

City of DeBary, Florida
Approved
Annual Operating Budget



For Fiscal Year Ending September 30, 2011

**Submitted by
Dan Parrott, City Manager
September 2010**

City of DeBary
Annual Operating Budget FY 2010/2011

City Officials

As of October 1, 2010

City Council

Bob Garcia, Mayor (Seat 5)

Seat 1

Leonard Marks, Council Member

Seat 2

Norm Erickson, Vice Mayor

Seat 3

Lita Handy-Peters, Council Member

Seat 4

Jack Lenzen, Council Member

City Manager

Dan Parrott

City Attorney

Kurt Ardaman

Departmental Officials

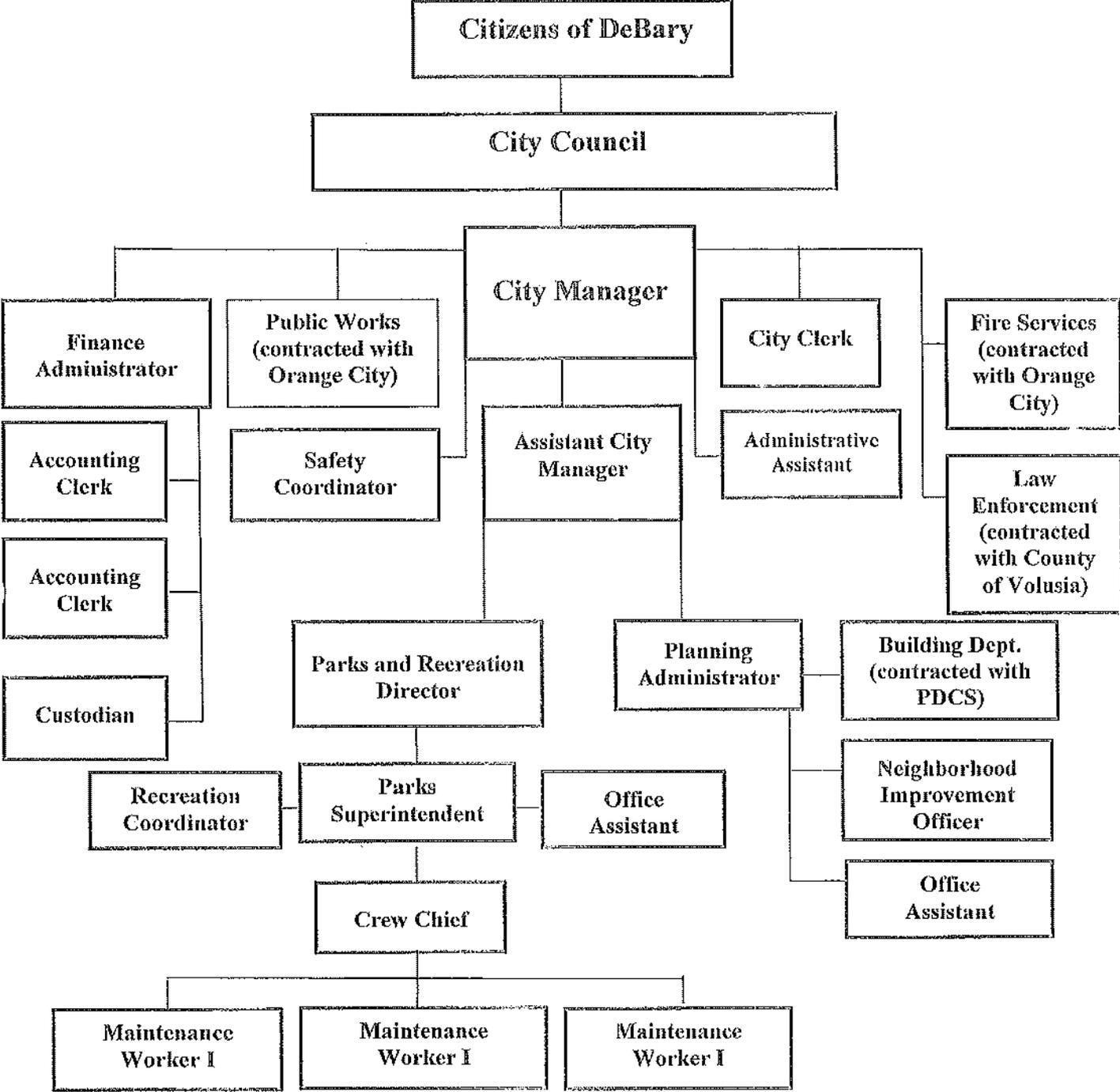
Assistant City Manager

Kassandra Blissett

Finance Administrator

James Seelbinder

City of DeBary Organization Chart





City of DeBary

16 Colamba Road, DeBary, Florida 32713-3264 Phone: (386) 668-2040

July 15, 2010

To: Mayor and City Council
From: Dan Parrott, City Manager
Subject: 2010-2011 Preliminary Budget Message

In accordance with Section 11.02 of the City of DeBary Charter, the City Manager is required to submit the Budget for the ensuing fiscal year on or before July 15th.

The accompanying FY 2010-2011 Preliminary Budget is presented for your review and consideration.

Current Economic Conditions

Major economic realities have required a conservative approach in the development of the upcoming fiscal year budget. The proposed budget reflects the current economic conditions impacting the City's budget for the upcoming year. DeBary, like other communities in the State of Florida, continues to experience a downturn in the housing market with the resulting decrease in assessed values and property tax receipts.

This continuing economic reality has caused Council to approve budgets with reduced property tax revenue that reflects a cumulative annual decrease of \$1,581,756, since the 2007/2008 budget.

Fiscal Year	Property Tax Revenue	Difference from Prior Year
2007-2008	\$5,276,157	
2008-2009	\$4,751,556	\$524,601
2009-2010*	\$4,186,669	\$564,887
2010-2011*	\$3,694,401	\$492,268
Total Reductions		\$1,581,756

*estimated

To account for this reduction in revenue, the Council has continually worked to drive down costs in City operations while maintaining an acceptable level of service and continuing to invest in capital projects designed to protect citizen homes from flooding.

We have made significant efforts to hold the line on costs and, where possible, have reduced the budget in light of the current economic conditions. Currently, the economic conditions we face will challenge our ability to maintain a sustained level of public service in light of our growing infrastructure and community needs. This year's budget reflects a minimum maintenance level for many of our general

government operations and, in particular, the maintenance of our current infrastructure as well as the growing inventory of storm water infrastructure.

Budget Overview

The total proposed budget for FY 2010-2011 is \$23,877,165. The budget is comprised of \$15,778,918 in expenditures and \$8,098,247 of fund balance expected at the end of FY2010-2011. Fund balance is not necessarily cash but the difference between assets and liabilities reported within a governmental fund.

The total proposed expenditure budget for the general fund is \$8,179,660, the total proposed expenditure budget for the special revenue funds is \$4,568,278, and the total proposed expenditure budget for the capital projects fund is \$3,030,980.

Revenues

- Property tax assessments have decreased 10.53% from last year's level with a resulting decrease in revenue of \$492,268.
- The property tax millage rate based on the above assessments would be 2.57 while the roll back rate, which is not classified as a tax increase, would be 2.87.

The Florida Constitution provides that ad valorem taxes shall not be levied in excess of 10 mills. Section 200.001 (2), of the Florida Statutes provides four categories of millage rates.

1. General municipal non-voted millage set by the governing body.
 2. Municipal debt service millage is the millage rate as approved by the voters to service debt.
 3. Municipal voted millage is the millage rate set by the governing body as a result of a vote of the citizens.
 4. Municipal dependent special district millage.
- Building permit fees are estimated to be approximately 19% lower than last fiscal year which reflects the continuing slump in the housing market.
 - State-shared revenues are projected to remain flat in relation to last year's levels.
 - An administrative oversight fee has been established within the special revenue funds ranging from 8% to 10% depending upon the fund. This fee will generate approximately \$347,037 to reflect the cost of administering and auditing the various funds.
 - The Solid Waste non-ad valorem assessment is budgeted at \$162 versus \$156 last fiscal year. The increase is necessary to reflect the 5% reduction allowed for early payment of property tax bills.
 - Revenue from recreation programs has been increased by increasing the cost recovery rate for the programs from 29% to 50%. I anticipate gradually increasing the cost recovery rate to an average of 80% for recreation programs.

Expenditures

The proposed contract for Fire Services with Orange City has been reduced 3% from last year's full year equivalent. The proposed contract rate is \$937,744 versus \$962,709.

The proposed contract for Law Enforcement Services with the Volusia County Sheriff's Department remains at the same cost as last year at \$2,812,611.

The proposed cost for Animal Control Services with Volusia County for the current fiscal year is \$70,980 which is a reduction of \$12,300 from last fiscal year.

The proposed cost for Traffic Engineering Services with Volusia County remains at \$54,000.

The proposed cost for Mosquito Control and Aquatic Vegetation Spraying with Volusia County reflects an increase of \$8,000 from last fiscal year. We anticipate being more proactive by implementing a twice a year spraying program.

The cost of mowing Nature Park has been reduced from \$60,000 to \$14,200 annually after a one-time capital investment of \$10,000. The reduction was achieved through hiring the part time caretaker for 8 hours a week and cancelling the mowing contract with a private firm.

The cost of providing recreation programs has been reduced by eliminating programs with low participation and cost recovery rates and reducing costs of materials and supplies.

A contingency line item in the amount of \$100,000 has been added to the budget. This line item would be used to address unexpected and unbudgeted events that may arise.

The Stormwater Utility fund contains \$60,000 to cover the cost of emergency pumping activities that will arise during the year.

Debt Service

The City of DeBary has obligated debt of \$11,989,698 for fiscal year 2010-2011. This represents .0079% of our assessed valuation. The proposed budget contains \$1,070,928 to cover Debt Service payments.

Debt Service Payments 2010-2011	Total
Stormwater Utility Revenue Note, Series 2006	\$256,098
Stormwater Utility Revenue Note, Series 2009	\$349,463
City Hall	\$411,795
Fire Tender	\$ 53,572
Total Debt Service Payments	\$1,070,928

Personnel

There are 19 FTE positions contained within the proposed budget. Changes in the employee count include transferring the part time office assistance to a full time accounting clerk and the elimination of the Planner 1 position.

An increase of up to 3% for eligible employees is factored into the proposed budget. The increase would be given based upon the results of an evaluation on the employee anniversary date.

Programs to Accomplish this Fiscal Year

- Complete Citizen Survey
- Develop and adopt a purchasing and investment policy, policies for minimum unreserved fund balance, and finance department operational policies.
- Develop for Council's consideration a property maintenance code and business license ordinance.
- Revise the Land Development Code to reflect TOD and current Council vision and complete the Mobility Plan required by SB 360.
- Migrate Code Enforcement activities to a complaint-based system and add business license oversight responsibilities.
- Complete Street and sidewalk condition survey to be used to develop maintenance program, develop and implement procedures for maintaining and operating all storm water pumping stations, and develop for Council's consideration an emergency pumping plan.
- Complete codification of the City Code Book.
- Develop and implement adopted Ordinance and Resolution master register.
- Develop for Council consideration a 5-year Capital Improvement Program.

Capital Projects to Accomplish this Fiscal Year

Projects

Lakeside Interconnect	\$1,047,314
Pine Valley Court	\$610,333
No Name to DeBary Bayou	\$721,969
Three Lake Interconnect	\$501,363
Emergency Generators	\$150,000
Gateway Park ADA Imp	\$67,210
Asphalt Overlays	\$500,000
Sidewalk Program	\$60,000
Emergency Signal	\$190,750
Highbanks Sidewalk	\$55,000

Total **\$3,903,939**

Future Projects

The City Council is faced with balancing the need to invest in needed public improvements and maintaining minimum service levels with the current economic realities of declining property values and tax receipts. At recent budget work sessions, the Council has wrestled with the difficult dilemma of maintaining our community as the lowest tax rate in Volusia County while needed capital projects that affect the safety and welfare of our citizens go unfunded.

During the recent Budget Work Sessions, the City Council identified 54 capital needs totaling \$14,681,176. \$3.9 million is budgeted this FY to address some of the more pressing capital needs. The Council prioritized the remaining projects and identified 17 priority projects that were unfunded totaling \$6,820,000.

Provided below is information on the cost to taxpayers should the Council decide to adopt the roll back rate of 2.87. The roll back rate would generate approximately \$427,751 that could be reserved for unfunded capital projects that have been ranked and are indicated below.

Cost of Roll Back Rate

Assessed Value	Tax Rate	Roll Back	Annual Difference
	2.5728	2.8707	
\$100,000	\$257.28	\$287.07	\$29.79
\$200,000	\$514.56	\$574.14	\$59.58

November Payment

Assessed Value	Tax Rate	Roll Back	Annual Difference
	2.5728	2.8707	
\$100,000	\$246.99	\$275.59	\$28.60
\$200,000	\$493.98	\$551.17	\$57.19

Unfunded Project List

Project Ranking	Estimated Cost		Ranking
West Highbanks Culvert Imp	\$102,000	Safety/Flooding	1
Woodbound Lake Outfall	\$294,000	Flooding	2
Lake Charles Pump Station	\$150,000	Flooding	2
Fort Florida Road	\$590,000	Safety/Reduce Maintenance Cost	3
City Hall Retention Pond	\$16,000	Flooding	4
56 Shell Road Drainage Imp	\$225,000	Flooding	5
15th Street Drainage Imp	\$390,000	Flooding	6
Fire Station Replacement	\$1,500,000	Safety/Fire Protection	7
City Hall Emergency Generator	\$55,000	Safety	8
Sheriff Substation	\$1,000,000	Adequate Facility	9
West Side Phase VIII	\$275,000	Flooding	10
Hammock Oak Circle	\$24,000	Street Protection	11
Gateway Park Playground	\$146,000	Safety/Replacement	12
Bill Keller Playground	\$159,000	Safety/Replacement	13
Rob Sullivan Lighting	\$180,000	Upgrade/Reduce Electric Cost	14
Rob Sullivan Basketball Court	\$14,000	Replacement/Recreation	15
Dirksen Road/Riverside Condos	\$1,700,000	Flooding	16
Total	\$6,820,000		

One possible scenario for the Council to consider, should the roll back rate be adopted, is to segregate the funds generated from the roll back rate to specifically address those projects identified above.

Funding would be available this FY to complete the West Highbanks Culvert Project. The property owner has notified me that he will install and permit the outfall system from Woodbound Lake to Lake Charles; if this occurs funds would be available to complete the Lake Charles Pump Station Project. The remaining funds could be used to pave Ft Florida Road. This would allow a budget amendment to reduce any unused maintenance funds designated for Ft. Florida Road from the public works budget. If Council desires, these funds could be allocated to repair the berm behind City Hall.

Potential Funds	\$427,751
West Highbanks Culvert Project	\$102,000
Lake Charles Pump Station	\$150,000
Funds Remaining	\$175,751
Ft. Florida Road Financing Cost	
\$590,000 @ 3 years @5%	\$163,047
Funds Remaining	\$12,704

Hopefully, this Budget Message was helpful in explaining the proposed spending plan for the City of DeBary for the upcoming fiscal year. I want to thank the Finance Director and his staff Warren and Deanna for the hard work that was necessary to develop the Proposed Budget.

City of DeBary

Goals and Objectives 2010-2011

Department: CITY MANAGER

GOALS

To provide capable administrative leadership for the City staff; to make day-to-day decisions that allow for the most effective use of available resources; to address citizen issues for services in a timely and efficient manner; and, most importantly, to operate in a manner that improves and enhances the quality of life in our community.

OBJECTIVES

Work with the City Council toward accomplishing their goals for the continuing development of the City of DeBary.

Provide the City Council with professional and comprehensive support in examining and analyzing issues of importance.

Develop a long-range plan (3-5 year) Capital Improvement program for the City.

Inventory and analyze the strengths and weaknesses of the existing municipal infrastructure (streets, lighting, sidewalks, stormwater utilities, etc).

Continue to hold monthly Council Workshops to provide additional information to the City Council on agenda items and City-related topics.

Work with the City Council to conduct twice a year goal setting workshops.

Conduct survey of City residents on services and results desired, and on satisfaction with existing municipal services.

Establish joint meetings with members of the City Council and department heads to develop common understanding of goals and objectives.

Work with newly-elected officials to quickly communicate information on City finances, operations, goals and objectives and current and planned projects.

Continue to develop and implement operational procedure policies.

Continue to implement, where financially feasible, recommendations contained in the forensic audit report.

Effectively monitor service contracts to improve efficiency and reduce costs

Develop a comprehensive system to receive, track and respond to citizens' request for services.

Improve efforts to increase transparency and openness with the City Council and the public.

Improve participation and cooperation with outside agencies and other governmental bodies that impact citizen service levels.

City Manager

Performance Measures **FY09-10** **FY10-11 est.**

Weekly Updates	35	52
Council Meetings	17	24
Council Work Sessions	9	12
Council Budget Workshops	2	2
Council Special Meetings	5	2
Citizen Request for Services	216	288

City of DeBary

Goals and Objectives 2010-2011

Department: CITY CLERK

GOALS

To fulfill the duties as assigned by the City Charter Article VII; to provide the public with complete and timely information; to ensure and increase public access to all aspects of City government, including legislative initiatives and the overall operation of City government; to meet the demands of the City departments and its citizens in the most efficient and effective manner possible.

OBJECTIVES

Comply with all applicable Florida Statutes for legal advertisements, public record requests, and record retention requirements.

To keep a concise and accurate record of the official actions of the City Council and its appointed Boards and Committees by preparing all agendas, minutes, and related materials.

Perform all preliminary and follow-up duties related to City Council actions.

To accurately answer inquiries and research issues for City Council, City departments and citizens in an effective and courteous manner.

To effectively coordinate elections with the Volusia County Supervisor of Elections and to supervise the qualifying process for municipal candidates.

To manage record retention, storage, and schedules for City documents as provided for by law.

To process the codification of all enacted ordinances for the maintenance and update of the City's Code of Ordinances and the Land Development Code.

Assist in the drafting, advertising, presentation, signing and recording of all City ordinances and resolutions.

Maintain the City Personnel Policies and Procedures and all personnel files.

To accurately process payroll biweekly for the City's employees as well as maintain records related to accrual of employee leave and hours worked, merit increases, retirement, and insurance.

Supervise the recruitment and selection process to fill vacancies.

Initiate adopted ordinance and resolution Master Register.

City Clerk

Performance Measures	FY08-09	FY09-10
Legal Advertisements	40	42
Public Records Request	50	50
Documents Scanned for Retention	6	8 boxes
Board/Committee Agendas	48	48
Board/Committee Minutes	36	36
Board/Committee Appointments	33	33
Council Minutes Prepared (6 pages avg.)	35	37
Lien Releases	15	15
Documents Recorded	30	30
Personnel File Maintenance	35	35
Employment Verifications	6	6
Leave Request Processed	100	100
Personal Leave Tracking	26	26
Personal Evaluation Preparation	17	17
Insurance Renewals	36	36
Payrolls Processed	26	26
Research Requests	52	65
Contract Executions	20	20
Ordinance and Resolutions	45	70

City of DeBary

Goals and Objectives 2010-2011

Department: FINANCE ADMINISTRATOR

GOALS

To provide polite and cordial service to the general public; to process cash receipts and disbursements accurately and in a timely manner; to provide and maintain accurate financial information; to prepare Balance Sheet and Budget Status Reports in a timely manner; and to process invoices and statements for other departments as established by ordinance. (Pass-Thru) Maintain Strong Financial position and Fiscal Discipline.

OBJECTIVES

Provide information to the Council, City Manager, Department Heads, and Citizens toward accomplishing their goals for the continuing development of the City of DeBary.

Process cash receipts on a daily basis.

Complete payroll accurately on a bi-weekly basis.

Provide payments to all vendors accurately and on a timely.

Prepare routine and special reports as necessary.

Maintain general ledgers and provide up-to-date budget analysis for all funds and departments.

Invest idle funds efficiently and effectively.

Continue to develop a procedures manual that has been started.

Draft financial policies (minimum undesignated fund balance, payables, procurement and purchasing, etc) for Council consideration.

Finance Administrator

<u>Performance Measurements</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11</u>
	Actual	Actual	Estimate
Number of accounts payable checks issued	1,963	2,097	2,150
Number of invoices processed	4,319	5,405	6,491
Number of direct deposit receipts prepared	180	200	210
Number of deposits prepared	631	543	560
Number of payroll direct deposits prepared	446	439	455
Number of payroll checks prepared	143	188	215
Number of accounts receivable invoices and Statements process	578	386	350
Number of W-2's issued	35	40	45
Number of Form 1099's issued	20	22	25

City of DeBary

Goals and Objectives 2010-2011

Department: LAW ENFORCEMENT (contracted with County of Volusia Sheriff's Office)

GOALS

To create a feeling of safety and security for all residents by providing effective and efficient delivery of quality Law Enforcement services.

OBJECTIVES

To continue to provide crime prevention by providing the best quality law enforcement service through efficient use of resources and through partnership with the community.

To continue to improve traffic safety and reduce vehicular accidents and injuries within the City by emphasizing enforcement activities.

Sustain a positive working relationship between the City of DeBary and the Volusia County Sheriff's Department.

