

City of DeBary, Florida

Approved Annual Operating Budget



For Fiscal Year Ending September 30, 2012

**Submitted by
Dan Parrott, City Manager
Approved by City Council September 21, 2011**



City of DeBary

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

To: Mayor and City Council
 From: City Manager Dan Parrott
 Date: September 7, 2011
 Subject: Preliminary 2011-2012 Fiscal Year Budget

We hereby submit, for your review and consideration, the proposed Operating and Capital Budget for all funds for the fiscal year beginning October 1, 2011.

The Budget sets standards and establishes an action, operational and financial plan for the delivery of City services. Its preparation is intended to provide a comprehensive overview of all funds and services to give the residents a better understanding of the City's operating programs. In today's difficult economic climate our organization functions under unique and challenging circumstances to meet the service needs of our citizens. An in-depth review of DeBary's budget reveals the same well planned, cautious approach that has served the City well over the years.

This year's budget, as with past budgets, emphasizes a professional and cautious fiscal approach. It addresses both current and future issues facing our community. Even in light of the difficult current economic conditions, this budget contains important services and programs designed to preserve the community's quality of life and invest in critical infrastructure.

Community Overview

The following figures compare results from the 2000 and 2010 census.

Population Characteristics	Total	Total	%	%
	2010	2000	2010	2000
Total Population	19320	16485		
Female all ages			51.56	52.2
Male all ages			48.44	47.8
Children			24.18	19.9
64 and younger			77.64	76.9
65 and over			22.36	23.1
Total Housing Units	8978	7354		
Occupied Housing Units	8065	6877	89.3	93.5
Vacant Housing Units	913	477	10.17	6.5
Renter Occupied Units	1164	863	12.97	
Owner Occupied Units			76.87	93.5
Renter Occupied Units			12.97	12.5
Average Household Size	2.4	2.37		

Budget Overview

Fund	Total Budget	Expenditures	Unappropriated
General	\$15,320,950	\$9,143,356	\$6,177,594
Special Revenue	\$7,954,022	\$4,801,391	\$3,152,631
Capital Projects	\$4,651,231	\$4,643,026	\$8,205
Totals	\$27,926,203	\$17,345,633	\$10,580,570

- Property tax revenue will decrease 3.32% from last year's level.
- The property tax millage rate as agreed to by the Council is 2.99.
- State-shared revenues are projected to remain flat in relation to last year's levels.
- The Solid Waste non-ad valorem assessment will remain at last year's rate of \$162. The City has entered into negotiations with Waste Pro to negotiate an extension of their current contract. The current contract with Waste Pro has a provision for extending the contract for up to seven (7) years by mutual consent.

General Fund Expenditures

The proposed budget for Fire Service totals \$1,105,881 and includes \$40,000 to refurbish Engine #31 and \$145,385 for the addition of two paramedics to compensate for the closure of Volusia County Fire Station #31. The addition of the paramedics is contingent on Orange City budgeting for two additional paramedics. DeBary is served by two fire stations; one located on Harley Strickland Boulevard and the second located on South Highway 17/92 and Colomba Road. The DeBary station is manned by (1) Certified Shift Commander and (2) Firefighter-EMT's, one of which is a paramedic. The Orange City Station is staffed by (1) Firefighter EMT and (1) Firefighter-Paramedic.

The proposed budget for Law Enforcement Services with the Volusia County Sheriff's Office is \$2,702,565 a reduction of \$143,394 to reflect the savings of consolidated dispatch. In addition, \$75,000 is budgeted to begin the design and to determine the location of a Public Safety Facility. The agreement provides for 22 sworn personnel including supervisors and two investigators and 1 unsworn office worker. There are three patrol zones in DeBary staffed by patrol deputies working 12 hour shifts.

The Public Works budget includes \$132,900 to continue the Traffic Engineering and Mosquito Control contracts with Volusia County and the contract for prisoner services. \$204,000 is budgeted for repairs and maintenance including street maintenance, mowing, and tree and brush maintenance. This represents a significant increase in the repairs and maintenance effort over the current fiscal year. An additional \$10,000 is budgeted for landscape improvements within the Highway 17/92 medians.

In a break with past budgeting practices, Code Enforcement, Building Permitting and Growth Management have been combined into a single budgeting entity. Although for financial reporting purposes the three cost centers will be accounted for separately. The budget for this department contains funding to complete the codification of the Land Development Code, initiate planning for a master stormwater system for the TOD area and a TOD transportation study should one be required. It also budgets funds to begin to organize, digitize and file existing plans and documents that are currently stored in card board boxes on the floor in the unfinished space of City Hall.

The funding for Christmas decorations has been reduced in recent years to \$11,000 annually which decorates a total of 73 light poles. \$15,000 is budgeted to replace the existing rented decorations with

banners that will be owned by the City. The funding is sufficient to purchase City-owned hardware and holiday banners for 100 light poles the first year. This project would save an estimated \$35,000 over a five-year period. In the future, the City could budget additional funds to purchase additional banners reflecting different seasons or occasions. The hardware would remain on the poles and the cost to the City would be changing out the banners.

A contingency line item in the amount of \$50,000 appears within the City Council budget which is a reduction of \$50,000 from the current fiscal year. This line item would be used to address unexpected and unbudgeted events that may arise.

Personnel

The number of full time employees (20) is budgeted at the same level as last year. The budget includes funding for a 3% merit raise for eligible employees.

Stormwater Utility Fund

Budgeted revenues are \$833,450 and expenditures total \$932,881. An additional \$148,000 is budgeted over the current fiscal year debt payment line item to reflect the increase in debt service payments. An additional \$14,000 is budgeted to contract with Volusia County to monitor and perform routine maintenance on the new pump stations and generators. System infrastructure maintenance is budgeted at \$75,000 which is at the minimal service level.

There will be the need in the near future to address increasing the stormwater assessment to meet the increasing maintenance cost of the new and existing infrastructure. The budget reflects the decision of the Council to dedicate the expected \$920,158 to be received from FEMA to the stormwater utility fund. The funds would be dedicated by allocating 50% to the fund balance and used to operate and maintain the system and 50% to a restricted contingency account to assist with costs associated with a major storm event.

If the funds from FEMA are not approved, we will have to adjust the budget accordingly.

West Side Emergency Flood Management System

Funding in the amount of \$2.09 million is included to complete construction of the Lakeside Gravity Outfall System. The funding for the project is a 50% match from FEMA and the City's match will utilize the \$1 million due from FDOT through the JPA signed in 2007.

2004/2008 CIP Projects

This year will see the end to the storm water projects funded through the \$10 million loan. The final projects are Pine Valley Court, No Name Lake to DeBary Bayou and Naranja/2nd Avenue projects. The following projects were not pursued as the Council directed the available funding to projects that would prevent structural flooding.

2004/2008 Projects Not Funded	
18 Monroe Ave Drainage Imp	\$20,000
Hammock Oak Circle	\$23,365
253 Lake Lane Drainage Imp	\$25,000
46 Dahlia Drive Drainage Imp	\$50,000
Landings at Summer haven Pond Outfall	\$65,000
441 Quail Hill Drive Drainage Imp	\$75,000
519 Pine Meadow Drive Drainage Imp	\$75,000
St. Johns River Estates Drainage Inv	\$75,000
20 Angeles Road Drainage Imp	\$90,000
70 Lake Drive Drainage Imp	\$125,000
44 Seminole Drive Drainage Imp	\$140,000
8 Lake Drive Drainage Imp	\$165,000
252 Adelaide Street Drainage Imp	\$200,000
56 Shell Road Drainage Imp	\$200,000
Lake Charles Pump Station	\$250,000
Woodbound Lake Outfall	\$294,000
15th Street Drainage Imp	\$375,000
WSEFMS Phase VIII	\$400,000
Dogwood Trail Roadway Imp	\$500,000
East Highbanks Road Imp	\$700,000
Dirksen Road/Riverside Condos Drainage	\$1,700,000
Total	\$5,547,365

Debt Service

The City of DeBary has obligated debt of \$11,375,390 for fiscal year 2011-2012. This represents .0081% of our assessed valuation. The proposed budget contains \$1,215,901 to cover debt service payments which is an increase of \$145,243.

Debt Service Payments 2011-2012	Total
Stormwater Utility Revenue Note, Series 2006	\$400,253
Stormwater Utility Revenue Note, Series 2009	\$353,185
Borrow Pit/City Hall	\$408,891
Fire Tender	\$53,572
Total Debt Service Payments	\$1,215,901

Budgeted Capital

The following capital expenditures are included in the proposed 2011-2012, Fiscal Year Budget:

Project	Cost
Asphalt Overlays	\$500,000
Bus Stop	\$5,500
City Hall Berm Repair	\$20,000
City Hall Emergency Generator	\$100,000
Closed Street Signs	\$5,500
Computer Components	\$8,000
File cabinets	\$5,000
Fire Department Protective Gear	\$18,000
Highbanks Sidewalk	\$125,000
Hydrostatic Mower 60 inch	\$9,500
Keller Irrigation Pump Repair	\$2,000
Lakeside Gravity Outfall	\$2,009,728
Naranja/2nd Street	\$263,370
No Name to DeBary Bayou	\$721,970
Park ADA Imp	\$57,000
Pine Valley Court	\$460,000
Refurbish Engine #33	\$40,000
Repair Keller Tennis Courts	\$8,500
Rob Sullivan Field #3 Lights	\$160,000
Sidewalk Program	\$20,000
Sullivan Field Low Area Repair	\$4,000
Sullivan Shade Structure	\$2,200
Total Capital Cost	\$4,545,268

**City of DeBary
FY 2010/2011
Revenue Summary**

	FY 09/10	FY 10/11	FY 11/12	Amount	Percent
	Actual	Amended	Requested	Change	Change
GENERAL FUND:					
Taxes	\$ 6,858,900	\$ 6,324,879	\$ 6,269,446	\$ (55,433)	-0.9%
Intergovernmental	\$ 1,554,155	\$ 1,834,163	\$ 1,916,054	81,891	4.5%
Licenses and Permits	\$ 223,878	\$ 223,600	\$ 299,000	75,400	33.7%
Charges for Service	\$ 56,560	\$ 192,870	\$ 66,240	(126,630)	-65.7%
Fines & Forfeitures	\$ 46,054	\$ 56,000	\$ 13,000	(43,000)	-76.8%
Interest Income	\$ 120,288	\$ 56,000	\$ 18,000	(38,000)	-67.9%
Miscellaneous Revenue	\$ 302,008	\$ 378,037	\$ 284,716	(93,321)	-24.7%
Transfers In	\$ 0	\$ 19,646	\$ 276,900	257,254	1309.4%
Fund Balance Carryover	\$ 4,899,102	\$ 6,347,810	\$ 6,177,594	(170,216)	-2.7%
TOTAL GENERAL FUND	\$ 14,060,946	\$ 15,433,005	\$ 15,320,950	\$ (112,055)	-0.7%
SPECIAL REVENUE FUNDS:					
Solid Waste	\$ 1,228,265	\$ 1,252,746	\$ 1,255,515	\$ 2,769	0.2%
Recycle Services	10,774	\$ 3,195	\$ 10,000	\$ 6,805	213.0%
Streetlighting	394,436	\$ 369,061	\$ 369,685	\$ 624	0.2%
Orlandia Hts Nbh Imp Dist*	96,422	\$ 93,813	\$ 93,813	\$ 0	0.0%
Stormwater Utility	1,036,139	\$ 853,450	\$ 1,971,378	\$ 1,117,928	131.0%
Tree Trust Fund	0	\$ 0	\$ 0	\$ 0	0.0%
Franchise Fees	877,844	\$ 740,000	\$ 870,000	\$ 130,000	17.6%
New Local Option Gas Tax	0	\$ 190,000	\$ 191,000	\$ 1,000	0.5%
Sidewalk Improvement	13,250	\$ 0	\$ 0	\$ 0	0.0%
Business Tax Receipts	0	\$ 0	\$ 34,000	\$ 34,000	100.0%
Impact Fee Trust	7,425	\$ 6,000	\$ 6,000	\$ 0	-100.0%
Fund Balances Carryforward	2,626,736	2,702,864	3,152,631	449,767	16.6%
TOTAL SPECIAL REV FD	\$ 6,291,291	\$ 6,211,129	\$ 7,954,022	\$ 1,742,893	28.1%
CAPITAL PROJECTS FUND	\$ 7,660,427	\$ 3,345,717	\$ 4,651,231	1,305,514	58.6%
TOTAL REVENUES	\$ 28,012,664	\$ 24,989,851	\$ 27,926,203	\$ 2,936,352	11.8%

