

# City of South Daytona

Office of the City Manager / Department of Finance

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



## MEMORANDUM

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

From: Jason E. Oliva, Finance Director

Date: July 15, 2024

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

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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, 2024. Two public hearings will be held in September at which time the millage rate can remain the same or 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 2024.

The City's preliminary taxable value for 2024, as determined by the tax roll on January 1, 2024, is \$1,013,666,530. This represents a \$95,131,715 or 10.36% increase above the final 2023 assessment of \$918,534,815. New taxable value (Construction + Annexations) totaled \$6,557,267 or 0.65% of the preliminary valuation.

Maintaining the prior year millage rate of 7.7500 mills is strongly recommended to provide funding for current year operations, adjust wages to reflect the current job market, and to continue the City's commitment to capital replacement of the aging infrastructure as construction costs have significantly increased and supply chains continue to be an issue. The proposed rate of 7.7500 mills represents an 8.14% tax increase over the roll back rate of 7.1190 mills.

Now that the City is out of debt, staff wants to continue our commitment of "Investing in Us" which involves the replacement of our aging infrastructure, streets and public places including parks. As such, the proposed budget is heavy on street resurfacing and park improvements. The tentative budget based on a proposed millage rate of 7.7500 mills includes the following items of note:

### 1) General Fund

#### a. Street Resurfacing:

The dedicated .4000 mills for street resurfacing will generate an additional \$275,407 which enabled the budget to be set at a total of \$500,000 for next fiscal year. Now that the City is out of debt, staff is recommending that we continue to commit .4000 mills to street resurfacing. This will allow us to get caught up on our resurfacing program that we were forced to neglect over the last two decades due to our previous level of debt.

b. Personnel highlights:

- i. Personnel raises for general employees are budgeted at 3%.
- ii. Sworn police officer increases are in accordance with the council approved contract with the International Union of Police Associations (IUPA).
- iii. Fire fighter increases are in accordance with the council approved contract with the International Association of Fire Fighters (IAFF).
- iv. The pay plan for general employees has been increased 3.56% in accordance with the consumer price index. This is predicated on our starting salary being set at \$16.00 per hour to stay above the state-wide minimum wage level to ensure a qualified, dedicated work force.

c. Operating highlights:

- i. Replace roof at City Hall (\$300,000)
- ii. Design and construction of new evidence room for the PD (\$178,000)
- iii. New software to make online sports registration substantially easier (\$5,775)
- iv. Reed Canal Park –interior wood bridge rehabilitation over the lake (\$30,000)
- v. Reed Canal Park – parking lot paving plus sealcoat Nova parking lots (\$85,000)
- vi. Reed Canal Park – sod utility field (\$20,000)
- vii. Reed Canal Park – disc gold course renovation and branding (\$25,000)
- viii. Reed Canal Park – replace picnic tables and trash cans in pavilions (\$30,000)
- ix. James Street Park – replace splashpad playground (\$85,000)
- x. James Street Park – replace scoreboard (\$30,000)
- xi. Transfer to Transportation Fund for additional street resurfacing (\$220,000)

d. Capital Highlights:

- i. Automated sandbag filling machine (\$50,000)
- ii. Fire Chief Response Vehicle (\$62,000)
- iii. Adding the yearly contribution towards the replacement of a fire truck (\$50,000)
- iv. Street Sweeper (\$300,000)
- v. Bucket Truck (\$180,000)

- e. 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 expenditure.

Adoption of the proposed rate of 7.7500 mills will result in an increase of ad valorem revenue in the amount of \$607,642 over the rolled-back rate. Of this amount, \$434,455 represents General Fund ad-valorem revenue over the rolled-back rate while the remaining \$173,187 is additional revenue for the Redevelopment Trust Fund. This is the net result of increases in the taxable values of existing properties coupled with additional taxes generated from new construction. Adoption of the proposed rate would require a majority vote of the Council and the City would need to advertise a tax increase since the rate exceeds the rolled-back rate.