Sheriff's Office Performance Measures

To reduce the number of burglaries by 5%

To reduce the number of vehicle burglaries by 5%

To reduce the number of robberies by 5%

To reduce the response time to Priority E calls for service by 5%.

To reduce the average response times to all calls for service by 5%.

To increase the number of community relations presentations by 5%.

City of DeBary

Goals and Objectives 2010-2011

Department: FIRE SERVICES (contracted with Orange City)

GOALS

To provide a variety of services designed to protect lives and property of the community by providing prompt and professional services in the event of fire, medical emergencies, and disasters or any other event which may threaten the public welfare.

OBJECTIVES

Minimize the loss of life and property in the City by providing high quality fire suppression and emergency medical services to residents through the maintenance of low response times and the fostering of a professional and highly trained workforce.

Sustain a positive working relationship between the cities of DeBary and Orange City.

Enhance public awareness of fire, health, and safety hazards by promoting awareness of and providing education on fire, medical, and health-related issues.

City of DeBary

Goals and Objectives 2010-2011

Department: BUILDING/PERMITTING (contracted with PDCS)

GOALS

To promote a safe and attractive built environment by ensuring that the construction of buildings and facilities comply with the minimum requirements of the City of DeBary Zoning Code, Code of Ordinances and the Florida Building Code.

OBJECTIVES

Enforce the Florida Building Code by making interpretations for code intent.

Provide timely and professional inspections for code compliance for issued permits.

Meet with customers in house or at designated areas to discuss proposed projects.

Provide timely plan review for submitted projects.

Promptly answer phone calls and e mails pertaining to questions about permitting

Perform zoning reviews for residential housing, fences, sheds, additions, accessory structures per I.DC

Perform reviews and determinations for flood zones relating to FEMA A zones as Floodplain Manager.

Coordinate with DEP on violations, permits, in wetlands or St John areas, such as docks.

Provide all required forms relating to permitting for the building division.

Prepare budgets for the Building Department each fiscal year.

Have reports submitted monthly by personnel for budgeting purposes.

Make permanent records for each permit issued.

Document and prepare records for the City Clerk for permanent records.

Report expired permits to code enforcement for action.

Collect fees for permits, deposit for the City and submit reports.

Collect fees for surcharge by state, report to City for remittance.

Work with Fire Services for transferring all commercial permits to them for review and collect fees.

Issue Certificates of Occupancy for new construction.

Issue Stop Work Orders for unpermitted construction.

Issue driveway permits and ROW use permits.

Maintain CEU's for compliance to maintain all licenses.

Building Official

Performance Measurements	FY08-09	FY09-10	FY10-11
Number of Permits Issued	1020	1168	
Number of walk-in customers served	1200	1250	
Number of inspections performed	3120	3215	

City of DeBary

Goals and Objectives 2010-2011

Department: NEIGHBORHOOD IMPROVEMENT OFFICER

GOALS

Help ensure a high quality of life for DeBary residents and visitors through the effective and efficient enforcement of the City Code through voluntary compliance and with little to no punitive action.

OBJECTIVES

Perform field inspections in a timely and professional manner to ensure compliance with City Codes and Ordinances.

Issue notices of violation, notices of hearing, correction notices and warning notices, citations, stop work orders and other notices as applicable to ordinances, codes and regulations of the City in a fair and consistent manner.

Successfully communicate with citizens and gather pertinent information.

Prepare written reports for the Code Enforcement Board.

Prepare and submit monthly report to Assistant City Manager by the last day of each month.

Analyze and interpret the applicable code.

Determine appropriate enforcement action. Enforcement could include violation letters, Notice and Orders, STOP WORK orders, citations and the placement of liens upon property.

When necessary, pursue legal remedies through the appeal hearing process.

Use skill and judgment to resolve both technical and interpersonal problems for contacts that are adversarial in nature.

Migrate to complaint base enforcement activities and assume responsibility for business license oversight.

Code Enforcement

<u>Performance Measures</u>	<u>FY07-08</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11 Est.</u>
Number of Complaints	657	495	326	257
Number of Notice of Violations	298	347	382	431
Number of Hearing Notice	82	83	123	72
Code Enforcement Board Meetings	12	12	12	12

City of DeBary

Goals and Objectives 2010-2011

Department: PLANNING ADMINISTRATOR

GOALS

Provide professional planning services to the community regarding land use and public facilities to help guide the physical development of the City to ensure a quality place to live, work and play.

OBJECTIVES

Help implement public policy.

Provide project review for new development and re-development projects for compliance with the City's Comprehensive Plan and Land Development Code.

Process entitlement proposals/requests including subdivisions, planned unit developments, comprehensive plan amendments and rezones.

Interpret City policies, ordinances, and codes, and work closely with the City Manager, Assistant City Manager and other City departments.

Interact with a variety of public and private organizations and citizen groups in developing programs and implementing projects to solve problems related to the planning function.

Develop specific proposals for action on current and future City planning needs.

Make interpretations of City regulations and various ordinances, codes and applicable laws to ensure compliance.

Represent the City and work closely with citizen boards, commissions, public agencies and public and private officials to provide technical assistance, advice, maintenance and recommendations related to urban development and the City's Comprehensive Plan.

With the assistance of HHI and CPH, complete the City's EAR-Based amendments before November 1, 2010.

Each year, process statutorily required comprehensive plan amendments in a timely and thorough manner.

Revise the City's Land Development Code to make consistent with Comprehensive Plan and make other changes as identified.

Provide a monthly project update to City Manager and Assistant City Manager.

Planning Administrator

Performance Measures	FY08-09	FY09-10	FY10-11
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Number of Tax Business Licenses Issued			
Number of walk-in customers served			
Number of DRC Meetings			
Number of Rezoning Applications including PUDs			
Number of Site Plan Applications Processed			
Number of Subdivision Applications Processed			
Number of Comprehensive Plan Amendments			

City of DeBary

Goals and Objectives 2010-2011

Department: SAFETY COORDINATOR

GOALS

To provide the City of DeBary with emergency management program leadership, training, continuity and direction to enable the City to respond to, recover from, and mitigate the impact of natural, manmade or technological disaster. Provide residents with training opportunities in personal safety issues, crime prevention, and disaster preparedness.

OBJECTIVES

Help educate our community on personal safety issues and crime prevention techniques through the Neighborhood Watch program.

Develop strategies to recruit/retain CERT volunteers and create a culture that recognizes the importance of safety.

Increase awareness of public safety services programs (CERT, Neighborhood Watch, and Community Presentations) offered to the public.

Identify alternative funding sources for department resources and programs.

Ensure a safe workplace environment through an internal safety manual by providing sufficient information, instruction, training and supervision to enable all employees to avoid hazards and contribute positively to their own safety and health at work.

Provide a comprehensive overview of the existing public safety services in an effort to maximize our service to the public.

Provide liaisons with community leaders, and serve on boards that interface or work in conjunction with the Public Safety Agency.

Safety Coordinator				
Performance Measures	FY07-08	FY08-09	FY09-10	FY10-11
Cert Classes	3	3	3	3
Citizens Cert Trained	34	88	92	100
CERT Training Meetings	7	6	5	7
Cert exercises	1	0	1	1
Grants Written	2	1	2	2
Emergency Table Top Exercises	0	0	1	1
Neighborhood Watch Meetings	10	6	9	10
Residents Attending Watch Meetings	160	112	73	75

City of DeBary

Goals and Objectives 2010-2011

Department: PUBLIC WORKS, (contracted with Orange City)

GOALS

To manage, maintain, operate, and repair the City's infrastructure, rights-of-way in a cost efficient, effective manner.

OBJECTIVES

Maintain City-owned streets and sidewalks, within available funding, to enhance pedestrian, non-motorized, and motorized transportation by creating a more formalized street and sidewalk selection process for repair and overlay and develop into a multi year program.

Complete overlay and sidewalk program approved by City Council.

Maintain the City owned rights-of-way on an added needed basis.(as needed)???

Develop and implement a formal procedure for testing, maintaining and operating stormwater pumping stations.

Develop for City Council consideration a maintenance program for all storm water infrastructure.

Respond to all citizen issues in a timely manner.

Inventory and test on an annual basis all pumps, hoses and generators used during storm events.

Develop for City Council consideration a formalized emergency pumping plan to respond to major storm events.

Coordinate with Volusia County the completion of the annual sign and pavement marking program.

Public Works

<u>Performance Measures</u>	<u>FY09-10</u>	<u>FY10-11</u>
Pot Holes Repaired	38	40
Storm Drains Evaluated	12	12
Brush Cutting Requests	8	12
Tree Removal/ Trimming	22	25
Sidewalk Repairs	13	15
Shoulder Repair	10	12
Ditch Cleaning Requests	8	10
Miles of Pavement Asphalted	2.6	3.5

City of DeBary

Goals and Objectives 2010-2011

Department: PARKS AND RECREATION

GOALS

To provide an exemplary park environment at an affordable cost for a diverse array of programs, sports, and events for the young and the young at heart.

OBJECTIVES

Maintain a bi-weekly maintenance schedule in order to maximize efficiency in determining operational needs.

Complete a cost analysis and evaluate all programs at their conclusion to ensure quality, feasibility, and customer satisfaction.

Design the programs and fees so as to recover 50% of the costs of the collective programs that the City provides for its residents.

Analyze statistics and trends semi-annually to determine target areas for new program development.

Develop and implement strategies for marketing, promotions and community outreach to increase department revenue by 5% during the fiscal year. This is to include cost savings as a result of sponsorships and volunteer participation.

Continue to administer department operational budgets staying within allocation and ensuring no overtime without prior approval.

Establish and maintain an expectation of quality, thoroughness and timeliness in meeting deadlines for assignments, requests and inquiries.

Parks and Recreation Performance Measures

<u>River City Nature Park</u>	FY08-09	FY09-10	FY10-11
Number of acres:	108	108	108
Number of mowing cycles:	32	32	32
Number of man hours to maintain:	124*	124*	124*

*-man hour totals don't include mowing

<u>Rob Sullivan Park</u>			
Number of acres:	27	27	27
Number of mowing cycles:	42	42	42
Number of ball games:	475	505	531
Number of man hours to maintain:	1750	1780	1806

Eagles Nest Park

Number of acres:	.5	.5	.5
Number of mowing cycles:	42	42	42
Number of man hours to maintain:	326	326	326

Memorial Park

Number of acres:	2.5	2.5	2.5
Number of mowing cycles:	42	42	42
Number of man hours to maintain:	667	667	667

Power Park

Number of acres:	.5	.5	.5
Number of mowing cycles:	42	42	42
Number of man hours to maintain:	281	281	281

Bill Keller Park

Number of acres:	19	19	19
Number of mowing cycles:	42	42	42
Number of ball games:	580	615	650
Number of man hours to maintain:	2360	2395	2430

Gateway Park

Number of acres:	9	9	9
Number of mowing cycles:	42	42	42
Number of man hours to maintain:	844	844	844

Outside Parks Assignments

Number of assignments:	179	187	196
Number of man hours to complete:	1,648	1,729	1,767

Recreation Programs

Number of programs offered:	15	17	20
Number of Community Programs offered:	5	3	6
Number of participants served:	9,985	7,150	12,986
Number of pavilions rented:	124	133	138
Number of ball fields rented:	26	29	43
Number of man hours for this category:	1,825	1,744	1,930

City of DeBary
FY 2010/2011
Revenue Summary

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Amount	Percent
	Actual	Projected	Amended	Requested	Change	Change
GENERAL FUND:						
Taxes	\$ 7,403,399	\$ 6,542,500	\$ 6,636,153	\$ 6,324,879	\$ (311,274)	-4.7%
Intergovernmental	\$ 4,328,723	\$ 1,350,755	\$ 1,738,356	\$ 1,461,538	(276,818)	-15.9%
Licenses and Permits	\$ 238,194	\$ 210,064	\$ 264,095	\$ 223,600	(40,495)	-15.3%
Charges for Service	\$ 59,907	\$ 48,523	\$ 51,500	\$ 192,870	141,370	274.5%
Fines & Forfeitures	\$ 49,621	\$ 45,646	\$ 16,000	\$ 56,000	40,000	250.0%
Interest Income	\$ 161,457	\$ 36,223	\$ 43,000	\$ 56,000	13,000	30.2%
Miscellaneous Rev.	\$ 50,107	\$ 45,423	\$ 44,000	\$ 378,037	334,037	759.2%
Transfers In	\$	# 0	\$ 0	\$ 19,646	19,646	100.0%
Fund Balance Carryover	\$ 4,180,854	\$ 5,185,152	\$ 4,431,019	\$ 6,347,810	1,916,791	43.3%
TOTAL GENERAL FUND	\$ 16,472,262	\$ 13,464,286	\$ 13,224,123	\$ 15,060,380	\$ 1,836,257	13.9%
SPECIAL REVENUE FUNDS:						
Solid Waste	\$ 1,226,353	\$ 1,190,827	\$ 1,210,548	\$ 1,252,746	\$ 42,198	4.0%
Recycle Services	10,031	3,392	17,400	3,185	(14,205)	-18.3%
Streetlighting	394,632	382,908	391,537	369,061	(22,476)	-11.2%
Orlandia Hts Nbh Imp Dist*	156,266	92,886	118,180	93,813	(24,367)	-59.3%
Stormwater Utility	822,080	791,615	1,509,483	853,450	35,178	-76.2%
Tree Trust Fund	0	0	0	0	0	0.0%
Franchise Fees	735,032	764,387	740,000	740,000	0	-16.7%
New Local Option Gas Tax	0	0	0	190,000	190,000	100.0%
Impact Fee Trust	12,092	6,115	4,536	6,000	1,464	40.3%
Sidewalk Improvement	0	0	0	0	0	0.0%
Fund Balances Carryforward	2,568,828	2,921,296	9,787,387	2,725,324	(7,062,063)	-72.2%
TOTAL SPECIAL REV FD	\$ 5,925,314	\$ 6,153,426	\$ 13,779,071	\$ 6,233,589	\$ (6,854,271)	-49.7%
CAPITAL PROJECTS FUND	\$ 4,498,546	\$ 10,043,961	\$ 10,691,896	\$ 3,508,764	(6,828,565)	-76.2%
TOTAL REVENUES	\$ 26,896,122	\$ 29,661,673	\$ 37,695,090	\$ 24,802,733	\$ (11,846,579)	-31.4%

* The Orlandia Heights Neighborhood Improvement District was created in 1999.

Total Expenditures- All Funds

Page No.		FY 08/09 Actual	FY 09/10 Estimated	FY 09/10 Amended	FY 10/11 Requested	Amount Change	Percent Change
	General Fund:						
4	City Council	\$ 115,446	\$ 84,333	\$ 81,780	\$ 179,815	\$ 98,035	119.9%
10	City Manager/City Clerk	607,353	327,707	406,861	407,205	344	0.1%
16	Finance	0	195,263	215,400	240,129	24,729	11.5%
21	Legal Services	287,235	193,520	198,200	198,800	600	0.3%
24	Debt Service	406,150	409,245	409,245	465,547	56,302	13.8%
27	General Government	303,804	256,473	322,255	308,248	(14,007)	-4.3%
34	Law Enforcement	2,826,838	2,842,412	2,845,511	2,845,959	448	0.0%
38	Fire Services	1,091,025	1,031,691	1,142,700	1,205,555	62,855	5.5%
42	Building Permitting & Insp	175,843	165,383	351,680	156,370	(195,310)	-65.5%
46	Code Administration	104,144	111,918	116,760	108,885	(7,875)	-6.7%
52	Planning Services	140,915	195,723	218,132	162,555	(55,577)	-25.5%
57	Emergency Disaster Svc	1,747,351	0	0	0	0	0.0%
59	Safety & Training Services	78,294	76,256	91,831	78,230	(13,601)	100.0%
64	Animal Control	68,942	91,124	85,680	73,380	(12,300)	-14.4%
67	Public Works	1,018,153	260,800	341,740	341,157	(583)	-0.2%
73	Parks & Recreation	674,418	675,999	678,033	810,555	132,522	19.5%
81	Capital Imp Budget	1,640,399	214,550	409,500	0	(409,500)	-100.0%
83	Transfer Out	0	179,766	0	1,085,853	1,085,853	100.0%
	Subtotal	\$ 11,287,110	\$ 7,132,476	\$ 7,915,308	\$ 8,668,244	\$ 752,936	9.5%
	Unappropriated	5,185,152	6,331,810	5,308,815	6,392,136	1,083,321	20.4%
	Subtotal	\$ 5,185,152	\$ 6,331,810	\$ 5,308,815	\$ 6,392,136	\$ 1,083,321	20.4%
	Total Gen Fund	\$ 16,472,262	\$ 13,464,286	\$ 13,224,123	\$ 15,060,380	\$ 1,836,257	13.9%
	SPECIAL REVENUE FUNDS:						
89	Solid Waste Fund	\$ 1,217,634	\$ 1,121,261	\$ 1,224,926	\$ 1,318,890	\$ 93,964	7.7%
91	Recycle Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
93	Streetlighting District Fund	\$ 306,529	\$ 289,885	\$ 401,568	\$ 399,660	\$ (1,908)	-0.5%
95	Orlandia Heights Neighd Imp	\$ 106,143	\$ 137,316	\$ 118,180	\$ 89,805	\$ (28,375)	-24.0%
98	Stormwater Utility Fund	\$ 1,129,318	\$ 866,324	\$ 2,800,762	\$ 858,950	\$ (1,941,812)	-69.3%
101	Tree Trust Fund	\$ 4,225	\$ 1,986	\$ 0	\$ 25,000	\$ 25,000	0.0%
103	Franchise Fee Fund	\$ 240,893	\$ 403,593	\$ 1,056,952	\$ 1,629,652	\$ 572,700	54.2%
106	New Local Option Gas Tax	\$ 0	\$ 0	\$ 0	\$ 190,000	\$ 190,000	0.0%
109	Impact Fee Trust Fund	\$ 0	\$ 11,885	\$ 18,504	\$ 62,142	\$ 43,638	235.8%
111	Sidewalk Improvement	\$ 0	\$ 0	\$ 0	\$ 14,179	\$ 14,179	100.0%
	Subtotal	\$ 3,004,742	\$ 2,832,250	\$ 5,620,892	\$ 4,588,278	\$ (1,032,614)	-18.4%
	Unappropriated	\$ 2,920,572	\$ 3,321,176	\$ 8,158,179	\$ 1,645,311	\$ (6,512,868)	-79.8%
	Sp Rev Fd Total	\$ 5,925,314	\$ 6,153,426	\$ 13,779,071	\$ 6,233,589	\$ (7,545,482)	-54.8%
114	Capital Projects	\$ 4,498,546	\$ 10,043,961	\$ 10,691,896	\$ 3,508,764	\$ (7,183,132)	-67.2%
	Total All Funds	\$ 26,896,122	\$ 29,661,673	\$ 37,695,090	\$ 24,802,733	\$ (12,892,357)	-34.2%

GENERAL FUND REVENUES

Sources:

Account Description	FY 08/09	FY 09/10 Estimated	FY 09/10 Amended	FY 10/11 Requested	Percent Change
TAXES					
Ad Valorem Tax	\$ 4,751,556	\$ 4,049,122	\$ 4,186,669	\$ 4,122,185	-1.54%
Local Option Gas Tax	593,012	444,799	434,000	252,000	-41.94%
Utility Taxes	1,218,676	1,252,669	1,225,531	1,164,888	-4.95%
Communications Tax	840,155	795,910	789,953	785,806	-0.52%
Subtotal	\$ 7,403,399	\$ 6,542,500	\$ 6,636,153	\$ 6,324,879	-4.09%
INTERGOVERNMENTAL					
State Revenue Sharing	324,130	274,124	299,849	355,000	18.39%
State Sales Taxes	782,174	764,941	859,360	840,000	-2.25%
Grants Federal/State/County	3,222,419	311,690	579,147	266,538	-53.98%
Subtotal	\$ 4,328,723	\$ 1,350,755	\$ 1,738,356	\$ 1,461,538	-15.92%
LICENSES AND PERMITS					
Business Tax Licenses	\$ 19,385	\$ 10,490	\$ 10,000	\$ 11,500	15.00%
Building Permits	193,991	176,492	232,595	188,700	-18.87%
Beverage Licenses	7,488	6,906	5,500	7,400	34.55%
Mobile Home Licenses	17,330	16,176	16,000	16,000	0.00%
Subtotal	\$ 238,194	\$ 210,064	\$ 264,095	\$ 223,600	-15.33%
CHARGES FOR SERVICES					
Zoning Fees	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Map, Beacon, etc.	7,030	2,125	1,000	1,000	0.00%
Planning Development Fees	0	7,300	0	127,500	100.00%
Animal Control	2,852	2,456	3,000	3,000	0.00%
Recreation Fees/Program Contract	50,025	36,642	47,500	61,379	29.20%
Subtotal	\$ 59,907	\$ 48,523	\$ 51,500	\$ 192,879	274.50%
FINES & FORFEITURES					
Court & Traffic Fines & CE Fines	\$ 49,621	\$ 45,646	\$ 16,000	\$ 56,000	250.00%
Subtotal	\$ 49,621	\$ 45,646	\$ 16,000	\$ 56,000	250.00%
INTEREST INCOME					
Interest Income	\$ 161,457	\$ 36,223	\$ 43,000	\$ 56,000	30.23%
Subtotal	\$ 161,457	\$ 36,223	\$ 43,000	\$ 56,000	30.23%
MISCELLANEOUS REVENUE					
Miscellaneous Revenue	\$ 43,820	\$ 40,347	\$ 38,000	\$ 25,000	-34.21%
Rental Income	6,287	5,076	6,000	6,000	0.00%
Contract Oversight		0	0	347,037	0.00%
Subtotal	\$ 50,107	\$ 45,423	\$ 44,000	\$ 378,037	759.18%
Transfer In					
From Other Funds	\$ 0	\$ 0	\$ 0	\$ 19,646	100.00%
Subtotal	\$ 0	\$ 0	\$ 0	\$ 19,646	100.00%
Total Recurring	\$ 12,291,408	\$ 8,279,134	\$ 8,793,104	\$ 8,712,570	-0.92%
Fund Balance Carryforward	\$ 4,180,854	\$ 5,185,152	\$ 4,431,019	\$ 6,347,810	43.26%
FUND TOTAL	\$ 16,472,262	\$ 13,464,286	\$ 13,224,123	\$ 15,060,380	13.89%

