water Plant Superintendent I.

CAPITAL OUTLAY	Amount
Water Plant #10 Well Field & Plant Upgrades	\$ 13,600,000
Water Plant #1 A/C Replacement	22,900
Water Plant #3 A/C Replacement	22,900
Total Capital Outlay	\$ 13,645,800

Water Distribution

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 1,831,049	\$ 2,111,827	\$ 2,111,827	\$ 2,362,465	11.87%
Operating Expenses	2,014,823	2,288,788	2,622,366	2,439,661	6.59%
Capital Outlay	130,114	823,732	3,305,220	396,799	-51.83%
Total Budget	\$ 3,975,986	\$ 5,224,347	\$ 8,039,413	\$ 5,198,925	-0.49%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Utility Operations Manager	E103	1.00	1.00	1.00	0.00	0.00
Water Dist. Superintendent II	U121	0.00	0.00	0.00	0.00	1.00
Water Dist. Superintendent I	U120	1.00	1.00	1.00	1.00	0.00
Assistant Water Superintendent I	U116	0.00	0.00	0.00	0.00	1.00
Utilities Inspector II	U115	0.00	0.00	0.00	1.00	1.00
Utility Dist. Foreman II	U114	2.00	1.00	2.00	4.00	4.00
Utilities Inspector	U114	0.00	1.00	1.00	0.00	0.00
Utility Dist. Foreman I	U113	2.00	3.00	2.00	1.00	1.00
Valve/GIS Lead Worker I	U110	1.00	1.00	1.00	0.00	0.00
Meter/Backflow Lead Worker I	U110	1.00	0.00	0.00	0.00	0.00
Utility Equip. Operator III	U110	1.00	0.00	0.00	0.00	0.00
Utility Equip. Operator II	U109	2.00	1.00	1.00	3.00	2.00
Utility Equip. Operator I	U108	1.00	3.00	3.00	1.00	2.00
Utility Technician III	U106	2.00	2.00	2.00	3.00	4.00
Utility Backflow Technician II	U106	0.00	0.00	1.00	3.00	4.00
Utility Backflow Technician I	U105	5.00	4.00	3.00	1.00	0.00
Utility Technician II	U105	1.00	1.00	9.00	7.00	8.00
Utility Technician I	U104	8.00	11.00	3.00	6.00	4.00
Total Full Time Staffing		28.00	30.00	30.00	31.00	32.00

Added [1.0] Assistant Water Superintendent I due to increased production. Promoted [1.0] Water Distribution Superintendent I to [1.0] Water Distribution Superintendent II. Promoted [1.0] Utility Technician II to [1.0] Utility Technician III. Promoted [2.0] Utility Technician I to [2.0] Utility Technician II. Promoted [1.0] Utility Backflow Technician I to [1.0] Utility Backflow Technician II. Replaced [1.0] Utility Equipment Operator II with [1.0] Utility Equipment Operator I.

CAPITAL OUTLAY	Amount
24/25 New Vehicle Ford F250 Pickup Truck For New Asst Superintendent	\$ 72,307
24/25 Utility Cable & Pipe Locator	10,756
24/25 (2) Trimble Gps Devices	32,000
24/25 Hydraulic 6" Diesel Pump On Trailer (One Unit)	73,512
24/25 Ford F250 Pickup Truck Utility Body Replace #89	81,872
24/25 20" Hydraulic Pipe Chain Saw	17,504
24/25 New Ford F350 Pickup Flat Dump Truck	93,548
Portable Radio 1 Of 3	5,100
Portable Radio 2 Of 3	5,100
Portable Radio 3 Of 3	5,100
Total Capital Outlay	\$ 396,799

Wastewater Treatment

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 1,034,684	\$ 1,440,170	\$ 1,440,170	\$ 1,412,257	-1.94%
Operating Expenses	1,740,655	1,944,520	1,997,863	1,952,259	0.40%
Capital Outlay	<u>4,298,329</u>	<u>347,149</u>	<u>84,969,432</u>	<u>444,049</u>	27.91%
Total Budget	\$ 7,073,668	\$ 3,731,839	\$88,407,465	\$ 3,808,565	2.06%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Environmental Ops. Manager	E103	0.00	0.00	0.00	1.00	0.00
Environ. Compliance Manager	E101	1.00	1.00	1.00	0.00	0.00
Wastewater Plant Supt. II	U121	0.00	0.00	0.00	1.00	1.00
Wastewater Plant Supt. I	U120	1.00	1.00	1.00	0.00	0.00
Chief Chemist I	U119	1.00	1.00	1.00	1.00	1.00
Asst. Chief WW Plan Supt. II	U117	0.00	0.00	0.00	0.00	1.00
Asst. Chief WW Plan Supt. I	U116	1.00	1.00	1.00	1.00	0.00
Sr. Wastewater Operator A	U115	1.00	1.00	1.00	1.00	1.00
Wastewater Operator A	U114	1.00	0.00	0.00	0.00	1.00
Sr. Wastewater Operator B	U113	1.00	1.00	1.00	0.00	0.00
Wastewater Operator B	U112	1.00	1.00	1.00	3.00	2.00
Sr. Wastewater Operator C	U111	1.00	1.00	0.00	0.00	0.00
Lab Technician II	U111	1.00	1.00	1.00	1.00	0.00
Wastewater Operator C	U110	0.00	1.00	2.00	1.00	1.00
Utility Equipment Mechanic I	U109	0.00	0.00	0.00	1.00	1.00
Lab Technician I	U109	0.00	1.00	1.00	1.00	2.00
Utility Equipment Operator II	U109	0.00	1.00	1.00	1.00	1.00
Utility Equipment Operator I	U108	1.00	0.00	0.00	0.00	0.00
Utilities Plant Technician III	U106	1.00	1.00	2.00	2.00	2.00
Utility Technician	U105	1.00	0.00	0.00	0.00	0.00

Utilities Plant Technician I	U104	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
Total Full Time Staffing		13.00	14.00	15.00	17.00	16.00
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	15.00	16.00	18.00	17.00

Promoted [1.0] Assistant Chief Wastewater Plant Superintendent I to [1.0] Assistant Chief Wastewater Plant Superintendent II. Promoted [1.0] Wastewater Plant Operator B to [1.0] Wastewater Plant Operator A. Replaced [1.0] Lab Technician II with [1.0] Lab Technician I. Moved [1.0] Environmental Operations Manager from Wastewater Treatment to Water & Sewer Administration.

CAPITAL OUTLAY	Amount
WWTP Administration Building Roof A/C Replacement	\$ 17,980
Upgrade to Lachat System	60,000
930 Compact IC Flex	105,300
Refurbished 1600 Amp Main Breaker	13,440
Reclaim Building A/C Replacement	12,408
Fialyze-Flex 2 Channel Flow Injection Analyzer	81,816
Generator Switch House A/C Unit - A/C Priority #6	12,408
(2) 5800 Refrigerator Sampler	24,770
Generator Muffler Replacement	41,831
Bod Incubator	7,312
Electric Valve Actuator Replacement	14,388
Aqua Diamond Filter Cloth Replacement	32,832
Full Size Portable Sampler	8,629
South Lab Door Replacement	10,935
Total Capital Outlay	\$ 444,049

Utilities Maintenance

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 1,513,894	\$ 1,794,401	\$ 1,794,401	\$ 2,027,961	13.02%
Operating Expenses	717,158	598,876	632,546	617,048	3.03%
Capital Outlay	<u>888,591</u>	<u>2,998,025</u>	<u>3,268,392</u>	<u>2,547,336</u>	-15.03%
Total Budget	\$ 3,119,643	\$ 5,391,302	\$ 5,695,339	\$ 5,192,345	-3.69%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
WW Collections Supt. II	U121	1.00	1.00	0.00	0.00	1.00
WW Collections Supt. I	U120	0.00	0.00	1.00	1.00	0.00
Inst. Control & Elec. Supv. I	U119	1.00	1.00	1.00	1.00	1.00
Assistant Wastewater Super. I	U116	0.00	0.00	0.00	0.00	1.00
WW Collections Foreman III	U115	1.00	1.00	0.00	0.00	0.00
WW Collections Foreman II	U114	1.00	0.00	1.00	2.00	3.00
WW Collections Foreman I	U113	1.00	2.00	2.00	1.00	0.00
Utility Journey Electrician III	U113	0.00	0.00	0.00	0.00	1.00
Utility Journey Electrician II	U112	1.00	1.00	1.00	1.00	0.00

Utility Journey Electrician I	U111	0.00	1.00	1.00	1.00	1.00
Utility Equipment Mechanic III	U111	1.00	0.00	1.00	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	2.00	1.00	1.00	1.00
Utility Const. Tech. II	U109	0.00	1.00	2.00	2.00	2.00
Utility Const. Tech. I	U108	2.00	1.00	0.00	0.00	0.00
Utility Locator III	U108	0.00	1.00	1.00	0.00	1.00
Utility Locator II	U107	1.00	1.00	1.00	2.00	1.00
Utility Locator I	U106	2.00	1.00	1.00	2.00	2.00
Utility Collection Tech III	U106	1.00	0.00	0.00	1.00	1.00
Utility Technician II	U105	2.00	0.00	0.00	0.00	0.00
Utility Collection Tech II	U105	0.00	3.00	5.00	5.00	4.00
Utility Technician I	U104	4.00	0.00	0.00	0.00	0.00
Utility Collection Tech I	U104	<u>2.00</u>	<u>7.00</u>	<u>6.00</u>	<u>5.00</u>	<u>6.00</u>
Total Full Time Staffing		23.00	25.00	26.00	27.00	28.00

Added [1.0] Assistant Wastewater Superintendent I due to increased wastewater collection. Promoted [1.0] WW Collections Superintendent I to [1.0] WW Collections Superintendent II. Promoted [1.0] WW Collections Foreman I to [1.0] WW Collections Foreman II. Promoted [1.0] Utility Journeyman Electrician II to [1.0] Utility Journeyman Electrician III. Promoted [1.0] Utility Locator II to [1.0] Utility Locator III. Replaced [1.0] Utility Collection Tech II with [1.0] Utility Collection Tech I.

CAPITAL OUTLAY	Amount
LS#1 Rehabilitation Design & Replacement	\$ 1,795,314
LS#6 Generator Transfer Switch Replacement	9,888
LS#111 Replacement & Panel Box	290,487
Ford F250 Pickup Truck Utility Bed Replacement #280	90,000
LS#86 Replacement & Panel Box	91,714
LS#84 Replacement & Panel Box	92,919
LS#82 Replacement & Panel Box	91,714
LS#16 Generator (Hill / Beresford)	70,000
Portable Radio 1 Of 3	5,100
Portable Radio 2 Of 3	5,100
Portable Radio 3 Of 3	<u>5,100</u>
Total Capital Outlay	\$ 2,547,336

Wastewater Collection

EXPENDITURE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 530,182	\$ 636,240	\$ 636,240	\$ 671,322	5.51%
Operating Expenses	164,926	220,476	220,476	225,324	2.20%
Capital Outlay	<u>378,790</u>	<u>421,348</u>	<u>1,265,443</u>	<u>512,672</u>	21.67%
Total Budget	\$ 1,073,898	\$ 1,278,064	\$ 2,122,159	\$ 1,409,318	10.27%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
WW Collections Foreman III	U115	1.00	0.00	0.00	0.00	0.00
WW Collections Foreman II	U114	0.00	0.00	0.00	1.00	1.00
WW Collections Foreman I	U113	0.00	1.00	1.00	0.00	0.00
Utility Equipment Operator II	U109	1.00	0.00	2.00	3.00	3.00
Utility Equipment Operator I	U108	2.00	2.00	2.00	1.00	1.00
Utility Collection Technician II	U105	2.00	2.00	3.00	2.00	3.00

Utility Collection Technician I	U104	2.00	4.00	2.00	3.00	2.00
Total Full Time Staffing		8.00	9.00	10.00	10.00	10.00

Promoted [1.0] Utility Collection Technician I to [1.0] Utility Collection Technician II.

CAPITAL OUTLAY

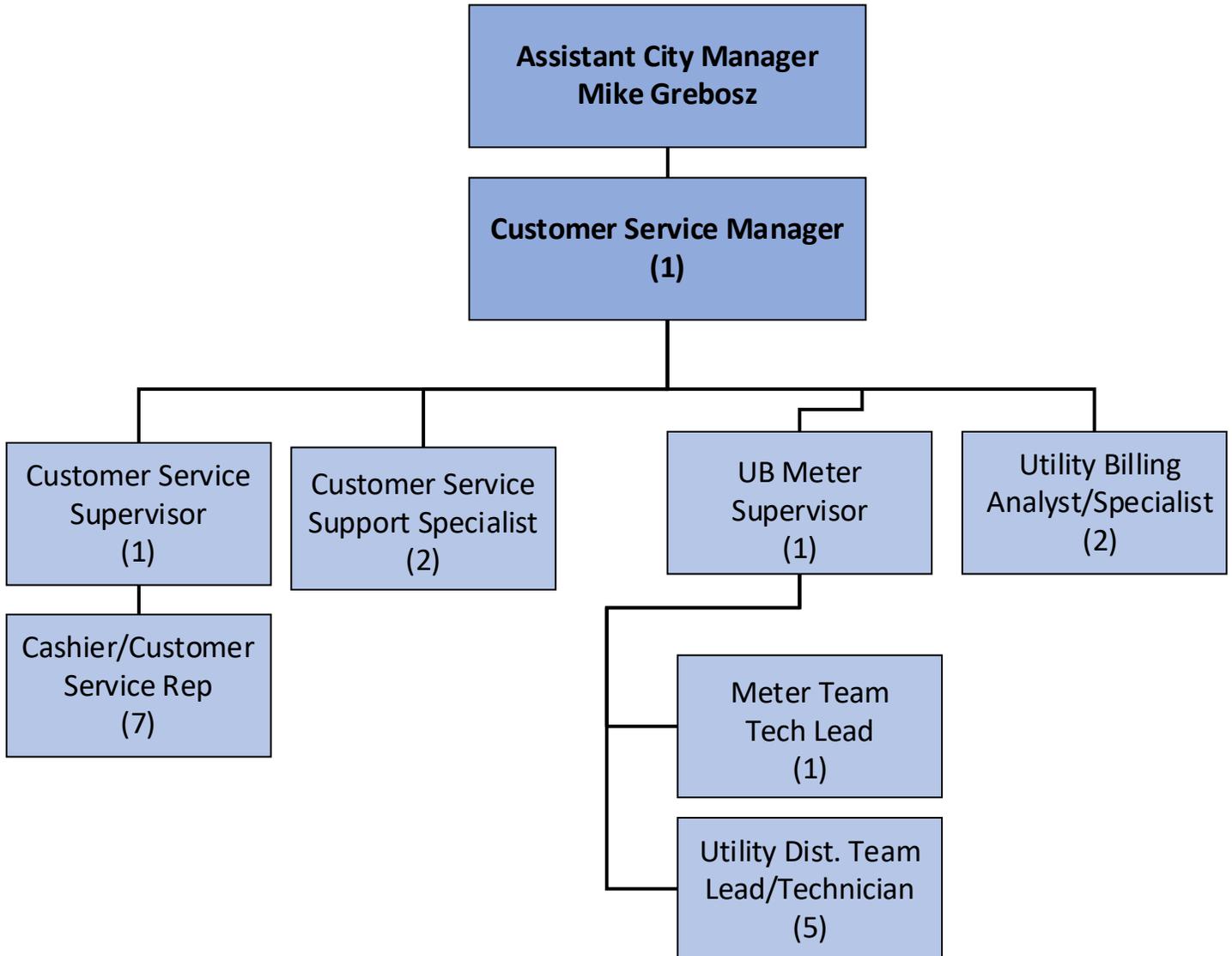
	Amount
Westside Sewer Interceptor Arv Replacement	\$ 146,672
Manhole Rehabilitation	100,000
Sewer Line Rehabilitation	250,000
Trimble GPS Device	16,000
Total Capital Outlay	\$ 512,672

Management Discussion

- ✓ Total expenses decreased by 62.54%.
- ✓ Personal Services increased 6.82% mainly due to the additions of a Utilities Capital Improvement Manager, FOG Inspector I, Assistant Water Superintendent and Assistant Wastewater Superintendent, increased Custodian II split, increased health insurance costs a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025. This was partially offset by the reclassification of the Project/Contracts Administrator, Administrative Coordinator, and Utility Admin Assistant in Utilities Administration to Engineering.
- ✓ Operating expenses increased by 18.21% mainly due to increases in Utility Wholesale Purchase – Water Bills (\$1,080,000), insurance (\$134,427), water/sewer (\$13,147), and power (\$276,594).
- ✓ Capital Outlay increased by 224.18% mainly due to the budgeting of the Water Plant #10 Well Field and Plant Upgrades (\$13,600,000).

CUSTOMER SERVICE

Organizational Structure



Description:

The Customer Service Division is responsible for meter reading, utility billing and collection of payments for water, sewer, solid waste, recycling collection, and stormwater services.

Mission:

Provide excellent customer service and utility billing services which ensure services are billed in a timely and accurate manner.

Performance Measures

Performance	Strategic Focus Area	FY 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
Utility accounts per full time equivalent (FTE)	High Value Government	1,309	1,350	1,400
Cost per active utility account	High Value Government	\$67.21	\$67.00	\$68.00
Average % of delinquent accounts	High Value Government	4.99%	5.50%	4.0%
% of customers receiving electronic bills	High Value Government	41.14%	42.0%	43.0%
% of customers using online/automatic bank payments	High Value Government	72.76%	73.0%	74.0%
# of meters replaced as part of 20-year replacement cycle program	High Value Government	0	0	1,000
% of customers using flex pay	High Value Government	5.12%	6.0%	8.0%
# of proactive check for leak follow up orders processed	High Value Government	1,902	2,000	2,100
# of leaks adjustments processed	High Value Government	191	200	200

Fiscal Year 2024 - 2025 Accomplishments

- ✓ Continued customer service training on a quarterly basis.
- ✓ Implemented FY 23-24 water and sewer rate increase per rate study.
- ✓ Implemented stormwater rate based on rate study completed during FY 19-20.
- ✓ Complete stormwater rate study.

Action Plan

Utility Billing and Collections

Goals & Objectives		Strategic Plan Area(s)
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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 1,049,749	\$ 1,248,308	\$ 1,248,308	\$ 1,353,052	8.39%
Operating Expenses	351,195	463,730	487,230	398,709	-14.02%
Capital Outlay	<u>2,980</u>	<u>10,000</u>	<u>333,732</u>	<u>0</u>	-100.00%
Total Budget	\$ 1,403,924	\$ 1,722,038	\$ 2,069,270	\$ 1,751,761	1.73%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Finance Cust. Svc. Manager	116	1.00	1.00	1.00	1.00	1.00
Util. Billing Meter Supervisor	U112	1.00	1.00	1.00	1.00	1.00
Util. Dist. Meter Tech Team Ld	U111	1.00	0.00	0.00	0.00	0.00
Customer Service Supervisor	109	1.00	1.00	1.00	1.00	1.00
Utility Billing Supervisor	109	1.00	1.00	0.00	0.00	0.00
Senior Billing Specialist	107	0.00	1.00	1.00	1.00	1.00
Cust. Svc. Support Specialist II	107	0.00	0.00	0.00	1.00	1.00
Cust. Svc. Support Specialist	106	1.00	1.00	2.00	1.00	1.00
Utility Billing Specialist III	106	0.00	0.00	0.00	0.00	1.00
Meter Team Tech Lead	106	0.00	0.00	0.00	0.00	1.00
Customer Service Rep III	105	2.00	0.00	1.00	1.00	2.00
Utility Billing Specialist II	105	2.00	1.00	1.00	1.00	0.00
Utility Billing Specialist I	104	1.00	1.00	1.00	1.00	0.00
Customer Service Rep II	104	2.00	3.00	1.00	3.00	1.00
Customer Service Rep I	103	3.00	4.00	5.00	3.00	4.00
Utility Distribution Tech III	U106	0.00	0.00	0.00	0.00	3.00
Utility Distribution Tech II	U105	2.00	4.00	3.00	3.00	2.00
Utility Distribution Tech I	U104	2.00	1.00	2.00	2.00	0.00
Total Full Time Staffing		20.00	20.00	20.00	20.00	20.00

Promoted [1.0] Utility Billing Specialist II to [1.0] Utility Billing Specialist III. Promoted [1.0] Customer Service Rep II to [1.0] Customer Service Rep III. Replaced [1.0] Customer Service Rep II with [1.0] Customer Service Rep I. Promoted [2.0] Utility Distribution Tech I to [2.0] Utility Distribution Tech II. Promoted [3.0] Utility Distribution Tech II to [3.0] Utility Distribution Tech III. Replaced [1.0] Utility Billing Specialist I with [1.0] Meter Team Tech Lead.