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

Total Expenditures- All Funds

	FY 09/10 Actual	FY 10/11 Amended	FY 11/12 Requested	Amount Change	Percent Change
General Fund :					
City Council	\$ 78,024	# 179,815	\$ 170,600	\$ (9,215)	-5.1%
City Manager/City Clerk	323,273	401,505	416,585	15,080	3.8%
Finance	220,634	232,779	240,960	8,181	3.5%
Legal Services	219,919	198,800	191,500	(7,300)	-3.7%
Debt Service	409,245	465,547	462,645	(2,902)	-0.6%
General Government	296,656	305,248	337,580	32,332	10.6%
Law Enforcement	2,843,514	2,845,959	2,702,565	(143,394)	-5.0%
Fire Services	1,319,246	1,205,555	1,179,390	(26,165)	-2.2%
Growth Management	485,042	443,860	543,345	99,485	22.4%
Safety & Training Services	77,520	88,355	80,095	(8,260)	-9.3%
Animal Control	91,124	73,380	78,280	4,900	6.7%
Public Works	399,122	341,157	385,110	43,953	12.9%
Parks & Recreation	625,932	1,173,056	732,390	(440,666)	-37.6%
Capital Imp Budget	104,851	# 0	0 1,370,270	1,370,270	100.0%
Transfer Out	433,576	# 1,085,853	0 251,540	455,784	42.0%
Subtotal	\$ 7,927,678	\$ 9,040,869	\$ 9,142,855	\$ 1,392,083	15.4%
Unappropriated	6,133,268	6,392,136	6,178,095	(214,041)	-3.3%
Subtotal	\$ 6,133,268	\$ 6,392,136	\$ 6,178,095	\$ (214,041)	-3.3%
Total Gen Fund	\$ 14,060,946	\$ 15,433,005	\$ 15,320,950	\$ (112,055)	-0.7%
SPECIAL REVENUE FUNDS:					
Solid Waste Fund	\$ 1,218,007	\$ 1,318,890	\$ 1,356,420	\$ 37,530	2.8%
Recycle Fund	\$ 0	\$ 76,300	\$ 10,480	\$ (65,820)	-86.3%
Streetlighting District Fund	\$ 328,695	\$ 399,660	\$ 406,025	\$ 6,365	1.6%
Orlandia Heights Neighd Imp	\$ 116,362	\$ 89,805	\$ 94,050	\$ 4,245	4.7%
Stormwater Utility Fund	\$ 897,118	\$ 910,187	\$ 932,881	0 22,694	2.5%
Tree Trust Fund	\$ 1,986	\$ 25,000	\$ 25,000	\$ 0	0.0%
Franchise Fee Fund	\$ 197,967	\$ 843,157	\$ 992,800	\$ 149,643	17.7%
New Local Option Gas Tax	\$ 0	\$ 190,000	\$ 191,000	\$ 1,000	0.5%
Sidewalk Improvement	\$ 175	\$ 14,179	\$ 13,541	\$ (638)	-4.5%
Business Tax Receipts	\$ 0	\$ 0	\$ 34,000	\$ 34,000	100.0%
Impact Fee Trust Fund	# 11,885	\$ 0	\$ 41,900	\$ 41,900	100.0%
Subtotal	\$ 2,772,195	\$ 3,867,178	\$ 4,098,097	\$ 230,919	6.0%
Unappropriated	\$ 3,519,098	\$ 2,343,951	\$ 3,855,925	\$ 1,511,974	64.5%
Sp Rev Fd Total	\$ 6,291,292	\$ 6,211,129	\$ 7,954,022	\$ 1,742,893	28.1%
Capital Projects	\$ 7,660,427	\$ 3,345,717	\$ 4,651,231	\$ 1,305,514	39.0%
Total All Funds	\$ 28,012,665	\$ 24,989,851	\$ 27,926,203	\$ 2,936,352	11.8%

GENERAL FUND REVENUES

Sources:

Account Description	FY 09/10 Actual	FY 10/11 Amended	FY 11/12 Requested	Percent Change
TAXES				
Ad Valorem Tax	\$ 4,174,148	\$ 4,122,185	\$ 4,004,764	-2.85%
Local Option Gas Tax	450,038	252,000	256,000	1.59%
Radon Taxes	0	0	1,682	100.00%
Utility Taxes	1,448,747	1,164,888	1,260,000	8.16%
Communications Tax	785,968	785,806	747,000	-4.94%
Subtotal	\$ 6,858,900	\$ 6,324,879	\$ 6,269,446	-0.88%
INTERGOVERNMENTAL				
State Revenue Sharing	325,242	355,000	271,000	-23.66%
State Sales Taxes	760,164	840,000	764,000	-9.05%
Grants Federal/State/County	468,749	639,163	881,054	37.84%
Subtotal	\$ 1,554,155	\$ 1,834,163	\$ 1,916,054	4.46%
LICENSES AND PERMITS				
Beverage Licenses	\$ 7,890	\$ 7,400	\$ 6,000	-18.92%
Building Permits	178,218	188,700	230,000	21.89%
Business Tax Receipts	21,110	11,500	47,000	308.70%
Mobile Home Licenses	16,659	16,000	16,000	0.00%
Subtotal	\$ 223,878	\$ 223,600	\$ 299,000	33.72%
CHARGES FOR SERVICES				
Animal Control Fees	\$ 2,752	\$ 3,000	\$ 2,500	-16.67%
Fire Inspection Fees	1,057	0	4,000	100.00%
Map, Beacon, etc.	3,080	1,000	1,500	50.00%
Planning Development Fees	6,668	127,500	15,240	100.00%
Recreation Fees/Program Contract	43,004	61,370	43,000	-29.93%
Subtotal	\$ 56,560	\$ 192,870	\$ 66,240	-65.66%
FINES & FORFEITURES				
Court & Traffic Fines & CE Fines	\$ 46,054	\$ 56,000	\$ 13,000	-76.79%
Subtotal	\$ 46,054	\$ 56,000	\$ 13,000	-76.79%
INTEREST INCOME				
Interest Income	\$ 120,288	\$ 56,000	\$ 18,000	-67.86%
Subtotal	\$ 120,288	\$ 56,000	\$ 18,000	-67.86%
MISCELLANEOUS REVENUE				
Miscellaneous Revenue	\$ 295,281	\$ 25,000	\$ 7,000	-72.00%
Rental Income	6,727	6,000	6,000	0.00%
Contract Oversight	0	347,037	271,716	-21.70%
Subtotal	\$ 302,008	\$ 378,037	\$ 284,716	-24.69%
Transfer In				
From Other Funds ff	\$ 0	\$ 19,646	\$ 276,900	1309.45%
Subtotal	\$ 0	\$ 19,646	\$ 276,900	1309.45%
Total Recurring	\$ 9,161,844	\$ 9,085,195	\$ 9,143,356	0.64%
Fund Balance Carryforward	\$ 4,899,102	\$ 6,347,810	\$ 6,177,594	-2.68%
FUND TOTAL	\$ 14,060,946	\$ 15,433,005	\$ 15,320,950	-0.73%

GENERAL FUND EXPENDITURES

Uses:

General Fund :	FY 09/10 Actual	FY 10/11 Budget	FY 11/12 Requested	Percent Change
City Council	\$ 78,024	\$ 179,815	\$ 170,600	-5.12%
City Manager/City Clerk	323,273	401,505	416,585	3.76%
Finance	220,634	232,779	240,960	3.51%
Legal Services	219,919	198,800	191,500	-3.67%
Debt Service	409,245	465,547	462,645	-0.62%
General Government	296,656	305,248	337,580	10.59%
Law Enforcement	2,843,514	2,845,959	2,702,565	-5.04%
Fire Services	1,319,246	1,205,555	1,179,390	-2.17%
Growth Management	485,042	443,860	543,345	22.41%
Safety & Training Services	77,520	88,355	80,095	-9.35%
Animal Control	91,124	73,380	78,280	6.68%
Public Works	399,122	341,157	385,110	12.88%
Parks & Recreation	625,932	1,173,056	732,390	-37.57%
Capital Imp Budget	104,851	0	1,370,270	100.00%
Transfers Out	433,576	1,085,853	251,540	-76.83%
Subtotal	\$ 7,927,678	\$ 9,040,869	\$ 9,142,855	1.13%
Unappropriated	6,133,268	6,392,136	6,178,095	-3.35%
Subtotal	\$ 6,133,268	\$ 6,392,136	\$ 6,178,095	-3.35%
Total Gen Fund	\$ 14,060,946	\$ 15,433,005	\$ 15,320,950	-0.73%

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, and 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: City Council

Dept. No.

1100

	FY09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-11 Executive Salaries	\$ 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	1,408	1,471	1,471	0.0%
-22 Retirement		0	0	0.0%
-23 Life/Health Ins.		0	0	0.0%
-24 Workers Comp.	0	564	564	0.0%
SUBTOTAL	\$ 19,808	\$ 21,235	\$ 21,235	0.0%
Operating Expenses				
-31 Prof. Services	\$ 9,027	\$ 9,000	\$ 8,795	-2.3%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	1,722	4,200	4,400	4.8%
-41 Communications Svc	1,019	1,260	1,200	-4.8%
-42 Postage	7,952	9,600	8,100	-15.6%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	10,950	11,000	15,000	36.4%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maintenance	0	0	0	0.0%
-47 Printing	5,532	6,920	5,220	-24.6%
-48 Promotional Activites	6,604	10,300	6,700	-35.0%
-49 Oth Current Charges	189	0	0	0.0%
-51 Office Supplies	236	500	500	0.0%
-52 Operating Supplies	2,968	3,400	2,050	-39.7%
-54 Memberships & Pubs	10,117	16,486	22,450	36.2%
-55 Training	975	2,950	4,950	67.8%
-56 Contingency	0	78,284	50,000	-36.1%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	925	500	20,000	3900.0%
SUBTOTAL	\$ 58,216	\$ 154,400	\$ 149,365	-3.3%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	4,180	0	-100.0%
SUBTOTAL	\$ 0	\$ 4,180	\$ 0	-100.0%
TOTAL	\$ 78,024	\$ 179,815	\$ 170,600	-5.1%

PERSONAL SERVICES SCHEDULE:

Department Description and Number

City Council

1100

Personnel

Position Title	FY 08/09	FY 09/10	FY 10/11	FY 11/112	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 & Medicare					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	\$ 4,995	e-City Services LLC Annual Agreement
Muni Code	2,000	Muni Code
Web Site	1,800	Eleet Technologies at \$150 per month
Total	\$ 8,795	

-40

Travel and Per Diem	Cost	Explanation
Meeting Attendance & Vehicle Use	\$ 3,500	Reimbursement for mileage (Council)(Average \$150 per month)
Volusia League of Cities	700	Attend 12 mtgs @ \$35 for Council Members
Conferences	200	Other Conferences/meetings, etc
Total	\$ 4,400	

-41

Communications	Cost	Explanation
Council Members' Cell Phone Service	\$ 1,200	
Total	\$ 1,200	

-42

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

-44

Rental and Leases	Cost	Explanation
Seasonal Banners	\$ 15,000	Brackets and Banners for 100 poles
Total	\$ 15,000	

-47

Printing and Binding	Cost	Explanation
Newsletter	\$ 5,220	Every two months
Total	\$ 5,220	

OPERATING EXPENSE DETAIL

Department Description and Number

City Council

1100

-48

Promotional Activities	Cost	Explanation
VCOG Dinner	\$ 500	Host Dinner in December
Volusia Days	1,000	Sponsorship
Christmas Parade	5,000	Sponsorship
St Johns River Cleanup Day	300	Sponsorship
Promotional Items	400	Lapel Pins
Total	\$ 6,700	

-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
	500	West Volusia Summit
	750	Other operating supplies, shirts, Ice-Storm Network Service, etc
Total	\$ 2,050	

-54

Memberships & Publications	Cost	Explanation
Team Volusia	\$ 10,000	Council Approved last year
Volusia League of Cities	150	Same as Last year
TPO	1,900	
VCOG	6,870	Based on 2010 Census Population of 19,320
Florida League of Cities	1,841	Same as Last year
National League of Cities	1,489	
Newspaper Subscriptions	200	News Journal and Beacon
Total	\$ 22,450	

OPERATING EXPENSE DETAIL

Department Description and Number

City Council

1100

-55

Training	Cost	Explanation
Florida League of Cities Annual Conference	\$ 4,500	
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	\$ 50,000	
Total	\$ 50,000	

-82

Contributions and Investments	Cost	Explanation
As Determined By Council	\$ 20,000	Community Events Sponsorship
Total	\$ 20,000	

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 and the City of Orange City. 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. At the direction of the City Manager, the City Clerk 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 Administrative Assistant.