GENERAL FUND EXPENDITURES

Uses:

General Fund :	FY 08/09 Actual	FY 09/10 Estimated	FY 09/10 Budget	FY 10/11 Requested	Percent Change
City Council	\$ 115,446	\$ 84,333	\$ 81,780	\$ 179,815	119.9%
City Manager/City Clerk	607,353	327,787	406,861	407,205	0.1%
Finance	0	195,263	215,400	240,129	11.5%
Legal Services	287,235	193,520	198,200	198,800	0.3%
Debt Service	406,150	409,245	409,245	465,547	13.8%
General Government	303,804	256,473	322,255	308,248	-4.3%
Law Enforcement	2,826,838	2,842,412	2,845,511	2,845,959	0.0%
Fire Services	1,091,825	1,031,691	1,142,700	1,205,555	5.5%
Building Permitting & Insp	175,843	165,383	351,680	156,370	-55.5%
Code Administration	104,144	\$ 111,918	\$ 116,760	\$ 108,885	-6.7%
Planning Services	140,915	195,723	218,132	162,555	-25.5%
Emergency Disaster Svc	1,747,351	0	0	0	0.0%
Safety & Training Services	78,294	76,256	91,831	78,230	-14.8%
Animal Control	68,942	91,124	85,680	73,380	-14.4%
Public Works	1,018,153	260,800	341,740	341,157	-0.2%
Parks & Recreation	674,418	675,999	678,033	810,555	19.5%
Capital Imp Budget	1,640,399	214,550	409,500	0	-100.0%
Transfers Out	0	179,766	0	1,048,353	100.0%
Subtotal	\$ 11,287,110	\$ 7,132,476	\$ 7,915,308	\$ 8,630,744	9.0%
Unappropriated	5,185,152	6,331,810	5,308,815	6,429,636	21.1%
Subtotal	\$ 5,185,152	\$ 6,331,810	\$ 5,308,815	\$ 6,429,636	21.1%
Total Gen Fund	\$ 16,472,262	\$ 13,464,286	\$ 13,224,123	\$ 15,060,380	13.9%

CITY OF DeBARY

City Council

Functional Duties: The City Council is the legislative and policy making body of the City government. The City Council is responsible for adopting laws and regulations, establishing tax rates, and other charges, approving an annual budget, establishing policies for the operation of the City government, and the delivery of municipal services as established by the adopted City Charter. The City Council hires the city manager, city attorney, and appoints resident volunteers to advisory boards and committees.

Department Description: The DeBary City Council consists of the Mayor, Vice Mayor and three (3) City Council Members. The Mayor and Council Members are elected by seat number and elected at-large. All terms are for three (3) years and staggered. At the first Council meeting in January following an election, the 5-member Council elects the Vice Mayor from among the four Council Members.

DEPARTMENT EXPENDITURE SUMMARY

Department: City Council

Dept. No.

1100

	FY 08/09 Actual	FY 09/10 Estimated	FY 09/10 Budgeted	FY 10/11 Requested	Percent Change
Personal Services					
-11 Executive Salaries	\$ 20,700	\$ 18,400	\$ 19,200	\$ 19,200	0.0%
-14 Overtime			0	0	0.0%
-15 Special Pay/Fringes			0	0	0.0%
-21 FICA/Medicare	1,584	1,408	1,470	1,471	0.0%
-22 Retirement			0	0	0.0%
-23 Life/Health Ins.			0	0	0.0%
-24 Workers Comp.	0	562	940	564	-39.9%
SUBTOTAL	\$ 22,284	\$ 20,370	\$ 21,610	\$ 21,235	-1.7%
Operating Expenses					
-31 Prof. Services	\$ 16,767	\$ 7,200	\$ 7,200	\$ 7,200	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	1,168	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	2,686	2,707	5,210	2,630	-49.5%
-41 Communications Svc	2,083	900	780	260	-66.7%
-42 Postage	9,316	7,076	7,000	8,100	15.7%
-43 Utility	504	0	0	0	0.0%
-44 Rental & Leases	11,110	10,950	11,000	11,000	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maintenance	74	0	0	0	0.0%
-47 Printing	6,154	5,175	5,500	5,220	-5.1%
-48 Promotional Activites	19,976	10,279	9,800	6,300	-35.7%
-49 Oth Current Charges	359	190	190	0	0.0%
-51 Office Supplies	474	410	500	500	0.0%
-52 Operating Supplies	7,031	3,217	2,000	1,700	-15.0%
-54 Memberships & Pubs	13,626	13,200	8,690	11,486	32.2%
-55 Training	650	1,475	1,300	4,950	280.8%
-56 Contingency	0	0	0	98,734	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	1,184	1,184	1,000	500	-50.0%
SUBTOTAL	\$ 93,162	\$ 63,963	\$ 60,170	\$ 158,580	163.6%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 115,446	\$ 84,333	\$ 81,780	\$ 179,815	119.9%

PERSONAL SERVICES SCHEDULE:

Department Description and Number

City Council

1100

Personnel

Position Title	FY 06/07	FY 07/08	FY 08/09	FY 09/10	Full-time (FT) Part-time(PT)	Salary and Wage
Mayor	1	1	1	1	PT	\$ 0
Vice Mayor and Council	4	4	4	4	PT	19,200
Budgeted Salaries & Wages						\$ 19,200
FICA					Salaries & Wages times 7.65%	1,471
Workers Comp.						564
TOTAL PERSONAL SERVICES						\$ 21,235

OPERATING EXPENSE DETAIL

Department Description and Number

City Council

1100

-31

Professional Services	Cost	Explanation
Video Council Meetings	\$ 7,200	\$600 per month (two meetings per month)
Total	\$ 7,200	

-40

Travel and Per Diem	Cost	Explanation
Meeting Attendance & Vehicle Use	\$ 1,800	Reimbursement for mileage (Council)(Average \$150 per month)
Volusia League of Cities	630	Attend 12 mtgs @ \$35 for average of 3 Members
Conferences	200	Other Conferences/meetings, etc
Total	\$ 2,630	

-41

Communications	Cost	Explanation
Council Members' Internet Service	\$ 260	Internet Service 1 @ average \$65 per month
Total	\$ 260	

-42

Postage & Freight	Cost	Explanation
Newsletter	\$ 8,100	Every two months(\$1,350 each time)
Total	\$ 8,100	

-44

Rental and Leases	Cost	Explanation
Holiday Decorations	\$ 11,000	Installation & Removal approx \$150/Pole (73) along Highway 17-92
Total	\$ 11,000	

OPERATING EXPENSE DETAIL

Department Description and Number

City Council

1100

-47

Printing and Binding	Cost	Explanation
Newsletter	\$ 5,220	Every two months approx \$870 per issue
Total	\$ 5,220	

-48

Promotional Activities	Cost	Explanation
Volusia Days	\$ 1,000	Sponsorship
Christmas Parade	5,000	Sponsorship
St Johns River Cleanup Day	300	Sponsorship
Total	\$ 6,300	

-51

Office Supplies	Cost	Explanation
For the Boards	\$ 500	Paper, etc (Includes plaques)
Total	\$ 500	

-52

Operating Supplies	Cost	Explanation
Meeting Food/Drinks	\$ 600	Council Meetings
	200	Advisory Committee Meetings
	150	West Volusia Summit
	750	Other operating supplies, shirts, etc
Total	\$ 1,700	

-54

Memberships & Publications	Cost	Explanation
Volusia League of Cities	\$ 150	Same as Last year
TPO	1,700	
VCOG	6,529	Based on 2009 population
Florida League of Cities	1,041	Same as Last year
National League of Cities	1,268	
Total	\$ 11,488	

OPERATING EXPENSE DETAIL

Department Description and Number

City Council

1100

-55

Training	Cost	Explanation
Florida League of Cities Annual Conference	\$ 4,500	5 Reg at \$350 each (includes Hotel Accomodations at \$550 each)
Training (Boards)	250	Code Enforcement
Miscellaneous Training Conferences	200	Other conferences as directed by City Council
Total	\$ 4,950	

-56

Contingency	Cost	Explanation
As Determined By Council	\$ 98,734	
Total	\$ 98,734	

-82

Contributions and Investments	Cost	Explanation
As Determined By Council	\$ 500	Art League (Youth Celebration) (Only spent \$500 2009-2010 year)
Total	\$ 500	

CITY OF DeBARY

City Manager/City Clerk

Functional Duties: The City Manager, as Chief Administrative Officer of the City, plans, organizes and directs the activities of all departments of the municipality, including the municipal services contracts with Volusia County. In carrying out these duties, the City Manager interprets and implements the policies established by the City Council; coordinates departmental efforts; handles citizen inquiries, complaints and requests; prepares management reports that will assist in the decision making process; recommends legislation that appears necessary and desirable for the benefit of all taxpayers; represents the City in its relations with the public, the press and other governmental entities; submits the annual budget for approval; and executes the policies and desires of the City Council through administrative directives. The City Manager also directs the City Clerk who is responsible for administering all municipal legislative processes; serving as custodian of all official City records and administering City-wide Records Management Program; providing open access to public records; coordinating municipal elections; coordinating the Council and City advisory boards and committees agenda process including minutes of the meetings; overseeing the codification of municipal ordinances; and other duties related to community relations, special projects, voter education and citizen needs.

Department Description: The City Manager/City Clerk Department consists of the following positions: City Manager, Assistant City Manager, City Clerk and the Administrative Assistant.

DEPARTMENT EXPENDITURE SUMMARY

Department: City Manager/City Clerk

Dept. No. 1200

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 441,295	\$ 224,286	\$ 263,018	\$ 266,974	1.5%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	31,970	17,158	20,123	20,424	1.5%
-22 Retirement	48,742	22,429	26,301	26,697	1.5%
-23 Life/Health Ins.	36,088	22,417	28,600	30,952	8.2%
-24 Workers Comp./UC	5,775	1,783	16,044	2,238	-86.1%
SUBTOTAL	\$ 563,870	\$ 288,073	\$ 354,086	\$ 347,285	-1.9%
Operating Expenses					
-31 Prof. Services	\$ 856	\$ 12,013	\$ 12,100	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	281	206	250	250	0.0%
-34 Oth Contract Services	1,012	2,204	2,205	0	-100.0%
-37 Election Expenses	0	1,015	1,500	24,100	1506.7%
-40 Travel & Per Diem	3,921	6,967	7,320	7,820	6.8%
-41 Communications Svc	166	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	2,039	0	0	0	0.0%
-44 Rental & Leases	1,000	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	2,149	0	0	0	0.0%
-47 Printing	560	0	1,000	10,500	950.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	10,484	7,035	13,000	10,000	-23.1%
-51 Office Supplies	7,871	5,206	10,000	1,000	-90.0%
-52 Operating Supplies	5,868	1,551	850	450	-47.1%
-54 Memberships & Pubs	1,708	1,172	1,700	1,950	14.7%
-55 Training	1,596	1,595	2,000	2,650	32.5%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 39,511	\$ 38,964	\$ 51,925	\$ 58,720	13.1%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	3,972	750	850	1,200	41.2%
SUBTOTAL	\$ 3,972	\$ 750	\$ 850	\$ 1,200	41.2%
TOTAL	\$ 607,353	\$ 327,787	\$ 406,861	\$ 407,205	0.1%

PERSONAL SERVICES SCHEDULE

Department Description and Number City Manager/City Clerk 1200

Personnel

Position Title	FY 08/09	FY 09/10	FY 10/11	Full-time (FT) Part-time(PT)	Salary and Wage
City Manager	1	1	1	FT	\$ 91,713
Assistant City Manager	1	1	1	FT	74,200
Finance Administrator(Moved to Finance Dept)	1	1	0	FT	0
City Clerk	1	1	1	FT	55,447
Administrative Assistant	1	1	1	FT	45,614
Office Assistant(Moved to Finance Department)	1	1	0	PT	0
Accounting Clerk(Moved to Finance Department)	1	1	0	FT	0
Budgeted Salaries & Wages	7	7	4		\$ 266,974
Overtime					0
Subtotal					\$ 266,974
FICA	Salaries & Wages times 7.65%				20,424
Retirement	Full-Time employees wages @ 10%				26,697
Life/Health Ins.	Single Premium per Full-time Employee				30,952
Workers Comp.					2,238
TOTAL PERSONAL SERVICES					\$ 347,285

OPERATING EXPENSE DETAIL

Department Description and Number

City Manager/City Clerk

1200

-33

Recording Fees	Cost	Explanation
Clerk of the Circuit Court	\$ 250	Ordinances, etc
Total	\$ 250	

-37

Election Expenses	Cost	Explanation
Advertising	\$ 600	Legal Advertising - Primary sat August 24, 2010
Supervisor of Elections	500	Pro Rata Share of Ads, personnel
Ballois & Absentee ballot processing, and early voting	23,000	Ballois, Absentee, Early Voting (City Council)
Total	\$ 24,100	

-40

Travel and Per Diem	Cost	Explanation
City Manager	\$ 4,850	FLOC(300); FCCMA(150); Winter Institute (300) per diem, auto allowance (3,600)
City Clerk/ACM	1,750	Mileage and conference attendance (Includes lodging & per diem) FLC (300) FCCMA (450)
City Hall Staff	800	Staff on City Business
Volusia League Dinners	420	City Manager and/or staff - attend 12 @ approx. \$35
Total	\$ 7,820	

-47

Printing and Binding	Cost	Explanation
Printing & Binding	\$ 500	Letterhead/Business Cards, Flyers, etc.
Ordinance Codification	10,000	Update City Code Book
Total	\$ 10,500	

-49

Other Current Charges	Cost	Explanation
Legal Advertising	\$ 10,000	Job Announcements/Ordinances/Meetings/etc.
Total	\$ 10,000	

OPERATING EXPENSE DETAIL

Department Description and Number

City Manager/City Clerk

1200

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 1,000	Paper/Misc. Supplies/etc
Total	\$ 1,000	

-52

Operating Supplies	Cost	Explanation
Meeting Food & Drinks	\$ 450	Office/Advisory Committee Meetings
Total	\$ 450	

-54

Memberships & Publications	Cost	Explanation
IIMC	\$ 150	City Clerk
ICMA & FCCMA	1,800	City Manager & Asst. City Manager; ICMA (1305) FCCMA (490)
Total	\$ 1,950	

-55

Training	Cost	Explanation
Previously Registration State Changed Account to Training		
FCCMA - Annual Conf.	\$ 800	City Manager & Asst. City Manager
FCCMA-Winter Institute	250	City Manager
Florida League of Cities	800	City Manager & Asst. City Manager
Florida Association of City Clerks	800	Annual Conferences
Total	\$ 2,650	

CAPITAL OUTLAY DETAIL

Department Description & Number City Manager/City Clerk 1200

- 61 Land
- 62 Buildings
- 63 Improvements other than Buildings
- 64 Machinery and Equipment

Code	Description	Cost	Explanation
64	Desktop Computer	\$ 1,200	Assistant City Manager
TOTAL CAPITAL OUTLAY		\$ 1,200	

CITY OF DeBARY

Finance

Functional Duties: The Finance Administrator is responsible for managing the financial affairs of the City, including budget development and management, cash management, investments, debt, payroll, grants revenue, procurement, disbursements, fixed assets, accounting and financial reporting at the direction of the City Manager.

Department Description: The Finance Department consists of the following positions: Finance Administrator and (2) Accounting Clerks.

DEPARTMENT EXPENDITURE SUMMARY

Department: Finance

Dept. No.

1300

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 115,554	\$ 115,555	\$ 134,044	16.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	8,840	8,840	10,254	16.0%
-22 Retirement	0	10,360	10,360	13,404	29.4%
-23 Life/Health Ins.	0	14,300	14,300	15,668	9.6%
-24 Workers Comp./UC	0	475	475	369	-22.2%
SUBTOTAL	\$ 0	\$ 149,529	\$ 149,530	\$ 173,739	16.2%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	35,000	35,000	35,000	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	0	3,500	3,500	3,500	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel	0	138	600	140	-76.7%
-41 Communications Svc	0	439	550	550	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	4,481	5,200	8,150	56.7%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	926	18,320	13,675	-25.4%
-54 Memberships & Pubs	0	400	850	640	-24.7%
-55 Training	0	0	1,000	4,735	373.5%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 44,884	\$ 65,020	\$ 66,390	2.1%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	850	850	0	-100.0%
SUBTOTAL	\$ 0	\$ 850	\$ 850	\$ 0	-100.0%
TOTAL	\$ 0	\$ 195,263	\$ 215,400	\$ 240,129	11.5%

PERSONAL SERVICES SCHEDULE

Department Description and Number

Finance

1300

Personnel

Position Title	FY 08/09	FY 09/10	FY 10/11	Full-time (FT) Part-time(PT)	Salary and Wage
Finance Administrator	1	1	1	FT	72,944
Accounting Clerk	0	1	1	FT	33,020
Accounting Clerk	1	1	1	FT	28,080
Budgeted Salaries & Wages	2	3	3		\$ 134,044
Overtime					0
Subtotal					\$ 134,044
FICA	Salaries & Wages times 7.65%				10,254
Retirement	Full-Time employees wages @ 10%				13,404
Life/Health Ins.	Single Premium per Full-time Employee				15,668
Workers Comp.					369
TOTAL PERSONAL SERVICES					\$ 173,739

OPERATING EXPENSE DETAIL

Department Description and Number

Finance

1300

-32

Accounting and Auditing	Cost	Explanation
Audit Services	\$ 35,000	Independent Certified Public Accounting Firm
Total	\$ 35,000	

-34

Contract Services	Cost	Explanation
Payroll Processing	\$ 3,500	Paychex processing
Total	\$ 3,500	

-40

Travel and Per Diem	Cost	Explanation
Finance Administrator and Staff	\$ 140	Mileage to bank, County Admin when City Hall Truck not available
Total	\$ 140	

-41

Communications	Cost	Explanation
Telephone	\$ 550	Cell Service
Total	\$ 550	

46

Repairs and Maintenance	Cost	Explanation
Maintenance Software	\$ 8,150	Annual Maintenance of Accounting Software, Business Tax, etc.
Total	\$ 8,150	

OPERATING EXPENSE DETAIL

Department Description and Number

Finance

1300

-52

Operating Supplies	Cost	Explanation
Accounting Processing Supplies	\$ 500	Checks, Deposit slips, Form 1099
Uniforms	300	City Shirts
Additional Software	12,875	Accounts Receivable, Business Licensing, Work Orders & Escrow
Total	\$ 13,675	

-54

Memberships & Publications	Cost	Explanation
Government Finance Officers Association (GFOA)	\$ 190	Memberships/Publications - Finance Administrator
Florida Government Finance Officers Association (FGFOA)	450	Memberships/Publications - Finance Administrator
Total	\$ 640	

-55

Training	Cost	Explanation
Government Finance Officers Association & Florida GFOA	\$ 600	Did not attend last year.
Training for staff	2,875	Software(New Cash Receipting, Accts Rec'ble)
Conference	1,260	Lodging \$750, Mileage \$350, Per Diem \$160(Assuming 5 Days)
Total	\$ 4,735	

CITY OF DeBARY

Legal Services

Functional Duties: This Budget provides for the legal services of the City Attorney and any other specialized legal services required by the City. The City Attorney provides legal advice to the City Council and administrative staff which includes reviewing/preparing ordinances, resolutions, contracts, agreements, and other legal documents as well as representing the City in certain litigation.

Department Description: The City Attorney is employed on a part-time basis through a contract for services with a law firm. The City Attorney is appointed by and reports directly to the City Council.