CAPITAL OUTLAY	Amount
None	\$ -
Total Capital Outlay	\$ -

Management Discussion

- ✓ Total expenses increased by 1.73%.
- ✓ Personal Services increased 8.39% mainly due to promotions of a Utility Billing Specialist II to Utility Billing Specialist III and a Customer Service Rep II to Customer Service Rep III, and a reclassification of Utility Billing Specialist I with a Meter Team Tech Lead, increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses decreased by 14.02% mainly due to a Rate Study for Stormwater fees (\$40,000) and the purchase of standing desks (\$6,000) in FY 2023-2024.
- ✓ Capital Outlay decreased by 100%.
- ✓ Includes funding for:
 - Credit card merchant fees (\$140,000)
 - Customer billing/printing/stuffing/e-bills/inserts (\$52,500)
 - Postage (\$82,600)
 - Water conservation kit (\$13,700)

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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Contingency / Reserve Contingency	\$ -	\$ 1,037,227	\$ 147,566	\$ 400,000	-61.44%
Contributions	701,527	803,591	842,046	1,082,377	34.69%
Transfers	<u>125,381</u>	<u>60,619</u>	<u>763,588</u>	<u>451,703</u>	645.15%
Total Budget	\$ 826,908	\$ 1,901,437	\$ 1,753,200	\$ 1,934,080	1.72%
<u>Contingency / Reserve Contingency</u>					
Contingency				\$ 350,000	
Reserve Contingency					50,000
Total				\$ 400,000	
<u>Contributions</u>					
Contribution to General Fund				\$ 1,082,377	
Total				\$ 1,082,377	
<u>Transfers</u>					
Transfer to Debt Service Fund				\$ 7,680	
Transfer to Water Trust Fund				366,600	
Transfer to Capital Project Fund				77,423	
Total				\$ 451,703	

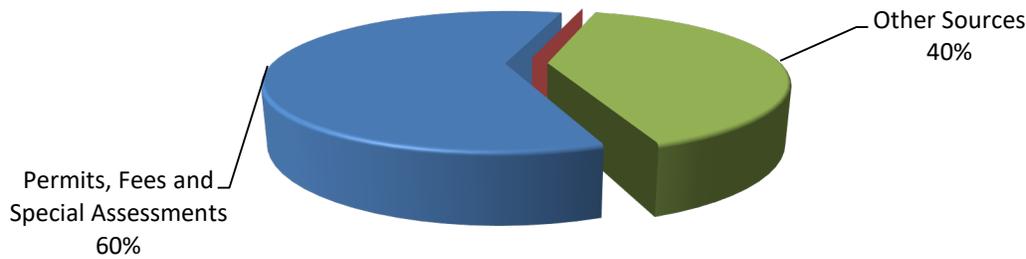
Management Discussion

- ✓ Contingency / Reserve Contingency decreased by 61.44% due to a decrease of \$637,227 in Reserve Contingency.
- ✓ Contribution to the General Fund increased by \$278,786.
- ✓ Transfer to Debt Service Fund stayed at \$7,680.
- ✓ Transfer to Water Trust Fund increased by \$366,600.
- ✓ Transfer to Capital Fund increased by \$24,484.

WATER TRUST FUND

Revenue Summary

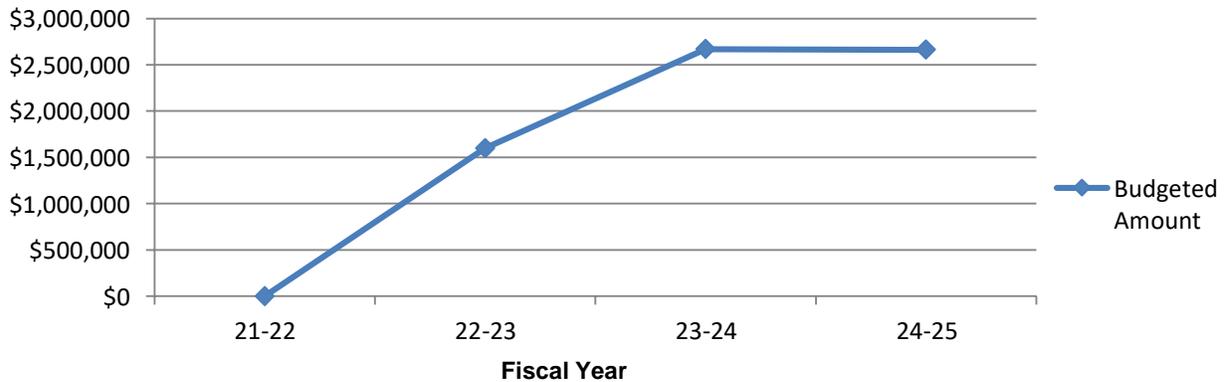
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Permits, Fees and Special Assessments	\$ 2,314,843	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	0.00%
Miscellaneous Revenue	192,628	0	247,360	0	N/A
Other Sources	<u>0</u>	<u>1,070,850</u>	<u>6,341,812</u>	<u>1,066,600</u>	-0.40%
Total Water & Wastewater Trust Fund	\$ 2,507,471	\$ 2,670,850	\$ 8,189,172	\$ 2,666,600	-0.16%



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), Use of Reserves (\$700,000) and a Transfer from the Water and Sewer Fund (\$366,600).

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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Operating Expenses	\$ 113	\$ 0	\$ 0	\$ 0	0.00%
Capital Outlay	<u>1,275,208</u>	<u>2,670,850</u>	<u>8,189,172</u>	<u>2,666,600</u>	-0.16%
Total Budget	\$1,275,321	\$2,670,850	\$ 8,189,172	\$2,666,600	-0.16%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
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None

CAPITAL OUTLAY	Amount
2025 Water Main Improvements Construction	\$2,300,000
2026 Water Main Improvements Design	<u>366,600</u>
Total Capital Outlay	\$2,666,600

Management Discussion

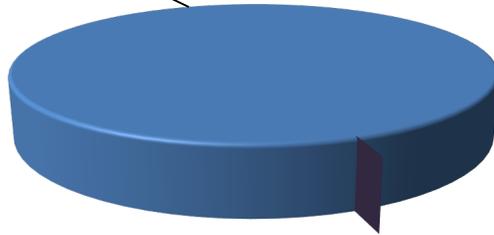
- ✓ Includes funding for:
 - 2025 Water Main Improvements Construction (\$2,300,000)
 - 2026 Water Main Improvements Design (\$366,600)

WASTEWATER TRUST FUND

Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Permits, Fees and Special Assessments	\$ 2,781,576	\$ 1,800,000	\$ 2,700,000	\$ 1,800,000	0.00%
Intergovernmental Revenue	7,490	0	2,260,883	0	N/A
Miscellaneous Revenue	123,463	0	200,000	0	N/A
Other Sources	<u>0</u>	<u>0</u>	<u>3,122,177</u>	<u>0</u>	N/A
Total Water & Wastewater Trust Fund	\$ 2,912,529	\$ 1,800,000	\$ 8,283,060	\$ 1,800,000	0.00%

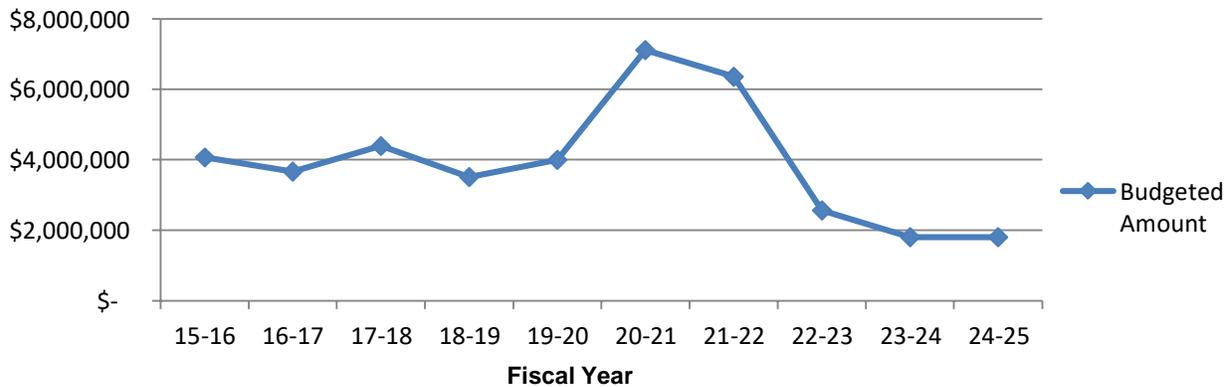
Permits, Fees and
Special Assessments
100%



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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Operating Expenses	\$ 217	\$ 0	\$ 0	\$ 0	0.00%
Capital Outlay	286,798	0	8,283,060	233,808	100.00%
Contingency	<u>0</u>	<u>1,800,000</u>	<u>0</u>	<u>1,566,192</u>	-12.99%
Total Budget	\$ 287,015	\$1,800,000	\$ 8,283,060	\$1,800,000	0.00%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
None					

CAPITAL OUTLAY	Amount
900 Compact IC Flex with Autosampler	\$ 99,125
New Ford F250 Pickup Truck for new Assistant Superintendent	72,307
LS #80 Generator & Transfer Switch Replacement	<u>62,376</u>
Total Capital Outlay	\$ 233,808

Management Discussion

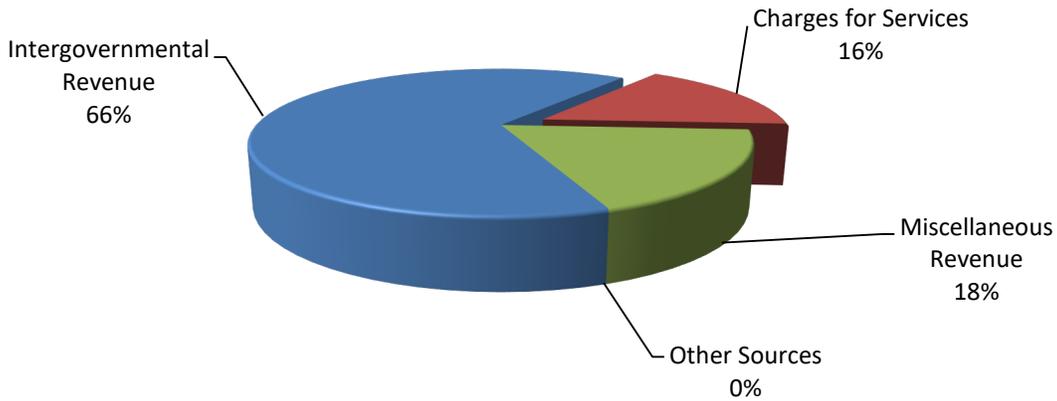
- ✓ Includes funding for:
 - 900 Compact IC Flex with Autosampler (\$99,125)
 - New Ford F250 Pickup Truck for new Assistant Superintendent (\$72,307)
 - Lift Station #80 Generator & Transfer Switch Replacement (\$62,376)
 - Contingency Savings (\$1,566,192) used to balance the budget



AIRPORT FUND

Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Intergovernmental Revenue	\$ 2,592,180	\$ 1,137,000	\$ 5,851,173	\$ 3,933,000	245.91%
Charges for Services	758,847	866,917	866,917	960,170	10.76%
Miscellaneous Revenue	2,638,761	1,050,985	1,050,985	1,107,424	5.37%
Other Sources	<u>(368,582)</u>	<u>0</u>	<u>380,342</u>	<u>0</u>	N/A
Total Airport Fund Revenue	\$ 5,621,206	\$ 3,054,902	\$ 8,149,417	\$ 6,000,594	96.43%



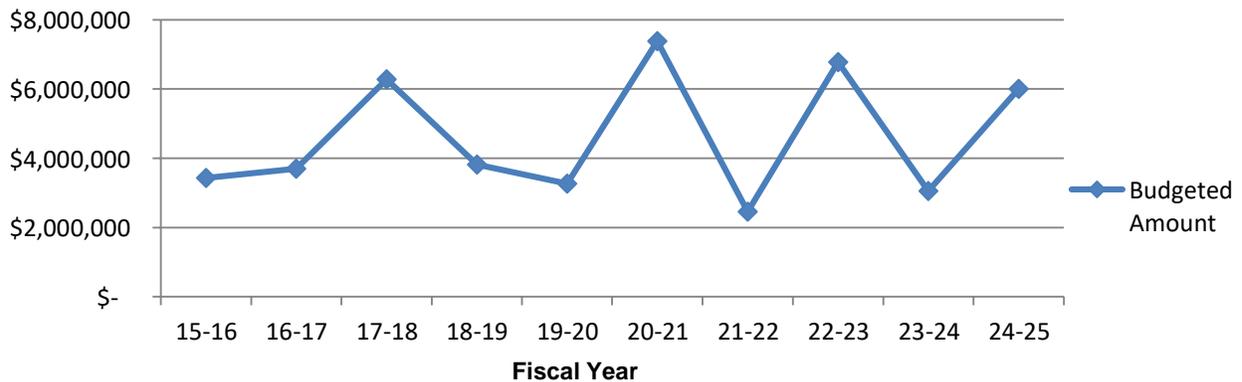
Management Discussion

Intergovernmental Revenue includes Federal (\$3,465,000) and State (\$468,000) grants for airport capital projects.

Charges for Services increased by 10.76% mainly due to additional T-Hangars available to rent.

Miscellaneous Revenue increased by 5.37% mainly due to an increase in Non-Aviation Rentals (\$84,439).

History of Revenues

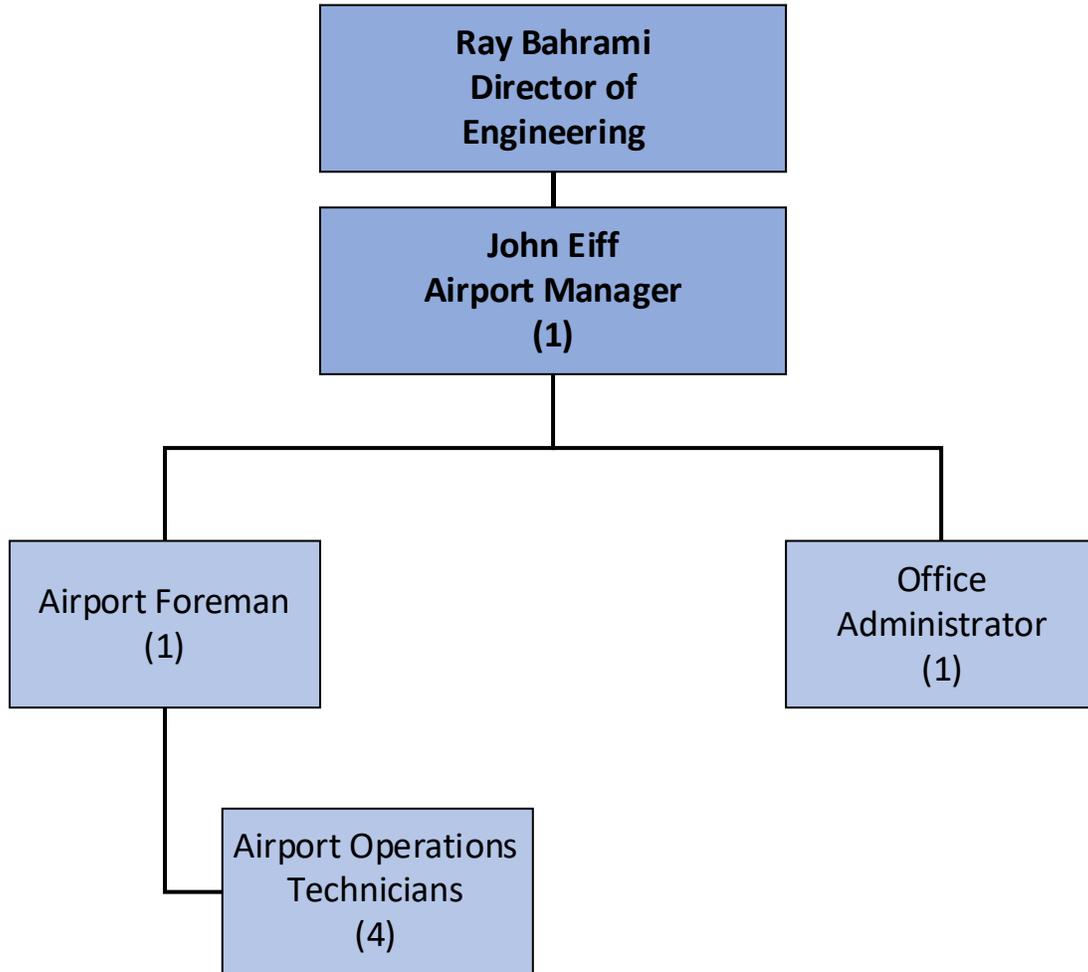




AIRPORT FUND

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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% of users satisfied with Airport appearance and services	High Value Government	90%	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	10.21%	5%	8%

Fiscal Year 2023 - 2024 Accomplishments

- ✓ Completed T-hangar construction for phase one of the East Hangar Complex and started leasing the hangar sites.
- ✓ Maintained lease management of the T-hangars with a 100% occupancy rate with an average of 85 people on the waiting list.
- ✓ Completed the rehabilitation and upgrades to the airfield electrical home runs and vault.
- ✓ Constructed the Skinner connector road to SR 11.
- ✓ Update Security gate readers, cameras and fencing.
- ✓ Design and rehabilitate the mid-section of taxiway "A".
- ✓ Design the East Hangar complex phase 1b.
- ✓ Construction for rehabilitation of the West apron.
- ✓ Started design of rehabilitation of runway 5/23.
- ✓ Designed electrical upgrades on T-hangars A, B, & C.
- ✓ Started the airport's new 10-year Master Plan and ALP updates.

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 East Hangar Complex. 	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 East Hangar Complex. • Rehabilitation of West Ramp Apron. • East Hangar Complex Phase 1b Design. • Construction of Taxiway A Rehab. • Restripe Airfield Markings. 	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 2024-2025
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Design East Hangar Complex – Phase 1b
 - Target Completion: FY 2024-2025
 - Strategic Focus Area: Regional High Value Job Creation
- ✓ Complete final phase of NW Industrial Park.
 - Target Completion: FY 2025-2026
 - Strategic Focus Area: Regional High Value Job Creation

Operating Budget Comparison

BUDGET DESCRIPTION	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 510,069	\$ 578,835	\$ 578,835	\$ 619,076	6.95%
Operating Expenses	400,847	506,298	481,826	473,137	-6.55%
Capital Outlay	3,910,271	1,358,196	6,519,453	4,087,653	200.96%
Contingency	0	5,790	0	179,508	3000.31%
Transfers	<u>411,613</u>	<u>605,783</u>	<u>569,303</u>	<u>641,220</u>	5.85%
Total Budget	\$5,232,800	\$3,054,902	\$ 8,149,417	\$6,000,594	96.43%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Airport Manager	E103	1.00	1.00	1.00	1.00	1.00
Sports Aviation Administrator	E102	1.00	1.00	0.00	0.00	0.00
Airport Ops Foreman II	110	1.00	1.00	1.00	1.00	1.00
Office Administrator	108	0.00	1.00	1.00	1.00	1.00
Administrative Coordinator	107	1.00	0.00	0.00	0.00	0.00
Airport Ops Tech III	105	1.00	1.00	1.00	1.00	3.00
Airport Ops Tech II	102	2.00	2.00	2.00	2.00	0.00
Custodian II	102	0.00	0.00	0.00	0.10	0.00
Custodian I	101	0.10	0.10	0.10	0.00	0.00
Airport Ops Tech I	101	1.00	1.00	1.00	1.00	1.00
Total Full Time Staffing		8.10	8.10	7.10	7.10	7.00

Promoted [2.0] Airport Ops Tech II with [2.0] Airport Ops Tech III. Removed [0.10] Custodian II.