Department: City Manager/City Clerk

Dept. No.

1200

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Adopted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 218,984	\$ 266,974	\$ 272,498	2.1%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	16,758	20,424	20,846	2.1%
-22 Retirement	19,118	26,697	27,250	2.1%
-23 Life/Health Ins.	23,063	30,952	34,513	11.5%
-24 Workers Comp./UC	0	2,238	2,238	0.0%
SUBTOTAL	\$ 277,923	\$ 347,285	\$ 357,345	2.9%
Operating Expenses				
-31 Prof. Services	\$ 12,013	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	168	250	300	20.0%
-34 Oth Contract Services	2,204	0	0	0.0%
-37 Election Expenses	803	24,100	25,600	6.2%
-40 Travel & Per Diem	7,229	7,820	11,840	51.4%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	150	0	-100.0%
-47 Printing	0	6,350	5,000	-21.3%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	11,154	10,000	8,000	-20.0%
-51 Office Supplies	6,042	1,500	2,000	33.3%
-52 Operating Supplies	2,770	950	1,200	26.3%
-54 Memberships & Pubs	1,372	1,950	1,950	0.0%
-55 Training	845	1,150	3,350	191.3%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 44,600	\$ 54,220	\$ 59,240	9.3%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	750	0	0	0.0%
SUBTOTAL	\$ 750	\$ 0	\$ 0	0.0%
TOTAL	\$ 323,273	\$ 401,505	\$ 416,585	3.8%

PERSONAL SERVICES SCHEDULE

Department Description and Number City Manager/City Clerk 1200

Personnel

Position Title	FY 09/10	FY 10/11	FY 11/12	Full-time (FT) Part-time(PT)	Salary and Wage
City Manager	1	1	1	FT	\$ 90,000
Assistant City Manager	1	1	1	FT	77,510
Finance Administrator(Moved to Finance Dept)	1	0	0	FT	0
City Clerk	1	1	1	FT	57,090
Administrative Assistant	1	1	1	FT	47,898
Office Assistant(Moved to Finance Department)	1	0	0	PT	0
Accounting Clerk(Moved to Finance Department)	1	0	0	FT	0
Budgeted Salaries & Wages	7	4	4		\$ 272,498
Overtime					0
Subtotal					\$ 272,498
FICA	Salaries & Wages times 7.65%				20,846
Retirement	Full-Time employees wages @ 10%				27,250
Life/Health Ins.	Single Premium per Full-time Employee				34,513
Workers Comp.					2,238
TOTAL PERSONAL SERVICES					\$ 357,345

OPERATING EXPENSE DETAIL

Department Description and Number

City Manager/City Clerk

1200

-33

Recording Fees	Cost	Explanation
Clerk of the Circuit Court	\$ 300	Ordinances, etc
Total	\$ 300	

-37

Election Expenses	Cost	Explanation
Advertising	\$ 1,000	Display Ad twice before qualifying
Supervisor of Elections	600	Pro Rata Share of Ads, personnel
Supervisor of Elections-ballot printing, program software, etc.	19,000	Includes Poll Worker training, transport of equipt., update voter records
Poll Workers	5,000	Wages
Total	\$ 25,600	

-40

Travel and Per Diem	Cost	Explanation
City Manager	\$ 4,900	Auto Allowance; FLOC; FCCMA; and any other conferences
Assistant City Manager	4,350	Auto Allowance; FLOC; FCCMA and any other conferences
City Clerk	1,750	Mileage and conference attendance; FLC; FCCMA and FPPA
Volusia League Dinners	840	City Manager and/or staff - attend 12 @ approx. \$35 X 2
Total	\$ 11,840	

-47

Printing and Binding	Cost	Explanation
Ordinance Codification	\$ 5,000	Update City Code Book
Total	\$ 5,000	

-49

Other Current Charges	Cost	Explanation
Legal Advertising	\$ 8,000	Job Announcements/Ordinances/Meetings/etc.
Total	\$ 8,000	

OPERATING EXPENSE DETAIL

Department Description and Number

City Manager/City Clerk

1200

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 2,000	Paper/Misc. Supplies/etc
Total	\$ 2,000	

-52

Operating Supplies	Cost	Explanation
Meeting Food & Drinks	\$ 1,200	Office/Advisory Committee Meetings, Business Cards, etc.
Total	\$ 1,200	

-54

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

-55

Training	Cost	Explanation
FCCMA - Annual Conf.	\$ 1,500	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	\$ 3,350	

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 09/10	FY 10/11	FY 11/12	Percent
	Actual	Adopted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 126,766	\$ 134,044	\$ 137,598	2.7%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	9,515	10,254	10,526	2.7%
-22 Retirement	12,837	13,404	13,760	2.7%
-23 Life/Health Ins.	15,250	15,668	17,257	10.1%
-24 Workers Comp./UC	0	369	376	1.8%
SUBTOTAL	\$ 164,367	\$ 173,739	\$ 179,515	3.3%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	33,291	35,000	43,500	24.3%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	3,496	3,500	3,650	4.3%
-37 Election Expenses	0	0	0	0.0%
-40 Travel	88	140	2,500	1685.7%
-41 Communications Svc	469	550	480	-12.7%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	3,481	8,150	5,200	-36.2%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	14,401	7,325	2,000	-72.7%
-54 Memberships & Pubs	190	640	640	0.0%
-55 Training	0	3,735	3,475	-7.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 55,417	\$ 59,040	\$ 61,445	4.1%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	850	0	0	0.0%
SUBTOTAL	\$ 850	\$ 0	\$ 0	0.0%
TOTAL	\$ 220,634	\$ 232,779	\$ 240,960	3.5%

PERSONAL SERVICES SCHEDULE

Department Description and Number

Finance

1300

Personnel

Position Title	FY 09/10	FY 10/11	FY 11/12	Full-time (FT) Part-time(PT)	Salary and Wage
Finance Administrator	1	1	1	FT	75,132
Accounting Clerk	1	1	1	FT	33,547
Accounting Clerk	0	1	1	FT	28,919
Budgeted Salaries & Wages	2	3	3		\$ 137,598
Overtime					0
Subtotal					\$ 137,598
FICA	Salaries & Wages times 7.65%				10,526
Retirement	Full-Time employees wages @ 10%				13,760
Life/Health Ins.	Single Premium per Full-time Employee				17,257
Workers Comp.					376
TOTAL PERSONAL SERVICES					\$ 179,515

OPERATING EXPENSE DETAIL

Department Description and Number

Finance

1300

-32

Accounting and Auditing	Cost	Explanation
Audit Services	\$ 40,000	Independent Certified Public Accounting Firm
Compliance Issue from Audit	3,500	Independent Actuarial Study GASB No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions
Total	\$ 43,500	

-34

Contract Services	Cost	Explanation
Payroll Processing	\$ 3,650	PAYCHEX processing
Total	\$ 3,650	

-40

Travel and Per Diem	Cost	Explanation
Finance Administrator and Staff	\$ 500	Mileage to bank, County Admin when City Hall Truck not available
Conference	2,000	Lodging, Mileage, Per Diem (Assuming 5 Days)
Total	\$ 2,500	

-41

Communications	Cost	Explanation
Telephone	\$ 480	Cell Service
Total	\$ 480	

46

Repairs and Maintenance	Cost	Explanation
Maintenance Software	\$ 5,200	Annual Maintenance of Accounting Software
Total	\$ 5,200	

OPERATING EXPENSE DETAIL

Department Description and Number

Finance

1300

-52

Operating Supplies	Cost	Explanation
Accounting Processing Supplies	\$ 500	Checks, Deposit slips, Form 1099
Other Operating Supplies	1,500	Other operating supplies, City Shirts finance/administration
Total	\$ 2,000	

-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	
Training for staff	2,875	Software(New Cash Receipting, Accts Rec'ble)
Total	\$ 3,475	

CITY OF DeBARY

Legal Service

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 09/10	FY 10/11	FY 11/12	Percent
	Actual	Adopted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 219,069	\$ 197,000	\$ 190,000	-3.6%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	510	1,800	1,500	-16.7%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	340	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 219,919	\$ 198,800	\$ 191,500	-3.7%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 219,919	\$ 198,800	\$ 191,500	-3.7%

OPERATING EXPENSE DETAIL

Department Description and Number

Legal Services

1400

-31

Professional Services	Cost	Explanation
Legal Services - General	\$ 190,000	Retainer for Council Mtgs, legal opinions, document , review and other legal services
Total	\$ 190,000	

-34

Contract Services	Cost	Explanation
Other Professional Fees	1,500	Court Reporter Fees and Recording Fees(Judgements)
Total	\$ 1,500	

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 09/10	FY 10/11	FY 11/12	Percent
	Actual	Adopted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	409,245	465,547	462,645	-0.6%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 409,245	\$ 465,547	\$ 462,645	-0.6%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 409,245	\$ 465,547	\$ 462,645	-0.6%

OPERATING EXPENSE DETAIL

Department Description and Number

Debt Service

1700

-70

Debt Service	Cost	Explanation
CITY HALL - Principal	\$ 360,000	2007 BANK OF AMERICA NOTE
Interest	48,890	Interest Rate 3.635%
FIRE TENDER - Principal	46,055	CAPITAL LEASE -
Interest	7,700	Interest Rate 3.94%
Total	\$ 462,645	

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 09/10	FY 10/11	FY 11/12	Percentage
	Actual	Budgeted	Projected	Change
Personal Services				
-11 Executive Salaries	\$ 0	\$ 0	\$ 0	0.0%
-12 Salary/Wages	26,505	26,773	26,773	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	2,028	2,048	2,048	0.0%
-22 Retirement	2,745	2,677	2,677	0.0%
-23 Life/Health Ins.	7,465	7,738	8,628	11.5%
-24 Workers Comp.	0	982	984	0.2%
SUBTOTAL	\$ 38,743	\$ 40,218	\$ 41,110	2.2%
Operating Expenses				
-31 Prof. Services	\$ 16,238	\$ 16,900	\$ 16,900	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	600	2,000	2,000	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	15,760	18,000	18,000	0.0%
-42 Postage	2,770	6,700	4,200	-37.3%
-43 Utility	27,535	30,660	25,980	-15.3%
-44 Rental & Leases	708	720	720	0.0%
-45 Insurance	133,964	125,400	125,400	0.0%
-46 Repair & Maint.	24,729	31,250	51,570	65.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	30,236	1,600	0	-100.0%
-51 Office Supplies	0	10,000	13,000	30.0%
-52 Operating Supplies	5,374	7,200	5,700	-20.8%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	2,000	0	-100.0%
-56 Contingency	0	11,400	25,000	119.3%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 257,914	\$ 263,830	\$ 288,470	9.3%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	1,200	8,000	566.7%
SUBTOTAL	\$ 0	\$ 1,200	\$ 8,000	0.0%
TOTAL	\$ 296,656	\$ 305,248	\$ 337,580	10.6%

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	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				8,628
Workers Comp.					984
TOTAL PERSONAL SERVICES					\$ 41,110

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	\$ 4,000	
	200	US Postal Permit/Bulk Mail Permit
Total	\$ 4,200	

-43

Utility	Cost	Explanation
Electric - City Hall and Town Hall	\$ 25,200	Approximately \$2,100 per Month
Volusia County Utilities Water & Sewer Service - City Hall & Town Hall	240	Approximately \$20 per Month
Town Hall Generator Natural Gas	540	Approximately \$45 per month
Total	\$ 25,980	

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.	4,920	Service and Repair
Misc. Plumbing, Electrical Work and Irrigation repairs	3,500	General Maintenance
Fire Extinguisher Maint.	500	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, phone & other equipment)
Computer Operating System Software	16,000	Upgrade each system with most current Microsoft Office software
Total	\$ 51,570	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 13,000	Centralizing Office Supplies
Total	\$ 13,000	

OPERATING EXPENSE DETAIL

Department Description and Number

General Government

1900

-52

Operating Supplies	Cost	Explanation
Facility Operating Supplies	\$ 4,000	City Hall and Town Hall Cleaning & Maintenance Supplies
Imaging Software Upgrade	500	Records retention
Fuel	800	City Hall F150
Uniforms and shoes for facilities maintenance worker	400	Approximately \$6 per week plus shoes at \$90
Total	\$ 5,700	