DEPARTMENT EXPENDITURE SUMMARY

Department: Legal Services

1400

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 286,260	\$ 193,520	\$ 198,200	\$ 198,800	0.3%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	975	0	0	0	0.0%
-34 Oth Contract Services	0	0		0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 287,235	\$ 193,520	\$ 198,200	\$ 198,800	0.3%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 287,235	\$ 193,520	\$ 198,200	\$ 198,800	0.3%

OPERATING EXPENSE DETAIL

Department Description and Number

Legal Services

1400

-31

Professional Services	Cost	Explanation
Legal Services - General	\$ 197,000	Retainer for Council Mtgs, legal opinions, document , review and other legal services
Other Professional Fees	1,800	Court Reporter Fees and Recording Fees(Judgements)
Total	\$ 198,800	

CITY OF DeBARY

Debt Service

Functional Duties: This Budget provides for the general debt services of the City. The Charter specifically requires that "Unless authorized by the electors of the City at a duly-held referendum election, the Council shall not authorize or allow to be authorized the issuance of revenue bonds or enter into lease purchase contracts or any other unfunded multi-year contracts all for the purchase of real property, or the construction of any capital improvement, the repayment of which extends in excess of seven (7), unless mandated by state or federal governing agencies."

DEPARTMENT EXPENDITURE SUMMARY

Department: Debt Service

1700

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-34 Contract Services	0	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activities	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	406,150	409,245	409,245	465,547	13.8%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 406,150	\$ 409,245	\$ 409,245	\$ 465,547	13.8%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 406,150	\$ 409,245	\$ 409,245	\$ 465,547	13.8%

OPERATING EXPENSE DETAIL

Department Description and Number

Debt Service

1700

-70

Debt Service	Cost	Explanation
Note Payable - \$2,500,000	\$ 350,000	Principal - City Hall
Note Payable - \$2,500,000	61,795	Interest - 3.635%
Lease Purchase - \$239,698	53,752	P & I - Fire Tender
Total	\$ 465,547	

CITY OF DeBARY

General Government

Functional Duties: This Budget provides for the general governmental services of the City. These expenditures are for the overall City expenses that cannot be easily attributed or distributed to specific departments. Citywide service expenses in this category include liability insurance, information technology, mailing, and contingency.

DEPARTMENT EXPENDITURE SUMMARY

Department: General Government

1900

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percentage
	Actual	Estimated	Budgeted	Projected	Change
Personal Services					
-11 Executive Salaries	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-12 Salary/Wages	17,577	24,594	26,125	26,773	2.5%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	1,345	1,881	2,000	2,048	2.4%
-22 Retirement	1,661	2,459	2,615	2,677	2.4%
-23 Life/Health Ins.	2,557	7,150	7,150	7,738	8.2%
-24 Workers Comp.	0	858	1,525	982	-35.6%
SUBTOTAL	\$ 23,140	\$ 36,943	\$ 39,415	\$ 40,218	2.0%
Operating Expenses					
-31 Prof. Services	\$ 18,375	\$ 15,631	\$ 25,500	\$ 16,900	-33.7%
-32 Acct. & Auditing	38,570	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	8,478	1,200	400	2,000	400.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	19,991	16,007	23,150	18,000	-22.2%
-42 Postage	5,015	5,543	6,000	6,700	11.7%
-43 Utility	24,050	25,084	45,000	30,660	-31.9%
-44 Rental & Leases	531	708	740	720	-2.7%
-45 Insurance	137,885	125,263	125,400	125,400	0.0%
-46 Repair & Maint.	21,068	23,942	23,250	31,250	34.4%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	13,000	0.0%
-52 Operating Supplies	6,701	6,152	8,400	7,200	-14.3%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	25,000	15,000	-40.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 280,664	\$ 219,530	\$ 282,840	\$ 266,830	-5.7%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	1,200	100.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 1,200	0.0%
TOTAL	\$ 303,804	\$ 256,473	\$ 322,255	\$ 308,248	-4.3%

PERSONAL SERVICES SCHEDULE:

Department Description and Number

General Government

1900

Personnel

Position Title	FY 08/09	FY 09/10	FY 10/11	Full-time (FT) Part-time(PT)	Salary and Wage
Facility/Maintenance Worker		1	1	FT	\$ 26,773
Budgeted Salaries & Wages	1	1	1		\$ 26,773
Overtime					0
Subtotal					\$ 26,773
FICA	Salaries & Wages times 7.65%				2,048
Retirement	Full-Time employees wages @ 10%				2,677
Life/Health Ins.	Single Premium per Full-time Employee				7,738
Workers Comp.					982
TOTAL PERSONAL SERVICES					\$ 40,218

OPERATING EXPENSE DETAIL

Department Description and Number

General Government

1900

-31

Professional Services	Cost	Explanation
Computer Maintenance	\$ 13,500	Independent Contractor
Website Development	1,800	Independent Consultant
Document Imaging	1,600	Scan additional Ordinances/Resolutions on CD(8 boxes@\$200)
Total	\$ 16,900	

-34

Other Contractual Services	Cost	Explanation
Municipal Code	\$ 400	On the Internet
Laserfiche	1,600	MCCI Laserfiche support
Total	\$ 2,000	

-41

Communications	Cost	Explanation
Telephone Services City Hall & Town Hall	\$ 16,800	Approximately \$1,400 per month
Internet Service	1,200	Approximately \$100 per month
Total	\$ 18,000	

-42

Postage & Freight	Cost	Explanation
General Postage	\$ 6,500	Possible rate increase this year
	200	US Postal Permit/Bulk Mail Permit
Total	\$ 6,700	

-43

Utility	Cost	Explanation
City Hall Electric	\$ 21,600	Approximately \$1,800 per Month
Volusia County Utilities Water and Sewer Service - City Hall	2,160	Approximately \$180 per Month
Town Hall Electric	6,900	Approximately \$575 per month
Total	\$ 30,660	

OPERATING EXPENSE DETAIL

Department Description and Number

General Government

1900

-44

Rental and Leases	Cost	Explanation
Postage Meter Rental	\$ 720	\$180 per Quarter
Total	720	

-45

Insurance	Cost	Explanation
Executive Travel(Council and Staff)/Automobile/Truck	\$ 2,500	Florida League of Cities
General Liability	31,900	Florida League of Cities
Property	91,000	Florida League of Cities
Total	\$ 125,400	

-46

Repair and Maintenance Services	Cost	Explanation
Pest Control/Lawn and Shrub Treatments	\$ 700	Lawn \$100 Qtrly; Shrubs \$75 Qtrly
City Hall & Town Hall - AC and Heating Maint.	3,350	Service and Repair
Misc. Plumbing and Electrical Work	1,000	General Maintenance
Fire Extinguisher Maint.	250	Annual
Security and Fire Alarm	2,900	Security \$75 per month(2 Bldgs), Fire Alarm \$1,100
Software & Office Equipment Maintenance	18,600	Computer, Copier, Printer, Software & Network Maintenance
Yearly Pest Control Treatment	500	City Hall & Town Hall
Equipment Maintenance	3,950	City Hall & Town Hall (Generator, elevator, telephone & other equipment)
Total	\$ 31,250	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 13,000	All Office Supplies(spent \$12,000 last year)
Total	\$ 13,000	

OPERATING EXPENSE DETAIL

Department Description and Number

General Government

1900

-52

Operating Supplies	Cost	Explanation
Facility Operating Supplies	\$ 5,000	City Hall and Town Hall Cleaning & Maintenance Supplies
Imaging Software Upgrade	1,000	Records retention
Fuel	800	City Hall F150
Uniforms and shoes for facilities maintenance worker	400	Approximately \$6 per week plus shoes at \$80
Total	\$ 7,200	

-56

Contingency	Cost	Explanation
Miscellaneous Charges	\$ 15,000	
Total	\$ 15,000	

CITY OF DeBARY

Law Enforcement

Functional Duties: This budget funds the contract for Law Enforcement Services provided through an interlocal agreement with the Volusia County Sheriff.

Department Description: Under the terms of the interlocal agreement with the Volusia County Sheriff, twenty-two (22) sworn deputies and one clerical position provide law enforcement services from a City-provided substation within the City limits.

DEPARTMENT EXPENDITURE SUMMARY

Department: Law Enforcement

2100

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0		0	0.0%
-34 Contract Services	2,792,904	2,812,611	2,812,611	2,812,611	0.0%
-37 Election Expenses	0	0		0	0.0%
-40 Travel & Per Diem	0	0		0	0.0%
-41 Communications Svc	502	562	500	500	0.0%
-42 Postage	0	0		0	0.0%
-43 Utility	6,328	4,861	5,360	6,900	28.7%
-44 Rental & Leases	26,825	22,501	25,440	24,348	-4.3%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	279	1,877	1,500	1,500	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	100	100	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 2,826,838	\$ 2,842,412	\$ 2,845,511	\$ 2,845,959	0.0%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0		0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 2,826,838	\$ 2,842,412	\$ 2,845,511	\$ 2,845,959	0.0%

OPERATING EXPENSE DETAIL

Department Description and Number

Law Enforcement

2100

-34

Other Contractual Services	Cost	Explanation
Volusia County	\$ 2,812,611	Volusia County Sheriff Services Contract(No Increase)
Total	\$ 2,812,611	

-41

Communications	Cost	Explanation
Telephone Service	\$ 500	Investigators phone/local & long distance service
Total	\$ 500	

-43

Utility	Cost	Explanation
Electric	\$ 6,180	Approx \$515 per month for Substation
Volusia County Water & Sewer	720	Approximately \$60 per month for Substation
Total	\$ 6,900	

-44

Rental and Leases	Cost	Explanation
Lease and Taxes	\$ 20,748	Lease at \$1,820/mo - 5% Discount paid 2 time per year
	3,600	Annual Taxes & Stormwater Assessment
Total	\$ 24,348	

OPERATING EXPENSE DETAIL

Department Description and Number

Law Enforcement

2100

-46

Repairs and Maintenance	Cost	Explanation
Building Maintenance, A/C, etc.	\$ 1,500	General maintenance, including grounds
Total	\$ 1,500	

-52

Operating Supplies	Cost	Explanation
Fuel for Generator	\$ 100	
Total	\$ 100	

CITY OF DeBARY

Fire Services

Functional Duties: This Budget funds the contract for Fire and Rescue Services provided through an interlocal agreement with Orange City.

Department Description: Under the terms of the interlocal agreement, the Fire Services Division of Orange City Fire Station #33 provides an Advanced Life Support (ALS) to our citizens, located within the City limits of the City, with three (3) fulltime personnel: two (2) Firefighter/EMT and one (1) Paramedic, 24 hours per day, seven days per week.

DEPARTMENT EXPENDITURE SUMMARY

Department: Fire Services

2200

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-34 Contract Services	1,091,825	991,602	1,041,590	962,205	-7.6%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	1,273	6,000	0	-100.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	7,508	6,000	6,000	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	5,100	5,100	5,100	0.0%
-46 Repair & Maint.	0	24,862	25,000	2,500	-90.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	66	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	1,280	1,010	1,000	-1.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 1,091,825	\$ 1,031,691	\$ 1,084,700	\$ 976,805	-9.9%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	190,750	100.0%
-64 Machinery & Equip.	0	0	58,000	38,000	-34.5%
SUBTOTAL	\$ 0	\$ 0	\$ 58,000	\$ 228,750	294.4%
TOTAL	\$ 1,091,825	\$ 1,031,691	\$ 1,142,700	\$ 1,205,555	5.5%

OPERATING EXPENSE DETAIL

Department Description and Number

Fire Services

2200

-34

Contract Services	Cost	Explanation
Fire services	\$ 912,605	Fire Services Contract with Orange City
Fire Hydrant Maintenance (496 Hydrants)	49,600	Fire Hydrant Maintenance thru Volusia County Water Resources and Utilities
Total	\$ 962,205	

-43

Utility	Cost	Explanation
Fire Station Electric	\$ 4,800	Approximately \$400 per Month
Volusia County Utilities Water and Sewer Service	1,200	Approximately \$100 per Month
Total	\$ 6,000	

-45

Insurance	Cost	Explanation
Property and Contents Insurance	\$ 1,400	Florida League of Cities
Equipment	3,700	Florida League of Cities
Total	\$ 5,100	

-46

Repairs & Maintenance	Cost	Explanation
Fire Station and Volunteer Fire Hall	\$ 2,500	Buildings, A/C & Grounds Maintenance
Total	\$ 2,500	

-52

Operating Supplies	Cost	Explanation
Operating Supplies	\$ 1,000	Fuel for Generator, etc
Total	\$ 1,000	

CAPITAL OUTLAY DETAIL

Department Description & Number

Fire Services

2200

- 61 Land
- 62 Buildings
- 63 Infrastructure
- 64 Machinery and Equipment

Code	Description	Cost	Explanation
63	Emergency Signal	\$ 190,750	Corner of Highway 17-92 & Colomba
64	Fire Equipment Gear	38,000	Protective Gear, thermal imaging camers, chain saw, self-contained breathing apparatus SCBA facepieces
TOTAL CAPITAL OUTLAY		\$ 228,750	

CITY OF DeBARY

Building Permitting & Inspections

Functional Duties: This Budget funds services contracted with an Independent Contractor for building code administration, plan review, inspection and support services for residential, commercial and accessory structures.

Department Description:

Building Department: Service is provided based on an 80/20 permit fee split between the Independent Contractor (PDCS) and the City of DeBary. PDCS will supply the City with all necessary building department support staff to effectively and efficiently perform all the functions typical of a municipal building department; Chief Building Official and a Permit Technician.

DEPARTMENT EXPENDITURE SUMMARY

Department: Growth Mgt/Building Permitting Department

2401

	FY 08/09	FY 08/09	FY 08/09	FY 09/10	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 4,602	\$ 0	\$ 10,000	\$ 0	-100.0%
-32 Accl. & Auditing	0	0	0	0	0.0%
-34 Contract Services	168,097	159,986	325,180	150,000	-53.9%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	1,571	469	3,300	1,200	-63.6%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	1,149	2,800	1,660	-40.7%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	795	3,340	1,400	2,760	97.1%
-47 Printing	0	0	500	250	-50.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	165	266	500	500	0.0%
-52 Operating Supplies	613	173	8,000	0	-100.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 175,843	\$ 165,383	\$ 351,680	\$ 156,370	-55.5%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 175,843	\$ 165,383	\$ 351,680	\$ 156,370	-55.5%

OPERATING EXPENSE DETAIL

Department Description and Number

Building Permitting

2401

-34

Other Contractual Services	Cost	Explanation
Code Administration(Building) & Permit Processing	\$ 150,000	Independent Contract 80/20 Split, includes 50/50 on Fire Inspections
Total	\$ 150,000	

-41

Communications	Cost	Explanation
Telephone Services	\$ 800	
Internet Service	400	
Total	\$ 1,200	

-43

Utility	Cost	Explanation
Electric	\$ 1,600	Based on the square footage of 610 sq. ft. of 12,287
Volusia County Utilities Water and Sewer Service	60	usable space in City Hall/4.96%
Total	\$ 1,660	

-46

Repair and Maintenance Services	Cost	Explanation
Equipment Maintenance	\$ 2,760	Building Permitting Software Maintenance
Total	\$ 2,760	

-47

Printing and Binding	Cost	Explanation
Forms	\$ 250	Permit Placards & Inspection
Total	\$ 250	

OPERATING EXPENSE DETAIL

Department Description and Number

Building Permitting

2401

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 500	Archival Supplies, Pens(\$40), Paper(\$210), etc.
Total	\$ 500	

CITY OF DeBARY

Code Compliance Administration

Functional Duties: This Budget funds the Code Enforcement Department including an independent contractor for Sign Compliance.

Department Description:

Code Enforcement Department: This Department consists of a Neighborhood Improvement Officer, an Office Assistant, and an Independent Contractor for Sign Compliance.

DEPARTMENT EXPENDITURE SUMMARY

Department:

Code Administration

Dept No.

2402

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 59,219	\$ 54,968	\$ 58,040	\$ 57,889	-0.3%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	4,275	4,205	4,440	4,429	-0.3%
-22 Retirement	6,433	5,497	5,805	5,789	-0.3%
-23 Life/Health Ins.	9,879	10,802	10,725	11,607	8.2%
-24 Workers Comp.	0	295	2,905	196	-93.3%
SUBTOTAL	\$ 79,806	\$ 75,767	\$ 81,915	\$ 79,910	-2.4%
Operating Expenses					
-31 Prof. Services	\$ 14,970	\$ 22,559	\$ 17,000	\$ 9,500	-44.1%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	1,542	1,403	1,350	2,500	85.2%
-34 Contract Services	3,979	5,457	3,200	4,500	40.6%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	125	0	100	100.0%
-41 Communications Svc	611	832	1,070	750	-29.9%
-42 Postage	0	3,494	5,200	5,200	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	1,527	290	1,150	1,150	0.0%
-47 Printing	0	0	700	1,000	42.9%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	387	385	800	800	0.0%
-52 Operating Supplies	1,292	1,506	2,000	1,200	-40.0%
-54 Memberships & Pubs	30	0	100	100	0.0%
-55 Training	0	100	2,275	2,175	-4.4%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 24,338	\$ 36,151	\$ 34,845	\$ 28,975	-16.8%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 104,144	\$ 111,918	\$ 116,760	\$ 108,885	-6.7%

PERSONAL SERVICES SCHEDULE:

Dept Description & Number:

Code Administration

2402

Personnel

Position Title	FY 08/09	FY 09/10	FY 10/11	Full-time (FT) Part-time(PT)	Salary and Wage
Neighborhood Improvement Officer	1	1	1	FT	\$ 44,868
Office Assistant	1	1	1	PT	13,023
					\$ 57,889
Budgeted Salaries & Wages					\$ 57,889
Overtime					
Subtotal					\$ 57,889
FICA	Salaries & Wages times 7.65%				4,429
Retirement	Full-Time employees wages @ 10%				5,789
Life/Health Ins.	Single Premium per Full-time Employee				11,607
Workers Comp.					198
TOTAL PERSONAL SERVICES					\$ 79,910

OPERATING EXPENSE DETAIL

Department Description & Number:

Code Administration

2402

-31

Professional Services	Cost	Explanation
Legal Fees	\$ 9,500	Legal Services from City Attorney
Total	\$ 9,500	

-33

Recording Fees	Cost	Explanation
Clerk of the Circuit Court	\$ 2,500	Recording of Liens
Total	\$ 2,500	

-34

Contract Services	Cost	Explanation
Sign Compliance	\$ 3,000	Independent Contract Services (Weekends)
Mowing & Lawncare	1,500	Independent Contract Services for Code Violation
Total	\$ 4,500	

-40

Travel and Per Diem	Cost	Explanation
Local & Training Travel	\$ 100	Reimbursement for mileage
Total	\$ 100	

-41

Communications	Cost	Explanation
Officer's Cell phone	\$ 750	Nextel
Total	\$ 750	

OPERATING EXPENSE DETAIL

Department Description & Number:

Code Administration

2402

-42

Postage	Cost	Explanation
Postage	\$ 5,200	Certified Mailings
Total	\$ 5,200	

-46

Repair and Maintenance Services	Cost	Explanation
Copier Maintenance	\$ 150	
Vehicle Maintenance	1,000	
Total	\$ 1,150	

-47

Printing and Binding	Cost	Explanation
Forms	\$ 1,000	Door Hangers
Total	\$ 1,000	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 800	Folders, Labels, etc
Total	\$ 800	

-52

Operating Supplies	Cost	Explanation
Gasoline for vehicle	\$ 1,200	Tank of gas per week for truck
Total	\$ 1,200	

-54

Memberships & Publications	Cost	Explanation
FACE	\$ 100	Annual Membership (2)
Total	\$ 100	

OPERATING EXPENSE DETAIL

Department Description & Number:

Code Administration

2402

-55

Training	Cost	Explanation
Florida Assoc of Code Enforcement (FACE)	\$ 425	Training
Training	250	Office Assistant
FACE Conference	1,500	Lodging 4 days @ \$150 and Meals(2 Staff Mbrs)
Total	\$ 2,175	

CITY OF DeBARY

Planning Services

Functional Duties: This Budget funds the Planning Department whose service is to process zoning applications including review and comment on special exceptions, variances and rezoning applications, respond to government/citizen/commercial and developers' reviews and inquiries, maintain zoning and future land use maps; and land developmental services contracted with an Independent Contractor to process, evaluate, and monitor all site plans and subdivision applications and plats, assure compliance with Land Development Regulations, technical review of engineering components including subdivisions, stormwater and drainage, soils and geotechnical, water and wastewater, traffic and roads, provide environmental services review and monitor compliance, and respond to government/citizen/commercial and developers' reviews and inquiries.

Department Description:

Planning Department: This Department consists of a Planning Administrator, an Office Assistant and several independent consultants.

DEPARTMENT EXPENDITURE SUMMARY

Department:

Planning Services

Dept. No.