CAPITAL OUTLAY	Amount
Construct - Runway 5/23	\$3,500,000
Construct - A, B, & C Electrical Upgrades	200,000
John Deere Zero Turn Mower	18,150
Fuel Master	19,503
Airfield Markings	350,000
Total Capital Outlay	\$4,087,653

Management Discussion

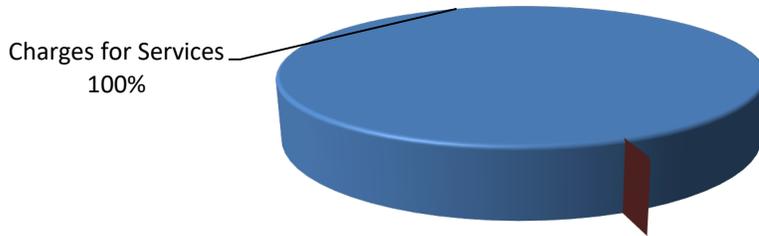
- ✓ Total expenses increased by 96.43% mainly due to an increase in capital projects.
- ✓ Personal Services increased by 6.95% mainly due to an increase in health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses decreased by 6.55% mainly due to decreases in promotional activities (\$5,000) and operating supplies (\$7,000).
- ✓ Includes funding for capital projects (\$4,087,653) including construction of Runway 5/23 (\$3,500,000) which will be mostly grant funded.



REFUSE COLLECTION FUND

Revenue Summary

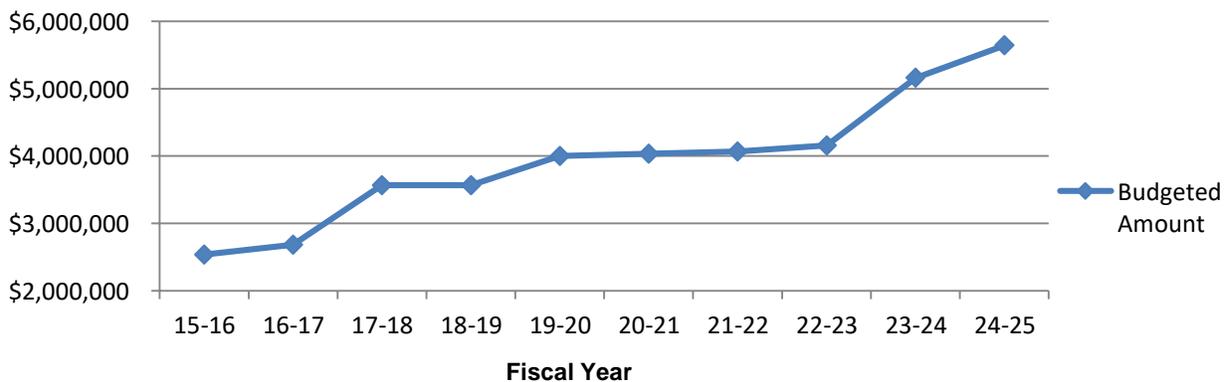
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Charges for Services	\$ 5,193,946	\$ 5,160,000	\$ 5,500,000	\$ 5,640,000	9.30%
Miscellaneous Revenue	<u>10,983</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Refuse Fund Revenue	\$ 5,204,929	\$ 5,160,000	\$ 5,500,000	\$ 5,640,000	9.30%



Management Discussion

Projected in FY 2024-2025 budget is \$5,640,000 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 and 3% of gross revenues in return for billing and administrative services. The franchise fee revenues are recognized in the General Fund of the City while the billing and administrative 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 22/23 Actual	FY 23/24 Projection	FY 24/25 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.	95%	90%	90%
% of noise complaints responded to within 48 hours	97%	98%	98%
Waste Diversion: total recycle tonnage (residential + commercial)	New Measure	-	-

Operating Budget Comparison

BUDGET DESCRIPTION	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Operating Expenses	\$ 5,065,124	\$ 5,060,000	\$ 5,060,000	\$ 5,490,265	8.50%
Transfers	<u>136,793</u>	<u>100,000</u>	<u>100,000</u>	<u>149,735</u>	49.74%
Total Budget	\$ 5,201,917	\$ 5,160,000	\$ 5,160,000	\$ 5,640,000	9.30%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
None					

CAPITAL OUTLAY	Amount
None	

Management Discussion

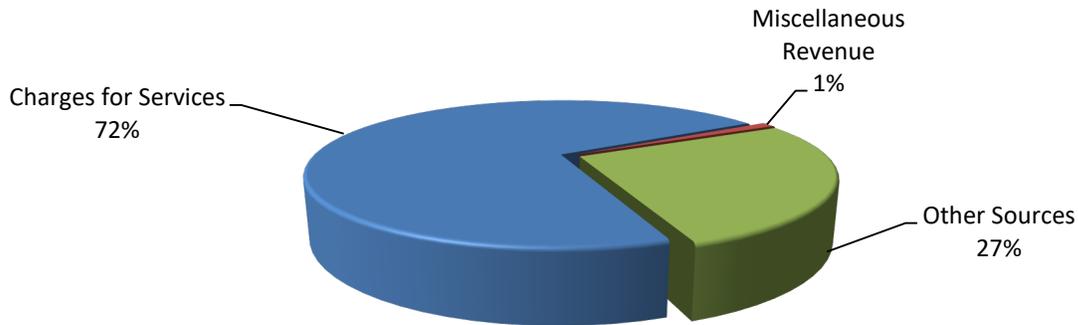
- ✓ Includes funding for:
 - GFL Solid Waste Southeast, LLC (\$4,991,150)
 - Franchise Fees held for the City (\$499,115)
 - Contribution to Water & Sewer Fund (\$149,735)



STORMWATER FUND

Revenue Summary

REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Charges for Services	\$ 2,251,350	\$ 2,297,500	\$ 2,297,500	\$ 2,441,500	6.27%
Miscellaneous Revenue	102,062	35,000	68,070	35,000	0.00%
Other Sources	<u>18,858</u>	<u>395,531</u>	<u>1,416,895</u>	<u>932,037</u>	135.64%
Total Stormwater Fund Revenue	\$ 2,372,270	\$ 2,728,031	\$ 3,782,465	\$ 3,408,537	24.94%



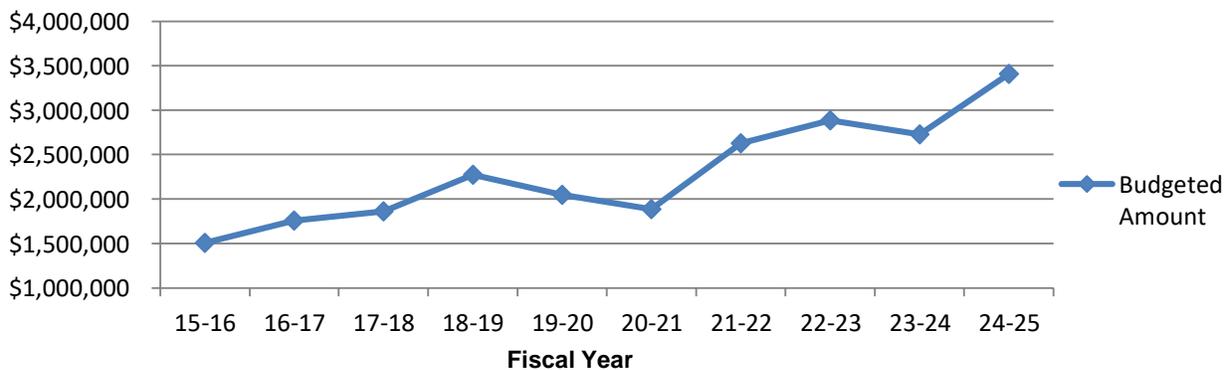
Management Discussion

Charges for services represent stormwater fees and are projected with a 6.27% increase from FY 2024-2025 budget.

Miscellaneous Revenue represents interest earnings on investments (\$35,000).

Other Sources in FY 2024-2025 represents Use of Reserves for the Capital Projects.

History of Revenues

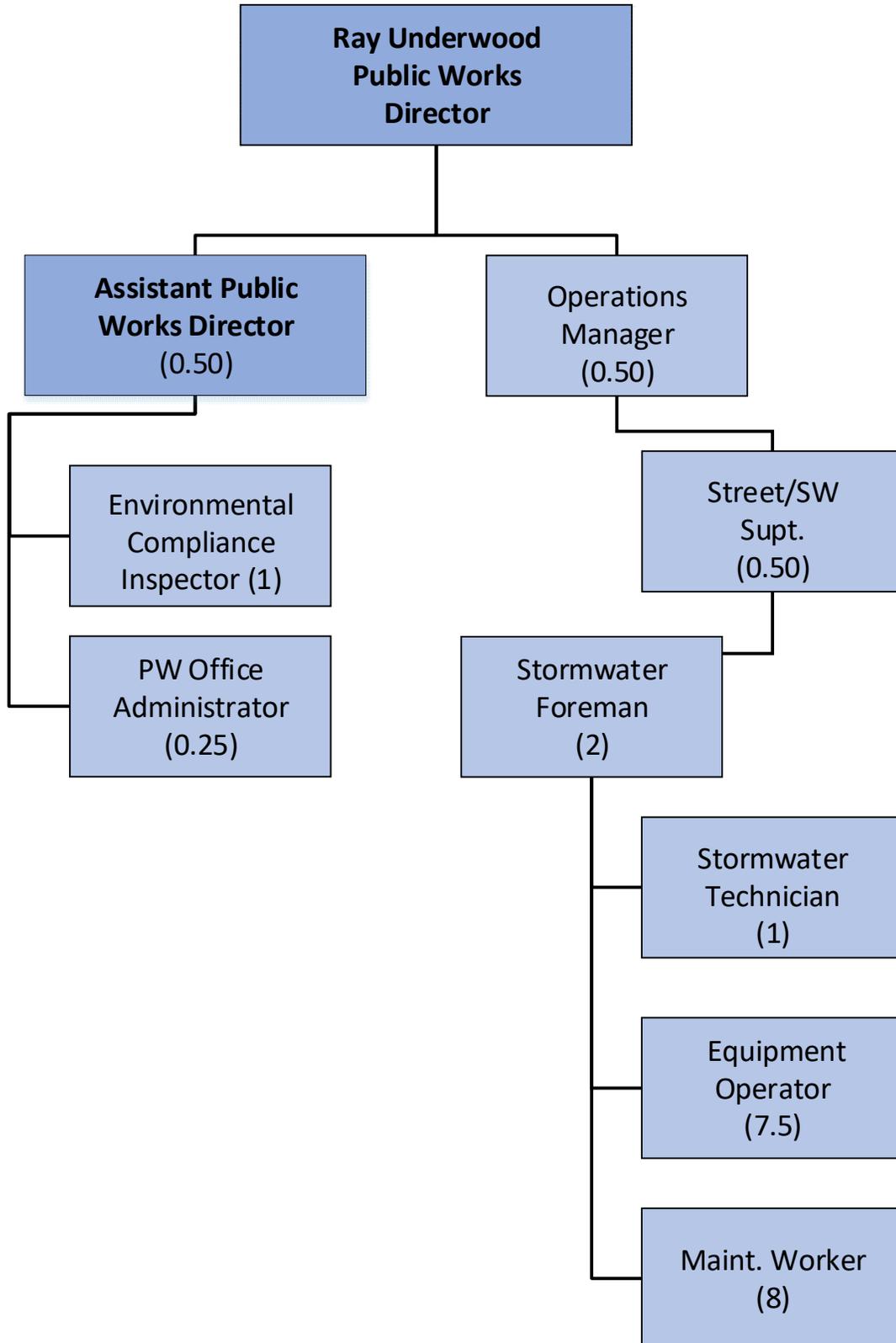




STORMWATER FUND

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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
% of drainage repairs completed within 30 calendar days	High Value Government	76%	77%	78%
% of sites passing NPDES requirements	High Value Government	100%	95%	95%
% of designated storm sewer cleaned annually	High Value Government	50%	50%	50%
% of storm sewer inlets cleaned	High Value Government	11%	11%	11%
% of storm water retention ponds maintained annually	High Value Government	12%	12%	12%
% of curb miles swept	High Value Government	100%	100%	100%

Fiscal Year 2023 - 2024 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 11 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).
- ✓ Started a city-wide vulnerability study, with a heavy focus on the downtown area.
- ✓ Stormwater Master Plan Updates:
 - ✓ Stormwater upgrade in several areas.
 - High and Hubbard upgrades
 - Boston and Rich upgrades
 - Georgia Ave and City Hall upgrades

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 2024-2025
 - o Revisit 2026-2027
 - 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 Renewal FY 2026-2027
 - o Strategic Focus Area: High Value Government, Sustainability, Sense of Community
- ✓ Complete City-wide vulnerability study
 - o Target Completion FY 2024-2025

Operating Budget Comparison

BUDGET DESCRIPTION	2022-23	2023-24	2023-24	2024-25	% Change
	ACTUAL	BUDGET	ESTIMATED	BUDGET	from 2023-24
Personal Services	\$ 859,088	\$1,371,156	\$1,371,156	\$1,467,151	7.00%
Operating Expenses	299,869	365,347	604,262	395,934	8.37%
Capital Outlay	372,159	655,304	1,456,548	1,079,932	64.80%
Transfers	<u>314,993</u>	<u>336,224</u>	<u>350,499</u>	<u>465,520</u>	38.46%
Total Budget	\$ 1,846,109	\$2,728,031	\$3,782,465	\$3,408,537	24.94%

STAFFING	PAY GRADE	2020-21	2021-22	2022-23	2023-24	2024-25
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Assistant Public Works Director	E104	0.50	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 II (also Fund 001)	113	0.00	0.00	0.00	0.00	0.50
Streets/SW Sup. (also Fund 001)	112	0.50	0.50	0.50	0.50	0.00
Foreman II	110	1.00	1.00	0.00	1.00	1.00
Environmental Compliance Insp.	109	1.00	1.00	1.00	1.00	1.00
Foreman I	109	0.00	1.00	2.00	1.00	1.00
Office Administrator	108	0.25	0.25	0.25	0.25	0.25
Stormwater Technician I	106	1.00	1.00	1.00	1.00	1.00
Lead Worker	106	0.50	0.50	0.00	0.00	0.00
Equipment Operator III	106	0.00	0.00	0.50	0.50	0.50
Equipment Operator II	105	0.00	1.00	0.00	2.00	2.00
Equipment Operator I	104	3.00	3.00	6.00	5.00	5.00
Maintenance Worker II	102	2.00	3.00	2.00	3.00	2.00
Maintenance Worker I	101	<u>1.00</u>	<u>0.00</u>	<u>3.00</u>	<u>5.00</u>	<u>6.00</u>
Total Full Time Staffing		11.25	13.25	17.25	21.25	21.25

Promoted [0.5] Streets/Stormwater Superintendent I to [0.5] Streets/Stormwater Superintendent II. Replaced [1.0] Maintenance Worker II with [1.0] Maintenance Worker I.

CAPITAL OUTLAY**Amount**

Trimble GPS locator for Camera Truck	\$ 16,245
NEW flail mowing head	27,437
SW pipe lining - city wide (every year)	300,000
Wisconsin Ave Pipeline Improvements	281,250
New Hampshire Ave & S Garfield Ave Drainage & Pond Improvements	25,000
Earl Brown Pond & Improvements	225,000
Misc Stormwater Neighborhood Improvements	150,000
Misc Stormwater Pond Improvements	25,000
Misc Stormwater Pond Fence Maintenance	30,000
Total Capital Outlay	\$1,079,932

Management Discussion

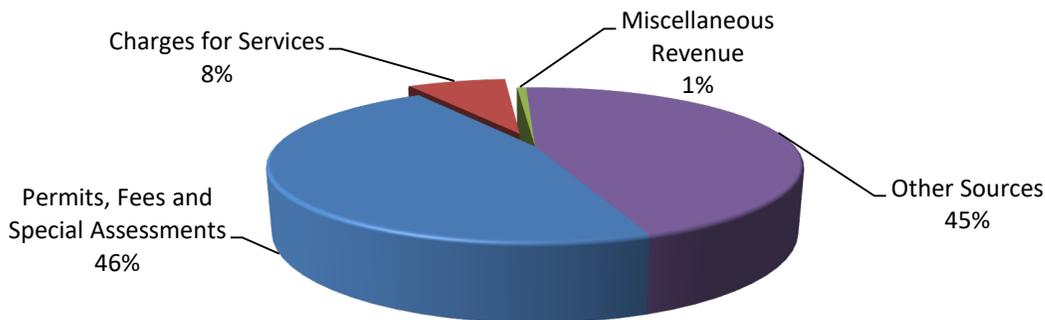
- ✓ Total expenses increased by 24.94%.
- ✓ Personal Services increased by 7.00% mainly due to a promotion for the Streets/Stormwater Superintendent I to Streets/Stormwater Superintendent II, increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating expenses increased by 8.37% mainly due to an increase in engineering services (\$10,000) and equipment maintenance (\$31,800).
- ✓ Capital outlay increased by 64.80% and includes funding for citywide pipeline replacement and miscellaneous annual stormwater improvements.



PERMITS AND INSPECTIONS FUND

Revenue Summary

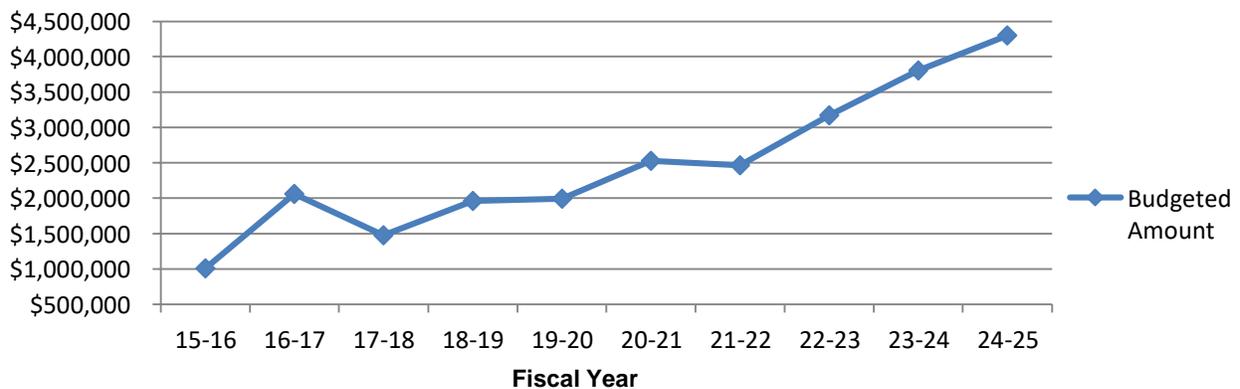
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Permits, Fees and Special Assessments	\$ 2,915,137	\$ 1,823,854	\$ 1,903,854	\$ 2,005,000	9.93%
Charges for Services	590,666	240,000	240,101	330,000	37.50%
Miscellaneous Revenue	137,962	30,000	30,000	30,000	0.00%
Other Sources	<u>0</u>	<u>1,709,851</u>	<u>2,632,485</u>	<u>1,935,067</u>	13.17%
Total Permits & Inspection Fund Revenue	\$ 3,643,765	\$ 3,803,705	\$ 4,806,440	\$ 4,300,067	13.05%



Management Discussion

Permits, Fees and Special Assessments consist primarily of building permit fees. Charges for Services includes building plan review fees, fire plan reviews, and reinspection fees. Miscellaneous Revenue includes interest income and other revenue. Other Sources consist of Use of Reserves (\$1,935,067).