-56

Contingency	Cost	Explanation
Miscellaneous Charges	\$ 25,000	
Total	\$ 25,000	

CITY OF DeBARY

Law Enforcement

Functional Duties: This budget funds the contract 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 09/10	FY 10/11	FY 11/12	Percent
	Actual	Adopted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	2,812,611	2,812,611	2,669,217	-5.1%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	563	500	500	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	5,812	6,900	6,900	0.0%
-44 Rental & Leases	24,230	24,348	24,348	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	277	1,500	1,500	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	21	100	100	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 2,843,514	\$ 2,845,959	\$ 2,702,565	-5.0%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 2,843,514	\$ 2,845,959	\$ 2,702,565	-5.0%

OPERATING EXPENSE DETAIL

Department Description and Number

Law Enforcement

2100

-34

Other Contractual Services	Cost	Explanation
Volusia County	\$ 2,664,217	Volusia County Sheriff Services Contract
Special Events	5,000	
Total	\$ 2,669,217	

-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 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 staffs Fire Station #33 which 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 09/10	FY 10/11	FY 11/12	Percent
	Actual	Adopted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	1,044,102	962,205	1,140,390	18.5%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	1,386	0	1,500	100.0%
-42 Postage	0	0	0	0.0%
-43 Utility	8,989	6,000	9,400	56.7%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	5,100	5,100	0.0%
-46 Repair & Maint.	24,122	2,500	4,000	60.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	66	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	884	1,000	1,000	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 1,079,548	\$ 976,805	\$ 1,161,390	18.9%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	190,750	0	-100.0%
-64 Machinery & Equip.	239,698	38,000	18,000	-52.6%
SUBTOTAL	\$ 239,698	\$ 228,750	\$ 18,000	-92.1%
TOTAL	\$ 1,319,246	\$ 1,205,555	\$ 1,179,390	-2.2%

OPERATING EXPENSE DETAIL

Department Description and Number Fire Services 2200

-34

Contract Services	Cost	Explanation
Fire services	\$ 1,087,890	Fire Services Contract with Orange City
Fire Hydrant Maintenance (525 Hydrants)	52,500	Fire Hydrant Maintenance thru Volusia County
Total	\$ 1,140,390	

-41

Communications	Cost	Explanation
Telephone Service	\$ 1,500	Internet and Phone Service
Total	\$ 1,500	

-43

Utility	Cost	Explanation
Fire Station & Volunteer Fire Station Electric	\$ 7,960	Approximately \$663 per Month
Volusia County Utilities Water and Sewer Service	1,440	Approximately \$120 per Month
Total	\$ 9,400	

-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	\$ 4,000	Buildings, A/C & Grounds Maintenance
Total	\$ 4,000	

-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
64	Fire Equipment Gear	18,000	Protective Gear, thermal imaging camers, chain saw, self-contained breathing apparatus SCBA facepieces
TOTAL CAPITAL OUTLAY		\$ 18,000	

CITY OF DeBARY

GROWTH MANAGEMENT

BUILDING PERMITTING AND 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.

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.

BUSINESS TAX RECEIPTS

Functional Duties: This Budget funds the issuance of Business Tax Receipts to all businesses within the City limits of the City of DeBary.

Department Description:

All personnel of the Planning and Code Compliance assist in the issuance of Business Tax Receipts. 15% of revenue is retained in the General Fund to pay for the costs.

PLANNING AND DEVELOPMENTAL SERVICES:

Functional Duties: The Planning Administrator is processes 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:

The Planning Administrator is the only person in this department, however, the position is responsible for all of Growth Management Department.

DEPARTMENT EXPENDITURE SUMMARY

Department:

Growth Management

Dept No. 1500/2400

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Adopted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 95,077	\$ 131,884	\$ 135,586	2.8%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	7,226	10,090	10,372	2.8%
-22 Retirement	10,099	13,189	13,559	2.8%
-23 Life/Health Ins.	18,350	30,952	25,885	-16.4%
-24 Workers Comp.	0	400	362	-9.5%
SUBTOTAL	\$ 130,752	\$ 186,515	\$ 185,765	-0.4%
Operating Expenses				
-31 Prof. Services	\$ 177,950	\$ 72,250	\$ 117,000	61.9%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	1,982	2,500	2,500	0.0%
-34 Contract Services	159,371	161,000	210,685	30.9%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	322	1,600	3,300	106.3%
-41 Communications Svc	1,288	2,250	1,700	-24.4%
-42 Postage	3,190	1,500	5,000	233.3%
-43 Utility	1,172	1,660	1,160	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	3,555	3,910	3,910	0.0%
-47 Printing	0	1,700	2,300	35.3%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	547	0	0	0.0%
-51 Office Supplies	1,255	1,800	1,700	-5.6%
-52 Operating Supplies	1,922	1,400	1,300	-7.1%
-54 Memberships & Pubs	0	1,100	600	-45.5%
-55 Training	-62	2,675	1,425	-46.7%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 352,490	\$ 255,345	\$ 352,580	38.1%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	1,800	2,000	5,000	150.0%
SUBTOTAL	\$ 1,800	\$ 2,000	\$ 5,000	150.0%
TOTAL	\$ 485,042	\$ 443,860	\$ 543,345	22.4%

PERSONAL SERVICES SCHEDULE:

Dept Description & Number:

Growth Management

1500/2400

Personnel

Position Title	FY 09/10	FY 10/11	FY 11/12	Full-time (FT) Part-time(PT)	Salary and Wage
Planner	0	1	1	FT	\$ 62,556
Neighborhood Improvement Officer	1	1	1	FT	46,210
Office Assistant	1	1	1	PT	26,820
	2	3	3		\$ 135,586
Budgeted Salaries & Wages					\$ 135,586
Overtime					
Subtotal					\$ 135,586
FICA	Salaries & Wages times 7.65%				10,372
Retirement	Full-Time employees wages @ 10%				13,559
Life/Health Ins.	Single Premium per Full-time Employee				25,885
Workers Comp.					362
TOTAL PERSONAL SERVICES					\$ 185,765

OPERATING EXPENSE DETAIL

Department Description & Number:

Growth Management

1500/2400

-31

Professional Services	Cost	Explanation
Legal Fees	\$ 15,000	Legal Services for Code Enforcement Board
Codification of Land Development Code	30,000	Municipal Code Corporation/Massive Overhaul
TOD Storm Water Master Study	35,000	Outside Consultant
Miscellaneous Services	7,000	
TOD Transportation Study	30,000	
Total	\$ 117,000	

-33

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

-34

Contract Services	Cost	Explanation
Building & Permit Processing	\$ 184,000	Independent Contract 80/20 Split
Fire Inspection Fees	3,000	Orange City & Independent Contract (50/25/25 Split)
RADON Taxes	1,685	State of Florida
Sign Compliance	3,000	Independent Contract Services (Weekends)
Mowing & Lawncare	4,000	Independent Contract Services for Code Violation
Digitize GM Documents	15,000	
Total	\$ 210,685	

-40

Travel and Per Diem	Cost	Explanation
Local Travel	\$ 300	Reimbursement for mileage
Training Travel, Lodging etc	3,000	Mileage, Lodging and Meals
Total	\$ 3,300	

OPERATING EXPENSE DETAIL

Department Description & Number:

Growth Management

1500/2400

-41

Communications	Cost	Explanation
Cell Phone Service	\$ 750	Neighborhood Improvement Officer
Telephone and Internet Service	950	Building Permitting based on square footage
Total	\$ 1,700	

-42

Postage	Cost	Explanation
Postage	\$ 5,000	Certified Mailings and Bulk Mail Postage (Code - \$3,500/BTR - \$1,500)
Total	\$ 5,000	

-43

Utility	Cost	Explanation
Electric	\$ 1,100	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	\$ 1,160	

-46

Repair and Maintenance Services	Cost	Explanation
Copier Maintenance	\$ 150	
Vehicle Maintenance	1,000	Neighborhood improvement Vehicle
Equipment Maintenance	2,760	Building Permitting Software Maintenance
Total	\$ 3,910	

-47

Printing and Binding	Cost	Explanation
Printing	\$ 2,300	Maps, Permit Placards, Door Hangers and Hearing Notice Posters
Total	\$ 2,300	

OPERATING EXPENSE DETAIL

Department Description & Number:

Growth Management

1500/2400

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 1,700	Folders, Labels, etc
Total	\$ 1,700	

-52

Operating Supplies	Cost	Explanation
Fuel	\$ 1,200	Neighborhood Improvement Vehicle
Operating Supplies	100	Business Cards, etc
Total	\$ 1,300	

-54

Memberships & Publications	Cost	Explanation
Florida Assn. of Code Enforcement (FACE)	\$ 100	Annual Membership (2)
American Planning Association, Florida American Planning Assn. (FAPA) & American Institute of Certified Planners (AICP)	500	Annual Memberships
Total	\$ 600	

-55

Training	Cost	Explanation
Training	\$ 675	Florida Assoc of Code Enforcement (FACE)
Training	750	FAPA Conference & DCA Growth Mgt. Conference
Total	\$ 1,425	

CAPITAL OUTLAY DETAIL

Department Description & Number

Growth Mgt/Code Compliance 1500/2400

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

Code	Description	Cost	Explanation
64	File Cabinets	\$ 5,000	
TOTAL CAPITAL OUTLAY		\$ 5,000	

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.

2500

	FY09-10	FY10-11	FY11-12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 40,300	\$ 40,064	\$ 41,004	2.3%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	3,057	3,067	3,139	2.3%
-22 Retirement	4,080	4,009	4,102	2.3%
-23 Life/Health Ins.	7,587	6,577	7,334	11.5%
-24 Workers Comp.	0	93	95	2.3%
SUBTOTAL	\$ 55,024	\$ 53,810	\$ 55,675	3.5%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	1,986	2,300	2,300	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	1,486	1,800	1,800	0.0%
-41 Communications Svc	3,417	4,070	4,070	0.0%
-42 Postage	29	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	3,865	8,000	8,000	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	1,752	2,000	2,000	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	3,657	3,800	3,800	0.0%
-52 Operating Supplies	6,131	4,156	1,000	-75.9%
-54 Memberships & Pubs	0	150	150	0.0%
-55 Training	175	5,300	1,300	-75.5%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 22,497	\$ 31,576	\$ 24,420	-22.7%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	2,969	0	-100.0%
SUBTOTAL	\$ 0	\$ 2,969	\$ 0	0.0%
TOTAL	\$ 77,520	\$ 88,355	\$ 80,095	-9.3%

PERSONAL SERVICES SCHEDULE:

Department Description and Number

Safety & Training Services

2500

Personnel

Position Title	FY 09/10	FY 10/11	FY 11/12	Full-time (FT) Part-time(PT)	Salary and Wage
Safety Coordinator	1	1	1	FT	\$ 41,004
Budgeted Salaries & Wages					\$ 41,004
Subtotal					\$ 41,004
FICA	Salaries & Wages times 7.65%				3,139
Retirement	Full-Time employees wages @ 10%				4,102
Life/Health Ins.	Single Premium per Full-time Employee				7,334
Workers Comp.					95
TOTAL PERSONAL SERVICES					\$ 55,675

OPERATING EXPENSE DETAIL

Department Description and Number

Safety & Training Services 2500

-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	3,120	Reverse 911 and Ham Radio Operators
Satellite Phone Service	500	Used during emergency
Total	\$ 4,070	

-46

Repair & Maintenance Service	Cost	Explanation
Reverse 911@	\$ 8,000	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 2500

-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 09/10	FY 10/11	FY 11/12	Percent
	Actual	Adopted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	91,124	73,380	78,280	6.7%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 91,124	\$ 73,380	\$ 78,280	6.7%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 91,124	\$ 73,380	\$ 78,280	6.7%

OPERATING EXPENSE DETAIL

Department Description and Number

Animal Control

2900

-34

Other Contractural Services	Cost	Explanation
Animal Control	\$ 75,880	Volusia County Animal Control Service Contract
	2,400	Bus Two times this year for Spay/Neutering
Total	\$ 78,280	

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 and the City of Orange City. Construction Engineering services are contracted with an Independent Contractor (GAI Consultants). Road & Bridge Services will be provided by an independent contractor. (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 Safety Coordinator is the position that monitors the Public Works Department at the direction of the City Manager with both the County of Volusia and the City of Orange City through scheduling jobs and projects.