2403

	FY 08-09	FY09-10	FY09-10	FY10-11	Percent
	Actual	Estimate	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 13,840	\$ 35,603	\$ 48,290	\$ 73,995	53.2%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	694	2,725	3,694	5,661	53.2%
-22 Retirement	557	3,560	4,829	7,400	53.2%
-23 Life/Health Ins.	3,617	7,365	8,735	19,345	121.5%
-24 Workers Comp./Unemp	5,500	100	1,001	204	-79.6%
SUBTOTAL	\$ 24,208	\$ 49,353	\$ 66,549	\$ 106,605	60.2%
Operating Expenses					
-31 Prof. Services	\$ 103,988	\$ 79,800	\$ 70,000	\$ 47,000	-32.9%
-32 Acct. & Auditing	0	0	0	0	0.0%
-34 Contract Services	11,341	61,500	60,783	5,000	-91.8%
-38 Registration Fees	0	0	0	0	0.0%
-40 Travel & Per Diem	0	650	1,000	1,500	50.0%
-41 Communications Svc	40	170	300	300	0.0%
-42 Postage	0	0	500	0	-100.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	146	0	0	0	0.0%
-47 Printing	0	0	4,000	150	-96.3%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	175	595	0	0	0.0%
-51 Office Supplies	50	485	500	300	-40.0%
-52 Operating Supplies	967	520	1,000	200	-80.0%
-54 Memberships & Pubs	0	175	500	1,000	100.0%
-55 Training	0	675	1,000	500	-50.0%
-56 Contingency	0	0	1,000	0	-100.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 116,707	\$ 144,570	\$ 140,583	\$ 55,950	-60.2%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	1,800	11,000	0	-100.0%
SUBTOTAL	\$ 0	\$ 1,800	\$ 11,000	\$ 0	-100.0%
TOTAL	\$ 140,915	\$ 195,723	\$ 218,132	\$ 162,555	-25.5%

PERSONAL SERVICES SCHEDULE:

Department Description and Number

Planning Services

2403

Personnel

Position Title	FY 07/08	FY 08/09	FY 09/10	Full-time (FT) Part-time(PT)	Salary and Wage
Planner Administrator	0	0	1	FT	\$ 60,972
Office Assistant	0	1	1	PT	13,023
Budgeted Salaries & Wages					\$ 73,995
Subtotal					\$ 73,995
FICA	Salaries & Wages times 7.65%				5,661
Retirement	Full-Time employees wages @ 10%				7,400
Life/Health Ins.	Single Premium per Full-time Employee				19,345
Workers Comp.					204
TOTAL PERSONAL SERVICES					\$ 106,605

OPERATING EXPENSE DETAIL

Department Description and Number

Planning Services

2403

-31

Professional Services	Cost	Explanation
Codification of Land Development Code	\$ 40,000	Municipal Code Corporation
Miscellaneous Services	7,000	
Total	\$ 47,000	

-34

Contract Services	Cost	Explanation
Graphics/GIS Mapping	\$ 5,000	Maps for City Council Agenda Items, Comprehensive Plan Amendments, Rezonings
Total	\$ 5,000	

-40

Travel and Per Diem	Cost	Explanation
Per Diem/Lodging-Planning Confs. & Local Mileage	\$ 1500	Planning Administrator
Total	\$ 1,500	

-41

Communication Services	Cost	Explanation
Cell Service	\$ 300	NexTel Service
Total	\$ 300	

-47

Printing	Cost	Explanation
Printing	\$ 150	Maps and reports
Total	\$ 150	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 300	Files, hanging files, labels, etc
Total	\$ 300	

OPERATING EXPENSE DETAIL

Department Description and Number

Planning Services

2403

-52

Operating Supplies	Cost	Explanation
Supplies	\$ 200	Hearing Notice Posters & Business Cards
Total	\$ 200	

-54

Memberships & Publications	Cost	Explanation
Memberships which includes publications	\$ 1,000	American Planning Association, Florida American Planning Association (FAPA) & American Institute of Certified Planners (AICP)
Total	\$ 1,000	

-55

Training	Cost	Explanation
Training Seminars	\$ 500	FAPA Conference & DCA Growth Mgt. Conference
Total	\$ 500	

City of DeBary

Emergency Disaster Services

Functional Duties: As a result of the 2004 Hurricanes and the 2008 Tropical Storm, this Budget was put into place to provide services pertaining to emergencies/disasters. After much consideration, it was found that this budget was confusing as to how much would be reimbursed from FEMA and the State of Florida, therefore, the budget has been eliminated. Upon an emergency, the City will enact an emergency resolution that will account for the emergency expenditures as a Council established budget not to exceed and reported here as part of the overall budget.

Department Description: This Department will be activated in the event of an emergency/disaster and will be monitored by the City Manager, Assistant City Manager, Safety Coordinator, Finance Administrator and all staff members will be activated to accommodate the emergency.

DEPARTMENT EXPENDITURE SUMMARY

Department: Emergency Disaster Services

Dept. No.

2500

This departmental expenditures have been moved to Stormwater Assessment Fund

	FY08-09	FY09-10	FY09-10	FY10-11	Percent
	Actual	Estimate	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 3,150	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	8,073	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	848	0	0	0	0.0%
-22 Retirement	1,267	0	0	0	0.0%
-23 Life/Health Ins.	2,482	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 15,820	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 441,974	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-34 Contract Services	373,706	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	622	0	0	0	0.0%
-41 Communications Svc	842	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	296	0	0	0	0.0%
-44 Rental & Leases	564,344	0	0	0	0.0%
-45 Insurance	1,130	0	0	0	0.0%
-46 Repair & Maint.	90,905	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	5,087	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	246,985	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 1,725,891	\$ 0	\$ 0	\$ 0	0.0%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	5,640	0	0	0	0.0%
SUBTOTAL	\$ 5,640	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 1,747,351	\$ 0	\$ 0	\$ 0	0.0%

City of DeBary

Safety & Training Services

Functional Duties: This Budget provides for the services related to the preparedness and training of the Community Emergency Response Team (CERT), HAM Radio Operators, and the public who are activated during emergency disasters. This Department provides training and education.

Department Description: The position in this Department is the Safety Coordinator who reports to the City Manager. The CERT course is taught in the community by a trained team of first responders who have completed a CERT Train-the-Trainer course conducted by their state training office for emergency management, or FEMA's Emergency Management Institute (EMI), located in Emmetsburg, Maryland. CERT training includes disaster preparedness, disaster fire suppression, basic disaster medical operations, and light search and rescue operations. The course requirements mandate 21 hours of training as well as the viewing of "Shelter in Place."

Any certified CPR instructor may teach CPR class. The course curriculum will be determined by the instructor's organizational affiliation. Current standards of instruction include: the use of an AED, CPR and foreign body airway obstruction for infants, children, and adults.

The HAM Radio Operators General Technician course is a 16-hour course designed around the ARRL HAM Radio License Manual. There is not a requirement for classroom studies, but it is highly recommended since onsite instructors can provide further insight on the subject area. The only requirement to obtain the General Technician's License is passing the test.

DEPARTMENT EXPENDITURE SUMMARY

Department: Safety & Training Services

Dept. No.

2505

	FY08-09 Actual	FY09-10 Estimate	FY09-10 Budgeted	FY10-11 Requested	Percent Change
Personal Services					
-12 Salary/Wages	\$ 39,872	\$ 38,101	\$ 39,899	\$ 40,064	0.4%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	2,774	2,915	3,054	3,067	0.4%
-22 Retirement	3,688	3,810	3,993	4,009	0.4%
-23 Life/Health Ins.	4,433	7,370	7,150	6,577	-8.0%
-24 Workers Comp.	0	100	460	93	-79.8%
SUBTOTAL	\$ 50,767	\$ 52,296	\$ 54,556	\$ 53,810	-1.4%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-34 Contract Services	4,506	2,000	7,550	2,300	-69.5%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	843	654	1,800	1,800	0.0%
-41 Communications Svc	2,275	3,362	4,070	4,070	0.0%
-42 Postage	0	18	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	7,381	6,810	8,000	8,000	0.0%
-47 Printing	1,996	0	0	0	0.0%
-48 Promotional Activites	494	1,640	2,000	2,000	0.0%
-49 Oth Current Charges	620	0	0	0	0.0%
-51 Office Supplies	2,420	3,304	7,550	3,800	-49.7%
-52 Operating Supplies	5,624	5,847	5,000	1,000	-80.0%
-54 Memberships & Pubs	100	150	150	150	0.0%
-55 Training	1,268	175	1,155	1,300	12.6%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 27,527	\$ 23,960	\$ 37,275	\$ 24,420	-34.5%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 78,294	\$ 76,256	\$ 91,831	\$ 78,230	-14.8%

PERSONAL SERVICES SCHEDULE:

Department Description and Number

Safety & Training Services

(Transferred from Emegy Svc)

2505

Personnel

Position Title	FY 08/09	FY 09/10	FY 10/11	Full-time (FT) Part-time(PT)	Salary and Wage
Safety Coordinator	1	1	1	FT	\$ 40,064
Budgeted Salaries & Wages					\$ 40,064
Subtotal					\$ 40,064
FICA	Salaries & Wages times 7.65%				3,067
Retirement	Full-Time employees wages @ 10%				4,009
Life/Health ins.	Single Premium per Full-time Employee				6,577
Workers Comp.	Average \$6.10 per \$100 of remuneration				93
TOTAL PERSONAL SERVICES					\$ 53,810

OPERATING EXPENSE DETAIL

Department Description and Number

Safety & Training Services 2505

-34

Contract Services	Cost	Explanation
CERT Trainer	\$ 2,300	Reimbursable from a CERT Grant
Total	\$ 2,300	

-40

Travel and Per Diem	Cost	Explanation
Gov. Hur. Conf./Emergency Prep. Conf. & local mileage	\$ 1,800	Includes lodging, etc.
Total	\$ 1,800	

-41

Communication Services	Cost	Explanation
Telephone Service	\$ 450	Nextel
Internet Service Reverse 911 and Ham Radio Operators	3,120	@ \$165 per month plus \$95 per month
Satellite Phone Service	500	Used during emergency
Total	\$ 4,070	

-46

Repair & Maintenance Service	Cost	Explanation
Radio(800 MHz)	\$ 2,400	Maintenance for 1 year
Reverse 911®	5,600	Annual Maintenance
Total	\$ 8,000	

-48

Promotional Activities	Cost	Explanation
Advertising	\$ 1,600	National Night Out/Clean Up Day
Staff Safety Recognition	400	Safe Employee Incentive Gifts
Total	\$ 2,000	

OPERATING EXPENSE DETAIL

Department Description and Number

Safety & Training Services 2505

-51

Office Supplies	Cost	Explanation
Safe City/CERT	1,000	Student supplies for training and presentations
CERT Training Materials	2,800	To be reimbursed by DCA/CERT Grant
Total	\$ 3,800	

-52

Operating Supplies	Cost	Explanation
Fire Extinguisher Recharge	1,000	CERT Fire Supression Training
Total	\$ 1,000	

-54

Memberships/Publications	Cost	Explanation
Florida CERT	150	Membership (Florida CERT) safety pubs.
Total	\$ 150	

-55

Training	Cost	Explanation
Conferences & Seminars	\$ 1,300	Gov Hurricane Conference(\$500), State CERT & Mock Disaster Training
Total	\$ 1,300	

City of DeBary

Animal Control

Functional Duties: This Budget funds Animal Control Services contracted with the County of Volusia through an interlocal agreement. This service includes stray animal pickup, animal nuisance enforcement, cruelty and animal bite investigations, animal license sales, rabies prevention program, and a twice-yearly visit of a County bus to the City which will provide low-cost spaying and neutering.

Department Description: The Animal Control Division of the Volusia County Public Protection Department provides one (1) Volusia County Animal Control Officer who spends a portion of his/her time responding to calls within the City of DeBary.

DEPARTMENT EXPENDITURE SUMMARY

Department: Animal Control

2900

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-34 Contract Services	68,942	91,124	85,680	73,380	-14.4%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 68,942	\$ 91,124	\$ 85,680	\$ 73,380	-14.4%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 68,942	\$ 91,124	\$ 85,680	\$ 73,380	-14.4%

OPERATING EXPENSE DETAIL

Department Description and Number

Animal Control

2900

-34

Other Contractual Services	Cost	Explanation
Animal Control	\$ 70,980	Volusia County Animal Control Service Contract
	2,400	Bus Two times this year for Spay/Neutering
Total	\$ 73,380	

City of DeBary

Public Works

Functional Duties: This Budget funds public works services for Road & Bridge, Traffic Engineering, Construction Engineering, and for Mosquito Control. Traffic Engineering and Mosquito Control services are contracted with the County of Volusia. Construction Engineering services are contracted with an Independent Contractor. Road & Bridge Services will be provided by an independent contractor and/or Orange City. (1) Road & Bridge services provide routine road maintenance, pothole repairs, mowing of rights-of-way, tree trimming, sidewalk repairs, and stormwater drainage repairs, clearing roadways after disasters, and first-push debris removal. (2) Traffic Engineering services provide replacement and maintenance of traffic control signs, roadway striping, traffic signal maintenance, traffic studies and counts, arterial road streetlighting costs, and railroad crossing maintenance signal costs. (3) Construction Engineering services provide rights-of-way surveying services, inspections and testing for construction projects and public improvements, and responses to citizen complaints. (4) Mosquito Control service is provided on an as-needed basis and includes mosquito, midge, and aquatic weed control.

Department Description: The monitoring position in this Department is the Safety Coordinator who schedules projects with the independent contractors and Orange City.

DEPARTMENT EXPENDITURE SUMMARY

Department: Public Works

Dept. No.

4100

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Adopted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 5,895	\$ 6,500	\$ 7,070	8.8%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	451	498	541	8.6%
-22 Retirement	0	590	650	707	8.8%
-23 Life/Health Ins.	0	0	0	1,161	100.0%
-24 Workers Comp.	0	15	242	21	-91.2%
SUBTOTAL	\$ 0	\$ 0	\$ 7,890	\$ 9,500	20.4%
Operating Expenses					
-31 Prof. Services	\$ 73,500	\$ 3,000	\$ 3,200	\$ 0	-100.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	708,440	100,300	96,100	162,600	69.2%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	383	374	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	161,978	2,400	2,000	6,907	245.4%
-44 Rental & Leases	4,441	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	18,189	132,736	198,000	136,500	-31.1%
-47 Printing	10	0	0	0	0.0%
-48 Promotional Activities	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	24,239	17,370	29,400	8,500	-71.1%
-54 Memberships & Pubs	0	120	0	0	0.0%
-55 Training	509	0	650	650	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 991,689	\$ 256,300	\$ 329,350	\$ 315,157	-4.3%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	4,500	4,500	5,000	11.1%
-64 Machinery & Equip.	26,464	0	0	11,500	100.0%
SUBTOTAL	\$ 26,464	\$ 4,500	\$ 4,500	\$ 16,500	100.0%
TOTAL	\$ 1,018,153	\$ 260,800	\$ 341,740	\$ 341,157	-0.2%

PERSONAL SERVICES SCHEDULE

Department Description and Number

Public Works

4100

Personnel

Position Title	FY 08/09	FY 09/10	FY 10/11	Full-time (FT) Part-time(PT)	Salary and Wage
Safety Coordinator as Public Works Coordinator	0	0	1	FT	7,070
Budgeted Salaries & Wages	0	0	1		\$ 7,070
Overtime					0
Subtotal					\$ 7,070
FICA	Salaries & Wages times 7.65%				541
Retirement	Full-Time employees wages @ 10%				707
Life/Health Ins.	Single Premium per Full-time Employee				1,161
Workers Comp.	Average \$6.10 per \$100 of remuneration				21
TOTAL PERSONAL SERVICES					\$ 9,500

OPERATING EXPENSE DETAIL

Department Description and Number

Public Works

4100

-34

Other Contracted Services	Cost	Explanation
Engineering Support & Inspection Services	\$ 25,000	Independent Construction Engineering Contract
Traffic Engineering Contract	54,000	Volusia County Traffic Engineering Contract
Maintenance of 17-92 Inmates	57,000	Independent Contractor(Reduce Services)
Mosquito/Aquatic Control Services	20,000	Volusia County Mosquito Control
Landscape/Irrigation Maintenance	6,600	Servello & Son, Inc. of Highway 17-92
Total	\$ 162,600	

-43

Utilities	Cost	Explanation
Volusia County Utilities	\$ 6,910	Water along Highway 17-92
Total	\$ 6,907	

-46

Repairs & Maintenance	Cost	Explanation
Asphalt Maintenance	\$ 23,500	Patching
Back-flow preventor testing	500	Along Highway 17/92
Building Maintenance	7,000	
Dirt Road Maintenance	33,500	Fl Florida Road
Equipment Maintenance	6,500	Maintenance Crew for Highway 17-92
Mics Work	15,000	
Mowing	20,000	
Railroad Crossing Signal Maintenance	7,500	CSX Railway
Shoulder Repair	11,000	
Streetscape Maintenance	3,000	Irrigation, plants for median, etc
Tree Trimming	8,000	
Truck Maintenance	1,000	F150 Truck
Total	\$ 136,500	

OPERATING EXPENSE DETAIL

Department Description and Number

Public Works

4100

-52

Operating Supplies	Cost	Explanation
Fuel	\$ 8,000	F150 Truck & DOC Maintenance Crew(1)
Planter Maintenance	500	Streetscape
Total	\$ 8,500	

-55

Training	Cost	Explanation
American Public Works Association	\$ 650	Training and costs of conference, including lodging and mileage
Total	\$ 650	

CAPITAL OUTLAY DETAIL

Department Description & Number Public Works

4100

- 61 Land
- 62 Buildings
- 63 Infrastructure
- 64 Machinery and Equipment

Code	Description	Cost	Explanation
63	Bus Stop Improvement	\$ 5,000	Shelter
64	Message Board Portable	11,500	
TOTAL CAPITAL OUTLAY		\$ 16,500	

City of DeBary

Parks and Recreation

Functional Duties: This Budget provides for the operation of City recreational programs and the maintenance of all City parks.

Department Description: This budget includes a Parks & Recreation Director, Parks Superintendent, Recreation Coordinator, Office Assistant, Crew Leader, Parks Maintenance Works I – III, part-time Recreation counselors (8), and Parks Helper (part time).

DEPARTMENT EXPENDITURE SUMMARY

Department: Parks and Recreation

Dept. No.

7200

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 323,494	\$ 324,576	\$ 326,553	\$ 330,010	1.1%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay	0	0	0	0	0.0%
-21 FICA/Medicare	24,077	24,830	24,982	25,246	1.1%
-22 Retirement	27,914	32,458	29,037	29,383	1.2%
-23 Life/Health Ins.	49,687	54,207	57,200	61,904	8.2%
-24 Workers Comp./Unemp	0	13,477	14,743	13,518	-8.3%
SUBTOTAL	\$ 425,172	\$ 449,548	\$ 452,515	\$ 460,060	1.7%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-34 Contract Services	42,862	52,075	49,295	50,340	2.1%
-36 Janitorial Services	400	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	12,375	2,465	4,503	2,500	-44.5%
-41 Communications Svc	7,970	6,620	7,800	7,800	0.0%
-42 Postage	0	0	150	150	0.0%
-43 Utility	37,319	45,408	35,000	35,000	0.0%
-44 Rental & Leases	3,600	300	300	300	0.0%
-45 Insurance	1,532	1,660	1,810	1,810	0.0%
-46 Repair & Maint.	52,319	43,835	48,125	53,125	10.4%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	3,461	3,215	3,500	3,500	0.0%
-49 Oth Current Charges	506	0	0	0	0.0%
-51 Office Supplies	2,739	1,224	3,160	1,300	-58.9%
-52 Operating Supplies	55,079	56,449	57,275	63,100	10.2%
-54 Memberships & Pubs	686	1,300	1,300	1,300	0.0%
-55 Training	2,692	3,800	5,000	5,000	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 223,540	\$ 218,351	\$ 217,218	\$ 225,225	3.7%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	6,000	100.0%
-63 Infrastructure	0	0	0	75,210	100.0%
-64 Machinery & Equip.	25,706	8,100	8,300	44,060	430.8%
SUBTOTAL	\$ 25,706	\$ 8,100	\$ 8,300	\$ 125,270	1409.3%
TOTAL	\$ 674,418	\$ 675,999	\$ 678,033	\$ 810,555	19.5%

PERSONAL SERVICES SCHEDULE

Department Description and Number

Parks & Recreation

7200

Personnel

Position Title	FY 06/07	FY 07/08	FY 08/09	FY 09/10	Full-time (FT) Part-time(PT)	Salary and Wage
Full Time:						
Parks & Recreation Director	1	1	1	1	FT	\$ 64,709
Parks Superintendent	0	1	1	1	FT	48,343
Recreation Coordinator		1	1	1	FT	43,001
Parks Maintenance Worker (Crew Leader)	0	1	1	1	FT	31,953
Parks Maintenance Worker III		1	1	0	FT	0
Parks Maintenance Worker II		1	1	0	FT	0
Parks Maintenance Worker I	4	1	2	3	FT	77,785
Office Assistant	1	1	1	1	FT	28,035
	6	8	9	8		\$ 293,826
Part Time:						
(8) Recreation Counselors (1 lead counselor)			8	8	PT	26,180
Part Time (open/close parks and weekend help)			3	2	PT	10,004
			11	10		
Salaries & Wages						\$ 330,010
Overtime						0
Budgeted Salaries & Wages						\$ 330,010
FICA	Salaries & Wages times 7.65%					25,246
Retirement	Full-Time employees wages @ 10%					29,383
Life/Health Ins.	Single Premium per Full-time Employee					61,904
Workers Comp.						13,518
TOTAL PERSONAL SERVICES						\$ 460,060

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-34

Contract Services	Cost	Explanation
Monitoring & service to potable water well	\$ 3,020	Keller Park(Volusia County Health Dept)
Professional Services	6,200	Tree work, Pumps, Electricians, etc...
Summer Program	15,100	School Rental, Bus Fees, Field Trips
Recreation Programs	19,780	Program equipment, program supplies
Mowing	6,240	Nature Park Caretaker
Total	\$ 50,340	

