



MEMORANDUM

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

From: Jason E. Oliva, Finance Director

Date: July 15, 2021

Re: Truth-in-Millage [TRIM] Compliance – Adoption of Proposed Millage Rate

AGENDA ITEM

Item # D16

Date: July 27, 2021

Pursuant to Florida Statute Section 200.065 and Section 200.081, the City Council must adopt a proposed millage rate no later than thirty-five (35) days after delivery of the preliminary tax roll by the County Property Appraiser or July 1, whichever date is later. The proposed millage rate must be adopted on or before August 4, 2021. Two public hearings will be held in September at which time the millage rate can be lowered should the Council desire to do so. **This proposed millage rate cannot be increased once adopted without first class notice to all property owners.** The Property Appraiser will use this millage rate for the Truth in Millage [TRIM] tax notice sent to all property owners in August 2021.

The City's taxable value for 2021, as determined by the tax roll on January 1, 2021, is \$698,953,702. This represents a \$41,881,548 or 6.37% increase above the final 2020 assessment of \$657,072,154. New taxable value (Construction + Annexations) totaled \$2,390,543 or 0.03%.

Maintaining the prior year millage rate of 7.75000 mills is being **strongly** recommended to provide funding for current year operations, assist in maintaining the City's undesignated fund balance in the General Fund and to continue the City's commitment to become debt free. Maintaining the prior year millage rate will also allow the City to budget for capital replacement of the aging infrastructure.

The tentative budget based on a proposed millage rate of 7.7500 mills includes the following items of note:

1) General Fund

- a. As we have in years past, a contingency of \$100,000 is being recommended which should allow for minimal need for mid-year budget adjustments while providing the City with safeguards throughout the year for unexpected expenditures.
- b. Debt Service:
 - i. \$289,945 budgeted for additional principal payments towards Wells Fargo Note #117 balloon payment. The dedicated .4000 mills for debt service will generate an additional \$209,828 for debt service payments. The remaining \$80,117 represents additional principal to keep debt service payments level until all debt is retired.
- c. Personnel highlights:
 - i. Reclass Code Compliance Manager from Salary Grade 19 to Salary Grade 23

- ii. Personnel raises budgeted at 3%
- d. Operating highlights:
 - i. 25 Ballistic Outer Duty Vests for Police Officers (\$25,000)
 - ii. Replace cameras at 4 different parks locations (\$10,000)
 - iii. Resurface Tennis court at James Street Park (\$8,000)
 - iv. Extending electricity at Reed Canal Park (\$16,000)
 - v. Piggote Center flooring replacement (\$12,000)
 - vi. Piggote Center landscape replacement (\$13,000)
 - vii. Piggote Center air conditioner replacement (\$24,500)
 - viii. Piggote Center replacement of chairs (\$12,000)
- e. Capital Highlights:
 - i. Truck for Code enforcement officer (\$21,500)
 - ii. 4 Handheld Radar (\$12,800)
 - iii. 7 Tasers (\$15,050)
 - iv. Purchase of 4 police patrol vehicles (\$206,000)
 - v. Radios for new vehicles (\$24,800)
 - vi. Lease 4 unmarked police vehicles (\$16,000)
 - vii. Tag Reader (21,000)
 - viii. 4 Mobile computer for vehicles (\$10,000)
 - ix. 10 Self-Contained Breathing Apparatus Bottles (\$15,500)
 - x. 13 Sets of interior firefighting gear (\$54,002)
 - xi. Fire truck replacement (\$50,000)
 - xii. Maintenance Truck for Facility and Grounds (\$30,000)
 - xiii. Utility Body Truck for Facility and Grounds (\$35,000)
 - xiv. Asphalt roller (\$25,000)
 - xv. Dump trailer (\$10,000)
 - xvi. Bobcat skid steer loader (\$46,000)
 - xvii. James Street Park T-ball fence replacement (\$25,000)
 - xviii. Riverfront Park pavilion picnic table (\$38,500)
 - xix. Playground equipment James Street T-Ball Park (\$175,000)
 - xx. Maintenance Truck for Facility and Grounds (\$28,500)
 - xxi. Gator tractor (\$11,000)

Adoption of the proposed rate of 7.7500 mills will result in an increase of ad valorem revenue in the amount of \$251,061 over the rolled-back rate. This is the net result of increases in the taxable values of existing properties coupled with additional taxes generated from new construction.

Calculated at the current year taxable value of \$698,953,702:

The value of one mill is \$698,954.

The value of .10 mill is \$69,895.