DEPARTMENT EXPENDITURE SUMMARY

Department: Public Works

Dept. No.

4100

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Adopted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 6,181	\$ 7,070	\$ 7,236	2.3%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	333	541	554	2.3%
-22 Retirement	719	707	724	2.3%
-23 Life/Health Ins.	0	1,161	1,294	100.0%
-24 Workers Comp.	0	21	23	8.4%
SUBTOTAL	\$ 7,233	\$ 9,500	\$ 9,830	3.5%
Operating Expenses				
-31 Prof. Services	\$ 2,890	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	107,041	171,100	139,500	-18.5%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	374	400	0	-100.0%
-42 Postage	0	0	0	0.0%
-43 Utility	1,894	6,907	2,130	-69.2%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	246,826	126,530	204,000	61.2%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	17,868	18,350	8,500	-53.7%
-54 Memberships & Pubs	116	650	0	-100.0%
-55 Training	331	0	650	100.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 377,339	\$ 323,937	\$ 354,780	9.5%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	5,218	5,570	5,500	-1.3%
-64 Machinery & Equip.	9,332	2,150	15,000	100.0%
SUBTOTAL	\$ 14,550	\$ 7,720	\$ 20,500	100.0%
TOTAL	\$ 399,122	\$ 341,157	\$ 385,110	12.9%

PERSONAL SERVICES SCHEDULE

Department Description and Number

Public Works

4100

Personnel

Position Title	FY 09/10	FY 10/11	FY 11/12	Full-time (FT) Part-time(PT)	Salary and Wage
Safety Coordinator as Public Works Coordinator	0	1	1	FT	7,236
Budgeted Salaries & Wages	0	1	1		\$ 7,236
Overtime					0
Subtotal					\$ 7,236
FICA	Salaries & Wages times 7.65%				554
Retirement	Full-Time employees wages @ 10%				724
Life/Health Ins.	Single Premium per Full-time Employee				1,294
Workers Comp.					23
TOTAL PERSONAL SERVICES					\$ 9,830

OPERATING EXPENSE DETAIL

Department Description and Number

Public Works

4100

-34

Other Contracted Services	Cost	Explanation
Traffic Engineering Contract	\$ 54,000	Volusia County Traffic Engineering Contract ff
Maintenance of 17-92 Inmates	58,900	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 ff
Total	\$ 139,500	

-43

Utilities	Cost	Explanation
Water and Electricity	\$ 2,130	Speed Signs, Lake Charles Pump & Barn, fountain and Public Safety Building Site
Total	\$ 2,130	

-46

Repairs & Maintenance	Cost	Explanation
Asphalt Maintenance	\$ 23,500	Patching Ft Florida Road
Back-flow preventor testing	500	Along Highway 17/92
Building Maintenance	7,000	
Dirt Road Maintenance	1,000	
Equipment Maintenance	6,500	Maintenance Crew for Highway 17-92
Mics Work	35,000	
Mowing	32,000	
Railroad Crossing Signal Maintenance	7,500	CSX Railway
Shoulder Repair	7,500	
Streetscape Maintenance	25,000	median, landscaping, irrigation,
Brush Cutting	15,000	
Tree Trimming	35,000	
Truck Maintenance	1,000	F150 Truck
Irrigation Repairs	7,500	Public Safety Bldg Site
Total	\$ 204,000	

OPERATING EXPENSE DETAIL

Department Description and Number

Public Works

4100

-52

Operating Supplies	Cost	Explanation
Fuel	\$ 8,000	F150 Truck & DOC Maintenance Crew Van
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	\$ 5,500	Shelter
64	Closed Street Signs	5,500	
64	Hydrostatic Mower 60"	9,500	
TOTAL CAPITAL OUTLAY		\$ 20,500	

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 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 314,956	\$ 330,010	\$ 331,113	0.3%
-14 Overtime	0	0	0	0.0%
-15 Special Pay	0	0	0	0.0%
-21 FICA/Medicare	23,517	25,246	25,330	0.3%
-22 Retirement	29,442	29,383	29,872	1.7%
-23 Life/Health Ins.	53,279	61,904	69,011	11.5%
-24 Workers Comp./Unemp	2,249	13,518	13,563	0.3%
SUBTOTAL	\$ 423,444	\$ 460,061	\$ 468,890	1.9%
Operating Expenses				
-31 Prof. Services	\$ 1,906	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	28,524	55,000	58,750	6.8%
-36 Janitorial Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	2,576	2,500	2,500	0.0%
-41 Communications Svc	7,266	7,800	7,800	0.0%
-42 Postage	151	150	0	-100.0%
-43 Utility	49,337	35,000	38,900	11.1%
-44 Rental & Leases	300	300	300	0.0%
-45 Insurance	1,658	1,810	1,900	5.0%
-46 Repair & Maint.	43,958	53,125	62,850	18.3%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	3,111	3,500	7,500	114.3%
-49 Oth Current Charges	594	0	0	0.0%
-51 Office Supplies	1,445	1,300	1,300	0.0%
-52 Operating Supplies	51,520	63,440	58,700	-7.5%
-54 Memberships & Pubs	140	1,300	1,300	0.0%
-55 Training	1,471	5,000	5,000	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 193,958	\$ 230,225	\$ 246,800	7.2%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	6,000	0	-100.0%
-63 Infrastructure	480	437,710	10,700	-97.6%
-64 Machinery & Equip.	8,050	39,060	6,000	-84.6%
SUBTOTAL	\$ 8,530	\$ 482,770	\$ 16,700	-96.5%
TOTAL	\$ 625,932	\$ 1,173,056	\$ 732,390	-37.6%

PERSONAL SERVICES SCHEDULE

Department Description and Number Parks & Recreation 7200

Personnel

Position Title	FY 09/10	FY 10/11	FY 11/12	Full-time (FT) Part-time(PT)	Salary and Wage
Full Time:					
Parks & Recreation Director	1	1	1	FT	\$ 66,626
Parks Superintendent	1	1	1	FT	48,857
Recreation Coordinator	1	1	1	FT	44,275
Parks Maintenance Worker (Crew Leader)	1	1	1	FT	32,269
Parks Maintenance Worker III	1	1	0	FT	0
Parks Maintenance Worker II	1	1	0	FT	0
Parks Maintenance Worker I	1	2	3	FT	79,503
Office Assistant	1	1	1	FT	27,188
	8	9	8		\$ 298,718
Part Time:					
(8) Recreation Counselors (1 lead counselor)		8	8	PT	22,391
Part Time (open/close parks and weekend help)		3	2	PT	10,004
		11	10		
Salaries & Wages					\$ 331,113
Overtime					0
Budgeted Salaries & Wages					\$ 331,113
FICA	Salaries & Wages times 7.65%				25,330
Retirement	Full-Time employees wages @ 10%				29,872
Life/Health Ins.	Single Premium per Full-time Employee				69,011
Workers Comp.					13,563
TOTAL PERSONAL SERVICES					\$ 468,890

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-34

Contract Services	Cost	Explanation
Monitoring & service to potable water well	\$ 3,100	Keller Park(Volusia County Health Dept)
Back Ground Checks	450	
Summer Program	15,100	School Rental, Bus Fees, Field Trips
Recreation Programs	23,000	Program equipment, program supplies
Nature Park Mowing	17,100	All Terrain - 18 cuts
Total	\$ 58,750	

-40

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

-41

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

-43

Utility	Cost	Explanation
Electric Service	31,500	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	
Backflow Testing	400	
Total	\$ 38,900	

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-44

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

-45

Insurance	Cost	Explanation
Essex Ins.Co. - Liability/Property	\$ 1,900	Memorial Park Parking Lot Easement
Total	\$ 1,900	

-46

Repair and Maintenance Services	Cost	Explanation
Park repairs	\$ 28,500	Electrical, plumbing, irrigation repairs, etc.
Ball field lights/ replacement	3,000	Ball field lights repairs & light replacement
Paint, Wood Repair	6,000	Miscellaneous park repairs & maintenance
Office equipment maintenance	350	Miscellaneous office equipment
Maintenance materials	6,000	Paint, sandpaper, tie straps,safety tape, tape etc.
Repair & maintenance of Equipment	11,300	Maintenance of mowers, blowers, weed eaters etc.
Tires & filters	1,500	Equipment and vehicles (three trucks)
Professional Services	6,200	Tree Work, Pumps & Electricians
Total	\$ 62,850	

-48

Promotional Activities	Cost	Explanation
Recreational Programs	\$ 3,500	Special Events, advertising, etc.
	4,000	Volunteer Appreciation Banquet
Total	\$ 7,500	

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-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	18,500	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	3,700	Misc. hand tools, & small garden equipment
Fuel and Oil	14,250	Three vehicles and equipment
Uniforms	2,750	\$7 per week per person
Total	\$ 58,700	

-54

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

-55

Training	Cost	Explanation
Training Course/Conference	\$ 5,000	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
63	Keller Tennis Court Repairs	\$ 8,500	
3	Keller Well Electrical Grounding	2,000	
63	Sullivan Field Low Spot Repair	4,000	
63	Sullivan Shade Structure	2,200	
TOTAL CAPITAL OUTLAY		\$ 16,700	

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.

Department Description: This Budget serves as the source of funding for capital projects for all City departments.

ANNUAL CAPITAL IMPROVEMENT BUDGET

Department: Capital Improvement

Dept. No.

9000

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-38 Registration Fees	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency/Loan Costs	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	104,851	0	1,370,270	100.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 104,851	\$ 0	\$ 1,370,270	100.0%
TOTAL	\$ 104,851	\$ 0	\$ 1,370,270	100.0%

ANNUAL CAPITAL IMPROVEMENT BUDGET

Department Description and Number

Capital Improvements

9000

-63

Improvements Other Than Bldgs.	Cost	Explanation
Public Safety Bldg	\$ 75,000	Design
City Hall Berm Repair	20,000	
Emergency Generator	100,000	City Hall
Rob Sullivan Field #3 Lights	160,000	
Rob Sullivan Community Park ADA Improvements	55,870	Funded by CDBG Grant
Naranja Sidewalk Improvement	240,000	TPO/City
Emergency Signal	190,000	TPO
Mast Arm Project	529,400	FDOT/City
	\$ 1,370,270	

City of DeBary

Transfer Out

Functional Duties: This part of the Budget transfers funds to other funds to properly account for the expenditures from the General Fund.

Department Description: This Budget serves as the source of funding for other fund activities as part of a requirement of an ordinance or to fund other fund matching funds for grants, capital projects and etc.

TRANSFERS OUT

Department: Non-Departmental Dept. No. 9002

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency/Loan Costs	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
-91 Transfers Out	433,576	1,085,853	251,540	-76.8%
SUBTOTAL	\$ 433,576	\$ 1,085,853	\$ 251,540	-76.8%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 433,576	\$ 1,085,853	\$ 251,540	-76.8%

TRANSFERS OUT

Department Description and Number Non-Departmental 9002

-91

Intergovernmental Transfers	Cost	Explanation
BTR	\$ 28,000	
Project Transfer	223,540	
	\$ 251,540	

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.
- **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 \$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.
- **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.
- **Tree Trust Fees** to account for tree replacement and to cover any other ancillary costs, including but not limited to landscaping, sprinkler systems and other items or materials necessary and proper for the preservation, maintenance, relocation or restoration of tree ecosystems on any public land within the City.

City of DeBary

- **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 monies collected as part of the Local Option Gas Tax and to be expended on road improvements.
- **Sidewalk Improvement Fund** to account for the construction of pedestrian and bicycle facilities within the City Limits of the City of DeBary.
- **Business Tax Receipts** is to account collection and cost of issuing a Business Tax Receipts whereby 85% of the collections will be spent on Economic Development Projects.
- **Impact Fee Trust Funds** is to account for impact fees collected and disbursed on improvements and/or construction of public buildings and park facilities.