-40

Travel and Per Diem	Cost	Explanation
Staff	\$ 2,500	Misc. work travel when the City Hall truck is not available for sign out
Total	\$ 2,500	

-41

Communications	Cost	Explanation
Telephone including Long Distance	\$ 3,500	Gateway Office Telephone
Cell Service	3,200	Nextel
Internet Service Provider	1,100	Sprint/Embarq
Total	\$ 7,800	

-42

Postage	Cost	Explanation
Postage	\$ 150	Mailing, Shipping, Grant Applications
Total	\$ 150	

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-43

Utility	Cost	Explanation
Electric Service	28,000	Parks, ballfields, and irrigation pumps
Water	6,320	Gateway, Memorial, Eagle's, Sullivan Parks
Drinking Water Permit	100	Bill Keller Park
Musco Light Control	400	Service agreement
Septic permit Bill Keller	180	
Total	\$ 35,000	

-44

Rental and Leases	Cost	Explanation
Annual Lease	\$ 300	Gateway Park
Total	\$ 300	

-45

Insurance	Cost	Explanation
Essex Ins.Co. - Liability/Property	\$ 1,810	Memorial Park Parking Lot Easement
Total	\$ 1,810	

-46

Repair and Maintenance Services	Cost	Explanation
Park repairs	\$ 27,775	Electrical, plumbing, irrigation repairs
Ball field lights/ replacement	2,500	Ball field lights repairs & light replacement
Paint, Wood Repair	5,000	Miscellaneous park repairs & maintenance
Office equipment maintenance	350	Miscellaneous office equipment
Maintenance materials	5,500	Paint, sandpaper, tie straps,safety tape, tape etc.
Repair & maintenance of Equipment	10,500	Maintenance of mowers, blowers, weed eaters etc.
Tires & filters	1,500	Equipment and vehicles (three trucks)
Total	\$ 53,125	

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-48

Promotional Activities	Cost	Explanation
Recreational Programs	\$ 3,500	Special Events, advertising, etc.
		Volunteer Appreciation Banquet
Total	\$ 3,500	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 1,300	Supplies & Paper
Total	\$ 1,300	

-52

Operating Supplies	Cost	Explanation
Janitorial Supplies	\$ 4,500	Cleaning materials, paper products
Farm, Garden, Nursery	11,000	Sod, plants, mulch (re-mulch Gateway), etc...
Ball field Maintenance & Supplies	16,100	fert, herb, pest ctl, shell fill, clay, bases, qk dry, etc.
Summer Recreation Program Supplies	3,000	T-shirts, games, equipment, event supplies
New Programs	1,000	T-shirts, games, equipment, event supplies
Tools, Lawn & Garden Equipment	2,500	Misc. hand tools, & small garden equipment
Fuel and Oil	14,250	Three vehicles and equipment
Uniforms	2,750	\$7 per week per person
Fuel/Maintenance	8,000	Nature Park
Total	\$ 63,100	

-54

Memberships & Publications	Cost	Explanation
Florida Recreation & Parks Assoc	\$ 300	Municipal Membership
FRPA, FIPP, STMA	1,000	Fl Rec & Parks Assn., Fl. Inst of Parks Prof.,
		Sprts Turf Mgt Assn. Memberships & Publications
Total	\$ 1,300	

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-55

Training	Cost	Explanation
Training mileage	\$ 2,200	FRPA, NRPA, Central Reg Conf, FIPP, Sports Turf
Lodging	2,000	FRPA, NRPA, Central Reg Conf, FIPP, Sports Turf
Meals per diem	800	FRPA, NRPA, Central Reg Conf, FIPP, Sports Turf
Total	\$ 5,000	

CAPITAL OUTLAY DETAIL

Department Description & Number

Parks & Recreation

7200

- Code:
 -61 Land
 -62 Buildings
 -63 Infrastructure
 -64 Machinery and Equipment

Code	Description	Cost	Explanation
62	Rob Sullivan Park Roof Replacement	\$ 6,000	Roof, soffit & fascia
63	Gateway Park ADA Improvements	67,210	Funded by CDBG Grant
63	Keller-Lake Charles Irrigation Pump	8,000	SJRWMD Mandated as part of the permit
64	Toro Sand Pro	23,000	Replacement old worn out
64	Hydrostatic 60" Cutting Mower	10,000	Transfer older equipment to DOC/Public Works
64	Computer	1,200	Parks Superintendent
64	Black 6'x10' trailer	4,860	Replacement
64	Finish Cut Mower Deck	5,000	Nature Park
TOTAL CAPITAL OUTLAY		\$ 125,270	

City of DeBary

Capital Improvement Budget

Functional Duties: This Budget funds capital projects, for various departments, that have a cost of at least \$15,000 and for which there is a useful economic life of at least five (5) years. For the 2010-2011 fiscal year, all capital assets will be included in the departmental budgets.

Department Description: This Budget serves as the source of funding for capital projects for all City departments. This will be eliminated after several years.

ANNUAL CAPITAL IMPROVEMENT BUDGET

Department: Capital Improvement

Dept. No.

9000

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Actual	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 6,578	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-38 Registration Fees	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency/Loan Costs	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 6,578	\$ 0	\$ 0	\$ 0	0.0%
Capital Outlay					
-61 Land	\$ 11,030	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	1,450,423	2,110	0	0	0.0%
-63 Improvements					
Other Than Buildings	78,726	92,848	409,500	0	-100.0%
-64 Machinery & Equip.	93,642	119,592	0	0	0.0%
SUBTOTAL	\$ 1,633,821	\$ 214,550	\$ 409,500	\$ 0	-100.0%
TOTAL	\$ 1,640,399	\$ 214,550	\$ 409,500	\$ 0	-100.0%

City of DeBary

Transfers Out

Functional Duties: This is a non-departmental budget account which serves as operating contingency for the General Fund departments. Use of these funds must be approved by the City Council.

Department Description: This Budget serves as the source of matching funds for capital projects.

TRANSFERS OUT

Department:

Non-Departmental

Dept. No.

9002

	FY 08/09 Actual	FY 09/10 Actual	FY 09/10 Budgeted	FY 10/11 Requested	Percent Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency/Loan Costs	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
91 Transfers Out	0	179,766	0	1,085,853	100.0%
SUBTOTAL	\$ 0	\$ 179,766	\$ 0	\$ 1,085,853	100.0%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 0	\$ 179,766	\$ 0	\$ 1,085,853	100.0%

TRANSFERS OUT

Department Description and Number

Non-Departmental

9002

-91

Intergovernmental Transfers	Cost	Explanation
Westside Emergency Flood Management System	\$ 538,069	Lakeside Gravity Outfall 50/50 Grant match
Westside Emergency Flood Management System	100,000	Emergency Generators 50/50 Grant match
Stormwater Utility Fund	20,000	Additional cost associated with pumping
Capital Projects Fund	427,784	Additional Projects as directed by Council
	1,085,853	

SPECIAL REVENUE FUND REVENUES

Sources:

Account Description	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Amount	Percent
	Actual	Projected	Adopted	Proposed	Change	Change
SOLID WASTE						
Collections:						
Sales and Interest	\$ 1,226,353	\$ 1,190,827	\$ 1,210,548	\$ 1,252,746	\$ 42,198	3.5%
Fund Balance Carryforward	429,391	438,110	488,058	513,255	25,197	5.2%
Subtotal	\$ 1,655,744	\$ 1,628,937	\$ 1,698,606	\$ 1,766,001	\$ 67,395	4.0%
Recycling:						
Sales and Interest	\$ 10,031	\$ 3,392	\$ 17,400	\$ 3,195	\$ -14,205	-81.6%
Fund Balance Carryforward	59,682	69,713	75,939	73,105	-2,834	-3.7%
Subtotal	\$ 69,713	\$ 73,105	\$ 93,339	\$ 76,300	\$ -17,039	-18.3%
Solid Waste Total	\$ 1,725,457	\$ 1,702,042	\$ 1,791,945	\$ 1,842,301	\$ 50,356	2.8%
STREETLIGHTING DISTRICTS						
Assessment	\$ 304,632	\$ 382,908	\$ 391,537	\$ 369,061	\$ -22,476	-5.7%
Fund Balance Carryforward	288,486	376,949	363,027	469,972	106,945	29.5%
Streetlighting Total	\$ 593,118	\$ 759,857	\$ 754,564	\$ 839,033	\$ 84,469	11.2%
ORLANDIA HEIGHTS NEIGHBORHOOD IMPROVEMENT DISTRICT						
Assessment	\$ 156,286	\$ 92,886	\$ 118,180	\$ 93,813	\$ -24,367	-20.6%
Fund Balance Carryforward	(28,768)	21,357	102,639	(4,008)	-106,647	-103.9%
Orl. Hts. Nbhhd. Imp. Dist. Total	\$ 127,518	\$ 114,243	\$ 220,819	\$ 89,805	\$ -131,014	-59.3%
STORMWATER UTILITY						
Assessment & Interest	\$ 822,080	\$ 791,815	\$ 798,272	\$ 833,450	\$ 35,178	4.4%
Proceeds from Loan & Transfers	0	0	711,211	20,000	0	-100.0%
Fund Balance Carryforward	927,369	620,515	7,454,962	591,219	-6,863,743	-92.1%
Stormwater Utility Total	\$ 1,749,449	\$ 1,412,330	\$ 8,964,445	\$ 1,444,669	\$ -6,828,565	-76.2%
Tree Trust Fund						
Miscellaneous Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Carryforward	91,482	87,257	0	83,592	83,592	100.0%
Tree Trust Total	\$ 91,482	\$ 87,257	\$ 0	\$ 83,592	\$ 83,592	0.0%
Franchise Fees						
Charges for Services	\$ 735,032	\$ 764,367	\$ 740,000	\$ 740,000	\$ 0	0.0%
Fund Balance Carryforward	760,935	1,255,074	1,263,017	927,868	-335,149	-26.5%
Franchise Fees Total	\$ 1,495,967	\$ 2,019,461	\$ 2,003,017	\$ 1,667,868	\$ -335,149	-18.7%
New Local Option Gas Tax						
Intergovernmental Revenue	\$ 0	\$ 0	\$ 0	\$ 190,000	\$ 190,000	100.0%
Fund Balance Carryforward	0	0	0	0	0	0.0%
New Local Option Tax Total	\$ 0	\$ 0	\$ 0	\$ 190,000	\$ 190,000	100.0%
Impact Fee Trust Fund						
Miscellaneous Revenues	\$ 12,092	\$ 6,115	\$ 4,536	\$ 6,000	\$ 1,464	32.3%
Fund Balance Carryforward	28,050	38,142	39,745	56,142	15,397	0.0%
Impact Fee Trust Fund	\$ 40,142	\$ 44,257	\$ 44,281	\$ 62,142	\$ 17,861	40.3%
Sidewalk Improvement Fund						
Donations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Carryforward	14,179	14,179	0	14,179	14,179	0.0%
Sidewalk Improvement Fund	\$ 14,179	\$ 14,179	\$ 0	\$ 14,179	\$ 14,179	0.0%
Special Revenue Funds	\$ 5,925,314	\$ 6,153,426	\$ 13,779,071	\$ 6,233,589	\$ -8,854,271	-49.7%

SPECIAL REVENUE FUND - EXPENDITURES

Uses:

	FY 08/09 Actual	FY 09/10 Estimated	FY 09/10 Adopted	FY 10/11 Requested	Amount of Change	Percent Change
Solid Waste						
Collections:						
Collection	\$ 1,217,634	\$ 1,121,264	\$ 1,224,926	\$ 1,318,890	\$ 93,964	7.7%
Unappropriated	438,110	507,676	473,680	447,111	(26,569)	-5.6%
Subtotal	\$ 1,655,744	\$ 1,628,937	\$ 1,698,606	\$ 1,766,001	\$ 67,395	4.0%
Recycling:						
Improvements	\$ 0	\$ 0	\$ 0	\$ 76,300	\$ 76,300	0.0%
Unappropriated	69,713	73,105	93,339	0	(93,339)	-100.0%
Subtotal	\$ 69,713	\$ 73,105	\$ 93,339	\$ 76,300	\$ (17,039)	-18.3%
Solid Waste Total	\$ 1,725,457	\$ 1,702,042	\$ 1,791,945	\$ 1,842,301	\$ 50,356	2.8%
Streetlighting Districts						
Contract Services	\$ 306,529	\$ 289,885	\$ 401,568	\$ 399,660	\$ (1,908)	-0.5%
Unappropriated	376,589	469,972	352,996	439,373	86,377	24.6%
Streetlighting Total	\$ 683,118	\$ 759,857	\$ 754,564	\$ 839,033	\$ 84,469	11.2%
Orlandia Heights Neighborhood Improvement District						
Road Improvements	\$ 106,143	\$ 137,316	\$ 118,180	\$ 89,805	\$ (28,375)	-24.0%
Unappropriated	21,357	(23,073)	102,639	0	(102,639)	-100.0%
Orl. Hts. Nghd. Imp. Dist. Total	\$ 127,500	\$ 114,243	\$ 220,819	\$ 89,805	\$ (131,014)	-59.3%
Stormwater Utility						
Maintenance & Const.	\$ 1,128,954	\$ 866,324	\$ 2,800,762	\$ 838,950	\$ (1,961,812)	-70.0%
Unappropriated	620,516	545,806	6,163,683	605,719	(5,557,964)	-90.2%
Stormwater Util Total	\$ 1,749,469	\$ 1,412,130	\$ 8,964,445	\$ 1,444,669	\$ (7,519,776)	-83.9%
Tree Trust Fund						
Maint & Capital	\$ 4,225	\$ 1,986	\$ 0	\$ 25,000	\$ 25,000	100.0%
Unappropriated	87,257	85,271	0	58,592	58,592	100.0%
Tree Trust Fund Total	\$ 91,482	\$ 87,257	\$ 0	\$ 83,592	\$ 83,592	100.0%
Franchise Fees						
Maint & Capital	\$ 240,893	\$ 403,593	\$ 1,056,952	\$ 683,587	\$ (373,365)	-35.3%
Unappropriated	1,255,074	1,615,868	946,065	984,281	38,216	4.0%
Franchise Fees Total	\$ 1,495,967	\$ 2,019,461	\$ 2,003,017	\$ 1,667,868	\$ (335,149)	-16.7%
New Local Option Gas Tax						
Maint & Capital	\$ 0	\$ 0	\$ 0	\$ 190,000	\$ 190,000	100.0%
Unappropriated	0	0	0	0	0	0.0%
New Local Option Gas Tax	\$ 0	\$ 0	\$ 0	\$ 190,000	\$ 190,000	100.0%
Impact Fee Trust						
Capital	\$ 0	\$ 11,885	\$ 18,504	\$ 62,142	\$ 43,638	235.8%
Unappropriated	38,142	32,372	25,777	0	(25,777)	-100.0%
Impact Fee Trust	\$ 38,142	\$ 44,257	\$ 44,281	\$ 62,142	\$ 17,861	40.3%
Sidewalk Improvement						
Capital	\$ 0	\$ 0	\$ 0	\$ 14,179	\$ 14,179	100.0%
Unappropriated	14,179	14,179	0	0	0	0.0%
Sidewalk Improvement	\$ 14,179	\$ 14,179	\$ 0	\$ 14,179	\$ 14,179	100.0%
Sp Rev Fd Total	\$ 5,925,314	\$ 6,153,426	\$ 13,779,071	\$ 6,233,589	\$ (7,545,482)	-54.8%

City of DeBary

SPECIAL REVENUE FUNDS

The Special Revenue Funds for the City of DeBary account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The funds are:

- **Solid Waste** to account for the Solid Waste Assessment Fee charged to all residents for residential solid waste and recycling services provided by an independent contractor.
- **Recycling Fees** collected from an independent contractor providing recycling services to the residents to be expended on public road maintenance and improvements.
- **Stormwater Utility** to account for the Stormwater Assessment Fee charged to all residents to be expended for the maintenance of stormwater facilities and the obligation to pay the principal and interest on a note issued for the purchase of the borrow pit and the note issued for the construction of stormwater projects as determined by the City Council which were recommended by the consulting engineer.
- **Street Lighting Districts** to account for a non-ad valorem assessment for all the special street lighting districts within the City limits of the City of DeBary and to pay for the utility costs of operating the street lights and any relative costs associated with the street lighting districts.
- **Orlandia Heights Neighborhood Improvement District** to account for all non-ad valorem assessment to the residents of the Orlandia Heights Neighborhood Improvement District and to be expended on maintenance and improvements to the privately-owned roads of the District. The assessment is being reduced to \$250 per parcel pursuant to a vote by the residents and Ordinance No. 18-07 which also recreated the district for another 10 years, expires September 30, 2019.
- **Tree Trust Fund** to account for donations from developers only to be used to purchase trees.

- **Franchise Fees** to account for franchise fees being charged to all electrical customers within the City limits of the City of DeBary and to be expended on road and sidewalk improvements.
- **New Local Option Gas Tax** to account for New Local Option Gas Tax collected by the State of Florida and remitted to the City monthly, to be spent only on infrastructure.
- **Impact Fee Trust Funds** to account for financial resources to be used for:
 - **Capital Park Facilities** meaning capital improvements including land, land improvements, buildings and equipment having a useful life of at least five (5) years and a cost of at least \$5,000 necessary for the provision of park and recreation services to new Impact-Generating Land Development.
 - **Capital Public Building Facilities** meaning capital improvements, including land, land improvements, equipment, buildings or other capacity-adding capital. The improvements with a cost of at least \$50,000, which are necessary for the provision of public services to new Impact-Generating Land Development.
- **Sidewalk Improvement Fund** to account for financial resources to be used for the purpose of constructing pedestrian and bicycle facilities in areas determined by the City to be needed for the safety and convenience of the pedestrians and bicyclists of the City.

DEPARTMENT EXPENDITURE SUMMARY

Fund 101 - Special Revenue Fund - Solid Waste

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	1,216,944	1,120,696	1,224,326	1,318,290	7.7%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	690	565	600	600	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 1,217,634	\$ 1,121,261	\$ 1,224,926	\$ 1,318,890	7.7%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Improvements	0	0	0	0	0.0%
Other Than Buildings	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 1,217,634	\$ 1,121,261	\$ 1,224,926	\$ 1,318,890	7.7%

OPERATING EXPENSE DETAIL

Fund 101 - Special Revenue Fund - Solid Waste

-34

Contract Services	Cost	Explanation
Residential collection and Disposal	\$ 1,213,186	8140 Residential Customers
Non-Ad Valorem Collection Process	4,884	Properly Appraisers Fee @ \$.60 per parcel
Contract Administration	100,220	8% of Collections
Total	\$ 1,318,290	

-49

Other Charges & Obligations	Cost	Explanation
Legal Advertising	\$ 600	Newspaper Advertsing(Cost Accounting Ad)
Total	\$ 600	

DEPARTMENT EXPENDITURE SUMMARY

Fund 110 - Special Revenue Fund - Recycle

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	0	0	0	76,300	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 76,300	0.0%
TOTAL	\$ 0	\$ 0	\$ 0	\$ 76,300	0.0%

CAPITAL OUTLAY DETAIL

Fund 110 - Special Revenue Fund - Recycle

- 61 Land
- 62 Buildings
- 63 Infrastructure
- 64 Machinery and Equipment

Code	Description	Cost	Explanation	Ranking
63	Street Overlays	\$ 76,300	Miscellaneous Streets	
TOTAL CAPITAL OUTLAY		\$ 76,300		

DEPARTMENT EXPENDITURE SUMMARY

Fund 105 - Special Revenue Fund - Street Lighting Districts

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	3,477	3,077	3,132	38,965	1144.1%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	303,052	286,808	349,759	360,695	3.1%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	48,677	0	-100.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 306,529	\$ 289,885	\$ 401,568	\$ 399,660	-0.5%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Improvements	0	0	0	0	0.0%
Other Than Buildings	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 306,529	\$ 289,885	\$ 401,568	\$ 399,660	-0.5%

OPERATING EXPENSE DETAIL

Fund 105 - Special Revenue Fund - Street Lighting Districts

-34

Other Contractual Services	Cost	Explanation
Property Appraiser's Admin. Costs	\$ 3,143	6,711 parcels @ \$.55 per parcel
Contract Administration	35,022	
Total	\$ 38,965	

-43

Utility	Cost	Explanation
Electric Utility includes rental of poles & fixtures	\$ 1,398	Buena Vista Street
	6,803	DeBary East
	156,214	DeBary Plantation
	4,531	DeBary Plantation West
	17,033	DeBary Plantation Unit 17
	15,714	DeBary West
	4,022	DeBary Woods
	927	Eagles Nest
	25,133	Glen Abbey
	2,927	Glen Abbey Club
	1,600	Heritage Woods
	9,802	Lake Marie
	13,220	Leisure World
	4,928	Parkview
	4,534	Parkview Heights
	535	Pinnacle Plaza
	3,712	Pinnacle Reserve
	3,103	Reserve @ DeBary
	2,370	River Bluff
	22,122	Saxon Woods
	13,160	Spring View
	7,127	Spring Glen
	9,440	Summerhaven
	1,773	Suney Run
	4,548	Woodbound Lakes
	2,566	Woodlands @ Glen Abbey
	1,647	Springview Industrial Park
	17,806	Riviera Bella
Total	\$ 360,695	