The tax bill for a home with \$100,000 taxable value at 7.750 mills would be \$775.00.

The tax bill for a home with \$100,000 taxable value at the roll-back rate (7.3719 mills) would be \$737.00, which would equal a savings of \$3.16 per month for the homeowner.

The dates for adoption of the tentative and final millage rates are Monday, September 13, 2021 and Tuesday, September 28, 2021, respectively.

RESOLUTION NO. 2021-16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2021-22 FISCAL YEAR; DETERMINING THE ROLLED-BACK RATE; ESTABLISHING A DATE, TIME, AND PLACE AT WHICH A PUBLIC HEARING WILL BE HELD TO CONSIDER THE PROPOSED MILLAGE RATE AND THE TENTATIVE BUDGET FOR THE 2021-22 FISCAL YEAR; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Volusia County Property Appraiser has certified to the City the taxable value of all property within the City for the 2021-2022 fiscal year; and

WHEREAS, it is the responsibility of the City to advise the Property Appraiser of its proposed millage rate, of its rolled-back rate, and of the date, time, and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA, AS FOLLOWS:

Section 1. The proposed millage rate necessary to fund the tentative General Fund budget for the City's 2021-2022 Fiscal Year is 7.75 mills.

Section 2. The rolled-back rate for the 2021-2022 fiscal year is 7.3719 mills.

Section 3. A public hearing will be held to consider the proposed millage rate and the tentative budget on September 13, 2021 at 6:00 p.m., at South Daytona City Hall in the City Council Chambers, 1672 South Ridgewood Avenue, South Daytona, Florida

Section 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED at a meeting of the City Council of the City of South Daytona, Florida, this 27th day of July, 2021.

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

The Honorable William C. Hall, Mayor

Attest:

James L. Gillis, Jr., City Manager

Approved as to form and legality:

Wade Vose, City Attorney



June 23, 2021

City of South Daytona
Attention: Les Gillis, City Manager
1672 S. Ridgewood Avenue
South Daytona, FL 32119

Dear Mr. Gillis,

The Property Appraiser's office has completed Step 1 in the TRIM process on eTRIM, the Department of Revenue's internet-based system for completing and submitting documents for Florida's Truth-in-Millage (TRIM) and maximum millage oversight processes.

You should have received your user IDs and passwords from the DOR. If not, please contact them at eTrim@floridarevenue.com. Instructions for eTRIM are also available at <http://floridarevenue.com/property/Documents/etriminstructions.pdf>.

For the TRIM process to operate on schedule, please complete and certify these forms back to us by August 4, 2021 at 5:00 PM.

The Volusia County School Board has planned their budget hearing for September 14th at 6:00 PM. Per the Volusia County Management and Budget Department, the County has planned their budget hearings for September 7th for the first meeting and September 21st for the second meeting.

We have included a CRA spreadsheet(s) for your review. The DR-420 TIF Line 6c would use the 2020 Final Post VAB Total CRA Payment Column. If you have any questions concerning values or CRA information, please contact Mark Wright at (386) 822-5725 or via email at mwright@volusia.org.

Sincerely,


Larry Bartlett
Property Appraiser

123 West Indiana Avenue, Room 102, DeLand, FL 32720-4270
DeLand (386) 736-5901 • Holly Hill (386) 254-4601 • New Smyrna Beach (386) 423-3315 • Orange City (386) 775-5257