History of Revenues

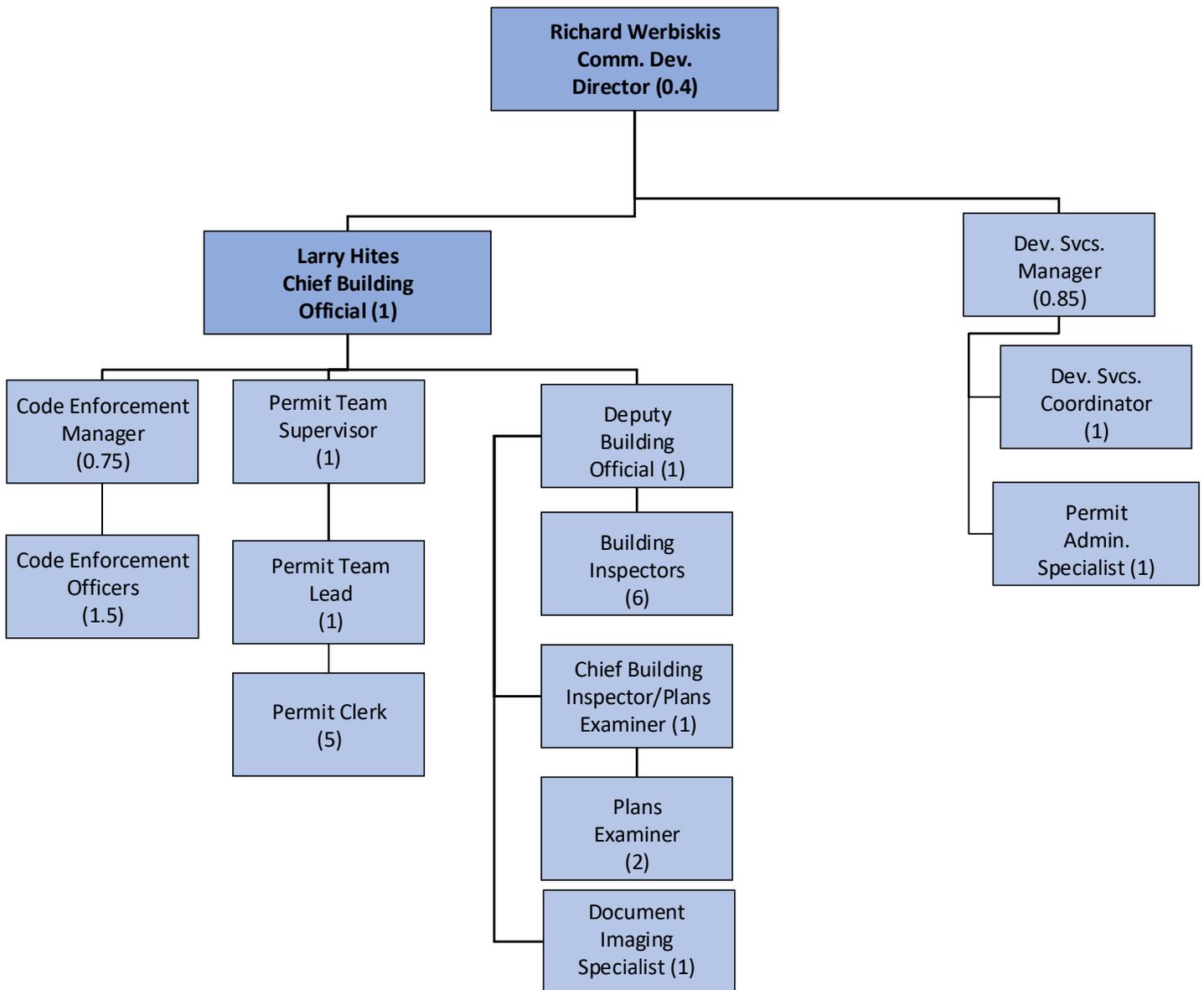




PERMITS AND INSPECTIONS FUND

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 22/23 Actual	FY 23/24 Projection	FY 24/25 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	95%	95%	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	63	50	60

Fiscal Year 2023 – 2024 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.
- ✓ Updated policies and procedures to comply with legislative mandates.

Action Plan

Permits and Inspections		
	Goals & Objectives	Strategic Plan Area(s)
1	Provide for the health safety and welfare of the public by ensuring that all laws and codes are followed through an efficient and effective permitting process and proactive inspections. <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. 	High Value Government

	<ul style="list-style-type: none"> • Issue all Business Tax Receipts within 3 days. • Initiate neighborhood revitalization program through the removal of dilapidated structures. • Conduct quarterly customer service training. • Conduct a minimum of 24 hours of staff training related to ordinances and policies. 	
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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
- ✓ Enhance the Accela Civic Platform to provide superior customer services.
 - 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: Ongoing
 - Strategic Focus Area: High Value Government

Operating Budget Comparison

BUDGET DESCRIPTION	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$1,658,845	\$1,965,744	\$2,033,627	\$ 2,174,025	10.60%
Operating Expenses	597,729	864,509	1,423,024	1,008,212	16.62%
Capital Outlay	574,099	159,438	489,469	32,000	-79.93%
Transfers	<u>627,212</u>	<u>814,014</u>	<u>860,320</u>	<u>1,085,830</u>	33.39%
Total Budget	\$3,457,885	\$3,803,705	\$4,806,440	\$ 4,300,067	13.05%

STAFFING	PAY GRADE	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Community Development Director	E108	0.40	0.40	0.40	0.40	0.40
Chief Building Official	E107	1.00	1.00	1.00	1.00	1.00
Community Devel. Deputy Director	E104	0.00	0.40	0.40	0.00	0.00
Firefighter (split with FD)	F101	0.75	0.75	0.00	0.00	0.00
Chief Bldg Insp/Plans Examiner	B105	0.00	0.00	1.00	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	1.00	1.00	1.00
Building Inspector I	B101	4.00	4.00	4.00	4.00	5.00
Building Inspector Entry Level	B100	0.00	0.00	2.00	2.00	1.00
Plans Examiner Internship	B100	0.00	0.00	0.00	0.00	1.00
Development Svcs. Manager	117	0.00	0.00	0.00	0.85	0.85
Land Development Manager	116	0.80	0.85	0.85	0.00	0.00
Code Enforcement Manager	113	0.00	0.00	0.60	0.75	0.75
Permit Administration Specialist	112	0.00	0.00	1.00	1.00	1.00

Planner I	112	0.60	0.60	0.60	0.00	0.00
Permit Supervisor	109	1.00	1.00	1.00	1.00	1.00
Community Devel. Coordinator	109	0.00	0.00	0.00	0.00	1.00
Code Enforcement Officer	107	0.80	0.80	1.20	1.50	1.50
Permit Team Lead	106	0.00	1.00	1.00	1.00	1.00
Zoning Technician	106	0.00	1.00	1.00	1.00	0.00
Permit Clerk II	104	3.00	0.00	2.00	2.00	3.00
Admin Asst III (split with FD)	104	0.00	0.50	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>4.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>
Total Full Time Staffing		19.35	20.30	24.05	23.50	24.50
Fire Marshal	F106	0.37	0.30	0.00	0.00	0.00
Fire Inspector	F105	<u>0.80</u>	<u>0.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Part Time Staffing		1.17	0.60	0.00	0.00	0.00
Total Staffing		20.52	20.90	24.05	23.50	24.50

Added [1.0] Plans Examiner Internship. Promoted [1.0] Building Inspector Entry Level to [1.0] Building Inspector I. Promoted [1.0] Permit Clerk I to [1.0] Permit Clerk II. Promoted [1.0] Zoning Technician to [1.0] Community Development Coordinator.

CAPITAL

Amount

None

Total Capital Outlay

\$ -

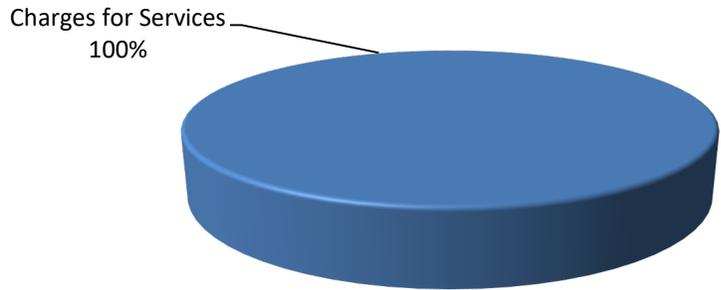
Management Discussion

- ✓ Total expenses increased by 13.05%.
- ✓ Personal Services increased by 10.60% primarily due to the addition of a Plans Examiner Internship, increased health insurance costs, a Pay Plan adjustment, and a 3% merit increase for FY 2024-2025.
- ✓ Operating Expenses increased by 16.62% mainly due to the addition of Gray Quarter Managed Services (\$100,000) and increases to Accela Land Management Annual Support (\$29,000), Accela Licenses (\$4,500) and IVR Maintenance (\$4,640).
- ✓ Includes funding for:
 - Accela Land Management (\$170,000)
 - Plan Review E-Permit Hub (\$69,500)
 - Accela Maintenance and Upgrade (\$100,000)
 - Plan Review Software (\$69,500)
 - Code books (\$7,500)
 - Banking fees (\$80,000)
 - Permit Stats Software (\$47,500)
 - Accela Conference Travel and Training (\$22,000)

HEALTH INSURANCE COST CONTAINMENT FUND

Revenue Summary

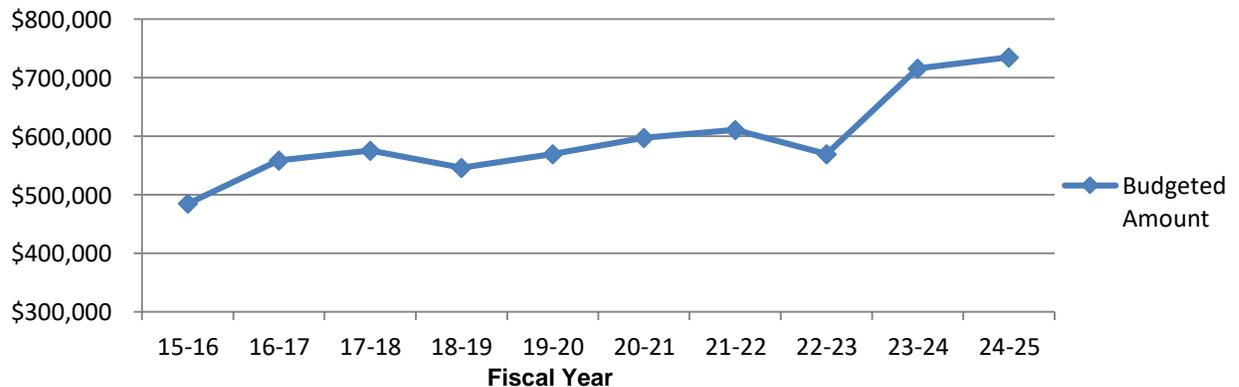
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Charges for Services	\$ 569,305	\$ 715,605	\$ 715,605	\$ 734,705	2.67%
Miscellaneous Revenue	<u>7,553</u>	<u>0</u>	<u>7,000</u>	<u>0</u>	0.00%
Total Health Ins. Cost Contain. Fund Rev.	\$ 576,858	\$ 715,605	\$ 722,605	\$ 734,705	2.67%



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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Operating Expenses	\$ 511,421	\$ 683,400	\$ 690,400	\$ 702,500	2.79%
Debt Service	2,347	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	\$ 545,973	\$ 715,605	\$ 722,605	\$ 734,705	2.67%

STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
None					

CAPITAL	Amount
None	

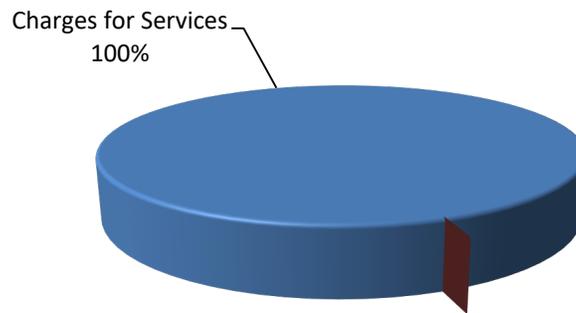
Management Discussion

- ✓ Total expenses increased by 2.67%.
- ✓ Operating expenses increased by 2.79% due to an increase in rental costs (\$24,000) and in monthly program fees (\$14,200).
- ✓ Includes funding for:
 - Health Center labor (\$350,000)
 - Monthly management program fee (\$124,200)
 - Medical supplies (\$125,000)
 - Facility Rental (\$60,000)

WORKERS' COMPENSATION SELF INSURANCE FUND

Revenue Summary

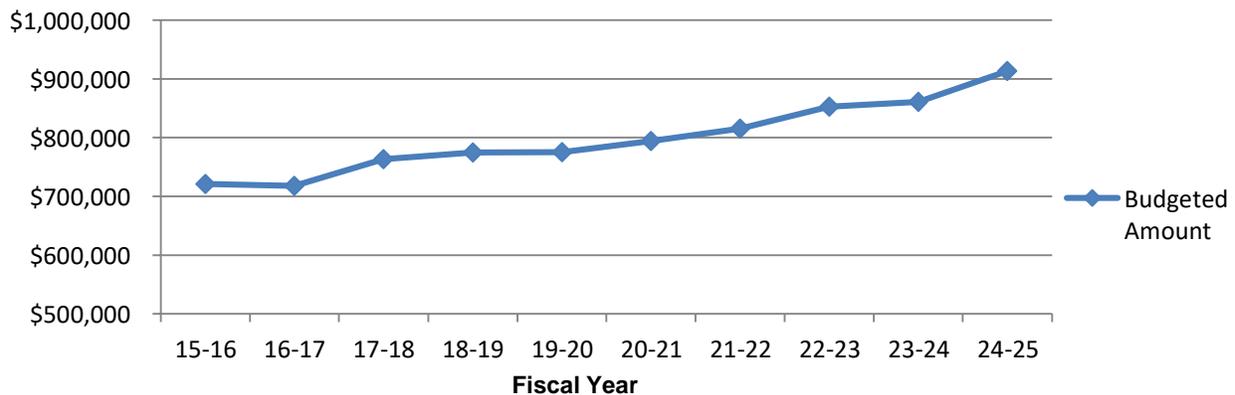
REVENUE SUMMARY	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Charges for Services	\$ 852,741	\$ 860,736	\$ 860,736	\$ 913,300	6.11%
Miscellaneous Revenue	<u>178,010</u>	<u>0</u>	<u>45,000</u>	<u>0</u>	N/A
Total Workers' Comp Fund Revenue	\$ 1,030,751	\$ 860,736	\$ 905,736	\$ 913,300	6.11%



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 2024-2025 budgeted 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 22/23 Actual	FY 23/24 Projection	FY 24/25 Target
# of injuries per 100 employees	High Value Government	3.70	4.00	3.00
# of work days lost per injury	High Value Government	80	2.00	1.00
% of full-time equivalent employees without an on the job injury	High Value Government	94%	95%	97%
% change in dollar losses from workers compensation claims over previous year	High Value Government	338%	+12%	+10%
Workers' Compensation Experience Ratio	High Value Government	1.15	1.18	.98
# of employees attending safety training	High Value Government	248	500	500
# of safety reviews/inspections performed	High Value Government	0	48	48
% change in number of liability claims over previous year	High Value Government	61%	-1%	-1%
Randomly screen CDL holders by September 30th	High Value Government	11	25%	25%

Fiscal Year 2023 - 2024 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 2024-2025
 - 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	2022-23 ACTUAL	2023-24 BUDGET	2023-24 ESTIMATED	2024-25 BUDGET	% Change from 2023-24
Personal Services	\$ 730,442	\$ 701,471	\$ 736,471	\$ 737,335	5.11%
Operating Expenses	57,082	95,265	105,265	111,965	17.53%
Transfers	<u>64,000</u>	<u>64,000</u>	<u>64,000</u>	<u>64,000</u>	0.00%
Total Budget	\$ 851,524	\$ 860,736	\$ 905,736	\$ 913,300	6.11%
STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET

None

None

Management Discussion

- ✓ Total expenses increased by 6.11%.
- ✓ Personal Services increased by 5.11% mainly due to increases in premiums (\$25,864) and reserves established by actuarian (\$10,000).
- ✓ Operating expenses increased by 17.53% mainly due to the addition of a PEN program (\$25,000).
- ✓ 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 (\$270,335)
 - Safety Committee Training (\$2,000)
 - Employee Workers Comp/Safety Training Seminars (\$2,000)
 - PEN program (\$25,000)

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.

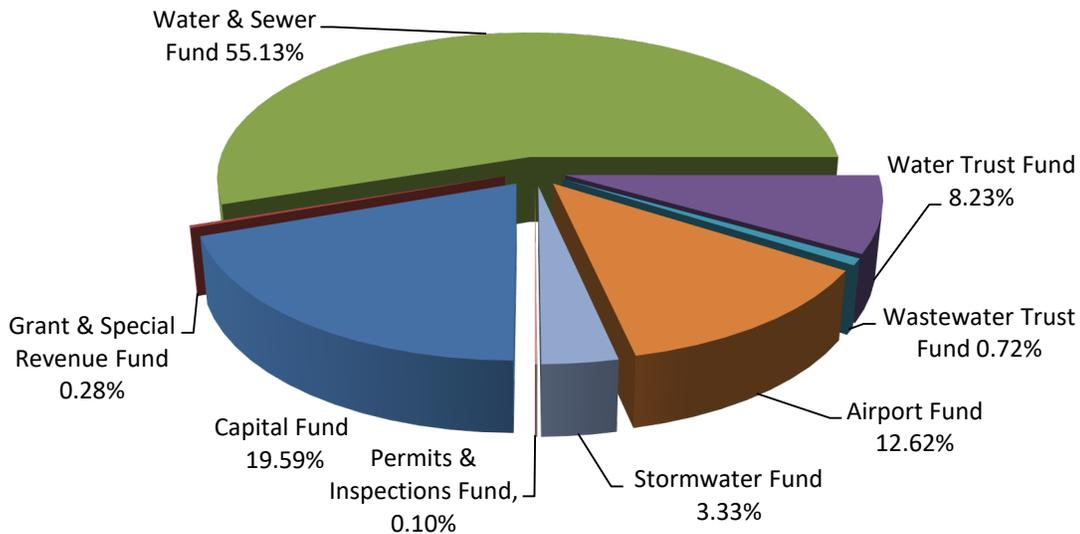
However, the Operating and Capital budgets are closely linked. The most obvious link is the Operating budget assumes the cost of maintaining and operating new facilities built under the Capital budget. Operational needs often drive the Capital budget, i.e. airport expansion, roads, water and sewer mains, 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 \$32,402,073 for all funds.

	Budget	% of Total Capital Budget	% of Total Annual Budget
Capital Fund	\$ 6,348,998	19.59%	4.83%
Grant & Special Revenue Fund	\$ 89,220	0.28%	0.07%
Water & Sewer Fund	\$ 17,863,862	55.13%	13.59%
Water Trust Fund	\$ 2,666,600	8.23%	2.03%
Wastewater Trust Fund	\$ 233,808	0.72%	0.18%
Airport Fund	\$ 4,087,653	12.62%	3.11%
Stormwater Fund	\$ 1,079,932	3.33%	0.82%
Permits & Inspections Fund	\$ 32,000	0.10%	0.02%
Total	\$ 32,402,073	100.00%	24.65%

Current Year Capital



Current Year Capital Detail

Division	Description	Amount
0106 - Administrative Services	New City Hall Monument Signs	23,192
0110 - Information Technology	New Windows Server - Phone Server	65,000
0110 - Information Technology	CJIS Required PD Server Separation	6,300
0110 - Information Technology	Microsoft Office 2021 Standard Upgrade	225,000
1119 - Code Enforcement	Code Enforcement Vehicle #1	42,602
1119 - Code Enforcement	Code Enforcement Vehicle #2	42,602
1119 - Code Enforcement	Code Enforcement Vehicle #3	42,602
General Government Total		\$ 447,298
1222 - Fire	Station 83 A/C Replacement	10,000
1222 - Fire	Getac Tablets for Fire Admin Vehicles (Qty 7)	44,000
1222 - Fire	New equipment, comms, and radio for new engine	47,000
1222 - Fire	Portable Radio Mic Replacements and Upkeep	62,000
1222 - Fire	Extrication Equipment - going from Gas to Electric	65,000
1222 - Fire	ALS Zoll Monitor	67,000
1222 - Fire	Fire Station Alerting Upgrades	75,000

Division	Description	Amount
1301 - Public Works Admin	Public Works Building Rehab	153,800
1302 - Streets	Replace 132S-Lam-002 Laminator	19,090
1302 - Streets	New Grindlazer	28,825
1302 - Streets	New Boxer 700Dx Mini Skid Steer	47,300
1302 - Streets	Sidewalk on Arlington from Plymouth to Oakdale	50,000
1302 - Streets	Replace 132S-Thermo-1 Pre Melter	59,175
1302 - Streets	Replace 11320124- Sterling Dump Truck	268,743
1302 - Streets	ADA Improvements	89,220
1303 - Trees	New Vehicle for City Forester	73,342
1303 - Trees	Replace 133142A-Foreman Truck	74,128
1303 - Trees	New F150 Hybrid for new Maintenance Worker	74,129
1304 - Urban Beautification	Replace 2015 Electric Scrubber	20,095
1304 - Urban Beautification	Replace 134-Gat-001 Utility Vehicle-CRA	31,050
1306 - Vehicle Maintenance	Fuel Master Live	41,131
1306 - Vehicle Maintenance	New Four Post Lift with Jack	44,356
Public Works Total		\$ 1,074,384
1403 - Parks	New 10X24 Flatbed Tandem Trailer	8,000
1403 - Parks	New 100 In By 24 Ft Tandem Axle Cargo Trailer	9,200
1403 - Parks	Replace Mower 143-Mow-009	10,256
1403 - Parks	Replace Mower 143-Mow-011	10,256
1403 - Parks	Replace Mower 143-Mow-018	10,724
1403 - Parks	Replace Mower 143-Mow-010	10,724
1403 - Parks	Utility Vehicle for Lake Moore Property	20,227
1403 - Parks	Replace Vehicle #19	30,000
1410 - Chisholm Center	Replace Roof On Main Hall - Chisholm Center	39,745
1412 - Conrad/Melching	Replace Hot Water Tank - Locker Room - Melching Field	49,500
1403 - Parks	Replace Vehicle #44	71,462
1407 - Activity Center	Replace Banquet Chairs - Sanborn	73,794
1410 - Chisholm Center	Replace Roof On Central Part - Chisholm Center	80,790
1408 - Stadium	Replace 3 HVAC Units - Locker Rooms - Spec Martin	196,075
1403 - Parks	Pickleball/Tennis Courts - Earl Brown Park	3,189,000
Parks & Recreation Total		\$ 3,809,753
FY 24-25 General Fund Capital (Funds 190 & 300) Total		\$ 6,438,218