DEPARTMENT EXPENDITURE SUMMARY

Fund 115 - Orlandia Heights Neighborhood Improvement Fund

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	101,607	112,987	111,430	53,408	-52.1%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	100	100	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	250	250	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	4,125	4,109	4,500	4,500	0.0%
-46 Repair & Maint.	228	0	750	750	100.0%
-47 Printing	0	0	250	250	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	-56	45	200	200	0.0%
-52 Operating Supplies	239	175	700	700	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	10,000	100.0%
-58 Emergency	0	0	0	0	0.0%
-70 Debt Service	0	20,000	0	19,647	-100.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 106,143	\$ 137,316	\$ 118,180	\$ 89,805	-24.0%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Improvements	0	0	0	0	0.0%
Other Than Buildings	0	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 106,143	\$ 137,316	\$ 118,180	\$ 89,805	-24.0%

OPERATING EXPENSE DETAIL

Fund 115 - Orlandia Heights Neighborhood Improvement Fund

-34

Other Contract Services	Cost	Explanation
By Private Contractors	\$ 28,000	Road Repair/Materials & Labor
By Private Contractors	22,908	Major Road Improvement Project
Volusia County Property Appraiser	2,500	Property Apprscr fees, engineer, legal
Total	\$ 53,408	

-40

Travel and Per Diem	Cost	Explanation
Board Members	\$ 100	Board Attendance @ Conference/Workshop
Total	\$ 100	

-42

Postage	Cost	Explanation
Postage	\$ 250	Mailing out quarterly Newsletters
Total	\$ 250	

-45

Insurance	Cost	Explanation
Florida League of Cities	\$ 4,500	Liability Insurance for Board & District
Total	\$ 4,500	

-46

Repair and Maintenance Services	Cost	Explanation
Road Repair and Maintenance, not act of nature	\$ 500	
Road signage repair/replacement	250	
Total	\$ 750	

OPERATING EXPENSE DETAIL

Fund 115 - Orlandia Heights Neighborhood Improvement Fund

-47

Printing	Cost	Explanation
Newsletter	\$ 250	Quarterly
Total	\$ 250	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 200	Stationary and other office supplies
Total	\$ 200	

-52

Operating Supplies	Cost	Explanation
Operating Supplies	\$ 200	Miscellaneous Items
Accounting software & website operating costs	500	
Total	\$ 700	

-56

Contingency	Cost	Explanation
Acl of Nature Road Damages	\$ 10,000	Emergency Repairs/FEMA
Total	\$ 10,000	

-70

Debt Service	Debt	Explanation
City of DeBary	\$ 19,647	Repayment of Loan
Total	\$ 19,647	

DEPARTMENT EXPENDITURE SUMMARY

Fund 120 - Special Revenue Fund - Stormwater Utility

	FY 08/09	FY 09/10	FY 09/10	FY 09/10	Percent
	Actual	Estimated	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 6,042	\$ 7,500	\$ 0	-100.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	462	574	0	-100.0%
-22 Retirement	0	604	750	0	-100.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	306	380	0	-100.0%
SUBTOTAL	\$ 0	\$ 7,414	\$ 9,204	\$ 0	-100.0%
Operating Expenses					
-31 Prof. Services	\$ 9,521	\$ 1,151	\$ 1,151	\$ 49,500	4200.6%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	13,281	98,922	86,114	101,345	17.7%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	3,000	100.0%
-44 Rental & Leases	0	71,550	73,555	80,000	8.8%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	13,953	11,215	15,000	33.7%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	882	2,635	0	-100.0%
-52 Operating Supplies	0	12,939	4,807	4,544	-5.5%
-55 Training	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-59 Depreciation	0	0	0	0	0.0%
-70 Debt Service	407,796	613,504	612,081	605,561	-1.1%
-82 Contributions	0	0	0	0	0.0%
-91 Transfers	122,771	45,413	0	0	0.0%
SUBTOTAL	\$ 553,369	\$ 858,314	\$ 791,558	\$ 858,950	8.5%
Capital Outlay & Debt Svc					
-61 Land	\$ 0	\$ 596	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	575,585	0	2,000,000	0	-100.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 575,585	\$ 596	\$ 2,000,000	\$ 0	-100.0%
TOTAL	\$ 1,128,954	\$ 866,324	\$ 2,800,762	\$ 858,950	-69.3%

OPERATING EXPENSE DETAIL

Fund 120 - Special Revenue Fund - Stormwater Utility

31

Contract Services	Cost	Explanation
Professional Services	\$ 49,500	Stormwater Engineer/CEI
Total	\$ 49,500	

-34

Contract Services	Cost	Explanation
Non-Ad Valorem Collection Process	\$ 5,500	Property Appraiser charge for billing
Contract Administration	83,345	
Lake Monitoring	12,500	
Total	\$ 101,345	

-43

Utility Services	Cost	Explanation
Electric Utility	\$ 3,000	Emergency Disaster Services (Pumping)
Total	\$ 3,000	

-44

Reantals & Leases	Cost	Explanation
Equipment Rentals	\$ 80,000	Emergency Disaster Services (Pumping)
Total	\$ 80,000	

-46

Repairs & Maintenance	Cost	Explanation
Maintenance/Operating Costs	\$ 15,000	
Total	\$ 15,000	

OPERATING EXPENSE DETAIL

Fund 120 - Special Revenue Fund - Stormwater Utility

-52

Operating Supplies	Cost	Explanation
Fuel	\$ 4,544	Pumps
Total	\$ 4,544	

-70

Debt Service	Cost	Explanation
Principal	\$ 70,000	Bank of America Loan
	150,000	Wachovia Loan 4.05%
Interest	186,098	Bank of America Loan 3.845%
	199,463	Wachovia Loan 4.05%
Total	\$ 605,561	

DEPARTMENT EXPENDITURE SUMMARY

Fund 121 - Tree Trust Fund

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Contributions	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	4,225	1,986	0	25,000	100.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 4,225	\$ 1,986	\$ 0	\$ 25,000	100.0%
TOTAL	\$ 4,225	\$ 1,986	\$ 0	\$ 25,000	100.0%

DEPARTMENT EXPENDITURE SUMMARY

Fund 125 - Special Revenue Fund - Franchise Fee Fund

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 723	\$ 0	\$ 50000	\$ 79,000	58.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-38 Registration Fees	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	163,422	180,452	180,000	-0.3%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-70 Debt Service	0	0	0	0	0.0%
-82 Transfer	0	0	0	47,687	100.0%
SUBTOTAL	\$ 723	\$ 163,422	\$ 230,452	\$ 306,687	33.1%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	240,170	240,171	826,500	376,900	-54.4%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 240,170	\$ 240,171	\$ 826,500	\$ 376,900	-54.4%
TOTAL	\$ 240,893	\$ 403,593	\$ 1,056,952	\$ 683,587	-35.3%

OPERATING EXPENSE DETAIL

Fund 125 - Special Revenue Fund - Franchise Fee Fund

-31

Professional Services		Explanation
	\$	
Contract Administration	79,000	
Total	\$ 79,000	

-43

Utilities	Cost	Explanation
Electrical Service Costs	\$ 180,000	Arterial Street Lighting(including Mansion Blvd) and Traffic Signals
Total	\$ 180,000	

-82

Transfer Out	Cost	Explanation
To the General Fund	\$ 47,687	Emergency Signal on 17-92
Total	\$ 47,687	

CAPITAL OUTLAY DETAIL

Fund 125 - Special Revenue Fund - Franchise Fee Fund

- 61 Land
- 62 Buildings
- 63 Infrastructure
- 64 Machinery and Equipment

Code	Description	Cost	Explanation
63	Road Resurfacing	\$ 249,400	Overlays
63	Sidewalks	72,500	Trip Hazard Replacement
63	West Highbanks Sidewalk	55,000	
TOTAL CAPITAL OUTLAY		\$ 376,900	

DEPARTMENT EXPENDITURE SUMMARY

Fund 126 - Special Revenue Fund - New Local Option Gas Tax Fund

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0	0.0%
-22 Retirement	0	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 19,000	100.0%
-32 Acct. & Auditing	0	0	0	0	0.0%
-33 Recording Fees	0	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0	0.0%
-37 Election Expenses	0	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0	0.0%
-41 Communications Svc	0	0	0	0	0.0%
-42 Postage	0	0	0	0	0.0%
-43 Utility	0	0	0	0	100.0%
-44 Rental & Leases	0	0	0	0	0.0%
-45 Insurance	0	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0	0.0%
-47 Printing	0	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0	0.0%
-51 Office Supplies	0	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0	0.0%
-55 Training	0	0	0	0	0.0%
-56 Contingency	0	0	0	0	0.0%
-58 Emergency	0	0	0	0	0.0%
-70 Debt Service		0	0	0	0.0%
-82 Transfer to Capital	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 19,000	100.0%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Improvements	0	0	0	0	0.0%
Other Than Buildings	0	0	0	171,000	100.0%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 171,000	100.0%
TOTAL	\$ 0	\$ 0	\$ 0	\$ 190,000	100.0%

OPERATING EXPENSE DETAIL

Fund 126 - Special Revenue Fund - New Local Option Gas Tax Fund

-31

Professional Services		Explanation
	\$	
Contract Administration	19,000	
Total	\$ 19,000	

CAPITAL OUTLAY DETAIL

Fund 126 - Special Revenue Fund - New Local Option Gas Tax Fund

- 61 Land
- 62 Buildings
- 63 Infrastructure
- 64 Machinery and Equipment

Code	Description	Cost	Explanation
63	Road Resurfacing	\$ 171,000	Overlays
TOTAL CAPITAL OUTLAY		\$ 171,000	

DEPARTMENT EXPENDITURE SUMMARY

Impact Fee Trust Fund

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimate	Budget	Request	Change.
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
-14 Overtime	0	0	0	0	0.00%
-15 Special Pay/Fringes	0	0	0	0	0.00%
-21 FICA/Medicare	0	0	0	0	0.00%
-22 Retirement	0	0	0	0	0.00%
-23 Life/Health Ins.	0	0	0	0	0.00%
-24 Workers Comp.	0	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
-32 Acct. & Auditing	0	0	0	0	0.00%
-33 Recording Fees	0	0	0	0	0.00%
-34 Oth Contract Services	0	0	0	0	0.00%
-37 Election Expenses	0	0	0	0	0.00%
-40 Travel & Per Diem	0	0	0	0	0.00%
-41 Communications Svc	0	0	0	0	0.00%
-42 Postage	0	0	0	0	0.00%
-43 Utility	0	0	0	0	0.00%
-44 Rental & Leases	0	0	0	0	0.00%
-45 Insurance	0	0	0	0	0.00%
-46 Repair & Maint.	0	0	0	0	0.00%
-47 Printing	0	0	0	0	0.00%
-48 Promotional Activites	0	0	0	0	0.00%
-49 Oth Current Charges	0	0	0	0	0.00%
-51 Office Supplies	0	0	0	0	0.00%
-52 Operating Supplies	0	0	0	0	0.00%
-54 Memberships & Pubs	0	0	0	0	0.00%
-55 Training	0	0	0	0	0.00%
-58 Emergency	0	0	0	0	0.00%
-59 Depreciation	0	0	0	0	0.00%
-70 Debt Service	0	0	0	0	0.00%
-82 Contributions	0	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	0	11,885	11,000	37,676	242.51%
-63 Infrastructure	0	0	7,504	24,466	226.04%
-64 Machinery & Equip.	0	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 11,885	\$ 18,504	\$ 62,142	235.83%
TOTAL	\$ 0	\$ 11,885	\$ 18,504	\$ 62,142	235.83%

CAPITAL OUTLAY DETAIL

Department Description & Number

Impact Fee Trust Fund

615/620

- 61 Land
- 62 Buildings
- 63 Infrastructure
- 64 Machinery and Equipment

Code	Description	Cost	Explanation	Ranking
62	Buildings	\$ 37,878		
63	Park Improvements	24,466		
TOTAL CAPITAL OUTLAY		\$ 62,142		

DEPARTMENT EXPENDITURE SUMMARY

Sidewalk Improvement Fund

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimate	Budget	Request	Change.
Personal Services					
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
-14 Overtime	0	0	0	0	0.00%
-15 Special Pay/Fringes	0	0	0	0	0.00%
-21 FICA/Medicare	0	0	0	0	0.00%
-22 Retirement	0	0	0	0	0.00%
-23 Life/Health Ins.	0	0	0	0	0.00%
-24 Workers Comp.	0	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Operating Expenses					
-31 Prof. Services	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
-32 Acct. & Auditing	0	0	0	0	0.00%
-33 Recording Fees	0	0	0	0	0.00%
-34 Oth Contract Services	0	0	0	0	0.00%
-37 Election Expenses	0	0	0	0	0.00%
-40 Travel & Per Diem	0	0	0	0	0.00%
-41 Communications Svc	0	0	0	0	0.00%
-42 Postage	0	0	0	0	0.00%
-43 Utility	0	0	0	0	0.00%
-44 Rental & Leases	0	0	0	0	0.00%
-45 Insurance	0	0	0	0	0.00%
-46 Repair & Maint.	0	0	0	0	0.00%
-47 Printing	0	0	0	0	0.00%
-48 Promotional Activites	0	0	0	0	0.00%
-49 Oth Current Charges	0	0	0	0	0.00%
-51 Office Supplies	0	0	0	0	0.00%
-52 Operating Supplies	0	0	0	0	0.00%
-54 Memberships & Pubs	0	0	0	0	0.00%
55 Training	0	0	0	0	0.00%
-58 Emergency	0	0	0	0	0.00%
-59 Depreciation	0	0	0	0	0.00%
-70 Debt Service	0	0	0	0	0.00%
-82 Contributions	0	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	0	0	0	0	0.00%
-63 Infrastructure	0	0	0	14,179	100.00%
-64 Machinery & Equip.	0	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 14,179	100.00%
TOTAL	\$ 0	\$ 0	\$ 0	\$ 14,179	100.00%

CAPITAL OUTLAY DETAIL

Department Description & Number

Sidewalk Improvement

112

- 61 Land
- 62 Buildings
- 63 Infrastructure
- 64 Machinery and Equipment

Code	Description	Cost	Explanation	Ranking
63	Sidewalk	\$ 14,179		
TOTAL CAPITAL OUTLAY				
		\$ 14,179		

City of DeBary

CAPITAL PROJECTS FUND

The Capital Project Fund for the City of DeBary is to account for financial resources to be used for the acquisition or construction of major capital facilities. (Land, Buildings, and Infrastructure)

CITY OF DEBARY
CAPITAL PROJECTS FUND

	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
REVENUES					
FEMA Grant	\$ 0	\$ 5,028,100	\$ 5,028,100	\$ 100,000	-98.0%
Hazard Mitigation Grant	0	648,643	648,643	523,657	-19.3%
Grant	0	164,237	0	0	0.0%
Interest	20	5	0	0	0.0%
Proceeds from Note Payable	5,000,000	0	0	0	0.0%
Transfer from General Fund	0	179,166	991,343	1,051,441	6.1%
Prior Year Cash Forward	(501,474)	4,023,810	4,023,810	1,833,666	-54.4%
TOTAL	\$ 4,498,546	\$ 10,043,961	\$ 10,691,896	\$ 3,508,764	-67.2%

CAPITAL EXPENDITURES					
	FY 08/09	FY 09/10	FY 09/10	FY 10/11	Percent
	Actual	Estimated	Budgeted	Requested	Change
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	3,028,051	9,154,196	9,282,221	3,296,027	-64.5%
-64 Equipment	0	0	0	200,000	100.0%
Transfers	0	889,765	0	0	0.0%
Unappropriated Reserves	1,470,495	0	1,409,675	12,737	-99.1%
TOTAL	\$ 4,498,546	\$ 10,043,961	\$ 10,691,896	\$ 3,508,764	-67.2%

The Capital Projects Fund was established to account for the expenditures of the debt proceeds, grants and transfers in from other funds to be used for Capital Improvements.

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

- Funding Sources:
 1. General Fund
 2. Grants/Special Revenue
 3. DEBT Financing (i.e. Leaser/Purchase)
 4. Self-Funding Projects
 5. Donations/Volunteers

Project Description	Funding Source	Total Cost	Rank	FY					FY
				2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
General Fund Departmental Capital Outlay	1	\$ 433,710	1	\$ 305,710	\$ 29,500	\$ 29,500	\$ 29,500	\$ 29,500	\$ 39,500
City Hall Emergency Generator	2	55,000	3	37,876	17,324				
Fire Hydrants	1	80,000	1		20,000	20,000	20,000		20,000
Tree Purchases	2	25,000	1	25,000					
Road Leveling and Resurfacing(Franchise & Loan)	2,3	3,139,387	1	659,747	714,228	658,297	607,115		500,000
Mast Arm/Turn Lane(SW Crn) Highbanks&17-92	2	0	1						
Sidewalk Construction/Repair	2	441,679	1	141,679	75,000	75,000	75,000		75,000
Stormwater Drainage Projects(Loan, Grant & GF)	1,2,3	2,085,666	1	2,085,666					
West Side Emergency Flood Management System	1,2	1,247,314	1	1,247,314					
West Highbanks Culvert Imp	1	102,000	1		102,000				
Woodbound Lake Outfall		294,000	1		294,000				
Lake Charles Pump Station	1	150,000	1	150,000					
City Hall Retention Pond	1	16,000	1	16,000					
56 Shell Road Drainage Imp	1	225,000	2	225,000					
West Side Phase VIII	1	275,000	4				275,000		
15th Street Drainage Imp	1	390,000	3			390,000			
Hammock Oak Circle		24,000	5						24,000
River City Nature Park Improvements	1,2,3	134,420	3,4			67,210	67,210		
Gateway Park Improvements	1,2	213,210	1	24,466	42,744				146,000
Power Park Improvements	1	67,210	2		67,210				
Rob Sullivan Community Park Improvements	1,3	436,637	2,3	436,637					159,000
Keller Park Improvements	1,2	392,000	3,5			173,000			
Sheriff Substation(Loan)	1	1,000,000	2		1,000,000				
Fire Station(Loan)	1	1,500,000	3			1,500,000			
TOTALS		\$ 12,667,233		\$ 4,527,258	\$ 3,189,643	\$ 2,913,007	\$ 1,073,825	\$ 963,500	

City of DeBary

The City of DeBary has these four Loans/Lease Purchase pending payoff in accordance with the Charter and Voter Approval

VOTER APPROVED

Stormwater Utility Revenue Note, Series 2006
\$5 million, 20 Years
Dated December 18, 2006

Fiscal Year	Principal	Interest	Total
2007		87,047	87,047
2008	45,000	191,385	236,385
2009	40,000	189,751	229,751
2010	40,000	188,213	228,213
2011	70,000	186,098	256,098
2012	220,000	180,523	400,523
2013	230,000	171,872	401,872
2014	240,000	162,836	402,836
2015	250,000	153,416	403,416
2016	260,000	143,611	403,611
2017	270,000	133,422	403,422
2018	280,000	122,848	402,848
2019	290,000	111,890	401,890
2020	300,000	100,547	400,547
2021	315,000	88,723	403,723
2022	325,000	76,419	401,419
2023	335,000	63,731	398,731
2024	350,000	50,562	400,562
2025	365,000	36,816	401,816
2026	380,000	22,493	402,493
2027	395,000	7,594	402,594
\$5,000,000	\$2,469,793	\$7,469,793	

CHARTER

City Hall Financing
\$2,530,000, 3.635%
Dated November 8, 2007

Fiscal Year	Principal	Interest	Total
2008	0	44,195	44,195
2009	320,000	86,150	406,150
2010	335,000	74,245	409,245
2011	350,000	61,795	411,795
2012	360,000	48,891	408,891
2013	375,000	35,532	410,532
2014	390,000	21,628	411,628
2015	400,000	7,270	407,270
\$2,530,000	\$379,705	\$2,909,705	

Fire Tender Lease Purchase \$239,698 3.94%
Five Year Dated January 7, 2010

Fiscal Year	Principal	Interest	Total
2011	44,308	9,444	53,752
2012	46,054	7,698	53,752
2013	47,868	5,884	53,752
2014	49,754	3,998	53,752
2015	51,714	2,038	53,752
\$239,698	\$29,062	\$268,760	

Stormwater Utility Revenue Note, Series 2009
\$5 million, 20 Years, 7 Year Balloon
Dated May 27, 2009

Fiscal Year	Principal	Interest	Total
2010		204,750	204,750
2011	150,000	199,463	349,463
2012	160,000	193,185	353,185
2013	165,000	186,604	351,604
2014	170,000	179,820	349,820
2015	175,000	172,834	347,834
2016	180,000	165,645	345,645
2017	4,000,000	81,000	4,081,000
\$5,000,000	\$1,383,300	\$6,383,300	

APPENDIX



**Annual Operating Budget
FY 2010/2011**

City of DeBary Glossary of Terms

A

ACCRUAL BASIS OF ACCOUNTING - A basis of accounting in which debits and credits are recorded at the time they are incurred, as opposed to when cash is actually received or spent. For example in accrual accounting, a revenue which was earned between April 1 and April 30, but for which payment was not received until May 10, is recorded as being received on April 30 rather than on May 10.