vcpa.vcgov.org



**2021 Preliminary Tax Roll
Taxable Value Summary**

2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021
Total Parcel Count	Total Parcel Count	Parcel Count Chg	Final Post VAB Taxable	Preliminary Taxable	Tax Roll Increase / Decrease	% Change	Net Additions / Deletions	Adjusted Taxable Value	"Net" Tax Roll Increase/Decrease	"Net" % Change													
Volusia County School Board																							
0011 [SCH]	Volusia County School Board RLE	342,864	347,529	4,665	44,528,196,910	47,552,413,610	3,024,216,700	6.79%	1,079,813,786	46,472,599,824	1,944,402,914	4.37%											
0012 [SCH]	Volusia County School Board DISC.	342,864	347,529	4,665	44,528,196,910	47,552,413,610	3,024,216,700	6.79%	1,079,813,786	46,472,599,824	1,944,402,914	4.37%											
0017 [SCH]	Volusia County School Board Cap. Imp.	342,864	347,529	4,665	44,528,196,910	47,552,413,610	3,024,216,700	6.79%	1,079,813,786	46,472,599,824	1,944,402,914	4.37%											
Volusia County																							
0050 [C]	Volusia County General Fund	342,864	347,529	4,665	39,785,654,883	42,802,088,936	3,016,434,053	7.58%	1,026,971,295	41,775,117,641	1,989,462,758	5.00%											
0055 [C]	Volusia County Library	342,864	347,529	4,665	39,785,654,883	42,802,088,936	3,016,434,053	7.58%	1,026,971,295	41,775,117,641	1,989,462,758	5.00%											
0057 [C]	Volusia County Forever	342,864	347,529	4,665	39,785,654,883	42,802,088,936	3,016,434,053	7.58%	1,026,971,295	41,775,117,641	1,989,462,758	5.00%											
0058 [C]	Volusia County Echo	342,864	347,529	4,665	39,785,654,883	42,802,088,936	3,016,434,053	7.58%	1,026,971,295	41,775,117,641	1,989,462,758	5.00%											
0310 [D]	Volusia County MSD	98,722	98,944	222	8,090,417,495	8,691,421,794	601,004,299	7.43%	134,700,682	8,556,721,112	466,303,617	5.76%											
0360 [D]	Volusia Silver Sands MSD	3,930	3,926	(4)	1,066,709,633	1,114,267,913	47,558,280	4.46%	4,931,825	1,109,336,088	42,626,455	4.00%											
0520 [D]	Volusia County Fire District	102,321	102,557	236	8,279,895,850	8,900,627,469	620,731,619	7.50%	140,642,155	8,759,985,314	480,089,464	5.80%											
0520 [D]	Volusia County Mosquito Control	207,909	210,906	2,997	28,276,571,710	30,074,306,813	1,797,735,103	6.36%	606,640,319	29,467,666,494	1,191,094,784	4.21%											
0530 [D]	Volusia Ponce Inlet Port Auth.	207,910	210,907	2,997	28,276,621,810	30,074,356,927	1,797,735,117	6.36%	606,640,319	29,467,716,608	1,191,094,798	4.21%											
Multi-County / Water Management																							
0060 [MC]	St. Johns River Water Mgt.	342,864	347,529	4,665	40,312,197,251	43,329,384,269	3,017,187,018	7.48%	1,028,903,631	42,300,480,638	1,988,283,387	4.93%											
0065 [MC]	Florida Inland Navigation	342,864	347,529	4,665	40,312,197,251	43,329,384,269	3,017,187,018	7.48%	1,028,903,631	42,300,480,638	1,988,283,387	4.93%											
Independent Special District																							
0070 [I]	West Volusia Hospital Auth.	134,955	136,623	1,668	11,704,642,815	12,924,442,966	1,219,800,151	10.42%	421,033,841	12,503,409,125	798,766,310	6.82%											
0120 [I]	Halifax Hospital	140,554	142,521	1,967	19,875,260,800	21,045,919,762	1,170,658,962	5.89%	413,393,676	20,632,526,086	757,265,286	3.81%											
0120 [I]	Southeast Volusia Hospital	67,355	68,385	1,030	8,732,293,636	9,359,021,541	626,727,905	7.18%	194,476,114	9,164,545,427	432,251,791	4.95%											
Dependent Special District																							
0570 [D]	Daytona Beach Downtown Dev. Auth.	795	800	5	146,601,349	182,801,577	36,200,228	24.69%	40,830,644	141,970,933	(4,630,416)	-3.16%											
Municipality																							
0210 [M]	Daytona Beach Operating	38,643	39,554	911	5,790,132,014	6,253,125,387	462,993,373	8.00%	284,316,131	5,968,809,256	178,677,242	3.09%											
0240 [M]	Daytona Beach Shores Operating	7,822	7,922	100	1,719,476,116	1,759,568,239	40,092,123	2.33%	1,057,005	1,758,511,234	39,035,118	2.27%											
0190 [M]	DeBarry Operating	12,286	12,549	263	2,295,052,794	2,485,793,419	190,740,625	8.31%	57,457,032	2,428,336,387	133,283,593	5.81%											
0150 [M]	DeLand Operating	17,363	18,116	753	2,107,625,053	2,286,653,644	179,028,591	8.49%	89,053,496	2,197,600,148	89,975,095	4.27%											
0130 [M]	Deltona Operating	41,651	42,126	475	2,928,717,097	3,372,259,415	443,542,318	15.14%	163,645,626	3,208,613,789	279,896,692	9.56%											
0290 [M]	Edgewater Operating	13,522	13,679	157	1,161,362,186	1,262,255,989	100,893,803	8.69%	16,856,442	1,245,399,547	84,037,361	7.24%											
0250 [M]	Flagler Beach Operating	91	91	0	8,954,425	9,821,416	866,991	9.68%	82,807	9,738,609	784,184	8.76%											
0200 [M]	Holly Hill Operating	7,573	7,828	255	705,969,306	737,719,097	31,749,791	4.50%	4,934,043	732,785,054	26,815,748	3.80%											
0160 [M]	Lake Helen Operating	2,049	2,066	17	116,675,365	129,153,684	12,478,319	10.69%	6,582,133	122,571,551	5,896,186	5.05%											
0270 [M]	New Smyrna Beach Operating	24,828	25,721	893	4,543,794,994	4,902,082,829	358,287,835	7.89%	135,185,932	4,766,896,897	223,101,903	4.91%											
0300 [M]	Oak Hill Operating	2,029	2,041	12	135,782,975	149,532,680	13,749,705	10.13%	4,700,679	144,832,001	9,049,026	6.66%											
0170 [M]	Orange City Operating	6,930	7,005	75	826,666,051	911,115,288	84,449,237	10.22%	51,900,991	859,214,297	32,548,246	3.94%											
0180 [M]	Ormond Beach Operating	24,995	25,342	347	3,912,185,653	4,128,588,233	216,402,580	5.53%	35,978,652	4,092,609,581	180,423,928	4.61%											
0140 [M]	Pierson Operating	1,570	1,572	2	56,445,789	62,518,298	6,072,509	10.76%	1,207,974	61,310,324	4,864,535	8.62%											
0260 [M]	Ponce Inlet Operating	3,978	3,991	13	949,647,709	1,008,116,549	58,468,840	6.16%	4,748,516	1,003,368,033	53,720,324	5.66%											
0230 [M]	Port Orange Operating	31,457	31,623	166	3,762,245,788	3,995,406,569	233,160,781	6.20%	66,075,585	3,929,330,984	167,085,196	4.44%											
0220 [M]	South Daytona Operating	7,355	7,359	4	657,072,154	698,953,702	41,881,548	6.37%	2,390,593	696,563,109	39,490,955	6.01%											