Division	Description	Amount
4201 - Utilities Administration	New Vehicle for Utilities CIP Manager	51,840
4203 - Water Production	24/25 Water Plant #1 A/C Replacement	22,900
4203 - Water Production	24/25 Water Plant #3 A/C Replacement	22,900
4203 - Water Production	24/25 Water Plant #10 Well Field & Plant Upgrades	13,600,000
4204 - Water Distribution	Portable Radio 1 Of 3	5,100
4204 - Water Distribution	Portable Radio 2 Of 3	5,100
4204 - Water Distribution	Portable Radio 3 Of 3	5,100
4204 - Water Distribution	24/25 Utility Cable & Pipe Locator	10,756
4204 - Water Distribution	24/25 20" Hydraulic Pipe Chain Saw	17,504
4204 - Water Distribution	24/25 (2) Trimble GPS Devices	32,000
4204 - Water Distribution	24/25 New Vehicle Ford F250 Pickup Truck For New Asst Superintendent	72,307
4204 - Water Distribution	24/25 Hydraulic 6" Diesel Pump On Trailer (One Unit)	73,512
4204 - Water Distribution	24/25 Ford F250 Pickup Truck - Utility Body Replace #89	81,872
4204 - Water Distribution	24/25 New Ford F350 Pickup Flat Dump Truck	93,548
4204 - Water Distribution	2026 Water Main Improvements Design	366,600
4204 - Water Distribution	2025 Water Main Improvements Construction	2,300,000

Division	Description	Amount
4205 - Wastewater Distribution	Bod Incubator	7,312
4205 - Wastewater Distribution	Full Size Portable Sampler	8,629
4205 - Wastewater Distribution	Reclaim Building A/C Replacement	12,408
4205 - Wastewater Distribution	Generator Switch House A/C Unit - A/C Priority #6	12,408
4205 - Wastewater Distribution	Refurbished 1600 Amp Main Breaker	13,440
4205 - Wastewater Distribution	Electric Valve Actuator Replacement	14,388
4205 - Wastewater Distribution	(2) 5800 Refrigerator Sampler	24,770
4205 - Wastewater Distribution	Aqua Diamond Filter Cloth Replacement	32,832
4205 - Wastewater Distribution	Generator Muffler Replacement	41,831
4205 - Wastewater Distribution	Fialze-Flex 2 Channel Flow Injection Analyzer	81,816
4205 - Wastewater Distribution	900 Compact IC Flex with Autosampler	99,125
4205 - Wastewater Distribution	South Lab Door Replacement	10,935
4205 - Wastewater Distribution	WWTP Administration Bldg Roof A/C Replacement	17,980
4205 - Wastewater Distribution	Upgrade to Lachat System	60,000
4205 - Wastewater Distribution	930 Compact IC Flex	105,300
4206 - Utilities Maintenance	Portable Radio 1 Of 3	5,100
4206 - Utilities Maintenance	Portable Radio 2 Of 3	5,100
4206 - Utilities Maintenance	Portable Radio 3 Of 3	5,100
4206 - Utilities Maintenance	LS#6 Generator Transfer Switch Replacement	9,888
4206 - Utilities Maintenance	LS #80 Generator and Transfer Switch	62,376
4206 - Utilities Maintenance	Lift Station #16 (Hill / Beresford)	70,000
4206 - Utilities Maintenance	New Ford F250 Pickup Truck 4x4	72,307
4206 - Utilities Maintenance	Ford F250 Pickup Truck Utility Bed Replacement #280	90,000
4206 - Utilities Maintenance	LS#86 Replacement & Panel Box	91,714
4206 - Utilities Maintenance	LS#82 Replacement & Panel Box	91,714
4206 - Utilities Maintenance	LS#84 Replacement & Panel Box	92,919
4206 - Utilities Maintenance	LS#111 Replacement & Panel Box	290,487
4206 - Utilities Maintenance	LS#1 Rehabilitation Design & Replacement	1,795,314
4208 - Facilities Maintenance	New Panel Saw	5,897
4208 - Facilities Maintenance	Replace Bulb Eater (Crusher)	9,480
4208 - Facilities Maintenance	New Pressure Washer With Trailer	13,498
4208 - Facilities Maintenance	Replace 208-TI-003-Drop Deck Trailer	33,750
4208 - Facilities Maintenance	Replace 2080111-F550 Aerial Bucket Truck	202,741
4210 - Wastewater Collection	Manhole Rehabilitation	100,000
4210 - Wastewater Collection	Sewer Line Rehabilitation	250,000
4210 - Wastewater Collection	Trimble GPS Device	16,000
4210 - Wastewater Collection	Westside Sewer Interceptor ARV Replacement	146,672
FY 24-25 Water and Sewer Fund Capital Total		\$ 20,764,270

Division	Description	Amount
4300 - Airport	John Deere Zero Turn Mower	18,150
4300 - Airport	Fuel Master	19,503
4300 - Airport	Construct - A, B, & C Electrical Upgrades	200,000
4300 - Airport	Airfield Markings	350,000
4300 - Airport	Construct - Runway 5/23	3,500,000

FY 24-25 Airport Fund Capital Total		\$ 4,087,653
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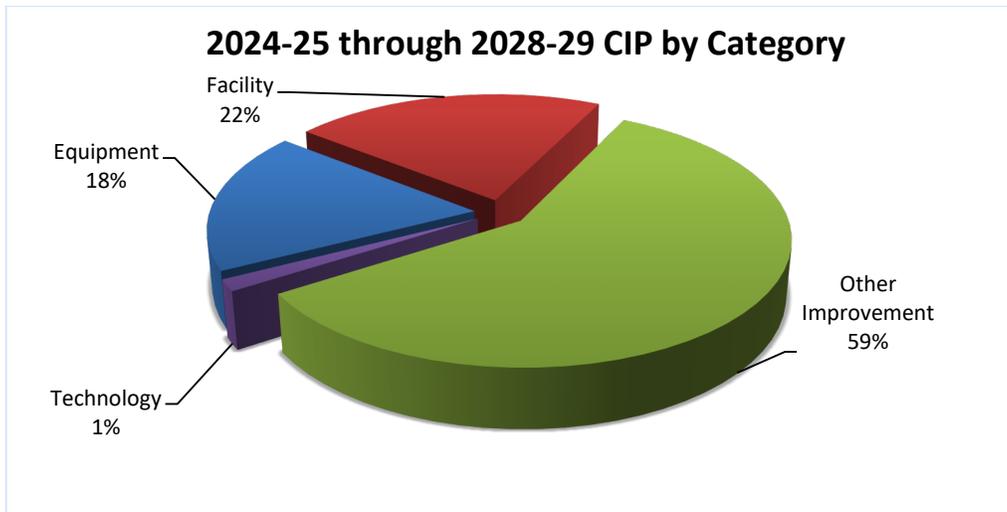
Division	Description	Amount
4500 - Stormwater	Trimble GPS locator for Camera Truck	16,245
4500 - Stormwater	New Hampshire Ave & S Garfield Ave Drainage & Pond Improvements	25,000
4500 - Stormwater	Misc Stormwater Pond Improvements	25,000
4500 - Stormwater	NEW flail mowing head	27,437
4500 - Stormwater	Misc Stormwater Pond Fence Maintenance	30,000
4500 - Stormwater	Misc Stormwater Neighborhood Improvements	150,000
4500 - Stormwater	Earl Brown Pond & Improvements	225,000

Division	Description	Amount
4500 - Stormwater	Wisconsin Ave Pipeline Improvements	281,250
4500 - Stormwater	SW pipe lining - city wide	300,000
FY 24-25 Stormwater Fund Capital Total		\$ 1,079,932
4800 - Permits & Inspections	Ford Maverick Hybrid EV	32,000
FY 24-25 Permits & Inspections Fund Capital Total		\$ 32,000
FY 24-25 All Funds Capital Total		\$ 32,402,073

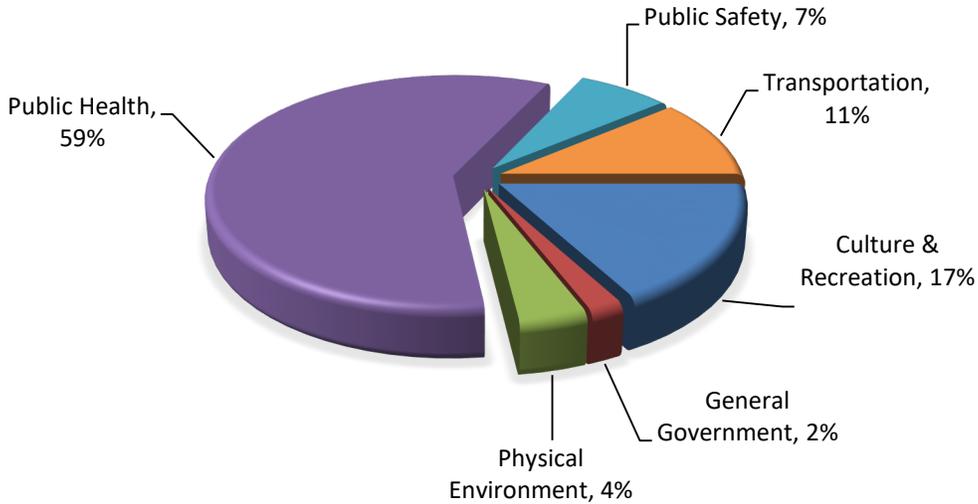
Five Year Capital Improvement Plan

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

	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Capital Fund	6,348,998	29,068,109	8,536,739	5,601,755	1,568,061	51,123,662
Grant & Special Revenue Fund	89,220	-	-	-	-	89,220
Water & Sewer Fund	18,230,462	17,779,653	16,056,044	23,651,942	19,633,740	95,351,841
Water Trust Fund	2,300,000	2,000,000	2,000,000	2,000,000	2,000,000	10,300,000
Wastewater Trust Fund	233,808	2,042,280	1,172,520	2,491,680	1,580,160	7,520,448
Airport Fund	4,087,653	2,400,000	5,930,000	4,200,000	4,040,000	20,657,653
Stormwater Fund	1,079,932	2,692,974	790,000	703,000	996,000	6,261,906
Permits & Inspection Fund	32,000	-	-	-	-	32,000
Total	\$ 32,402,073	\$ 55,983,016	\$ 34,485,303	\$ 38,648,377	\$ 29,817,961	\$ 191,336,730



2024-25 through 2028-29 CIP by Function



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

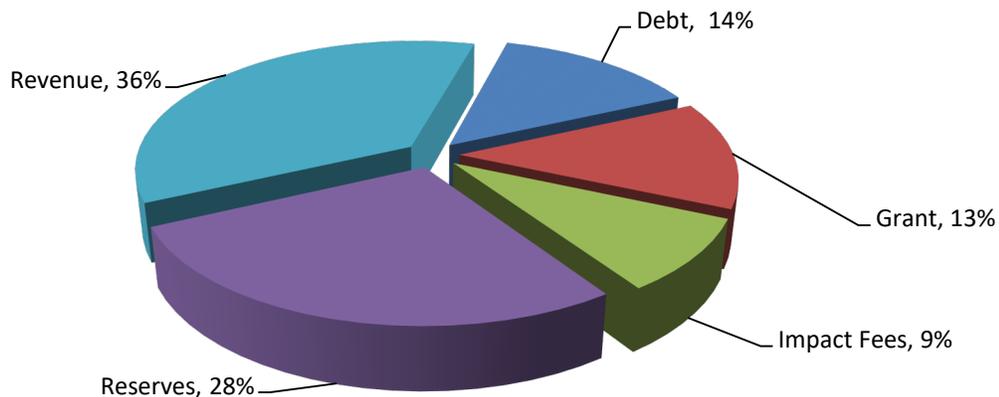
Government Impact Fees – The City collects revenue from Police Impact Fees, Fire Impact Fees, Parks and Recreation Impact Fees, and General Government building Impact Fees. This source of revenue can only be used for the purpose of new acquisitions of land, facilities, or equipment necessary as a result 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	Grants & Special Revenue Fund	Water & Sewer Fund	Airport Fund	Stormwater Fund	Permits & Inspections Fund	5 Year Total
Debt	6,000,000	-	19,456,000	-	1,372,772	-	26,828,772
Grant	-	89,220	6,070,000	19,431,800	-	-	25,591,020
Impact Fees	-	-	17,120,448	-	-	-	17,120,448
Reserves	45,123,662	-	7,600,000	-	-	-	52,723,662
Revenue	-	-	62,925,841	1,225,853	4,889,134	32,000	69,072,828
Total	51,123,662	89,220	113,172,289	20,657,653	6,261,906	32,000	191,336,730

2024-25 through 2028-29 CIP by Funding Source



CAPITAL DETAIL

Technology Projects

Location	Various City locations																		
Description	Includes purchase of new or upgrades of existing computer equipment, software, wireless technology, etc.																		
Project List (requested year order)	Year	Description	Amount																
	2025	Upgrade In Car Cameras	65,000																
	2025	Leads Online/Cell Hawk	6,300																
	2025	Lefta Product Suite	225,000																
	2026	Fujitsu 7700 Scanner	60,000																
	2026	Network Monitoring and Performance	245,000																
	2026	Audio/Visual to Chisholm Center	35,000																
	2026	Remote Access Software	50,000																
	2026	VXRail GPU Update	250,000																
	2026	Update Network Disk space (Upgrade current VMWare host to match production host)	306,000																
	2027	Internet to Spec Martin, FS82 and Airport	10,000																
	2028	Update Network Disk space (Replacement of Unity 450 and 300)	50,000																
	2028	Large Display for Tactical Conference Room	75,500																
	2029	Engineering Large Format Printer2019	26,380																
	2029	City WIFI 2019 (29 access points)	35,000																
	2029	Upgrade SANS	36,000																
	2029	Replace Document Imaging Scanner	157,200																
	2025	Fuel Master Live	41,131																
	General Government Total		\$ 1,673,511																
	2025	AXON Cameras for 2nd Interview Room	28,750																
	2025	Getac Tablets for Fire Admin Vehicles (Qty 7)	44,000																
	2025	Portable Radio Mic Replacements and Upkeep	62,000																
	2025	Fire Station Alerting Upgrades	75,000																
	2026	AI Webscanner for Facial Recognition	8,575																
	2026	A/V for Fire Station Community/EOC Room	25,000																
Public Safety Total		\$ 243,325																	
2026	Replace Video Board at Spec Martin Stadium	800,000																	
Culture & Recreation Total		\$ 800,000																	
2025	Upgrade to Lachat System	60,000																	
2025	930 Compact IC Flex	105,300																	
Public Health Total		\$ 165,300																	
Total Technology Projects		\$ 2,882,136																	
Justification	To take advantage of the rapid advancements in computer and wireless technology to the benefit of staff and the community																		
Funding Source	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="4" style="text-align: left;">Technology Funding Source</td> </tr> <tr> <td style="width: 60%;">Water & Sewer Fund</td> <td style="width: 5%; text-align: center;">\$</td> <td style="width: 25%; text-align: right;">165,300</td> <td style="width: 10%;"></td> </tr> <tr> <td>Reserves</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">2,716,836</td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: center;">\$</td> <td style="text-align: right;">2,882,136</td> <td></td> </tr> </table>			Technology Funding Source				Water & Sewer Fund	\$	165,300		Reserves	\$	2,716,836		Total	\$	2,882,136	
Technology Funding Source																			
Water & Sewer Fund	\$	165,300																	
Reserves	\$	2,716,836																	
Total	\$	2,882,136																	
Estimated Operating Costs/Savings	Estimate an additional \$75,000 for new software licenses and annual maintenance fees.																		

Anticipated Revenue Increase	N/A
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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
	2025	New City Hall Monument Signs	23,192
	2025	Public Works Building Rehab	153,800
	2026	Fuel Tank, 5,000 gallon diesel	60,000
	2026	City Hall - Replace Carpet	145,000
	2026	A/C Control System Replacement	179,782
	2027	City Hall Roof Replacement	1,050,000
	2029	2nd Floor Shade Structure	36,360
	General Government Total		\$ 1,648,134
	2025	Station 83 A/C Replacement	10,000
	2025	10-Year Refresh Of Uninterruptible Power Supply For Bldg.	21,950
	2025	Replace Faulty HVAC Chiller Water Valves	29,473
	2026	Sallyport flooring	28,956
	2026	Replace carpet	83,000
	2026	Replace roof DPD	665,000
	2027-2028	Fire Station Additions	6,000,000
	Public Safety Total		\$ 6,838,379
	2025	Replace Roof on Main Hall - Chisholm Center	39,745
	2025	Replace Hot Water Tank - Locker Room - Melching Field	49,500
	2025	Replace Roof on Central Part - Chisholm Center	80,790
	2025	Replace 3 HVAC Units - Locker Rooms - Spec Martin	196,075
	2025	Pickleball/Tennis Courts - Earl Brown Park	3,189,000
	2026	Paint Sanborn Center Interior	20,000
	2026	Paint Sanborn Center Exterior	50,000
	2026	Replace All Office Desks, Chairs and Accessories at Stone Street Offices	50,000
	2026	Paint Spec Martin Stadium Exterior	75,000
	2026	Renovate Little League Operations Tower	75,000
	2026	Resurface Gymnasium Floor - Chisholm Center	100,000
	2026	Sperling Sports Complex Baseball Field Renovations	100,000
	2026	Replace Sound System at Spec Martin Stadium	150,000
	2026	Replace All or Part of Kitchen Equipment at Wayne Sanborn Center	175,000
	2026	Replace Flooring at Freedom Playground	200,000
	2026	Renovate City Side Locker Room - Melching Field	250,000
	2026	Develop Vacant Field Space at Sperling Sports Complex	300,000
	2026	Renovate Operations Tower at Sperling Sports Complex	350,000
	2026	Replace Field Lighting at Sperling Sports Complex Adult Baseball Field	400,000
	2026	Replace HVAC System - Sanborn	560,000
	2026	Renovate Skate Park	1,100,000
	2026	Construction of Recreation Center Complex	20,000,000
	2027	Purchase Two Portable Tower Lights	30,000
2027	Renovate Boy Scout Hut	35,000	
2027	Seat Replacement at Spec Martin Stadium Suites	150,000	
2027	Renovate Softball Fields #1, #2, & #3 At Sperling Sports Complex	200,000	
2027	Construct Restroom & Pavilion at Jackson Land Playground	250,000	
2027	Replace/renovate Candlelight Oaks Playground & Basketball Court	250,000	