SPECIAL REVENUE FUND REVENUES

Sources:

Account Description	FY 09/10	FY 10/11	FY 11/12	Amount	Percent
	Actual	Amended	Proposed	Change	Change
SOLID WASTE					
Collections:					
Sales and Interest	\$ 1,228,265	\$ 1,252,746	\$ 1,255,515	\$ 2,769	0.2%
Fund Balance Carryforward	438,111	513,255	382,225	(131,030)	-25.5%
Subtotal	\$ 1,666,376	\$ 1,766,001	\$ 1,637,740	\$ (128,261)	-7.3%
Recycling:					
Sales and Interest	\$ 10,774	\$ 3,195	\$ 10,000	\$ 6,805	213.0%
Fund Balance Carryforward	69,714	73,105	7,383	(65,722)	-89.9%
Subtotal	\$ 80,488	\$ 76,300	\$ 17,383	\$ (58,917)	-77.2%
Solid Waste Total	\$ 1,746,864	\$ 1,842,301	\$ 1,655,123	\$ (187,178)	-10.2%
STREETLIGHTING DISTRICTS					
Assessment	\$ 394,436	\$ 369,061	\$ 369,685	\$ 624	0.2%
Fund Balance Carryforward	383,660	469,972	418,802	(51,170)	-10.9%
Streetlighting Total	\$ 778,096	\$ 839,033	\$ 788,487	\$ (50,546)	-6.0%
ORLANDIA HEIGHTS NEIGHBORHOOD IMPROVEMENT DISTRICT					
Assessment	\$ 96,422	\$ 93,813	\$ 93,813	\$ 0	0.0%
Fund balance Carryforward	21,357	-4,008	1,654	5,662	-141.3%
Orl. Hts. Nhbhd. Imp. Dist.Total	\$ 117,779	\$ 89,805	\$ 95,467	\$ 5,662	6.3%
STORMWATER UTILITY					
Assessment & Interest	\$ 1,036,139	\$ 833,450	\$ 833,450	\$ 0	0.0%
Proceeds from Loan & Transfers	0	20,000	1,137,928	1,117,928	-100.0%
Fund Balance Carryforward	237,174	591,219	319,458	(271,761)	-46.0%
Stormwater Utility Total	\$ 1,273,313	\$ 1,444,669	\$ 2,290,836	\$ 846,167	58.6%
Tree Trust Fund					
Miscellaneous Revenue	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Carryforward	87,257	83,592	60,272	(23,320)	-27.9%
Tree Trust Total	\$ 87,257	\$ 83,592	\$ 60,272	\$ (23,320)	-27.9%
Franchise Fees					
Charges for Services	\$ 877,844	\$ 740,000	\$ 870,000	\$ 130,000	17.6%
Fund Balance Carryforward	1,345,893	927,868	1,922,613	994,745	107.2%
Franchise Fees Total	\$ 2,223,737	\$ 1,667,868	\$ 2,792,613	\$ 1,124,745	67.4%
New Local Option Gas Tax					
Intergovernmental Revenue	\$ 0	\$ 190,000	\$ 191,000	\$ 1,000	0.5%
Fund Balance Carryforward	0	0	0	0	0.0%
New Local Option Tax Total	\$ 0	\$ 190,000	\$ 191,000	\$ 1,000	0.5%
Sidewalk Improvement Fund					
Donations	\$ 13,250	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Carryforward	5,429	14,179	4,324	(9,855)	-69.5%
Sidewalk Improvement Fund	\$ 18,679	\$ 14,179	\$ 4,324	\$ (9,855)	-69.5%
Business Tax Receipts					
Transfer In	\$ 0	\$ 0	\$ 34,000	\$ 34,000	100.0%
Fund Balance Carryforward	0	0	0	0	0.0%
Business Tax Receipts	\$ 0	\$ 0	\$ 34,000	\$ 34,000	100.0%
Impact Fee Trust Fund					
Miscellaneous Revenues	\$ 7,425	\$ 6,000	\$ 6,000	\$ 0	-100.0%
Fund Balance Carryforward	38,142	33,682	35,900	2,218	6.6%
Impact Fee Trust Fund	\$ 45,567	\$ 39,682	\$ 41,900	\$ 2,218	5.6%
SPECIAL REVENUE FUNDS	\$ 6,291,291	\$ 6,211,129	\$ 7,954,022	\$ 1,742,893	28.1%

SPECIAL REVENUE FUNDS - EXPENDITURES

Uses:

Account Description	FY 09/10 Actual	FY 10/11 Adopted	FY 11/12 Requested	Amount of Change	Percent Change
Solid Waste					
Collection	\$ 1,218,007	\$ 1,318,890	\$ 1,356,420	\$ 37,530	2.8%
Unappropriated	448,369	447,111	281,320	(165,791)	-37.1%
Subtotal	\$ 1,666,376	\$ 1,766,001	\$ 1,637,740	\$ (128,261)	-7.3%
Recycling:					
Improvements	\$ 0	\$ 76,300	\$ 10,480	\$ (65,820)	-86.3%
Unappropriated	80,488	0	6,903	6,903	100.0%
Subtotal	\$ 80,488	\$ 76,300	\$ 17,383	\$ (58,917)	-77.2%
Solid Waste Total	\$ 1,746,864	\$ 1,842,301	\$ 1,655,123	\$ (187,178)	-10.2%
Streetlighting Districts					
Contract Services	\$ 328,695	\$ 399,660	\$ 406,025	\$ 6,365	1.6%
Unappropriated	449,401	439,373	382,462	(56,911)	-13.0%
Streetlighting Total	\$ 778,096	\$ 839,033	\$ 788,487	\$ (50,546)	-6.0%
Orlandia Heights Neighborhood Improvement District					
Road Improvements	\$ 116,362	\$ 89,805	\$ 94,050	\$ 4,245	4.7%
Unappropriated	1,417	0	1,417	1,417	100.0%
Orl. Hts. Nghd. Imp. Dist. Tot	\$ 117,779	\$ 89,805	\$ 95,467	\$ 5,662	6.3%
Stormwater Utility					
Maintenance & Const.	\$ 897,118	\$ 910,187	\$ 932,881	\$ 22,694	2.5%
Unappropriated	376,195	534,482	1,357,955	823,473	154.1%
Stormwater Util Total	\$ 1,273,313	\$ 1,444,669	\$ 2,290,836	\$ 846,167	58.6%
Tree Trust Fund					
Maint & Capital	\$ 1,986	\$ 25,000	\$ 25,000	\$ 0	0.0%
Unappropriated	85,272	58,592	35,272	(23,320)	-39.8%
Tree Trust Fund Total	\$ 87,267	\$ 83,592	\$ 60,272	\$ (23,320)	-27.9%
Franchise Fees					
Maint & Capital	\$ 197,967	\$ 843,157	\$ 992,800	\$ 149,643	17.7%
Unappropriated	2,025,770	824,711	1,799,813	975,102	118.2%
Franchise Fees Total	\$ 2,223,737	\$ 1,667,868	\$ 2,792,613	\$ 1,124,745	67.4%
New Local Option Gas Tax					
Maint & Capital	\$ 0	\$ 190,000	\$ 191,000	\$ 1,000	0.5%
Unappropriated	0	0	0	0	0.0%
New Local Option Gas Tax	\$ 0	\$ 190,000	\$ 191,000	\$ 1,000	0.5%
Sidewalk Improvement					
Capital	\$ 175	\$ 14,179	\$ 13,541	\$ (638)	-4.5%
Unappropriated	18,504	0	(9,217)	(9,217)	-100.0%
Sidewalk Improvement	\$ 18,679	\$ 14,179	\$ 4,324	\$ (9,855)	-69.5%
Business Tax Receipts					
Contributions	\$ 0	\$ 0	\$ 34,000	\$ 34,000	100.0%
Unappropriated	0	0	0	0	0.0%
Business Tax Receipts	\$ 0	\$ 0	\$ 34,000	\$ 34,000	100.0%
Impact Fee Trust					
Capital	\$ 11,885	\$ 0	\$ 41,900	\$ 41,900	100.0%
Unappropriated	33,682	39,682	0	(39,682)	-100.0%
Impact Fee Trust	\$ 46,667	\$ 39,682	\$ 41,900	\$ 2,218	5.6%
Sp Rev Fd Total	\$ 6,291,292	\$ 6,211,129	\$ 7,954,022	\$ 1,742,893	28.1%

DEPARTMENT EXPENDITURE SUMMARY

Fund 101 - Special Revenue Fund - Solid Waste

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	1,218,007	1,318,290	1,355,770	2.8%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	600	650	8.3%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 1,218,007	\$ 1,318,890	\$ 1,356,420	2.8%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Improvements	0	0	0	0.0%
Other Than Buildings	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 1,218,007	\$ 1,318,890	\$ 1,356,420	2.8%

OPERATING EXPENSE DETAIL

Fund 101 - Special Revenue Fund - Solid Waste

-34

Contract Services	Cost	Explanation
Residential collection and Disposal	\$ 1,250,815	8,158 Residential Customers average for F/Y
Non-Ad Valorem Collection Process	4,890	Property Appraisers Fee @ \$.60 per parcel
Contract Administration	100,065	8% of Collections
Total	\$ 1,355,770	

-49

Other Charges & Obligations	Cost	Explanation
Legal Advertising	\$ 650	Newspaper Advertising(Cost Accounting Ad)
Total	\$ 650	

DEPARTMENT EXPENDITURE SUMMARY

Fund 110 - Special Revenue Fund - Recycle

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
-93 Transfers	0	76,300	0	-100.0%
SUBTOTAL	\$ 0	\$ 76,300	\$ 0	-100.0%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	10,480	100.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 10,480	100.0%
TOTAL	\$ 0	\$ 76,300	\$ 10,480	100.0%

DEPARTMENT EXPENDITURE SUMMARY

Fund 105 - Special Revenue Fund - Street Lighting Districts

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	4,326	38,965	39,610	1.7%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	324,369	360,695	366,415	1.6%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 328,695	\$ 399,660	\$ 406,025	1.6%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Improvements	0	0	0	0.0%
Other Than Buildings	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 328,695	\$ 399,660	\$ 406,025	1.6%

OPERATING EXPENSE DETAIL

Fund 105 - Special Revenue Fund - Street Lighting Districts

-34

Other Contractual Services	Cost	Explanation
Property Appraiser's Admin. Costs	\$ 3,141	5,711 parcels @ \$.60 per parcel
Contract Administration	36,469	
Total	\$ 39,610	

-43

Utility	Cost	Explanation
Electric Utility includes rental of poles & fixtures	\$ 2,625	Buena Vista Street
	8,630	DeBary East
	153,910	DeBary Plantation
	4,465	DeBary Plantation West
	13,750	DeBary Plantation Unit 17
	15,405	DeBary West
	3,970	DeBary Woods
	920	Eagles Nest
	24,805	Glen Abbey
	2,905	Glen Abbey Club
	1,575	Heritage Woods
	9,615	Lake Marie
	12,015	Leisure World
	4,665	Parkview
	6,485	Parkview Heights
	1,695	Pinnacle Plaza
	530	Pinnacle Reserve
	3,055	Reserve @ DeBary
	2,320	River Bluff
	21,925	Saxon Woods
	12,985	Spring View
	7,050	Spring Glen
	9,305	Summerhaven
	1,745	Surrey Run
	4,355	Woodbound Lakes
	2,530	Woodlands @ Glen Abbey
	1,620	Springview Industrial Park
	31,560	Riviera Bella
Total	\$ 366,415	

DEPARTMENT EXPENDITURE SUMMARY

Fund 115 - Orlandia Heights Neighborhood Improvement Fund

	FY 09/10 Actual	FY 10/11 Budgeted	FY 11/12 Requested	Percent Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	111,806	53,408	77,300	44.7%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	100	100	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	250	250	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	4,109	4,500	4,500	0.0%
-46 Repair & Maint.	228	750	750	0.0%
-47 Printing	0	250	250	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	44	200	200	0.0%
-52 Operating Supplies	175	700	700	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	10,000	10,000	0.0%
-58 Emergency	0	0	0	0.0%
-70 Debt Service	0	19,647	0	-100.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 116,362	\$ 89,805	\$ 94,050	4.7%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Improvements	0	0	0	0.0%
Other Than Buildings	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 116,362	\$ 89,805	\$ 94,050	4.7%

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	46,800	Major Road Improvement Project
Volusia County Property Appraiser	2,500	Property Apprsr fees, engineer, legal
Total	\$ 77,300	

-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
Act of Nature Road Damages	\$ 10,000	Emergency Repairs/FEMA
Total	\$ 10,000	