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Adoption of the rolled-back rate of 7.1190 mills will result in an increase of ad valorem revenue in the amount of \$92,765 over the prior year. Of this amount, \$41,834 represents General Fund ad valorem revenue over the prior year while the remaining \$50,931 is additional revenue for the Redevelopment Trust Fund. Adoption of the rolled-back rate would require a majority vote of the Council and the City would not need to advertise a tax increase.

Calculated at the current year preliminary taxable value of \$1,013,666,530:

The value of one mill is \$1,013,667.

The value of .10 mill is \$101,367.

The preliminary tax roll has 4,919 residential parcels with an average taxable value of \$124,400.

The tax bill for a home with \$124,400 taxable value at 7.750 mills would be \$964.10.

The tax bill for a home with \$124,400 taxable value at the roll-back rate (7.1190 mills) would be \$885.60, which would equal a savings of \$6.54 per month for the homeowner.

The dates for adoption of the tentative and final millage rates are Monday, September 9, 2024, and Tuesday, September 24, 2024, respectively.

**RESOLUTION NO. 2024-16**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH DAYTONA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2024-25 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 2024-25 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 2024-2025 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 2024-2025 Fiscal Year is 7.75 mills.

**Section 2.** The rolled-back rate for the 2024-2025 fiscal year is 7.1190 mills.

**Section 3.** A public hearing will be held to consider the proposed millage rate and the tentative budget on September 9, 2024, 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 23<sup>rd</sup> day of July 2024.

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

\_\_\_\_\_  
The Honorable William C. Hall, Mayor

Attest:

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James L. Gillis, Jr., City Manager

Approved as to form and legality:

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Wade C. Vose, City Attorney



# City of South Daytona

## 2024 Preliminary Tax Roll

### Parcel Count

5,763 Real Property  
1,778 TPP/Cntrl Asd  
7,541 Total Parcels

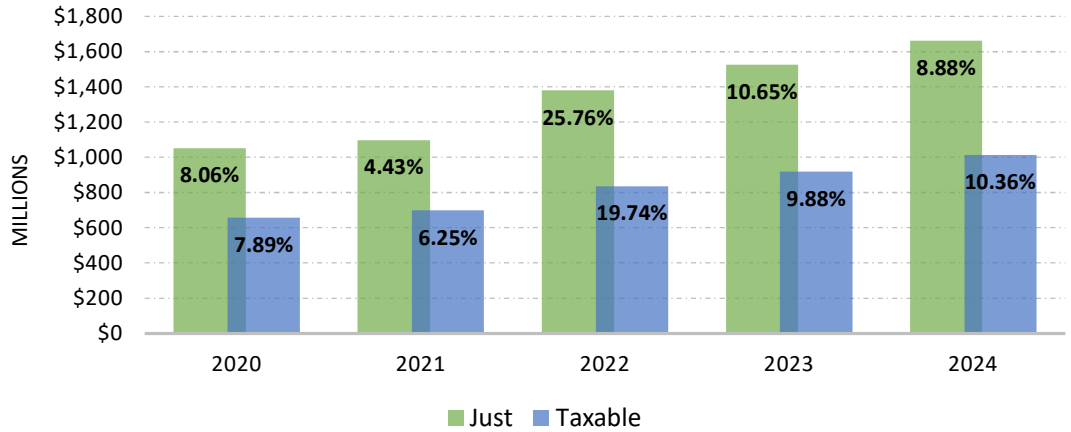
### Homestead Count

3,256

### Net Additions/Deletions

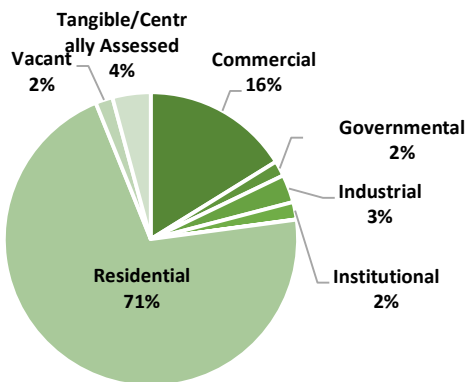
Just \$5,000,645  
Taxable \$6,557,267

### % Annual Change in Just and Taxable Values

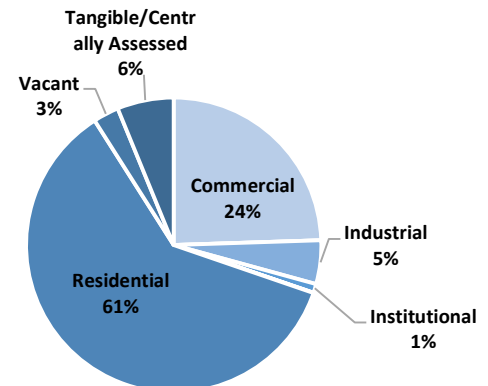


Just Value		\$1,661,829,924	100%
<b>Assessment Differentials</b>		<b>Reduction</b>	
- Save Our Homes Differential (193.155, F.S.)		\$345,372,940	20.8%
- 10% Non-Homestead Assessment Increase Cap (193.1554, 193.1555, F.S.)		\$66,274,777	4.0%
- Agricultural Classification (193.461, F.S.)		\$0	0.0%
- Conservation Lands (193.501, F.S.)		\$0	0.0%
- Pollution Control Devices (193.621, F.S.)		\$0	0.0%
<b>Subtotal</b>		<b>\$411,647,717</b>	<b>24.8%</b>
Assessed Value		\$1,250,182,207	75.2%
<b>Exemptions</b>		<b>Reduction</b>	
- \$25,000 Homestead (193.031 (1)(a), F.S.)		\$79,133,639	4.8%
- Additional \$25,000 Homestead (193.031 (1)(b), F.S.)		\$71,391,830	4.3%
- Additional Homestead Age 65 & older up to \$50,000 (196.075, F.S.)		\$7,487,904	0.5%
- Additional Homestead Age 65 & older & 25yr Residence (196.075, F.S.)		\$0	0.0%
- \$25,000 Tangible Personal Property		\$7,044,279	0.4%
- Governmental Property		\$26,947,721	1.6%
- Institutional Property		\$22,369,488	1.3%
- Others (Widow, Widowers, Disability, Historic, Economic, etc.)		\$22,140,816	1.3%
<b>Subtotal</b>		<b>\$236,515,677</b>	<b>14.2%</b>
Taxable Value		\$1,013,666,530	61.0%