Project List (requested year order)	Year	Description	Amount															
	2027	All Seat Replacement at Spec Martin Stadium	600,000															
	2027	Renovate Three Little League Fields at Chipper Jones Complex	1,000,000															
	2028	Replace Field Lights at Spec Martin Stadium	500,000															
	2028	Replace Tre Thomas Park Playground	500,000															
	2029	Replace All Pavilions - Earl Brown Park & Stone Street	80,000															
	Culture & Recreation Total		\$ 31,105,110															
	2026	New shed for the nursery	20,000															
	2026	Fencing for Beresford Cemetery	83,325															
	Physical Environment Total		\$ 103,325															
	2025	South Lab Door Replacement	10,935															
	2025	WWTP Administration Bldg Roof A/C Replacement	17,980															
	Public Health Total		\$ 28,915															
	2027	Design - Wildlife Fencing	140,000															
	2027	Design - Replacement Hangar	310,000															
	2028	Construct - Wildlife fencing	1,390,000															
	Airport Total		\$ 1,840,000															
	Total Facility Projects		\$ 41,563,863															
Justification	<p>To ensure that workspace needs and work safety requirements are met. To ensure that existing facilities are rehabilitated and replaced as needed to maintain the amenities citizens expect. Deferred maintenance can result in closed facilities, liability claims, or additional maintenance costs.</p> <ul style="list-style-type: none"> Construction of Recreation Center Complex is to meet growth demands of the City. 																	
Funding Source	<table> <tr> <td>Airport Fund Revenue</td> <td>\$</td> <td>92,600</td> </tr> <tr> <td>Grant</td> <td>\$</td> <td>1,747,400</td> </tr> <tr> <td>Reserves</td> <td>\$</td> <td>39,694,948</td> </tr> <tr> <td>Water & Sewer Revenue</td> <td>\$</td> <td>28,915</td> </tr> <tr> <td>Total</td> <td>\$</td> <td>41,563,863</td> </tr> </table>			Airport Fund Revenue	\$	92,600	Grant	\$	1,747,400	Reserves	\$	39,694,948	Water & Sewer Revenue	\$	28,915	Total	\$	41,563,863
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Grant	\$	1,747,400																
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Total	\$	41,563,863																
Estimated Operating Costs/Savings	<ul style="list-style-type: none"> Estimate \$400,000 per year for Recreation Fields employees, maintenance/repair and utility taxes. Estimate \$50,000 per year for Pickleball courts maintenance/repair and employee costs. Estimate \$50,000 per year in new Fire Station addition operating and maintenance costs 																	
Anticipated Revenue Increase	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
	2025	Code Enforcement Vehicle #1	42,602
	2025	Code Enforcement Vehicle #2	42,602
	2025	Code Enforcement Vehicle #3	42,602
	2025	New Four Post Lift with Jack	44,356
	2025	#195A- 2013 - F-150 - (SUPERINTENDENTS TRUCK)	50,000
	2025	#193 - 2008 Ford F-350 4x4 (with f250 utility body)	60,000
	General Government Total		\$ 282,162

Year	Description	Amount
2025	New equipment, comms, and radio for new engine	47,000
2025	Extrication Equipment - going from Gas to Electric	65,000
2025-2028	ALS Zoll Monitor	201,000
2026	Staff/Command Vehicle	95,000
2026	Brush Truck Replacement	200,000
2026-2027	Reserve Ladder Refurbishment	500,000
2025	Replace HVAC In Gym	13,750
2025	Patrol Sergeant SUV 1 Of 2	78,196
2025	Patrol Sergeant SUV 2 Of 2	78,196
2025	Patrol SUV 1 Of 6	81,078
2025	Patrol SUV 2 Of 6	81,078
2025	Patrol SUV 3 Of 6	81,078
2025	Patrol SUV 4 Of 6	81,078
2025	Patrol SUV 5 Of 6	81,078
2025	Patrol SUV 6 Of 6	81,078
2026	(4) LPR cameras	14,600
2026	Replace vehicle (1 of 8)	50,178
2026	Replace vehicle (2 of 8)	50,178
2026	Replace vehicle (3 of 8)	89,186
2026	Replace vehicle (4 of 8)	89,186
2026	Replace vehicle (5 of 8)	89,186
2026	Replace vehicle (6 of 8)	89,186
2026	Replace vehicle (7 of 8)	89,186
2026	Replace vehicle (8 of 8)	89,186
2027	Substation Engineering	293,203
2027	Replace vehicle (1 of 10)	93,645
2027	Replace vehicle (2 of 10)	93,645
2027	Replace vehicle (3 of 10)	93,645
2027	Replace vehicle (4 of 10)	93,645
2027	Replace vehicle (5 of 10)	93,645
2027	Replace vehicle (6 of 10)	93,645
2027	Replace vehicle (7 of 10)	93,645
2027	Replace vehicle (8 of 10)	93,645
2027	Replace vehicle (9 of 10)	52,687
2027	Replace vehicle (10 of 10)	52,687
2028	Replace vehicle (1 of 10)	98,327
2028	Replace vehicle (2 of 10)	98,327
2028	Replace vehicle (3 of 10)	98,327
2028	Replace vehicle (4 of 10)	98,327
2028	Replace vehicle (5 of 10)	98,327
2028	Replace vehicle (6 of 10)	98,327
2028	Replace vehicle (7 of 10)	98,327
2028	Replace vehicle (8 of 10)	55,321
2028	Replace vehicle (9 of 10)	55,321
2028	Replace vehicle (10 of 10)	55,321
2029	Replace vehicle (1 of 10)	103,243
2029	Replace vehicle (2 of 10)	103,243
2029	Replace vehicle (3 of 10)	103,243
2029	Replace vehicle (4 of 10)	103,243
2029	Replace vehicle (5 of 10)	103,243
2029	Replace vehicle (6 of 10)	103,243
2029	Replace vehicle (7 of 10)	103,243
2029	Replace vehicle (8 of 10)	103,243
2029	Replace vehicle (9 of 10)	58,087
2029	Replace vehicle (10 of 10)	58,087
Public Safety Total		\$ 5,358,796

	Year	Description	Amount
	2025	Replace 132S-Lam-002 Laminator	19,090
	2025	New Grindlazer	28,825
	2025	New Boxer 700Dx Mini Skid Steer	47,300
	2025	Sidewalk on Arlington from Plymouth to Oakdale	50,000
	2025	Replace 132S-Thermo-1 Pre Melter	59,175
	2025	Replace 11320124- Sterling Dump Truck	268,743
	2026	#132-inm-524 (2017 54" Kubota)	17,000
	2026	#128A -F350 4 x 4 crew cab - 2012	55,000
	2027	#126- 2016 Ford F-250 - sign shop	65,000
	2027	132-TRA-002(#112 -2008 -Kubota tractor-L3400D)	30,000
	2027	#132-EXC-001- (2015 Excacator-1320140)-Mini	125,000
	2027	132PTSSTRIP - 2016 - Linelazer paint stripper	35,000
	2028	120A - 2016 Chevy Van-Replace with 4D truck	65,000
	2028	130-ASC-001(#138)- Double drum roller	35,000
	2028	PORTABLE MESSAGE BOARD (2) REPLACE	30,000
	2029	#166 - 2018 Nissan Pathfinder (Ops Mgr)	45,000
	2029	132SPLOTTER - REPLACE -	10,000
		Transportation Total	\$ 985,133
	2025	New Vehicle for City Forester	73,342
	2025	Replace 133142A-Foreman Truck	74,128
	2025	New F150 Hybrid for new Maintenance Worker	74,129
	2025	Replace 2015 Electric Scrubber	20,095
	2025	Replace 134-Gat-001 Utility Vehicle-CRA	31,050
	2026	#154 - 2008 Stump Grinder	38,000
	2026	#143 - F-550 Chipper truck	85,000
	2026	#134-MOW-28- ZTURN (NURSERY)	17,000
	2026	#182B - F150 - Tony Collier Tk - 2014	50,000
	2026	#180A - F250 - flat bed- 2014	60,000
	2027	#159 - 2013 Ford F150	55,000
	2028	#144A - Aerial Lift Truck, replaces 1998 F800, 133-4167	200,000
	2028	Powerwasher- (2023)	25,000
	2029	#158A - 2018 Veermer chipper	50,000
		Physical Environment Total	\$ 852,744
	2024	New 10X24 Flatbed Tandem Trailer	8,000
	2024	New 100 In By 24 Ft Tandem Axle Cargo Trailer	9,200
	2024	Replace Mower 143-Mow-009	10,256
	2024	Replace Mower 143-Mow-011	10,256
	2024	Replace Mower 143-Mow-018	10,724
	2024	Replace Mower 143-Mow-010	10,724
	2024	Utility Vehicle for Lake Moore Property	20,227
	2024	Replace Vehicle #19	30,000
	2025	Replace Vehicle #44	71,462
	2025	Replace Banquet Chairs - Sanborn	73,794
	2025	Replace Verticutter Serial #817; 143-VC-001	14,000
	2025	Replace Rota Dairon	15,000
	2025	Refinish Outdoor Basketball Court Surface - Chisholm	15,000
	2025	Replace 2012 Toro Workman Scooter #65, 143-5470 143-HAU-003	15,000
	2025	Replace 2006 Toro Top Dresser 143-CTOP1	26,800
	2025	Replace 1993 Ford Tractor, 143-TRA-004 (was #10)	30,000
	2025	Replace 2004 John Deere Tractor #15,	40,000
	2025	Replace 2012 Ford F-150 Crew Cab Pickup #40A, 143-5422	45,000
	2025	Replace 2015 Nissan Titan Truck #23, 143-5564	50,000
	2025	Purchase Pull Behind Lift	50,000
	2025	Replace 2009 Ford 250 Truck 1430021	50,600
	2025	Replace 2007 Toro Reelmaster Mower, 143-MOW-004	65,000

Project List
(requested
year order)

	Year	Description	Amount
	2025	Replace 2011 Toro Reel Mower #13, 143-5338	75,000
	2025	Replace 2005 John Deere Tractor #143--TRA-003	30,000
	2026	Replace 2013 Chevrolet Captiva #57, 143-5483	37,000
	2026	Replace 2018 Nissan Pathfinder #38C, 143-5737	45,000
	2026	Replace 2020 Jacobsen Reel Mower TR330, 143-MOW-64	75,000
	2027	Replace Herbicide/Pesticide Sprayer 143-SPRY-003	50,000
	2027	Replace Skid Steer 1430171	75,000
	2027	Replace Excavator 143-EXC-001	75,000
		Culture & Recreation Total	\$ 1,133,043
Project List (requested year order)	2025	Portable Radio 1 Of 3	5,100
	2025	Portable Radio 2 Of 3	5,100
	2025	Portable Radio 3 Of 3	5,100
	2025	Portable Radio 1 Of 3	5,100
	2025	Portable Radio 2 Of 3	5,100
	2025	Portable Radio 3 Of 3	5,100
	2025	New Panel Saw	5,897
	2025	Bod Incubator	7,312
	2025	Full Size Portable Sampler	8,629
	2025	Replace Bulb Eater (Crusher)	9,480
	2025	LS#6 Generator Transfer Switch Replacement	9,888
	2025	24/25 Utility Cable & Pipe Locator	10,756
	2025	Reclaim Building A/C Replacement	12,408
	2025	Generator Switch House A/C Unit - A/C Priority #6	12,408
	2025	Refurbished 1600 Amp Main Breaker	13,440
	2025	New Pressure Washer With Trailer	13,498
	2025	Electric Valve Actuator Replacement	14,388
	2025	Trimble GPS Device	16,000
	2025	24/25 20" Hydraulic Pipe Chain Saw	17,504
	2025	24/25 Water Plant #1 A/C Replacement	22,900
	2025	24/25 Water Plant #3 A/C Replacement	22,900
	2025	(2) 5800 Refrigerator Sampler	24,770
	2025	24/25 (2) Trimble GPS Devices	32,000
	2025	Aqua Diamond Filter Cloth Replacement	32,832
	2025	Replace 208-TI-003-Drop Deck Trailer	33,750
	2025	Generator Muffler Replacement	41,831
	2025	New Vehicle for Utilities CIP Manager	51,840
	2025	LS #80 Generator and Transfer Switch	62,376
	2025	Lift Station #16 (Hill / Beresford)	70,000
	2025	24/25 New Vehicle Ford F250 Pickup Truck For New Asst Superintendent	72,307
	2025	New Ford F250 Pickup Truck 4x4	72,307
	2025	24/25 Hydraulic 6" Diesel Pump On Trailer (One Unit)	73,512
	2025	Fialyze-Flex 2 Channel Flow Injection Analyzer	81,816
	2025	24/25 Ford F250 Pickup Truck - Utility Body Replace #89	81,872
	2025	Ford F250 Pickup Truck Utility Bed Replacement #280	90,000
	2025	LS#86 Replacement & Panel Box	91,714
	2025	LS#82 Replacement & Panel Box	91,714
	2025	LS#84 Replacement & Panel Box	92,919
	2025	24/25 New Ford F350 Pickup Flat Dump Truck	93,548
	2025	900 Compact IC Flex with Autosampler	99,125
	2025	Westside Sewer Interceptor ARV Replacement	146,672
	2025	Replace 2080111-F550 Aerial Bucket Truck	202,741
	2025	LS#111 Replacement & Panel Box	290,487
	2025	LS#1 Rehabilitation Design & Replacement	1,795,314
2025	24/25 Water Plant #10 Well Field & Plant Upgrades	13,600,000	
2025	Vehicle, replace 2015 Ford Transit 206-284	52,250	

Year	Description	Amount
2026	WP#9 Aerator replacement	67,540
2026	Replace vehicle, 2014 Ford F350, 204-278	74,160
2026	LS #84 Generator and Transfer Switch	75,040
2026	Vehicle, replace 2014 F250 4x4 206-277	79,538
2026	LS #83 Replacement and Panel Box	81,200
2026	LS #28 Replacement and Panel Box	84,980
2026	Vehicle Replacement #286	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
2026	LS #85 Replacement and Panel Box	100,905
2026	Replace vehicle, 2003 Cat Excavator/Loader, 204-4984; 204-63	168,000
2026	#111-(208-LIFT-002)- 2015 F550 Altec telescopic aerial device	175,000
2027	#105A- (2017 T350 Cargo Van)-replace with 4D truck	65,000
2027	Replace Vehicle, 2013 F150, #274, 206-5480	73,920
2027	Vehicle Replacement #283	74,250
2027	LS #53 Standby Generator and Transfer Switch	85,200
2027	Replacement Vehicle, 2017 Ford F250, 204-295	89,000
2027	LS #33 Replacement and Panel Box	91,420
2027	LS #53 Replacement and Panel Box	91,420
2027	LS #87 Replacement and Panel Box	93,472
2027	Vehicle Replacement #297	93,500
2027	LS #56 Replacement and Panel Box	104,660
2027	L/S#78 replacement & panel box	114,032
2028	Replace vehicle, 2019 Ford F150, 4203-5813; 4203-213	60,000
2028	Vehicle Replacement #300	65,000
2028	LS #55 Generator and Transfer Switch	82,250
2028	LS #68 Replacement and Panel Box	86,285
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	Replacement Vehicle, 2017 Ford F250, 204-293	98,246
2028	Vehicle Replacement #205	100,000
2028	LS #54 Replacement and Panel Box	103,880
2028	LS #88 Replacement and Panel Box	144,900
2029	#107A - (2019) transit van ford	50,000
2029	LS #19 Generator and Transfer Switch	86,760
2029	Replacement Vehicle, 2020 Ford F250, 204-54	93,000
2029	LS #94 Replacement and Panel Box	100,852
2029	LS #92 Replacement and Panel Box	100,852
2029	LS #96 Replacement and Panel Box	100,852
2029	LS #98 Replacement and Panel Box	100,852
2029	LS #91 Replacement and Panel Box	111,076
2029	Vehicle Replacement #221	125,000
Public Health Total		\$ 21,832,747
2025	John Deere Zero Turn Mower	18,150
2025	Fuel Master	19,503
Airport Total		\$ 37,653
2025	Trimble GPS locator for Camera Truck	16,245
2025	New Hampshire Ave & S Garfield Ave Drainage & Pond Improvements	25,000
2025	NEW flail mowing head	27,437
2025-2029	Misc Stormwater Pond Fence Maintenance	150,000
2025	Wisconsin Ave Pipeline Improvements	281,250
2025-2029	SW pipe lining - city wide	1,300,000

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Reserves	\$ 10,211,878																																																																																	
Total	\$ 34,645,389																																																																																	
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		
	Year	Description	Amount
Project List (requested year order)	2025	2026 Water Main Improvements Design	366,600
	2025	2025 Water Main Improvements Construction	2,300,000
	2025	Manhole Rehabilitation	500,000
	2025-2029	Sewer Line Rehabilitation	1,250,000
	2025-2029	Downtown Water Improvements Design Phase 2	200,000
	2026	Reclaim Water Expension Design Phase #7	292,560
	2026	2027 Water Main Improvements Design	375,100
	2026	Blue Lake Reclaim Loop	904,680
	2026	WP#12 Northeast Well Field Design	1,100,000
	2026	Reclaim Water Expansion Constuction Phase #6	1,137,600
	2026	WP#10 DSI Project (B)	1,427,800
	2026	2026 Water Main Improvements Construction	2,000,000
	2026	Downtown Lift Station & FM Construction	2,590,700
	2026	East Regional Force Main Sewer Part B Construction	10,035,200
	2027	Downtown Water Improvements Design Phase 3	120,000
	2027	Reclaim Water Expansion Design Phase #8	311,760
	2027	2028 Water Main Improvements Design	438,900
	2027	Spring Hill Phase #4 Sewer Design	500,000
	2027	Downtown Water Improvements Construct Phase 2	720,000
	2027	Reclaim Water Expension Construction Phase #7	860,760
	2027	Hazen Road/Greens Dairy WM	1,358,370
	2027	Minnesota Ave Reclaim Loop	1,417,900
	2027	WP#10 DSI Project (C)	1,631,300
	2027	2027 Water Main Improvements Construction	2,000,000
	2027	WP#12 Reynolds Road Transmission Main	4,011,700
	2027	WP#12 Northeast Well Field Construction	4,532,000
	2028	Reclaim Water Expansion Design Phase #9	385,800
	2028	2029 Water Main Improvements Design	449,500
	2028	Spring Hill Phase 5A Sewer Design	500,000
	2028	Downtown Water Improvements Construct Phase 3	600,000
	2028-2029	Deep Creek/Leffler Test Well Project	6,628,560
	2028	Central City Well OC-2	775,000
	2028	WP#10 DSI Project (D)	797,800
	2028	Reclaim Water Expansion Construction Phase #8	880,560
	2028	Hazen Road/Mercer Fernery	1,364,880
	2028	LA-1 Land application site	1,611,120
	2028	2028 Water Main Improvements Construction	2,000,000
	2028	Daytona Park Estates Ph#1	2,977,321
	2028	WP#12 Plant Improvements (Storage Tank & Pump House)	4,376,400
	2028	Spring Hill Phase #4 Sewer construction	9,420,800
2029	Downtown Water Improvements Design Phase 4	100,000	
2029	Reclaim Water Expansion Design Phase #10	375,240	
2029	Lonleaf Plantation LP-1 Collection System Design	419,000	
2029	2030 Water Main Improvement Design	450,000	
2029	Spring Hill Phase 5B Sewer Design	500,000	
2029	Farmton Water Supply Project	603,570	
2029	Wiley M. Nash Capacity Design	750,000	
2029	EVWS DSI Project - C	1,464,710	

	Year	Description	Amount																
Project List (requested year order)	2029	EVWS DSI Project (A) 16" WM	1,579,560																
	2029	Reclaim Water Expansion Construction Phase #9	1,580,160																
	2029	Daytona Park Estates Ph#2	1,833,416																
	2029	2029 Water Main Improvements Construct	2,000,000																
	2029	Spring Hill Phase 5A Sewer Construction	4,339,000																
	Public Health Total			\$ 91,145,327															
	2028	Construction of New Sidewalks	100,000																
	2025	ADA Improvements	89,220																
	Transportation Total			\$ 189,220															
	2025	Construct - Runway 5/23	3,500,000																
	2025	Construct - A, B, & C Electrical Upgrades	200,000																
	2025	Airfield Markings	350,000																
	2026	Design - Taxiway B Rehab	300,000																
	2026	Design - Taxiway E lighting, signage, and taxiway configuration	100,000																
	2026	Design - Runway 12/30	400,000																
	2026	Construct - South Central Apron Rehab	600,000																
	2026-2027	Construct - East Hangar Complex - Phase 1B	2,000,000																
	2027	Construct - Taxiway E lighting, signage, and taxiway configuration	500,000																
	2027	Design - Taxiway Connector to Runway 5 end	280,000																
	2027	Construct - Runway 12/30 rehab	4,000,000																
	2027	Design - Taxiway A to become 50' (currently 40')	150,000																
	2028	Construct - Taxiway B Rehab	2,250,000																
	2028	Construct - Taxiway A to become 50' (currently 40')	1,500,000																
	2029	Construct - Fuel farm	1,500,000																
	2029	Wetland Mitigation	1,000,000																
	2029	Design - Taxiway C rehab	150,000																
	Airport Total			\$ 18,780,000															
	2025	Earl Brown Pond & Improvements	225,000																
	2025-2029	Misc Stormwater Neighborhood Improvements	1,150,000																
	2025-2029	Misc Stormwater Pond Improvements	105,000																
	2026	University Ave Drainage Improvements	475,795																
	2026	Bent Oaks Pond Improvements	100,000																
	2026	Crystal Cove Pump Station Improvement	75,000																
Stormwater Total			\$ 2,130,795																
Total Other Improvements Projects			\$ 112,245,342																
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 <table border="1"> <tr> <td>Water & Sewer Fund Revenue</td> <td>\$ 54,802,687</td> </tr> <tr> <td>Airport Fund Revenue</td> <td>\$ 1,095,600</td> </tr> <tr> <td>Stormwater Fund Revenue</td> <td>\$ 1,655,000</td> </tr> <tr> <td>Grant</td> <td>\$ 17,773,620</td> </tr> <tr> <td>Debt</td> <td>\$ 19,931,795</td> </tr> <tr> <td>Impact Fees</td> <td>\$ 16,886,640</td> </tr> <tr> <td>Reserves</td> <td>\$ 100,000</td> </tr> <tr> <td>Total</td> <td>\$ 112,245,342</td> </tr> </table>			Water & Sewer Fund Revenue	\$ 54,802,687	Airport Fund Revenue	\$ 1,095,600	Stormwater Fund Revenue	\$ 1,655,000	Grant	\$ 17,773,620	Debt	\$ 19,931,795	Impact Fees	\$ 16,886,640	Reserves	\$ 100,000	Total	\$ 112,245,342
Water & Sewer Fund Revenue	\$ 54,802,687																		
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Debt	\$ 19,931,795																		
Impact Fees	\$ 16,886,640																		
Reserves	\$ 100,000																		
Total	\$ 112,245,342																		
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 9/30/24

Fiscal Year	Governmental Activities		
<u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	1,459,304	495,034	1,954,339
2026	1,498,214	456,218	1,954,432
2027	1,538,221	416,160	1,954,381
2028	1,375,315	374,825	1,750,140
2029	1,229,639	336,486	1,566,125
5-Year Total	7,100,694	2,078,723	9,179,416
2030-2034	5,263,162	1,167,661	6,430,823
2035-2039	3,432,292	552,465	3,984,757
2040-2044	1,221,900	132,253	1,354,153
Total	\$ 17,018,048	\$ 3,931,102	\$ 20,949,150

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.	1,320,197
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.	499,778
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.	1,787,706
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.	737,252
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.	7,176,196
Capital Improvement Non-taxable equipment loan in the original amount of \$1,352,782 dated July 22, 2020, due in semi-annual principal installments of \$185,288 to \$201,408 plus interest at 1.4% with a final maturity date of July 22, 2027. This was used for the purchase of a Ladder Truck for the Fire Department.	595,919
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.	4,901,000
Total Governmental Activities Long-Term Debt	\$17,018,048

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 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.