DEPARTMENT EXPENDITURE SUMMARY

Fund 120 - Special Revenue Fund - Stormwater Utility

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 7,070	\$ 0	\$ 0	0.0%
-14 Overtime	566	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	584	0	0	0.0%
-22 Retirement	764	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 8,984	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 135,115	\$ 55,000	\$ 15,000	-72.7%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	27,882	12,500	73,673	489.4%
-37 Election/Admin Svcs	0	83,345	0	-100.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	1,071	3,000	3,000	0.0%
-44 Rental & Leases	62,029	80,000	10,000	-87.5%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	33,311	65,987	75,000	13.7%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	2	0	0	0.0%
-52 Operating Supplies	17,411	4,794	2,500	-47.9%
-55 Training	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	611,313	605,561	753,708	24.5%
-82 Contributions	0	0	0	0.0%
-91 Transfers	0	0	0	0.0%
SUBTOTAL	\$ 888,134	\$ 910,187	\$ 932,881	2.5%
Capital Outlay & Debt Svc				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 897,118	\$ 910,187	\$ 932,881	2.5%

OPERATING EXPENSE DETAIL

Fund 120 - Special Revenue Fund - Stormwater Utility

31

Contract Services	Cost	Explanation
Professional Services	\$ 15,000	Stormwater Engineer/CEI
Total	\$ 15,000	

-34

Contract Services	Cost	Explanation
Non-Ad Valorem Collection Process	\$ 5,500	Property Appraiser charge for billing
Contract Administration	41,673	5%
Lake Monitoring	12,500	
Pump Station/Emergency Generator Maint	14,000	Volusia County
Total	\$ 73,673	

-43

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

-44

Reantals & Leases	Cost	Explanation
Equipment Rentals	\$ 10,000	High Water Pumping
Total	\$ 10,000	

OPERATING EXPENSE DETAIL

Fund 120 - Special Revenue Fund - Stormwater Utility

-46

Repairs & Maintenance	Cost	Explanation
Maintenance/Operating Costs	\$ 75,000	
Total	\$ 75,000	

-52

Operating Supplies	Cost	Explanation
Fuel	\$ 2,500	Pumps
Total	\$ 2,500	

-70

Debt Service	Cost	Explanation
Principal	\$ 220,000	Bank of America Loan
	160,000	Wachovia Loan 4.05%(Now Wells Fargo)
Interest	180,523	Bank of America Loan 3.845%
	193,185	Wachovia Loan 4.05%(Now Wells Fargo)
Total	\$ 753,708	

DEPARTMENT EXPENDITURE SUMMARY

Fund 121 - Tree Trust Fund

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

CAPITAL OUTLAY DETAIL

Fund 121 - Tree Trust Fund

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

Code	Description	Cost	Explanation	Ranking
63	Tree Purchase	\$ 25,000	City Hall/17/92 Medians	1
TOTAL CAPITAL OUTLAY		\$ 25,000		

DEPARTMENT EXPENDITURE SUMMARY

Fund 125 - Special Revenue Fund - Franchise Fee Fund

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 17,239	\$ 79,000	\$ 75,000	-5.1%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election/Admin Svcs	0	0	0	0.0%
-38 Registration Fees	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	167,222	180,000	172,900	-3.9%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-70 Debt Service		0	0	0.0%
-82 Transfer	0	207,257	276,900	33.6%
SUBTOTAL	\$ 184,461	\$ 466,257	\$ 524,800	12.6%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	13,506	376,900	468,000	24.2%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 13,506	\$ 376,900	\$ 468,000	24.2%
TOTAL	\$ 197,967	\$ 843,157	\$ 992,800	17.7%

OPERATING EXPENSE DETAIL

Fund 125 - Special Revenue Fund - Franchise Fee Fund

-31

Professional Services	Cost	Explanation
	\$	
Contract Administration	75,000	
Total	\$ 75,000	

-43

Utilities	Cost	Explanation
Electrical Service Costs	\$ 166,000	Arterial Street Lighting(including Mansion Blvd)
Water 17/92	6,900	
Total	\$ 172,900	

-82

Transfer Out	Cost	Explanation
To the General Fund	\$ 276,900	Public Works
Total	\$ 276,900	

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	\$ 328,000	Overlays
63	Sidewalks	20,000	Trip Hazard Replacement
63	West Highbanks Sidewalk	120,000	
TOTAL CAPITAL OUTLAY		\$ 468,000	

DEPARTMENT EXPENDITURE SUMMARY

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

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 19,000	\$ 19,000	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election/Admin Svcs	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Transfer to Capital	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 19,000	\$ 19,000	0.0%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	171,000	172,000	0.6%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 171,000	\$ 172,000	0.6%
TOTAL	\$ 0	\$ 190,000	\$ 191,000	0.5%

OPERATING EXPENSE DETAIL

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

-31

Professional Services	Costs	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	\$ 172,000	Overlays
TOTAL CAPITAL OUTLAY		\$ 172,000	

DEPARTMENT EXPENDITURE SUMMARY

Sidewalk Improvement Fund

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budget	Request	Change.
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.00%
-14 Overtime	0	0	0	0.00%
-15 Special Pay/Fringes	0	0	0	0.00%
-21 FICA/Medicare	0	0	0	0.00%
-22 Retirement	0	0	0	0.00%
-23 Life/Health Ins.	0	0	0	0.00%
-24 Workers Comp.	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.00%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.00%
-32 Acct. & Auditing	0	0	0	0.00%
-33 Recording Fees	0	0	0	0.00%
-34 Oth Contract Services	175	0	0	0.00%
-37 Election Expenses	0	0	0	0.00%
-40 Travel & Per Diem	0	0	0	0.00%
-41 Communications Svc	0	0	0	0.00%
-42 Postage	0	0	0	0.00%
-43 Utility	0	0	0	0.00%
-44 Rental & Leases	0	0	0	0.00%
-45 Insurance	0	0	0	0.00%
-46 Repair & Maint.	0	0	0	0.00%
-47 Printing	0	0	0	0.00%
-48 Promotional Activites	0	0	0	0.00%
-49 Oth Current Charges	0	0	0	0.00%
-51 Office Supplies	0	0	0	0.00%
-52 Operating Supplies	0	0	0	0.00%
-54 Memberships & Pubs	0	0	0	0.00%
55 Training	0	0	0	0.00%
-58 Emergency	0	0	0	0.00%
-59 Depreciation	0	0	0	0.00%
-70 Debt Service	0	0	0	0.00%
-82 Contributions	0	0	0	0.00%
SUBTOTAL	\$ 175	\$ 0	\$ 0	0.00%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	0	0	0	0.00%
-63 Infrastructure	0	14,179	13,541	-4.71%
-64 Machinery & Equip.	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 14,179	\$ 13,541	-4.71%
TOTAL	\$ 175	\$ 14,179	\$ 13,541	-4.71%

CAPITAL OUTLAY DETAIL

Department Description & Number

Sidewalk Improvement

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

Code	Description	Cost	Explanation
63	Sidewalk	\$ 13,541	
TOTAL CAPITAL OUTLAY		\$ 13,541	

DEPARTMENT EXPENDITURE SUMMARY

Fund 130 - Business Tax Receipts Fund

	FY 09/10 Actual	FY 10/11 Budget	FY 11/12 Request	Percent Change.
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.00%
-14 Overtime	0	0	0	0.00%
-15 Special Pay/Fringes	0	0	0	0.00%
-21 FICA/Medicare	0	0	0	0.00%
-22 Retirement	0	0	0	0.00%
-23 Life/Health Ins.	0	0	0	0.00%
-24 Workers Comp.	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.00%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.00%
-32 Acct. & Auditing	0	0	0	0.00%
-33 Recording Fees	0	0	0	0.00%
-34 Oth Contract Services	0	0	0	0.00%
-37 Election Expenses	0	0	0	0.00%
-40 Travel & Per Diem	0	0	0	0.00%
-41 Communications Svc	0	0	0	0.00%
-42 Postage	0	0	0	0.00%
-43 Utility	0	0	0	0.00%
-44 Rental & Leases	0	0	0	0.00%
-45 Insurance	0	0	0	0.00%
-46 Repair & Maint.	0	0	0	0.00%
-47 Printing	0	0	0	0.00%
-48 Promotional Activites	0	0	0	0.00%
-49 Oth Current Charges	0	0	0	0.00%
-51 Office Supplies	0	0	0	0.00%
-52 Operating Supplies	0	0	0	0.00%
-54 Memberships & Pubs	0	0	0	0.00%
55 Training	0	0	0	0.00%
-58 Emergency	0	0	0	0.00%
-59 Depreciation	0	0	0	0.00%
-70 Debt Service	0	0	0	0.00%
-82 Contributions	0	0	34,000	100.00%
SUBTOTAL	\$ 0	\$ 0	\$ 34,000	100.00%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	0	0	0	0.00%
-63 Infrastructure	0	0	0	0.00%
-64 Machinery & Equip.	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.00%
TOTAL	\$ 0	\$ 0	\$ 34,000	100.00%

OPERATING EXPENSE DETAIL**Fund 130 - Special Revenue Fund - Business Tax Receipts Fund**

-82

Contributions	Costs	Explanation
Economic Development Projects	\$ 34,000	
Total	\$ 34,000	

DEPARTMENT EXPENDITURE SUMMARY

Impact Fee Trust Fund

	FY 09/10 Actual	FY 10/11 Budget	FY 11/12 Request	Percent Change.
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.00%
-14 Overtime	0	0	0	0.00%
-15 Special Pay/Fringes	0	0	0	0.00%
-21 FICA/Medicare	0	0	0	0.00%
-22 Retirement	0	0	0	0.00%
-23 Life/Health Ins.	0	0	0	0.00%
-24 Workers Comp.	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.00%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.00%
-32 Acct. & Auditing	0	0	0	0.00%
-33 Recording Fees	0	0	0	0.00%
-34 Oth Contract Services	0	0	0	0.00%
-37 Election Expenses	0	0	0	0.00%
-40 Travel & Per Diem	0	0	0	0.00%
-41 Communications Svc	0	0	0	0.00%
-42 Postage	0	0	0	0.00%
-43 Utility	0	0	0	0.00%
-44 Rental & Leases	0	0	0	0.00%
-45 Insurance	0	0	0	0.00%
-46 Repair & Maint.	0	0	0	0.00%
-47 Printing	0	0	0	0.00%
-48 Promotional Activites	0	0	0	0.00%
-49 Oth Current Charges	0	0	0	0.00%
-51 Office Supplies	0	0	0	0.00%
-52 Operating Supplies	0	0	0	0.00%
-54 Memberships & Pubs	0	0	0	0.00%
-55 Training	0	0	0	0.00%
-58 Emergency	0	0	0	0.00%
-59 Depreciation	0	0	0	0.00%
-70 Debt Service	0	0	0	0.00%
-82 Contributions	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.00%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	11,885	0	16,533	100.00%
-63 Infrastructure	0	0	25,367	100.00%
-64 Machinery & Equip.	0	0	0	0.00%
SUBTOTAL	\$ 11,885	\$ 0	\$ 41,900	100.00%
TOTAL	\$ 11,885	\$ 0	\$ 41,900	100.00%

CAPITAL OUTLAY DETAIL**Department Description & Number****Impact Fee Trust Fund**

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

Code	Description	Cost	Explanation
62	Buildings	\$ 16,533	
63	Park Improvements	25,367	
TOTAL CAPITAL OUTLAY		\$ 41,900	

CITY OF DEBARY
CAPITAL PROJECTS FUNDS

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
REVENUES				
FEMA Grant	\$ 4,261,650	\$ 100,000	\$ 1,259,747	1159.7%
Hazard Mitigation Grant	51,804	523,657	0	-100.0%
FDOT JPAGrant	0	0	1,000,000	100.0%
Interest	7	0	0	0.0%
Proceeds from Note Payable	0	0	0	0.0%
InterFund Transfers	432,976	888,394	233,414	-73.7%
Fund Balances Carryforward	2,913,991	1,833,666	239,237	-87.0%
TOTAL	\$ 7,660,427	\$ 3,345,717	\$ 2,732,398	-18.3%

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
CAPITAL EXPENDITURES				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	7,420,787	3,106,480	3,505,098	12.8%
-64 Equipment	0	0	0	0.0%
-82 Transfers Out	0	0	1,137,928	100.0%
Unappropriated Reserves	239,640	239,237	-1,910,628	-898.6%
TOTAL	\$ 7,660,427	\$ 3,345,717	\$ 2,732,398	-18.3%

DEPARTMENT EXPENDITURE SUMMARY

Capital Improvement Projects - Stormwater Projects Fund 301

	FY 09/10	FY 10/11	FY 11/12	Percent
	Actual	Budgeted	Requested	Change
Personal Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-38 Registration Fees	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-70 Debt Service		0	0	0.0%
-82 Transfer to Capital	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	5,242,669	1,247,314	2,009,728	61.1%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 5,242,669	\$ 1,247,314	\$ 2,009,728	61.1%
TOTAL	\$ 5,242,669	\$ 1,247,314	\$ 2,009,728	61.1%