### Just Value by Property Class



### Taxable Value by Property Class





**2024 Preliminary Tax Roll**  
**Real Property Values Grouped by Classification**  
**South Daytona**

PC	Description	Parcel Count	Homestead Count	Just Value	Assessed Value	Exempt Value	Taxable Value
0000	Vacant Residential	140	0	6,821,043	4,850,803	59,410	4,791,393
0100	Single Family	3,880	2,844	1,013,436,356	665,957,775	158,910,669	507,047,106
0200	Mobile Homes	243	134	28,652,856	19,029,602	5,428,651	13,600,951
0300	Multi-Family(10 or More Units)	29	0	118,896,853	105,427,167	0	105,427,167
0400	Condominia	710	266	122,271,040	96,344,365	15,641,078	80,703,287
0500	Cooperatives	50	6	2,035,935	1,150,432	187,067	963,365
0600	Retirement Homes(not elig for ex)	0	0	0	0	0	0
0700	Miscellaneous Residential	0	0	0	0	0	0
0800	Multi-Family(Less than 10 Units)	36	2	14,132,021	13,249,684	124,381	13,125,303
0900	Residential Common Elements/Areas	28	0	0	0	0	0
1000	Vacant Commercial	98	0	23,395,899	23,107,934	48,817	23,059,117
1100	Stores, One Story	51	0	24,648,338	24,523,668	611,915	23,911,753
1200	Mixed Use, Store/Office/Resi	17	4	7,334,972	6,895,851	200,000	6,695,851
1300	Department Stores	1	0	4,265,547	4,265,547	0	4,265,547
1400	Supermarkets	0	0	0	0	0	0
1500	Regional Shopping Centers	0	0	0	0	0	0
1600	Community Shopping Centers	26	0	33,011,832	32,483,453	0	32,483,453
1700	Office Bldgs/Non-Professional/One Story	63	0	21,185,457	20,425,441	0	20,425,441
1800	Office Bldgs/Non-Professiona/Multi Story	3	0	2,743,965	2,743,965	0	2,743,965
1900	Professional Service Buildings	14	0	5,450,225	5,409,366	0	5,409,366
2000	Airports, Terminals, Piers	0	0	0	0	0	0
2100	Restaurants, Cafeterias	15	0	6,419,680	6,121,162	0	6,121,162
2200	Drive In Restaurants	8	0	3,648,258	3,614,350	0	3,614,350
2300	Financial Institutions	4	0	3,637,882	3,637,882	0	3,637,882
2400	Insurance Company Offices	0	0	0	0	0	0
2500	Repair Service Shops (exc Auto)	8	0	2,668,747	2,662,523	0	2,662,523
2600	Service Stations	1	0	237,217	237,217	0	237,217
2700	Auto Sales, Repair & Related	13	0	5,252,460	5,252,460	0	5,252,460
2800	Parking Lots, Commercial, MHPs	11	0	27,401,443	24,074,718	0	24,074,718
2900	Wholesale Outlets, Produce Houses	0	0	0	0	0	0
3000	Florists, Greenhouses	0	0	0	0	0	0
3100	Drive-In Theaters, Open Stadiums	0	0	0	0	0	0
3200	Enclosed Theatres/Auditoriums	0	0	0	0	0	0
3300	Night Clubs, Lounges, Bars	2	0	788,745	597,096	0	597,096
3400	Bowling, Skating, Pool, Arenas	0	0	0	0	0	0
3500	Tourist Attraction, Exhibits	0	0	0	0	0	0
3600	Camps	0	0	0	0	0	0
3700	Race Tracks, Horse/Auto/Dog	0	0	0	0	0	0
3800	Golf Courses, Driving Ranges	0	0	0	0	0	0
3900	Hotels, Motels	1	0	1,182,425	440,911	0	440,911
4000	Vacant Industrial	7	0	579,946	524,529	0	524,529
4100	Light Industrial	9	0	2,661,681	2,581,905	0	2,581,905
4200	Heavy Industrial	0	0	0	0	0	0
4300	Lumber Yards, Saw/Planing Mills	0	0	0	0	0	0
4400	Packing Plants: Fruit/Vegi/Meats	0	0	0	0	0	0
4500	Canneries, Distilleries, Wineries	0	0	0	0	0	0
4600	Other Food Processing	0	0	0	0	0	0
4700	Mineral or Phosphate Processing	0	0	0	0	0	0
4800	Warehousing, Distribution Terminals	183	0	48,381,075	45,440,015	0	45,440,015
4900	Open Storage, Supply/Junkyards	1	0	428,540	428,540	0	428,540
5000	Improved Agricultural	0	0	0	0	0	0
5100	Cropland, Class I	0	0	0	0	0	0
5200	Cropland, Class II	0	0	0	0	0	0
5300	Cropland, Class III	0	0	0	0	0	0
5400	Timberland, Index 90+	0	0	0	0	0	0
5500	Timberland, Index 80-89	0	0	0	0	0	0
5600	Timberland, Index 70-79	0	0	0	0	0	0
5700	Timberland, Index 60-69	0	0	0	0	0	0
5800	Timberland, Index 50-59	0	0	0	0	0	0
5900	Timberland, Not classified by site index	0	0	0	0	0	0
6000	Grazing Land, Class I	0	0	0	0	0	0
6100	Grazing Land, Class II	0	0	0	0	0	0
6200	Grazing Land, Class III	0	0	0	0	0	0
6300	Grazing Land, Class IV	0	0	0	0	0	0
6400	Grazing Land, Class V	0	0	0	0	0	0
6500	Grazing Land, Class VI	0	0	0	0	0	0
6600	Orchard, Groves, Citrus	0	0	0	0	0	0
6700	Poultry, Bees, Fish	0	0	0	0	0	0
6800	Dairy, Feed Lots	0	0	0	0	0	0
6900	Ornamentals, Misc Ag	0	0	0	0	0	0
7000	Vacant Institutional	3	0	217,178	176,019	176,019	0
7100	Churches	5	0	17,347,869	17,110,038	17,110,038	0