Fiscal Year	Operating Lease Payments Due		
	Governmental Activities		
	<u>Copiers/Printers</u>		
<u>Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	39,597	-	39,597
2026	3,324	-	3,324
2027	-	-	-
Total	<u>\$ 42,921</u>	<u>\$ -</u>	<u>\$ 42,921</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, 2024, 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>
2025	172,193	52,969	225,162	225,162
2026	178,306	46,856	225,162	225,162
2027	184,640	40,521	225,161	225,161
2028	191,203	33,959	225,162	225,162
2029	146,797	27,564	174,361	174,361
5-Year Total	873,139	201,869	1,075,008	1,075,008
2030-2033	660,041	54,049	714,090	714,090
	1,533,180	255,918	1,789,098	1,789,098

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.	737,252
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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.	795,928
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Total Advances to/from Other Funds	\$1,533,180
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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 24-25

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 100	1040	\$16.00	\$16,640	\$26.40	\$27,456
P/T unclassified (Lifeguards, Lump Sum, Interns)					
PAY GRADE 101	2080	\$16.75	\$34,840	\$27.64	\$57,491
Administrative Assistant I					
Airport Ops Tech I					
Animal Care Kennel Assistant					
Custodian I					
Gym Supervisor					
Maintenance Worker I					
Maintenance Worker I - Sports Turf Specialist					
Park Ranger at EB Park					
Recreation Assistant					
PAY GRADE 102	2080	\$17.59	\$36,587	\$29.02	\$60,362
Airport Ops Tech II					
Custodian II					
Maintenance Worker II					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 103	2080	\$18.47	\$38,418	\$30.48	\$63,398
Administrative Assistant II					
Airport Ops Tech III					
Cashier/Customer Service Rep I					
Maintenance Worker III					
Parking Enforcement Officer					
Permit Clerk I					
Police Records Clerk I					
Police Quarter Master					
Recreation Leader					
PAY GRADE 104	2080	\$19.39	\$40,331	\$31.99	\$66,539
Animal Control Officer					
Arborist Technician I					
Athletic Sports Coordinator					
Cashier/Customer Service Rep II					
Community Service Aide					
Document Imaging Specialist I					
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	\$20.36	\$42,349	\$33.59	\$69,867
Administrative Assistant 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	\$21.38	\$44,470	\$35.28	\$73,382
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					
Fire Prevention Specialist					
Irrigation Technician II					
Lead Worker					
Maintenance Construction Technician I					
Meter Team Tech Lead					
Permit Team Lead					
Recreation Supervisor					
Sign Maintenance Technician III					
Stormwater Technician I					
Utility Billing Specialist III					
Zoning Technician					
PAY GRADE 107	2080	\$22.45	\$46,696	\$37.04	\$77,043
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	\$23.57	\$49,026	\$38.89	\$80,891
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	\$24.75	\$51,480	\$40.84	\$84,947
Airport Ops Foreman I					
Assistant Parks Superintendent					
Chisholm Center Director					
Civilian Evidence/Crime Scene Technician III					
Code Enforcement Officer III					
Community Development Coordinator					
Development Services 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	\$25.99	\$54,059	\$42.88	\$89,190
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					
Human Resources Employment Administrator					
IT Support Specialist I					
Maintenance/Construction Foreman					
Paralegal					
PAY GRADE 111	2080	\$27.29	\$56,763	\$45.03	\$93,662
Engineering Contract Administrator					
Foreman III					
IT Support Specialist II					
Master Electrician					
Planning Technician					
Purchasing Coordinator					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 112	2080	\$28.65	\$59,592	\$47.27	\$98,322
Community Information Specialist					
Executive Assistant to City Manager					
Fleet Maintenance Superintendent					
GIS Coordinator					
HR Manager					
IT Security Analyst I					
Parks and Recreation Superintendent					
Parks and Recreation Turf Superintendent					
Permitting Analyst					
Planner I					
Purchasing Manager					
Recreation Manager					
Senior Accountant					
Streets/Stormwater Superintendent I					
Tree/Urban Superintendent I					
Utility Designer					
PAY GRADE 113	2080	\$30.08	\$62,566	\$49.63	\$103,230
City Forester					
Economic Development Coordinator					
Code Enforcement Manager					
IT Security Analyst II					
Planner II					
Streets/Stormwater Superintendent II					
Tree/Urban Superintendent II					
PAY GRADE 114	2080	\$31.58	\$65,686	\$52.11	\$108,389
Engineering Designer					
Streets/Stormwater Superintendent III					
Tree/Urban Superintendent III					
PAY GRADE 115	2080	\$33.16	\$68,973	\$54.71	\$113,797
Chief Accountant					
IT Network Administrator I					
IT Programmer I					
Senior Engineering Designer					
Senior Engineering Inspector					
Senior GIS Coordinator					
Senior Planner					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE 116	2080	\$34.82	\$72,426	\$57.45	\$119,496
Budget Manager					
Community Public Information Manager					
Utility Billing Customer Service Manager					
IT Network Administrator II					
IT Programmer II					
IT Systems Administrator I					
Land Development Manager					
Parks Operations Manager					
Public Works Operations Manager					
Risk/Safety/Events Manager					
PAY GRADE 117	2080	\$36.56	\$76,045	\$60.32	\$125,466
Development Services Manager					
IT Systems Administrator II					
Utility Construction Inspector					
Utility Engineer					

Senior Management

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE E101	2080	\$38.39	\$79,851	\$63.34	\$131,747
Environmental Compliance Manager					
Engineering Capital Improvement Manager					
Facilities Manager					
GIS Manager					
Utilities Capital Improvement Manager					
PAY GRADE E102	2080	\$40.31	\$83,845	\$66.51	\$138,341
VACANT					
PAY GRADE E103	2080	\$42.33	\$88,046	\$69.84	\$145,267
Airport Manager					
Chief Planner					
Economic Development Manager					
Environmental Operations Manager					
Deputy Parks & Rec Director					
Police Captain					
Utility Operations Manager					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE E104	2080	\$44.45	\$92,456	\$73.34	\$152,547
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	\$46.67	\$97,074	\$77.01	\$160,181
VACANT					
PAY GRADE E106	2080	\$49.00	\$101,920	\$80.85	\$168,168
Deputy Fire Chief					
Deputy Police Chief					
PAY GRADE E107	2080	\$51.45	\$107,016	\$84.89	\$176,571
Chief Building Official					
City Engineer					
Human Resources Director					
Parks & Recreation Director					
Planning Director					
Public Works Director					
PAY GRADE E108	2080	\$54.02	\$112,362	\$89.13	\$185,390
Community Development Director					
Finance Director					
Fire Chief					
Information Technology Director					
PAY GRADE E109	2080	\$56.72	\$117,978	\$93.59	\$194,667
Police Chief					
Director of Engineering					
Utilities Director					
PAY GRADE E110	2080	\$59.56	\$123,885	\$98.27	\$204,402
VACANT					
PAY GRADE E111	2080	\$62.54	\$130,083	\$103.19	\$214,635
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	\$16.55	\$45,612	\$27.31	\$75,266
Firefighter/EMT (subject to collection bargaining)					
PAY GRADE F102	2756	\$18.21	\$50,173	\$30.04	\$82,790
Driver/Engineer (subject to collection bargaining)					
PAY GRADE F103	2756	\$20.94	\$57,699	\$34.54	\$95,192
Fire Lieutenant (subject to collection bargaining)					
PAY GRADE F104	2912	\$30.36	\$88,399	\$50.09	\$145,862
Fire Battalion Chief					
PAY GRADE F105	2080	\$20.36	\$42,349	\$33.59	\$69,867
Fire Logistics Officer					
PAY GRADE F106	2080	\$22.40	\$46,584	\$36.95	\$76,856
Fire Inspector					
PAY GRADE F107	2080	\$28.72	\$59,738	\$47.39	\$98,571
Deputy Fire Marshal					
PAY GRADE F108	2080	\$30.16	\$62,724	\$49.76	\$103,501
Fire Marshal					
PAY GRADE E104 [with Sr. Management Pay Scale]	2080	\$44.45	\$88,296	\$70.04	\$145,683
Fire Division Chief					
PAY GRADE E106 [with Sr. Management Pay Scale]	2080	\$49.00	\$97,344	\$77.22	\$160,618
Deputy Fire Chief					
PAY GRADE E108 [with Sr. Management Pay Scale]	2080	\$54.02	\$107,328	\$85.14	\$177,091
Fire Chief					
PAY GRADE P101	2184	\$25.00	\$54,600	\$41.25	\$90,090
Detective [subject to collection bargaining]					
Police Officer [subject to collection bargaining]					
PAY GRADE P102	2184	\$27.50	\$60,060	\$45.38	\$99,110
Police Corporal [subject to collection bargaining]					
PAY GRADE P103	2184	\$30.25	\$66,066	\$49.91	\$109,003
Police Sergeant [subject to collection bargaining]					
PAY GRADE P104	2184	\$34.79	\$75,981	\$57.40	\$125,362
Police Lieutenant [subject to collection bargaining]					
PAY GRADE E103 [with Sr. Management Pay Scale]	2080	\$42.33	\$84,094	\$66.71	\$138,757
Police Captain					
PAY GRADE E106 [with Sr. Management Pay Scale]	2080	\$49.00	\$97,344	\$77.22	\$160,618
Deputy Police Chief					
PAY GRADE E109 [with Sr. Management Pay Scale]	2080	\$56.72	\$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	\$16.75	\$34,840	\$27.64	\$57,491
Utility Administrative Assistant I					
Utility Custodian I					
Utility Plant Tech I					
Utility Distribution Tech I					
Utility Collections Tech I					
PAY GRADE U105	2080	\$17.59	\$36,587	\$29.02	\$60,362
Utility Custodian II					
Utility Plant Tech II					
Utility Backflow Tech I					
Utility Distribution Tech II					
Utility Collections Tech II					
PAY GRADE U106	2080	\$18.47	\$38,418	\$30.48	\$63,398
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					
PAY GRADE U107	2080	\$19.39	\$40,331	\$31.99	\$66,539
Utility Backflow Tech III					
Utility Locator II					
PAY GRADE U108	2080	\$20.36	\$42,349	\$33.59	\$69,867
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	\$21.38	\$44,470	\$35.28	\$73,382
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					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE U110	2080	\$22.45	\$46,696	\$37.04	\$77,043
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	\$23.57	\$49,026	\$38.89	\$80,891
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	\$24.75	\$51,480	\$40.84	\$84,947
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					
PAY GRADE U113	2080	\$25.99	\$54,059	\$42.88	\$89,190
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	\$27.29	\$56,763	\$45.03	\$93,662
Utility Cross Connection Foreman I					
Utility Special Projects Coordinator III					
Utilities FOG Inspector I					
Utilities Inspector I					
Utility Distribution Foreman II					
Utility Wastewater and Collections Foreman II					
Utility Wastewater Plant Operator A					
Utility Water Plant Operator A					

	Annual Hours	MINIMUM		MAXIMUM	
		Hourly	Annual	Hourly	Annual
PAY GRADE U115	2080	\$28.65	\$59,592	\$47.27	\$98,322
Utility Cross Connection Foreman II					
Utility Distribution Foreman III					
Utilities FOG Inspector II					
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	\$30.08	\$62,566	\$49.63	\$103,230
Utility Assistant Chief Chemist I					
Utility Assistant Chief Wastewater Plant Superintendent I					
Utility Assistant Chief Water Plant Superintendent I					
Utility Cross Connection Foreman III					
Utilities FOG Inspector III					
PAY GRADE U117	2080	\$31.58	\$65,686	\$52.11	\$108,389
Utility Assistant Chief Chemist II					
Utility Assistant Chief Wastewater Plant Superintendent II					
Utility Assistant Chief Water Plant Superintendent II					
PAY GRADE U118	2080	\$33.16	\$68,973	\$54.71	\$113,797
Utility Assistant Chief Chemist III					
Utility Assistant Chief Wastewater Plant Operator III					
Utility Assistant Chief Water Plant Operator III					
PAY GRADE U119	2080	\$34.82	\$72,426	\$57.45	\$119,496
Utility Chief Environmental Chemist I					
Utility Instrumental Control and Electrical Supervisor I					
PAY GRADE U120	2080	\$36.56	\$76,045	\$60.32	\$125,466
Utility Chief Environmental Chemist II					
Utility Distribution Superintendent I					
Utility Wastewater Collections Superintendent I					
Utility Wastewater Plant Superintendent I					
Utility Water Plant Superintendent I					
Utility Instrumental Control and Electrical Supervisor II					
PAY GRADE U121	2080	\$38.39	\$79,851	\$63.34	\$131,747
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	\$40.31	\$83,845	\$66.51	\$138,341
Utility Distribution Superintendent III					
Utility Wastewater Collections Superintendent III					
Utility Wastewater Plant Superintendent III					
Utility Water Plant Superintendent III					

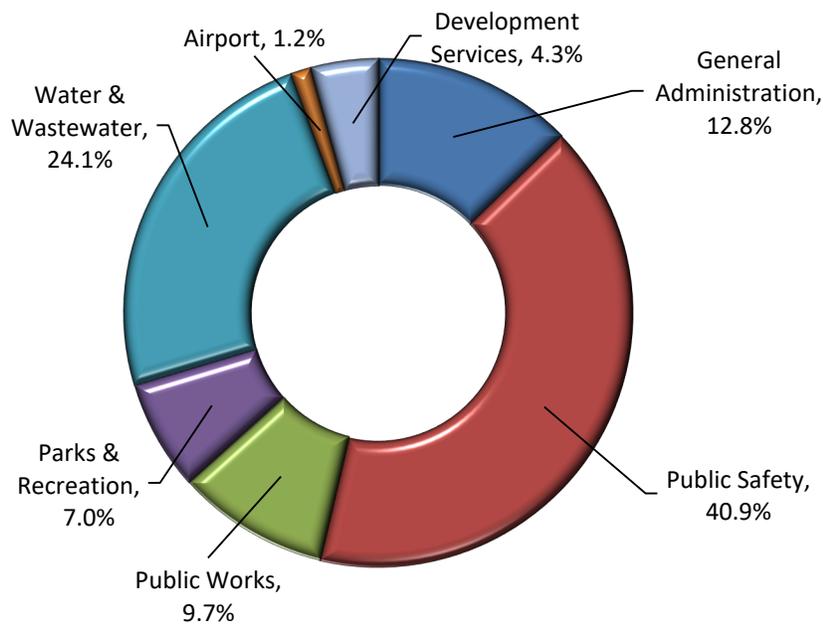
Employees may earn additional shift differential pay based on scale below:

- 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	\$25.01	\$52,021	\$41.27	\$85,842
Building Inspector Entry Level					
PAY GRADE B101	2080	\$27.51	\$57,223	\$45.39	\$94,411
Building Inspector I / Plans Examiner I					
PAY GRADE B102	2080	\$30.54	\$63,517	\$50.39	\$104,811
Building Inspector II / Plans Examiner II					
PAY GRADE B103	2080	\$32.06	\$66,693	\$52.91	\$110,053
Building Inspector III / Plans Examiner III					
PAY GRADE B104	2080	\$33.67	\$70,028	\$55.55	\$115,544
Chief Building Inspector / Plans Examiner IV					
PAY GRADE E104 [with Sr. Management Pay Scale]	2080	\$44.45	\$92,456	\$73.34	\$152,547
Deputy Building Official					
PAY GRADE E107 [with Sr. Management Pay Scale]	2080	\$51.45	\$107,016	\$84.89	\$176,571
Chief Building Official					

A significant part, 38.67% 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	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 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	4.25	4.00	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	4.75	4.75	5.00	5.50	5.50
Information Technology	6.73	7.73	8.00	8.00	8.00
Human Resources	5.00	5.00	5.00	5.00	5.00
Economic Development	2.60	3.20	3.20	2.60	2.60
Planning	6.60	6.55	6.55	9.15	9.15
Licenses and Enforcement	1.20	1.20	1.20	0.75	0.75
Fire	48.62	56.48	59.73	61.13	61.46
Police Department	96.78	96.55	96.82	99.82	99.82
Public Works	40.95	42.95	44.95	46.95	47.50
Parks and Recreation	<u>39.59</u>	<u>41.22</u>	<u>44.22</u>	<u>46.22</u>	<u>48.22</u>
General Fund Total	272.80	286.61	295.40	305.85	308.73
SPECIAL REVENUE FUNDS STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Spring Hill CRA	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Special Revenue Total	2.00	2.00	3.00	3.00	3.00
ENTERPRISE FUNDS STAFFING	2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Water & Sewer	130.70	138.70	141.70	146.70	152.25
Airport	8.10	8.10	7.10	7.10	7.00
Stormwater	11.25	13.25	17.25	21.25	21.25
Permits and Inspections	<u>20.52</u>	<u>20.90</u>	<u>24.05</u>	<u>23.50</u>	<u>24.50</u>
Enterprise Funds Total	170.57	180.95	190.10	198.55	205.00
ALL FUNDS TOTAL	445.37	469.56	488.50	507.40	516.73