Volusia County Community Redevelopment Area (CRA)

South Daytona

Year Began: 1997

Year End: 2026

Prop.Appr Code:

91

CRA's Tax Base Information

	2020 Final Post VAB		2021 Preliminary		Change Over Prior Year	
					Change	% Chg
CRA's Current Year Taxable Value		256,555,436		269,830,683	13,275,247	5.2%
- CRA's Base Year Taxable Value		<u>116,601,454</u>		<u>116,601,454</u>		
= CRA's Taxable Value or Incremental Value		139,953,982		153,229,229	13,275,247	9.5%
County Taxable @ Increment Factor of: 95%		132,956,283		145,567,768	12,611,485	9.5%
City Taxable @ Increment Factor of: 95%		132,956,283		145,567,768	12,611,485	9.5%
City's Total Taxable Value		657,072,154		698,953,702	41,881,548	6.4%
% CRA of City's Total Taxable Value		39.05%		38.60%		
CRA's New Construction Taxable Value		117,969		1,834,638	1,716,669	1455.2%
% of City's New Construction Taxable Value		35.53%		82.28%		
Parcel Count		1,571		1,568	(3)	

Breakdown of CRA Payments by Authority

	2020 Final Post VAB		2021 Preliminary		Change Over Prior Year	
	2020 Adopted Millage Rate	CRA Payment	2021 Calculated Rolled Back Millage Rate	CRA Payment	\$ Chg	% Chg
Volusia County Portion						
Volusia County - General Fund	5.4500	724,612	5.2025	757,316	32,704	
Volusia County - Echo	0.0000	0	0.0000	0	0	
Volusia County - Forever	0.1052	13,987	0.1002	14,586	599	
Volusia County - Mosquito Control	0.1781	23,680	0.1710	24,892	1,212	
Volusia County - Ponce Inlet Port Auth	0.0880	11,700	0.0845	12,300	600	
Volusia County Fund Totals	5.8213	773,979	5.5582	809,094	35,115	
Hospital Portion						
Halifax Hospital	0.9879	131,348	0.9529	138,712	7,364	
City Portion						
South Daytona - Operating	7.7500	1,030,411	7.3719	1,073,111	42,700	
Total CRA						
CRA Millage Rate	14.5592	1,935,738	13.8830	2,020,917	85,179	4.4%