**2024 Preliminary Tax Roll**  
**Real Property Values Grouped by Classification**  
**South Daytona**

7200	Private Schools/Colleges	4	0	4,105,078	4,105,078	150,503	3,954,575
7300	Privately Owned Hospitals	2	0	809,736	809,736	0	809,736
7400	Homes for the Aged	3	0	7,018,724	6,704,226	2,932,890	3,771,336
7500	Orphanages, Other Non-Profit/Charitable	0	0	0	0	0	0
7600	Mortuaries, Cemeteries	1	0	605,868	605,868	0	605,868
7700	Clubs, Lodges, Union Halls	3	0	1,313,110	1,302,444	517,780	784,664
7800	Sanitariums, Convalescent & Rest Homes	0	0	0	0	0	0
7900	Cultural Organizations, Facilities	0	0	0	0	0	0
8000	Vacant Governmental	67	0	5,671,378	5,276,405	5,276,405	0
8100	Military	0	0	0	0	0	0
8200	Forest, Parks, Recreation Areas	0	0	0	0	0	0
8300	Public County Schools	1	0	12,192,819	11,726,244	11,726,244	0
8400	Colleges (non private)	0	0	0	0	0	0
8500	Hospitals (non private)	0	0	0	0	0	0
8600	County	1	0	3,855,174	3,855,174	3,855,174	0
8700	State	1	0	706,732	706,732	706,732	0
8800	Federal	0	0	0	0	0	0
8900	Municipal	8	0	5,443,609	5,377,656	5,377,656	0
9000	Leasehold Interests, Govt Ownd	1	0	6,000	4,620	0	4,620
9100	Utilities	8	0	564,508	541,903	0	541,903
9200	Mining, Petroleum, Gas Lands	0	0	0	0	0	0
9300	Subsurface Rights	1	0	1,600	1,600	0	1,600
9400	Rights-of-Way	0	0	0	0	0	0
9500	Rivers, Lakes, Submerged Lands	1	0	1,000	1,000	1,000	0
9600	Sewage Disposal, Solid Waste	1	0	2,850	2,850	0	2,850
9700	Outdoor Recreational	0	0	0	0	0	0
9900	Acreage not zoned Agricultural	0	0	0	0	0	0
<b>Total Real Property-----&gt;</b>		<b>5,763</b>	<b>3,256</b>	<b>1,591,433,671</b>	<b>1,179,785,954</b>	<b>229,042,429</b>	<b>950,743,525</b>

Grand Totals						
Grouped Classification	Parcels	Homesteads	Just Value	Assessed Value	Exempt Value	Taxable Value
Agricultural	0	0	0	0	0	0
Commercial	267	4	268,774,046	248,812,777	811,915	248,000,862
Governmental	78	0	27,869,712	26,942,211	26,942,211	0
Industrial	193	0	51,471,296	48,450,460	0	48,450,460
Institutional	18	0	31,200,385	30,637,390	20,711,211	9,926,179
Miscellaneous	40	0	575,958	551,973	1,000	550,973
Residential	4,919	3,252	1,180,528,208	795,731,858	180,291,846	615,440,012
Vacant	248	0	31,014,066	28,659,285	284,246	28,375,039
Real Property	5,763	3,256	1,591,433,671	1,179,785,954	229,042,429	950,743,525
Tangible/Centrally Assessed	1,778	0	70,396,253	70,396,253	7,473,248	62,923,005
<b>Grand Totals-----&gt;</b>	<b>7,541</b>	<b>3,256</b>	<b>1,661,829,924</b>	<b>1,250,182,207</b>	<b>236,515,677</b>	<b>1,013,666,530</b>