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

Changes in Authorized Number of City Positions

Department	2020-21		2021-22		2022-23		2023-24		2024-25	
	F/T	P/T								
City Manager	2.00		2.00		2.00		2.00		2.00	
City Clerk	3.25		4.25		4.00		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	1.00	3.75	1.00	5.00	0.00	5.00	0.50	5.00	0.50
Information Services	6.00	0.73	7.00	0.73	8.00		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	3.46	30.00	3.46	32.00	1.73	32.00	2.23	32.00	2.23
Economic Development	2.60		3.20		3.20		2.60		2.60	
Planning	6.60		6.55		6.55		9.15		9.15	
Licenses & Enforcement	1.20		1.20		1.20		0.75		0.75	
Total Comm. Development	10.40	0.00	10.95	0.00	10.95	0.00	12.50	0.00	12.50	0.00
Fire	48.25	0.37	54.75	1.73	54.50	0.73	54.50	0.73	54.50	0.73
Fire Prevention	0.00		0.00		3.50	1.00	5.50	0.40	5.50	0.73
Police-Support	90.00	5.78	91.00	4.55	92.00	3.82	95.00	3.82	95.00	3.82
Police-Parking	1.00		1.00		1.00		1.00		1.00	
Total Public Safety	139.25	6.15	146.75	6.28	151.00	5.55	156.00	4.95	156.00	5.28
Public Works Administration	3.95		3.95		4.45		4.45		4.00	
Streets	11.50		13.50		13.50		13.50		13.50	
Trees	8.00		8.00		7.50		9.50		10.50	
Urban Beautification	10.50		10.50		12.50		12.50		12.50	
Vehicle Maintenance	7.00		7.00		7.00		7.00		7.00	
Total Public Works	40.95	0.00	42.95	0.00	44.95	0.00	46.95	0.00	47.50	0.00
Parks & Rec Administration	3.00		3.00		3.00		3.00		3.00	
Recreation	3.00	0.50	3.00	0.50	4.00	0.50	4.00	0.50	5.00	0.50
Parks	20.00	2.59	21.00	3.22	23.00	3.22	25.00	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	5.00	1.00
Total Parks & Recreation	35.00	4.59	36.00	5.22	39.00	5.22	41.00	5.22	43.00	5.22
Total General Fund	253.60	14.20	266.65	14.96	277.90	12.50	288.45	12.40	291.00	12.73
Downtown CRA Fund	0.00									
Spring Hill CRA Fund	2.00		2.00		3.00		3.00		3.00	
Utilities Administration	10.45		9.45		9.45		10.45		10.00	
Engineering	8.00		9.00		9.00		9.00		13.00	
Water Production	7.00		8.00		8.00		8.00		8.00	
Water Distribution	28.00		30.00		30.00		31.00		32.00	
Wastewater Treatment	13.00	1.00	14.00	1.00	15.00	1.00	17.00	1.00	16.00	1.00
Wastewater Collections	8.00		9.00		10.00		10.00		10.00	
Utilities Maintenance	23.00		25.00		26.00		27.00		28.00	
Facilities Maintenance	12.25		13.25		13.25		13.25		14.25	
Customer Service	20.00		20.00		20.00		20.00		20.00	
Total Water & Sewer Fund	129.70	1.00	137.70	1.00	140.70	1.00	145.70	1.00	151.25	1.00
Municipal Airport Fund	8.10		8.10		7.10		7.10		7.00	
Stormwater Fund	11.25		13.25		17.25		21.25		21.25	
Permits & Inspections Fund	20.52		20.90		24.05		23.50		24.50	
Total Authorized Positions	425.17	15.20	448.60	15.96	470.00	13.50	489.00	13.40	498.00	13.73

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

STATISTICS

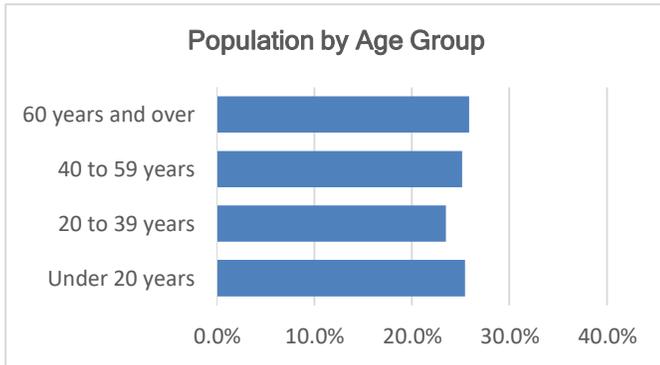
Miscellaneous Statistical Information

Date of Incorporation March 11, 1882

Form of Government Commission/Manager

Estimated Population in 2024: 44,607

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



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

Unemployment in September 2024:

DeLand: 4.0%

Florida: 3.3%

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

2024 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 2024

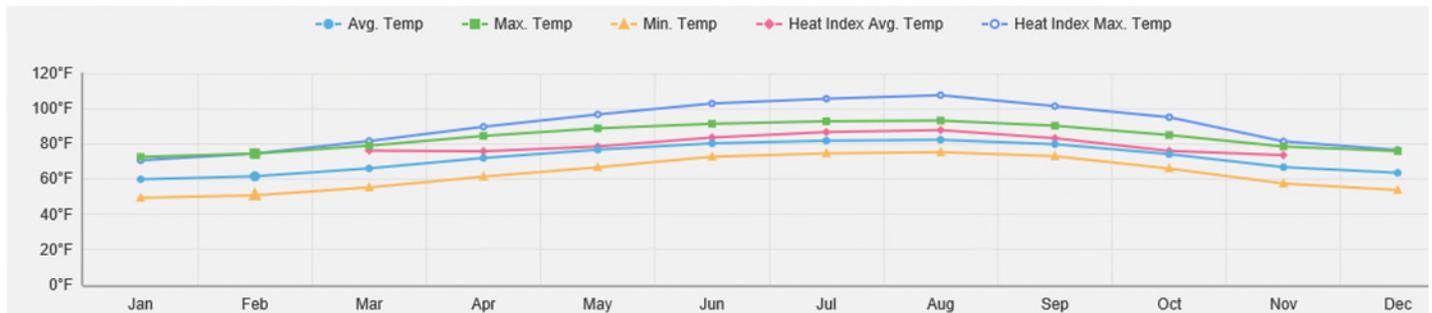
- White Population: 68.8%
- Black or African American Population: 14.2%
- Two or More Races Population: 8.8%
- Some Other Race Population: 6.7%
- Asian Population: 1.4%
- Native American: 0.1%

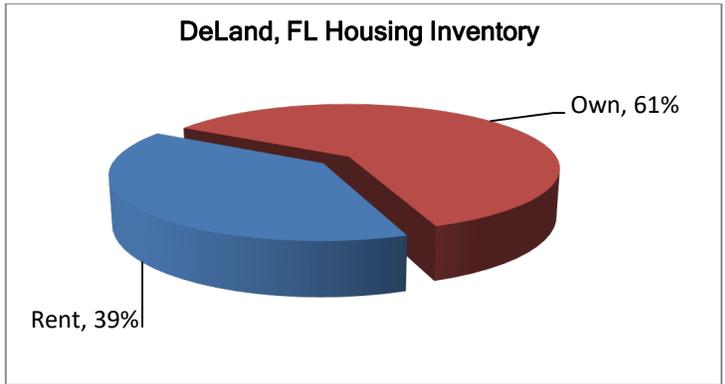
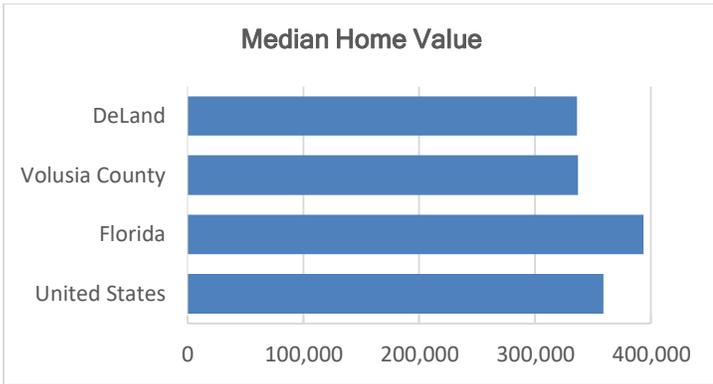
Education Attained	Count	Percentage
Less Than 9th Grade	608	2.4%
9th to 12th Grade	1,199	4.8%
High School Graduate	6,645	26.7%
Some College	4,762	19.1%
Associates Degree	3,572	14.4%
Bachelors Degree	5,036	20.3%
Graduate Degree	3,061	12.3%

Population by Gender

Male	44.1%
Female	55.9%

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 2024

Area	19.48	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		
	101	Cars/Trucks		
	4	Motorcycles		
Airport	150	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	1,522	Reclaim Accounts
	137	Sewer Lift Station	25,210	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

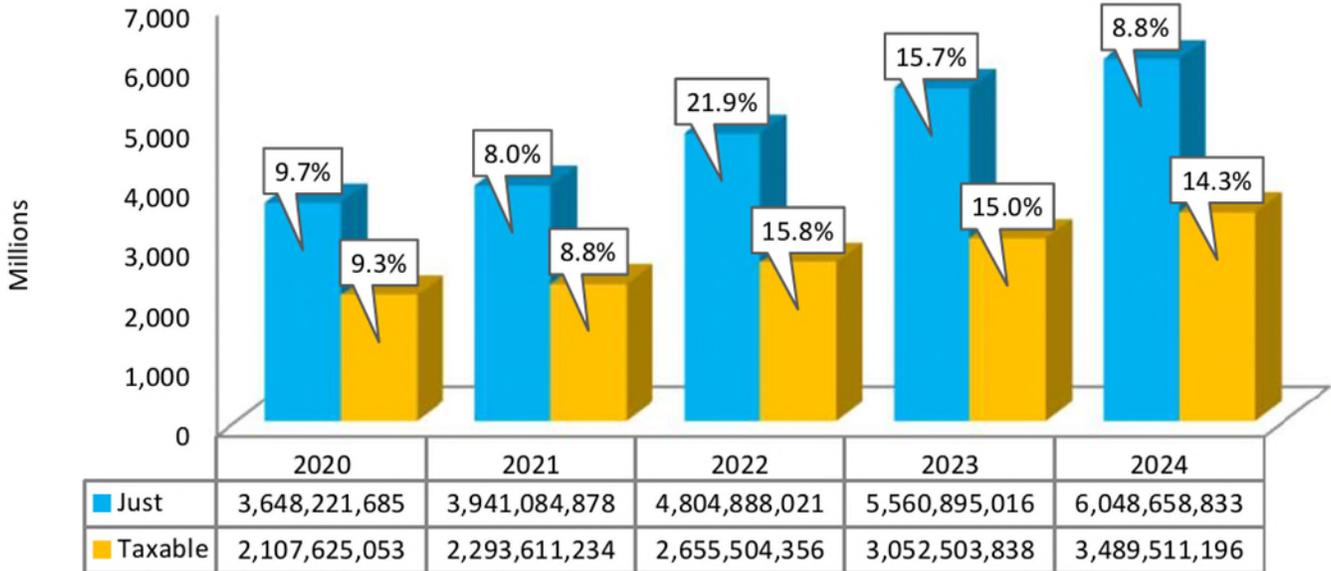
Principal Taxpayers as of September 2024

	Tax Payer	2024 Taxable Value
1	KPR US LLC	51,998,705
2	GG B24 SAWGRASAS WOODLANDS VILLAGE LP	24,042,054
3	CAPRI EQUITY ENTERPRISES LLC	23,237,602
4	DUKE ENERGY FLORIDA LLC	19,861,908
5	KH CW DELAND LLC	19,244,987
6	DELAND HEALTHCARE INVESTORS LLC	18,466,305
7	DELAND LAND HOLDINGS LLC	16,996,715
8	WEST VOLUSIA INVESTORS LLC	15,980,222
9	DELAND FL PROPERTY LLC	15,975,141
10	TKG DELAND PERM LLC	15,546,683

Source: Volusia County Property Appraiser

Property Tax Statistical Information

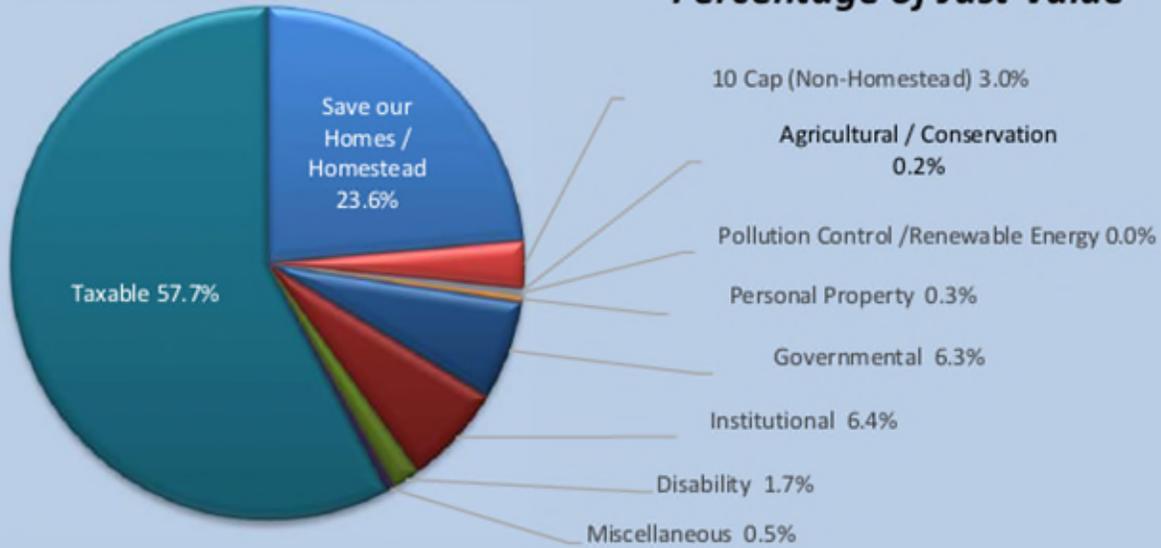
% Annual Change in Just and Taxable Values



Just to Taxable Value Breakdown

<i>Assessment Differentials/Exemptions</i>	<i>Value</i>	<i>% of Just</i>
Save our Homes / Homestead	\$1,427,854,798	23.6%
10 Cap (Non-Homestead)	\$179,607,973	3.0%
Agricultural / Conservation	\$13,539,676	0.2%
Pollution Control /Renewable Energy	\$2,819,886	0.0%
Low Income Senior	\$13,542,294	0.2%
Personal Property	\$20,686,397	0.3%
Governmental	\$379,100,116	6.3%
Institutional	\$385,306,658	6.4%
Disability	\$104,605,407	1.7%
Miscellaneous	\$32,084,432	0.5%
Taxable	\$3,489,511,196	57.7%

Percentage of Just Value



Source: Volusia County Property Appraiser

ACRONYMS AND GLOSSARY

Acronyms

AAAE	American Association of Airport Executives	DNAS	DeLand Naval Air Station
ABP	Automatic Bank Payment	DOC	Department of Corrections
ADA	Americans with Disabilities Act	DOJ	Department of Justice
AED	Automated External Defibrillator	DOT	Department of Transportation
ALS	Advanced Life Support	DRI	Development of Regional Impact
ANTN	Airport News and Training Network	DSC	Daytona State College
APP	Art in Public Places	DSP	Dispatched
APWA	American Public Works Association	DSIP	Distribution System Improvement Project
ARPA	American Rescue Plan Act	DSRA	DeLand Sports Redevelopment Association
AWOS	Automatic Weather Observation System	DUI	Driving Under the Influence
AWWA	American Water Works Association	EAP	Employee Assistance Program
BAM	Biosorption Activated Media	EAR	Evaluation and Appraisal Report
BLS	Basic Life Support	ECHO	Ecological, Cultural, Heritage, Outdoors
BOA	Board of Adjustments	EECBG	Energy Efficiency Community Block Grant
BOLO	Be On the Look Out	EEO	Equal Employment Opportunity
BPAC	Bicycle Path Advisory Committee	EEOC	Equal Employment Opportunity Commission
C/O	Carry Over Funds	EMS	Emergency Medical Services
CAD	Computer Aided Dispatch	EMT	Emergency Medical Technician
CAFR	Comprehensive Annual Financial Report	EOC	Emergency Operations Center
CATF	Citizens Advisory Task Force	EPA	Environmental Protection Agency
CBA	Collective Bargaining Agreement	ERU	Equivalent Residential Unit
CBAC	Citizens Budget Advisory Committee	ESF	Emergency Support Function
CDBG	Community Development Block Grant	FAA	Federal Aviation Authority
CDL	Commercial Drivers License	FBC	Florida Benchmarking Consortium
CEI	Construction Engineering Inspection	FBO	Fixed Base Operator
CEMP	Comprehensive Emergency Management Plan	FDEP	Florida Department of Environmental Protection
CERT	Community Emergency Response Team	FDOT	Florida Department of Transportation
CEU	Continuing Education Units	FDLE	Florida Department of Law Enforcement
CFCDC	Central Florida Community Development Corporation	FEMA	Federal Emergency Management Agency
CFS	Calls for Service	FGBC	Florida Green Building Coalition
CGFO	Certified Government Finance Officer	FLC	Florida League of Cities
CIP	Capital Improvement Program	FM	Fleet Maintenance
CIU	Criminal Investigation Unit	FRDAP	Florida Recreation Development Assistance Program
CJIS	Criminal Justice Information System	FSA	Flexible Spending Account
CMS	Concurrency Management System	F/T	Full Time
COLA	Cost of Living Adjustment	FFE	Furniture, Fixtures, and Equipment
COP	Community Oriented Policing	FTE	Full Time Equivalents
CPA	Certified Public Accountant	FY	Fiscal Year
CPFO	Certified Public Finance Officer	GAAP	Generally Accepted Accounting Principles
CPR	Cardiac Pulmonary Resuscitation	GASB	Governmental Accounting Standards Board
CPI	Consumer Price Index	GFOA	Government Finance Officers Association
CRA	Community Redevelopment Agency	GIFT	Government Impact Fees Trust
CSO	Community Service Officer	GIS	Geographic Information Services
CUP	Consumptive Use Permit	GO	General Obligation
DARE	Drug Awareness Resistance Education	GPS	Global Positioning System
DER	Department of Environmental Regulation	GST	Ground Storage Tank
DHA	DeLand Housing Authority	HMO	Health Maintenance Organization
DHS	DeLand High School	HR	Human Resources

HRA	Health Reimbursement Account	PPE	Personal Protective Vests
HRS	Health Resource Services	PRIMA	Professional Risk Managers Association
HUD	Housing and Urban Development	P/T	Part Time
HVAC	Heating Ventilating Air Conditioning	QA	Quality Assurance
IACP	International Association of Chiefs of Police	QC	Quality Control
ICMA	International City/County Management Association	RAS	Return Activated Sludge
IFAK	Individual First Aid Kit	RFP	Request for Proposals
IVR/IWR	Interactive Voice Response/Interactive Web Response	RMS	Records Management System
ISO	Insurance Service Office	RMP	Risk Management Plan
IT	Information Technology	RTU	Remote Telemetry Unit
IUPA	International Union of Police Associations	SARA	Scan Analysis Response Assessment
JACIP	Joint Automated Capital Improvements Plan	SB	Senate Bill
JAG	Justice Assistance Grant	SCADA	System Control and Data Acquisition
JPA	Joint Participation Agreement	SCBA	Self Contained Breathing Apparatus
LDR	Land Development Regulation	SJRWMD	St. Johns River Water Management District
LED	Light Emitting Diode	SW	Stormwater
LEFTA	Law Enforcement Field Training Application	SWAC	South West Activity Center
LFA	Lower Floridian Aquifer	TBD	To Be Determined
LLEBG	Local Law Enforcement Block Grant	TCIA	Tree Care Industry Association
LOGT	Local Option Gas Tax	TDB	Transportation Data Base
LUCA	Local Update of Census Addresses	TID	Tax Increment District
MFL	Minimum Flow and Levels	TIDF	Tax Increment District Funding
MFR	Minimum Flow Region	TMDL	Total Maximum Daily Loads
MGD	Million Gallons Daily	TRC	Technical Review Committee
Mhz	Megahertz radio frequency unit	TRIM	Truth-In-Millage
MMTD	Multimodal Transportation District	TVEDC	Team Volusia Economic Development Corporation
MOT	Maintenance of Traffic	UCR	Uniform Crime Reporting
MPO	Metropolitan Planning Organization	USEPA	United States Environmental Protection Agency
MSA	Mine Safety Appliances	VCISO	Volusia County Sheriff's Office
MUTCD	Manual on Uniform Traffic Control Devices	VFD	Variable Frequency Drive
NDB	Non-Directional Beacon	VOIP	Voice Over Internet Protocol
NELAC	National Environmental Laboratory Accreditation Counsel	WAV	Water Authority of Volusia
NFPA	National Fire Protection Association	WP	Water Plant
NIMS	National Incident Management System	WPA	Works Project Administration
NPDES	National Pollutant Discharge Elimination System	WRF	Wastewater Reclamation Facility
OPEB	Other Post employment Benefits	WTP	Water Treatment Plant
PAL	Police Athletic League	WVWS	West Volusia Water Suppliers
PC	Personal Computer	WW	Wastewater
PDE	Planning, Design and Engineering	WWTP	Wastewater Treatment Plant
PILOT	Payment in Lieu of Taxes	YMCA	Young Men's Christian Association
PMI	Preventive Maintenance Inspection		
POP	Problem Oriented Policing		

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 Expenditures	Money spent by a business or organization on <u>acquiring</u> or maintaining fixed assets, such as land, buildings, and equipment.
Capital Outlay	Fixed assets which have a value of \$5,000 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.
Major Fund	Funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.
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 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.