CITY OF DEBARY

CAPITAL PROJECTS FUND

Capital Improvement Projects - Stormwater Projects Fund 301

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

Code	Description	Cost	Explanation
63	LakesideGravity Outfall Imp	\$ 2,009,728	
TOTAL CAPITAL OUTLAY		\$ 2,009,728	

DEPARTMENT EXPENDITURE SUMMARY

Capital Improvement Projects - Stormwater Projects Fund 302

	FY 09/10	FY 10/11	FY 10/11	FY 11/12	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%
-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	0	0	0	0	0.0%
-70 Debt Service		0	0	0	0.0%
-82 Transfer to 120 Fund	0	0	0	1,137,928	100.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	\$ 1,137,928	100.0%
Capital Outlay					
-61 Land	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0	0.0%
-63 Infrastructure	2,178,119	1,859,166	1,859,166	1,495,370	-19.6%
-64 Machinery & Equip.	0	0	0	0	0.0%
SUBTOTAL	\$ 2,178,119	\$ 1,859,166	\$ 1,859,166	\$ 1,495,370	-19.6%
TOTAL	\$ 2,178,119	\$ 1,859,166	\$ 1,859,166	\$ 2,633,298	41.6%

CAPITAL OUTLAY DETAIL

Capital Improvement Projects - Stormwater Projects Fund 302

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

Code	Description	Cost	Explanation
63	Pine Valley Court	\$ 510,000	100% Project carry forward
63	No Name-Debary Bayou	722,000	100% Project carry forward
63	Naranja/2nd Street	263,370	100% Project carry forward
TOTAL CAPITAL OUTLAY		\$ 1,495,370	

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, 3.845%
Dated December 18, 2006

Fiscal Year	Principal	Interest	Total
2007		151,166	151,166
2008	45,000	191,331	236,331
2009	40,000	189,239	229,239
2010	40,000	187,701	227,701
2011	70,000	185,202	255,202
2012	220,000	178,190	398,190
2013	230,000	168,928	398,928
2014	240,000	159,764	399,764
2015	250,000	150,216	400,216
2016	260,000	140,663	400,663
2017	270,000	129,966	399,966
2018	280,000	119,264	399,264
2019	290,000	108,178	398,178
2020	300,000	96,967	396,967
2021	315,000	84,692	399,692
2022	325,000	72,259	397,259
2023	335,000	59,443	394,443
2024	350,000	46,202	396,202
2025	365,000	32,144	397,144
2026	380,000	17,629	397,629
2027	395,000	2,538	397,538
\$5,000,000	\$2,471,682	\$7,471,682	

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	199,462	349,462
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	

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	86,149	406,149
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	

APPENDIX



Annual Operating Budget FY 2011/2012

City of DeBary Glossary of Terms

A

ACCOUNTABILITY - Being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry to justify the raising of public resources and the purpose for which they are used. Governmental accountability is based on the belief that the citizenry has a "right to know," a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives.

ACCRUAL BASIS OF ACCOUNTING - A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows. 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.

ASSESSMENT - The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

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

BALANCE BUDGET – According to Florida Statute, the amount available from taxation and other revenues, plus amounts carried from prior fiscal years, must equal the total appropriations for expenditures plus ending reserves.

BOND - A written promise to pay (debt) a specified 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.

BTR – Business Tax Receipts. A fee charged to business's based in the City of DeBary.

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 APPROPRIATION 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.

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

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

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.

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.

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

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.

C

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

CAPITAL BUDGET – A plan of proposed capital expenditures and the means of financing them; usually based on the first year of the capital improvement program (CIP) and typically enacted as part of the complete annual budget which includes both operating and capital outlays.

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 – Funds that are not earmarked for a specific purpose and may be used for emergency expenses or to make up cost overruns during a budget year.

COSTS – The amount of money or other consideration exchanged for property, services and/or expenses.

CRA – Community Redevelopment Agency (DeBary).

CURRENT – A term denoting the operation of the present fiscal period, as opposed to past or future periods. It often is used to refer to items likely to be used up or converted into cash within one year.

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.

DEFEASED 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; until such time as the goods or services are received, the commitment is referred to as an encumbrance.

ENTERPRISE FUNDS - The funds established to account for operations that are financed and operated in a manner similar to private business enterprises. 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 - Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods delivered or services rendered including operating expenses, capital outlays and debt service, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

EXPENSES - Decrease in net total assets. Expenses represent the total cost of operations during the period, regardless of the timing of related expenses.

F

FEES - Charges for services that are based upon the cost of providing the service.

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.

FULL TIME EQUIVALENT (FTE) - A measure of effective authorized position, indicating the percentage of time a position or group of positions is funded. It is calculated by equating 2,080 hours per year with the full-time equivalent of one position; thus one position would have an FTE of 1.20, or 100 percent.

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 ad valorem (property) taxes, 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. These are utilized to track items for management purposes. They represent a “double counting” and, therefore, are subtracted when computing a “net” operating budget.

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 CONTROL – A plan of organization for purchasing, accounting, and other financial activities which, among other things, provide that:

- The duties of employees are subdivided so that no single employee handles a financial action from beginning to end,
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed, and

- Records and procedures are arranged appropriately to facilitate effective control.

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.

L

LEVY – The total amount of taxes, special assessments, or service charges imposed by government.

LIABILITY – Debt or other legal obligations, arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. Note: The term does not include encumbrances.

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.

LOCAL OPTION GAS TAX – An ordinance of the County Council of Volusia County, Florida pursuant to section 336.025(1) (b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold in the Volusia County with the proceeds from said tax being distributed as provided by law. Beginning January 1, 2000 an additional 5 cents was levied and imposed upon every gallon of motor fuel oil, excluding diesel.

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

M

MANDATE – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action, as a direct order or that is required as a condition of aid.

MATURITIES – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

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.

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

OBJECT CODE – An account to which an expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into personal services, operating, capital and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting system.

OBJECTIVE – Something toward which effort is directed; a strategic position to be attained or purpose to be achieved.

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

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

OPERATING COSTS – Also known as Operating and Maintenance costs, these are the expenses of day-to-day operations and exclude personal services and capital costs.

OPERATING EXPENDITURES – Expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel; they exclude capital costs. Also known as operating and maintenance costs.

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

PERFORMANCE MEASURES – Specific, quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to a new street lighting program).

PERSONAL SERVICE – Costs related to compensating employees including salaries, wages, taxes and benefit costs.

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.

PROPERTY APPRAISER – Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

PROPOSED MILLAGE – The tax rate certified to a property appraiser by each taxing authority within a County.

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

PURCHASE ORDER – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

R

REAL PROPERTY – Land and buildings and other structures attached to it that are taxable under state law.

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 – Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments. The term designates an increase to a fund’s asset’s which does not increase a liability (e.g., proceeds from a loan), does not represent a repayment of an expenditure already made, does not represent a cancellation of certain liabilities, and does not represent an increase in contributed capital.

REVENUE ESTIMATE – A formal estimate of how much revenue will be earned from a specific revenue source from some future period, typically a future fiscal year.

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

SALES TAX – This is a half-cent tax collected by the State on taxable sales within the county. Collections are allocated to the County and Cities within the county through a formula based on population.

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.

STREET LIGHTING DISTRICT – A revenue source derived from funds received by the City from residents of a special district established to finance street lighting.

T

TAX BASE – The total property valuations on which each taxing agency levies its tax rates.

TAX YEAR – A calendar year. The tax roll valued as of January 1 is used in figuring the tax revenue for the annual budget. The tax bills to be mailed by November 1 represent the property taxes due for the current calendar year.

TENTATIVE MILLAGE – The tax rate adopted in the first public hearing of a taxing authority. Under state law, the agency may reduce, but not increase, the tentative millage during the second budget hearing.

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.

UNIFORM ACCOUNTING SYSTEM – The chart of accounts, prescribed by the Office of the State Comptroller, is designated to standardize financial information to facilitate comparison and evaluation of reports.

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.

Y

YIELD – The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

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

<u>OBJECT CODE</u>	<u>OBJECT CODE DETAIL DESCRIPTION</u>
------------------------	---

PERSONAL SERVICES

- | | |
|-------|---|
| -11** | <u>Executive Salaries</u>
Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers. |
| -12** | <u>Regular Salaries and Wages</u>
Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. |
| -13** | <u>Other Salaries and Wages</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. |
| -16** | <u>Compensated Annual Leave (Optional)</u>
Use this object code to capture payments for non-productive salary-related time. |
| -17** | <u>Compensated Sick Leave (Optional)</u>
Use this object code to capture payments for non-productive salary-related time. |
| -18** | <u>Compensated Compensatory Leave (Optional)</u> |

Use this object code to capture payments for non-productive salary-related time.

- 21** **FICA Taxes**
Includes City's match share for Social Security and Medicare.
- 22** **Retirement Contributions**
Amounts contributed to the Retirement System.
- 23** **Life and Health Insurance**
Includes life and 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.
- 26** **Other Postemployment Benefits (OPEB)**
Current Year expenditure related to OPEB

OPERATING EXPENDITURES/EXPENSES

- 31** **Professional Services**
Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.
- 32** **Accounting and Auditing**
Generally includes all services received from independent certified public accountants.
- 33** **Court Reporter Services**
This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.
- 34** **Other Services**
Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.
- 37** **Election Expenses (Administrative Service Charges)**
The costs associated with charges for ballot preparation and holding of municipal elections. City of DeBary only.
- 40** **Travel and Per Diem**

This includes the costs of public transportation, motor pool charges, 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. Similarly, this code should include charges to maintain the phone system within the facility and any other electronic signal.

-42**

Freight and Postage

Use for freight and express charges along with drayage, postage, and messenger service.

-43**

Utilities Services

Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.

-44**

Rental and Leases

Amounts paid for the lease or rent of land, buildings, or equipment. Also includes the leasing of vehicles.

-45**

Insurance

Includes 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

This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts as well as non-capital renovation. Do not include custodial or janitorial services, which are recorded under object code 34. Do not include communications maintenance (phone systems, etc.), which are recorded under object code 41.

-47**

Printing and Binding

Costs of printing, binding and other reproduction services which are contracted for or purchased from outside vendors.

-48**

Promotional Activities

Includes any type of promotional advertising on behalf of the local unit.

-49**

Other Current Charges and Obligations

Includes current charges and obligation not otherwise classified. (Such as legal ads)

-51**

Office Supplies

This object includes materials and supplies such as stationary, pre-printed forms, paper, charts and maps.

-52**

Operating Supplies

All types of supplies consumed in conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Does not include materials and supplies unique to construction or repair of roads and bridges.

- 53 **Road Materials and Supplies**
Those materials and supplies used exclusively in the repair and reconstruction of road and bridges.
- 54** **Books, Publications, Subscriptions, and Memberships**
Includes books, or set of books if purchased by set, and not purchases for use by Libraries, educational institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object includes subscriptions, memberships, and professional data 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. (City of DeBary only)
- 59** **Depreciation**
Depreciation of general fixed assets should not be recorded in the accounts of governmental funds. Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses; and accumulated depreciation may be recorded in the general fixed assets account group. Depreciation of fixed assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance are measured

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 greater than one (1) year.

- 61** **Land**
Land acquisition cost, easements, and right-of-ways.
- 62** **Buildings**
Office buildings, firehouses, garages, jails, zoos, and park and recreational buildings. Also includes 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**
Includes motor vehicles, heavy equipment – transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment.

-65** **Construction in Progress**
Used to account for undistributed work in progress on construction projects.

DEBT SERVICES

Outlays for debt service purposes.

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

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

GRANTS AND AIDS

Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations.

-82** **Aid to Private Organizations**
Include all grants, subsidies and contributions to private organizations. This includes but is not limit to civic, charitable or other organizations, or for other specific purposes as determined by the City Council.

OTHER USES

-91** **Intragovernmental Transfers**
All monies exchanged within the same governmental entity.

-99** **Other Uses**
Other uses as determined by management as presented and approved by Council.

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, New Local Option Gas Tax, Sidewalk Improvement Fund, Business Tax Receipts and Impact Fee Fund

Capital Projects Funds - Governments often find it useful to report major capital acquisitions and construction separately from their ongoing operating activities. Separate reporting enhances an understanding of the government's capital activities,

and it helps to avoid the distortions in financial resources trend information that can arise when capital and operating activities are mixed.

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 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 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)