ADJUSTED FINAL MILLAGE - Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing agency.

AD VALOREM TAXES - Property taxes computed as a percentage of the value of real or personal property expressed in mills. Local governments set the levy.

AGENCY FUND - A fund used to account for assets held by the City as an agent for individuals, private organizations, other governments or other funds, such as deferred compensation plans.

AGGREGATE MILLAGE RATE - The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10 per \$1,000 worth of assessed taxable value.

AMORTIZATION - The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

APPROPRIATION - A legal authorization granted by a legislative body to make

expenditures and to incur obligations for specific purposes.

ASSESSED VALUATION - The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

ASSETS - Property that has monetary value.

AUDIT - A review of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and City Ordinance. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial position and results of operations,
- Test whether transactions have been legally performed,
- Identify areas for possible improvements in accounting practices and procedures.
- Ascertain whether transactions have been recorded accurately and consistently, and
- Ascertain the stewardship of officials responsible for governmental resources.

B

BOND - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

BOND COVENANT - A legally enforceable promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution (e.g., pledged revenues).

BOND RATING - An evaluation of credit worthiness performed by an independent rating service.

BONDED DEBT PER CAPITA - The amount of City indebtedness represented by outstanding bonds divided by the City's population, used to indicate the City's credit position by referring to the proportionate debt per resident.

BUDGET - A statement of the financial position of a sovereign body for a definite period of time based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money that is available for, required for, or assigned to a particular purpose.

BUDGET AMENDMENT - Generally done on a quarterly basis, the process by which unanticipated changes in revenue or expenditures are made a part of the budget, thereby amending it. These changes may be between Funds or Departments and require an Ordinance and City Council approval.

BUDGET CALENDER - The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGETARY CONTROL - The management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

BUDGET DOCUMENT - The official written statement prepared by the finance department and supporting staff which presents the proposed budget to the legislative body.

BUDGETARY EXPENDITURES - Decreases in net assets. In contrast to conventional expenditures, budgetary expenditures exclude amounts represented by non-current liabilities.

BUDGET MESSAGE - A general discussion of the proposed budget presented in writing as a part of or supplement to the budget documents as presented in writing by the City Manager to the City Council. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Finance Administrator.

BUDGET REAPPROPRIATION - The process of bringing forward unspent dollars from the previous fiscal year budget to the current approved budget as follows: Automatic Reappropriations bring forward certain dollars budgeted and encumbered from the previous fiscal year but not as yet paid by close of fiscal year end, the purpose of which is to pay the bills. These require City Manager approval. Council Reappropriations bring forward certain dollars budgeted from the previous fiscal year but which had not been encumbered by close of the fiscal year, such as the remaining dollars for a capital improvement project in process. This requires an Ordinance and City Council approval.

BUDGET TRANSFER - The process by which approved budgeted dollars may be reallocated between line item expenditures within the same Fund and Department to cover unforeseen expenses. Requires City Manager approval.

BUDGETARY CONTROL - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C
CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES - Expenditures for those projects with a useful life span of ten years and a cost of at least \$35,000.

CAPITAL IMPROVEMENTS PROJECTS

- Any program, project or purchase which has a useful life span of ten years and a cost of at least \$10,000 or a useful life span of seven years and a cost of at least \$35,000. These expenditures are related to the acquisition, expansion or rehabilitation of an element of the City's physical plant.

CAPITAL OUTLAYS - Expenditures that result in the acquisition of or addition to fixed assets.

CAPITAL RECOVERY COST - Spreads the cost of replacing a vehicle out over the life of the vehicle. Use of this system funds the depreciating value of the vehicle during its useful life, assures replacement funds will be available when the vehicle is no longer serviceable, and makes replacement funding a component of current operating costs.

CASH BASIS OF ACCOUNTING – A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CASH MANAGEMENT - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CDBG – Community Development Block Grant.

CIP – Capital Improvement Program.

CITY CODE – City of DeBary's Code of Ordinances.

CONTINGENCY - A budgetary reserve set aside for emergencies or unforeseen expenditures.

CRA – Community Redevelopment Agency (DeBary).

D

DEBT SERVICE FUNDS - The funds created to account for the accumulation of resources from, and the payment of, general long-term debt principal and interest.

DEFERRED BONDS - Bonds that have been issued but, due to some action, the proceeds are not used as planned. The proceeds are then used to establish an Escrow Trustee to pay off the principal and interest on the issued bonds.

DEPARTMENT - A major unit of organization in the City which indicates overall an operation or group of related operations within a functional area.

DEPRECIATION - (1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting, 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 charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DIVISION - A unit of organization which is comprised of a specific operation within a functional area. City Departments may contain one or more Divisions.

E

ENCUMBRANCE – A reservation of funds to cover purchase orders, contracts or other funding commitments which are yet to be fulfilled. The budget basis of accounting considers an encumbrance to be the equivalent of an expenditure.

ENTERPRISE FUNDS - The funds established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ESCROW - A deed, bond, money, or piece of property held in trust by a third party until fulfillment of a condition. (See Defeased Bonds)

ESTIMATED REVENUES - Projections of funds to be received during the fiscal year.

EXPENDITURES - The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.

F

FINAL MILLAGE - The tax rate adopted in the final public budget hearing of a taxing authority.

FISCAL YEAR - The period of 12 months to which the annual budget applies. The City's fiscal year begins October 1 and ends September 30.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements (other than buildings).

FRANCHISE FEE - Fees levied on a corporation in return for granting a privilege, sanctioning monopoly, or permitting the use of public property, usually subject to regulation.

FULL FAITH AND CREDIT - A pledge of the general taxing power of a government to repay debt obligations, typically used in reference to general obligation bonds.

FUND - An independent governmental accounting entity with a self-balancing group of accounts including assets, liabilities and fund balance. Types of funds include Governmental (Capital Projects, Debt Services, General Fund and Special Revenue); Proprietary (Enterprise Funds); and Fiduciary Funds (Trust and Agency Funds).

FUND BALANCE - Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financial sources over expenditures and other uses for general governmental functions.

FY - The 12-month financial period used by the City that begins October 1st and ends September 30th of the following calendar year. The year is represented by the date on which it ends.

G

GASB - Governmental Accounting Standards Board, which sets standards for governmental accounting.

GENERAL FUND REVENUE - Most of the City revenue sources are channeled through the General Operating Fund. Such revenues are commonly generated by fees, charges, taxes and intergovernmental revenues.

GENERAL OBLIGATION BONDS - Upon voter approval at a general referendum, a project will be financed through a millage increase in ad valorem taxes for a specified period of time. This source is especially appropriate when the life of a project or improvement is expected to exceed 20 years and is Citywide in nature or benefit.

GOVERNMENTAL FUND TYPES - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.

GRANTS - A contribution by the Federal or State government to subsidize specific projects, either partially or entirely.

I

IMPACT FEES - Fees charged to developers to cover the anticipated cost of improvements that will be needed as a result of growth and development, i.e., water and sewer.

INFRASTRUCTURE - The basic installations and facilities on which the continuance and growth of the City depends, such as roads, schools, and water and sewer systems.

INTERFUND TRANSFERS - Transfers of resources between funds that are neither recorded as revenues to the fund receiving nor expenditures to the fund providing.

INTERGOVERNMENTAL REVENUE - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERLOCAL AGREEMENT - A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

INTERNAL SERVICE FUNDS - The funds established for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis. Examples are the Motor Pool Fund and the Management Information Services Fund.

I.R.I.S. - In-City Reclamation Irrigation System whereby reclaimed water can be distributed to residents for irrigation use, thus conserving potable water. This project is part of the Comprehensive Plan. **I.S.** - Information Services Division (Technology).

L

LEVY - To impose taxes, special assessments, or service charges for the support of City activities.

LINE ITEM BUDGET - A budget that lists each expenditure category separately, such as social security, office supplies, uniforms, etc., along with the dollar amount budgeted for each specific category.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

M

MILLAGE RATE - The amount of tax stated in terms of a unit of the tax base; for example, each mill generates \$1 for every \$1,000 of assessed valuation of taxable property.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - A basis of accounting in which expenditures are recognized when the related fund liability is incurred, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting, since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or available and measurable. This type of accounting basis is a conservative financial approach and is recommended as the standard for most governmental funds.

M.S. - Municipal Services Department.

N

NON-AD VALOREM REVENUE BONDS - Through the anticipation of excess revenues for a specified period, revenue bonds may be sold to finance a special project or projects. These revenues can be from most any unpledged, consistent source, such as gas tax funds.

O

OMB – Office of Management and Budget Division within the General Fund, City Manager's Department that is responsible for Management studies, research and budget preparation.

OPERATING BUDGET - The portion of the budget that pertains to daily operations that provide basic governmental services.

ORDINANCE - A formal legislative enactment by the City Council, barring conflict with higher law, having the full force and effect of law within the City.

P

PROGRAM - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible. Examples include Public Safety, Physical Environment, and Recreation.

PROGRAM-SPECIFIC REVENUE - Examples of these sources of revenue are the gas tax, which must be used for transportation improvements only, or funds received from abandonment of rights-of-way, which can only be used to purchase new rights-of-way.

PROPRIETARY FUND TYPES - A group of funds in which the services provided are financed and operated similarly to those of a private business.

R

REBUDGETING – The process of City Council's revising the proposed budget to include funds for items approved in the current year that have not been encumbered and are not anticipated to be spent prior to the end of the fiscal year.

REFUNDING BONDS - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the

refunding bonds may be exchanged with holders of outstanding bonds.

RETAINED EARNINGS - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

REVENUE - Additions to assets which (a) do not increase any liability, (b) do not represent the recovery of an expenditure, (c) do not represent the cancellation of certain liabilities or decrease in assets, and (d) do not represent contributions of fund capital in Enterprise and Internal Service Funds.

RISK MANAGEMENT - An organized attempt to protect a government's assets against accidental loss in the most economical method.

ROLL-BACK RATE - The millage necessary to raise the same amount of Ad Valorem Tax revenue as the previous year excluding taxes from new construction.

R.O.W. – Right of Way.

S

SPECIAL REVENUE FUND - A fund used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures. An example is the Beautification Fund, which must be used for street and highway purposes.

T

TRUST FUND - A fund used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments or other funds, such as Pension Trust Funds.

U

UNENCUMBERED BALANCE - The amount of funds, which is neither expended nor reserved, but is still available for future purchases.

U.S. – Utility Services.

USER FEES - Charges for specific services rendered only to those using such services, i.e., sewer service charge.

UTILITY TAXES - Municipal charges levied by the City on each and every purchase of a public service within the corporate limits of the

City. Public service includes electricity, gas, fuel, oil, water service, and telephone service.

X

XERISCAPE -The use of design and planning techniques with draught tolerant plant material in order to achieve water conservation.

CODING SYSTEM EXPLANATION

The object of expenditure or line item code in a broad form is required by the State of Florida Uniform Accounting System.

For budgetary purposes, only the major expense categories (2-digit numbers) will be used. The expanded numbers representing sub classifications of the major categories will be used as expenditures are incurred.

A detailed definition of each major code is provided below.

GENERAL LEDGER - CHART OF ACCOUNTS

PERSONAL SERVICES

<u>OBJECT CODE</u>	<u>OBJECT CODE DETAIL DESCRIPTION</u>
-11**	<u>Executive Salaries</u> Elected Officials and top-level positions. (For constitutional offices and Benefits include the officer's only).
-12**	<u>Salaries and Wages</u> Full-time employees who are or will be members of a retirement system as a condition of their employment. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.
-13**	<u>Other Personal Services</u> Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force and who are filling positions having a temporary duration, usually less than 4 consecutive months in a 12-month period.
-14**	<u>Overtime</u> Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement.
-15**	<u>Special Pay</u> Special pay and allowances that are not included in an employee's base pay and which are not included for computing overtime, retirement contributions, etc.
-21**	<u>FICA</u> Includes City's match share for Social Security and Medicare.
-22**	<u>Retirement</u> Amounts contributed to the Retirement System.

- 23** Group Insurance
Includes City's contribution for health insurance premiums and benefits paid for employees.
- 24** Workers' Compensation
Premiums and benefits paid for workers' compensation insurance.
- 25** Unemployment Compensation
Amounts contributed to the unemployment compensation fund State of Florida.

OPERATING EXPENSES

- 31** Professional Services
The costs associated with services provided by professionals such as architects, engineers, surveying, appraisal, legal and other services procured by independent professional assistance and not directly involved with accounting and/or auditing.
- 32** Accounting and Auditing
Generally all services received from independent certified public accountants.
- 34** Other Services
Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations, outside professional or technical services (consultants).
- 37** Election Expenses (Administrative Service Charges)
The costs associated with charges for ballot preparation and holding of municipal elections.
- 40** Travel and Per Diem
The costs transportation costs including public transportation and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.
- 41** Communications
Use of internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Does not include costs of communication equipment.
- 42** Postage
The costs of postage, freight shipping and messenger services other than through the County courier system.
- 43** Utilities Services
Electricity, gas, water, waste disposal and other public utility services.
- 44** Rental and Leases
Amounts paid for the lease or rental of land, buildings, or equipment. Also includes the leasing of vehicles.

- 45** Insurance
All insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.
- 46** Repair and Maintenance Services
The costs of services provided for the maintenance of buildings, grounds and equipment except custodial or janitorial services. Includes maintenance and service contracts
- 47** Printing
The costs of printing, binding and other reproduction services that are contracted for or purchased from outside vendors.
- 48** Promotional Advertising
Any type of promotional advertising on behalf of the City, but does not include legal ads.
- 49** Other Current Charges (Legal Advertising)
Includes current charges and obligation not otherwise classified, such as legal ads, information and evidence.
- 51** Office Supplies
Materials and supplies such as stationary, pre-printed forms, paper, computer disks, and equipment with a unit cost that is under \$750.
- 52** Operating Supplies
All types of supplies consumed in conduct of departmental operations, including fuel, lubricants, chemicals, household supplies, household items, janitorial and institutional supplies, uniforms and other clothing, recording tapes and transcript production supplies.
- 54** Memberships and Publications
Includes books, journals and periodical subscriptions, membership dues and professional data costs and conferences/seminar registration fees and other training and education costs.
- 55** Training
Includes training and educational costs.
- 58** Emergency Preparedness
Outlays to prepare City for and to protect City properties from the effects of natural and man-made disasters.
- 59** Depreciation
The lessening of value of fixed assets over time
- 82** Contributions
Donations made by the City to civic, charitable or other organizations, or for other specific purposes.

CAPITAL OUTLAY

Outlays for the acquisition of or addition to the City's fixed assets having a unit value greater than \$750 and an expected economic life of at least five (5) years.

- 61** Land
Land acquisition cost, easements, and right-of-ways.

- 62** Buildings and Structures
Office buildings, firehouses, garages, jails, and park and recreational buildings. Also include equipment installed in new buildings or additions that becomes a permanent part of the building.

- 63** Infrastructure
Structures and facilities other than buildings such as roads, bridges, curbs, gutters, fences, landscaping, lighting systems, parking areas, storm drains and athletic fields, etc.

- 64** Machinery and Equipment
Motor vehicles, light and heavy equipment, office equipment with a unit cost over \$750 including desks, typewriters, computer hardware, etc.

DEBT SERVICES

- 70** Principal
Payments made on principal of debt service obligations.

- 71** Interest
Interest payments made on debt service obligations.

Budgeting and Accounting

The City of DeBary, Florida, was incorporated in September 1993, as a political subdivision of the State of Florida located in Volusia County and adopted its first charter under the provisions of Senate Bill No. 2398 and the Municipal Home Rule Power Act. F.S. Ch. 166. The legislative branch of the City is composed of a five (5) member elected Council, including a citywide elected Mayor. The City Council is governed by the City Charter and by state and local laws and regulations. The City Council is responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the City Manager.

The Orlandia Heights Special Neighborhood Improvement District (created by referendum on February 4, 1999 and Resolution No. 99-03) is governed by a Board of Directors appointed by the City Council. The District was created to promote improvements of the district through the use of district assessments to finance all related improvements. Although legally separate, the District is reported as if it was part of the primary government and appropriately recorded as a special revenue fund.

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures of expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped as follows:

Governmental Fund Type - Governmental funds are accounted for on a spending measurement focus. Only current assets and current liabilities are generally included on the balance sheet. The operating statements present sources (revenues and other financing sources) and uses (expenditures and other financing uses) of "available spend able resources" during a period. The City uses the following governmental funds:

General Fund - The General Fund is the principal fund of the City that accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenue received by the General Fund.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources that are legally or administratively restricted to finance particular functions or activities of the City.

These funds include the Solid Waste Fund, Street Lighting Districts, Recycling Fund, Orlandia Heights Special Neighborhood Improvement District Fund, Franchise Fee Fund, and Impact Fee Fund.

Basis of Accounting

The City's governmental funds (general and special revenue funds) are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. Operating statements of these fund types present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other uses) in net current assets.

The modified accrual basis of accounting is utilized by the City's governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest earnings, and charges for services. Fines, permits, and certain intergovernmental revenues are not susceptible to accrual because generally they are not measurable until received in cash. Grant revenues received as reimbursements for specific purposes or projects are recognized based upon the expenditures recorded.

Deferred revenues are reported when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed and revenue is recognized.

Budgets and Budgetary Accounting

Annual budgets for the governmental fund types were adopted in compliance with Florida law. The governmental fund's budget is prepared on the modified accrual basis of accounting.

The City follows the following procedures in establishing the budgetary data reflected in the accompanying financial statements:

1. On or before July 15th, the City Manager submits a preliminary budget to the City Council for the ensuing fiscal year.
2. Budget workshop sessions are scheduled by the City Council, as needed.
3. Public hearings are held to obtain taxpayer comments.
4. Prior to October 1st, the budget is legally enacted through passage of a resolution.
5. Budgets are legally adopted and formal budgetary integration is employed as a management control device during the year for the general and special revenue funds.
6. The City Manager is authorized to transfer part or all of an unencumbered appropriation balance between divisions within a department and fund; however, any revisions that alter the total appropriations of any department must be authorized by the City Council. The classification detail at which expenditures may not legally exceed appropriations is at the total fund level.

During the fiscal year ended, various appropriations were approved in accordance with this policy. Budgeted amounts shown in the financial statements are as originally adopted and as further amended. However, amendments were nominal and did not significantly change the originally adopted budget.

7. Every appropriation lapses at the close of the fiscal year.

Exerts from the City of DeBary Codification of Ordinances

ARTICLE XI. FINANCIAL PROCEDURES

Sec. 11.01. Fiscal Year.

The fiscal year of the City shall begin on the first day of October and end on the last day of September.

(Ord. No. 15-96, § 1. 8-7-96)

Sec 11.02. Submission of budget and budget message.

On or before the 15th day of July of each year, the City Manager shall submit to the Council a budget in accordance with state law. It shall outline the financial policies of the City for the ensuing fiscal year; describe the important features of the budget; indicate any major changes from the current year in financial policy, including any changes in the budgetary accounting methods from the current year expenditures and revenues together with the reasons of such changes; summarize the City's debt position; and include such other material as the City Manager deems necessary.

(Ord. No. 15-96. § 1. 8-7-96)

Sec. 11.03. Council action on the budget.

(a) The Council shall adopt the budget by resolution on or before the 30th day of September each year.

(b) Unless authorized by the electors of the City at a duly held referendum election, the Council shall not authorize or allow to be authorized the issuance of revenue bonds or enter into lease purchase contracts or any other unfounded multi-year contracts all for the purchase of real property or the construction of any capital improvement, the repayment of which extends in excess of 60 months, unless mandated by state or federal governing agencies.

(Ord. No. 15-96, § 1. 8-7-96 and Ord. 20-01. § 1. 9-5-01)

Sec. 11.04. Public records.

Copies of the budget and the capital program as adopted shall be public records and shall be made available to the public at suitable locations in the City.
(Ord. No. 15-96. § 1. 8-7-96)

Sec. 11.05. Budget amendments.

(a) *Supplemental appropriations.* If, during the fiscal year, the City Manager certifies that there are available for appropriations revenues in excess of those estimated in the budget, the Council, by resolution, may make supplemental appropriations for the year up to the amount of such excess, so long as a fiscally responsible reserve is maintained.

(b) *Emergency appropriations.* To meet a public emergency affecting life, health, property, or the public peace, the Council, by resolution, may make emergency appropriations. To the extent that there are no unappropriated revenues to meet such appropriations, the Council may by such emergency resolution authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals in any fiscal year shall be paid not later than the last day of the fiscal year succeeding that in which the emergency appropriations were made.

(c) *Reduction of appropriations.* If, during the fiscal year, it appears probable to the City Manager that the revenues available will be insufficient to meet the amount appropriated, the City Manager shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken, and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose may, by resolution, reduce one or more appropriations.

(d) *Transfer of appropriations.* At any time during the fiscal year, the City Manager may transfer any unencumbered appropriations among programs within a department, office, or agency, and upon written request by the City Manager, the Council may by resolution transfer between funds any unencumbered appropriations from one department, office, or agency to another.
(Ord. No. 15-96. § 1. 8-7-96)