

*City of DeBary, Florida*  
Approved  
Annual Operating Budget



**For Fiscal Year Ending September 30, 2013**

**Submitted by  
Dan Parrott, City Manager  
September 2012**



# City of DeBary

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To: Mayor and City Council  
From: City Manager Dan Parrott  
Date: September 5, 2012  
Subject: 2012-2013 Fiscal Year Budget Message

In accordance with the City Charter, the proposed balanced budget for the 2012-2013 fiscal year is presented for your consideration. The proposed budget was developed as a result of the priorities developed by the Council during budget workshops. This budget continues the effort of the City Council to reduce operating expenditures, increase capital investment in the community and to increase fund balances to provide a cash reserve to respond to emergencies.

## Financial Highlights

The City Council has made significant capital investments in the community since 2009. The investments improved the ability to protect homes in the community from flooding, restarted improving the condition of City streets, addressed quality of life projects, paved Ft. Florida Road, eliminated trip hazards on City sidewalks, improved the intersection at Highbanks Road and 17/92 and installed an emergency signal at the Fire Station.

A review of the financial audit for fiscal year 2011 indicates the following facts:

A good indicator of the investments the Council has made in the community is to look at the net assets of the City. As of the close of the last fiscal year, the total assets of the City exceed its liabilities by \$30.9 million. This represents an increase in net assets of \$4.3 million from the previous fiscal year.

The City Council continues to look for ways to reduce the operating expenditures of the City. During fiscal year 2011, operating expenses were reduced by \$663,046 over the previous year. Expense control measures used in 2011 were realized in most control centers and ranged from a reduction in Parks and Recreation of 4.9% to 8.6% in Public Works.

As of the end of fiscal year 2011, the City's unassigned fund balance for the General Fund was \$4.1 million which represents 56.8% of general fund expenditures or 207 days of operating cash. This represents a \$700,000 increase from 2010.

## 2013 Budget

	General Fund	Special Revenue Fund	Capital Project Fund	Totals
Revenue	\$9,270,774	\$5,194,597	\$1,839,159	\$16,304,530
Beginning Fund Balance	\$6,540,295	\$3,428,988	\$2,152,389	\$12,121,672
<b>Total Revenue and Fund Balance</b>	<b>\$15,811,069</b>	<b>\$8,623,585</b>	<b>\$3,991,548</b>	<b>\$28,426,202</b>
Expenditures	\$9,196,200	\$3,735,206	\$3,991,548	\$16,922,954
<b>Est. Fund Balance 9/30/2013</b>	<b>\$6,614,869</b>	<b>\$4,888,379</b>	<b>\$0</b>	<b>\$11,503,248</b>

### General Fund

The total estimated general fund revenues for FY 2012 are estimated at \$9,270,774. The revenue was estimated by obtaining the state-shared revenue estimates and discounting them by 5% and by projections of local revenues. The total proposed general fund expenditures are \$9,196,200.

The change in fund balance provides a method to determine the effect of cost control measures and also provides an indication of the health of the City's cash reserves.

The budgeted fund balance for the general fund at the end of fiscal year 2013 is \$6,614,869. This represents an increase of \$630,089 from fiscal year 2011.

### Property Taxes

The property tax revenue is projected using the current year roll back rate of 3.094.

### Personnel

The proposed budget contains the addition of five (5) positions. Four (4) of the positions would be dedicated to Public Works and one (1) position would be added to Parks and Recreation. The positions would be one (1) Crew Chief and four (4) Maintenance Worker 1 positions. The budget contains funding to provide a 3% merit increase based upon the annual evaluation for those eligible employees.

### Public Works

1. The Proposed budget contains funding to implement the in-house Public Works effort. The operating budget which incorporates the change reflects a less than 1% increase over last fiscal year. The establishment of a Public Works effort will require the purchase of capital equipment. The Capital Improvement Budget contains \$165,500 dedicated to the purchase of the following equipment. Staff will endeavor to purchase used equipment where practical.

Bush Hog	\$1,500	RCNP
Dump Trailer	\$5,000	
Wood Chipper	\$5,000	
Misc Hand Tools	\$6,000	
Equipment Trailer	\$6,000	
Mowers/Replacement	\$30,000	2 Diesel
Bob Cat	\$42,000	
Bucket Truck	\$70,000	Tree trim/Lights
<b>Total</b>	<b>\$165,500</b>	

## Capital Projects

The proposed budget contains the following Capital Projects:

<b>Bus Stop Improvement</b>	\$6,500
<b>Sidewalk Trip Hazard</b>	\$7,500
<b>LED Message Board</b>	\$12,000
<b>City Hall Berm Repair</b>	\$20,000
<b>Alexandria Woods Park</b>	\$45,000
<b>No Name Lake Backup Generator</b>	\$50,000
<b>CDBG</b>	\$55,865
<b>Bill Keller Playground Reserve</b>	\$60,000
<b>Public Works Equipment</b>	\$165,500
<b>44 Seminole Drive Drainage Imp</b>	\$201,020
<b>252 Adelaide Street Drainage imp</b>	\$221,200
<b>56 Shell Road Drainage Imp</b>	\$222,660
<b>West Highbanks Sidewalk</b>	\$240,000
<b>Naranja Second Street Storm Water</b>	\$269,535
<b>Naranja Sidewalk</b>	\$270,000
<b>No Name Lake Pump Station</b>	\$277,200
<b>Street Resurfacing</b>	\$407,000
<b>Lakeside Phase II</b>	\$1,248,138
<b>Total</b>	<b>\$3,779,118</b>

1. A second bus shelter will be constructed near the Library. Votran will provide \$3,500 towards the construction of the shelter. The shelter will have a side advertising panel that will provide revenue to reduce the City's portion of the construction cost.
2. The Sidewalk Trip Hazard project will repair all sidewalk trip hazards in the North East quadrant of the City. This will complete the project initiated in 2010 to repair all sidewalk trip hazards in the City. The goal during the next fiscal year will be to begin addressing the gaps in the existing sidewalk system by linking areas without sidewalks to the existing sidewalk system.
3. A new monument message board is proposed to replace the existing sign at the Fire Station. The sign will improve the ability of the City to provide information to the citizens.
4. The berm of the retention pond behind City Hall was constructed lower than the inlet structure. The deficiency allows water to spill over the berm before it can flow into the outlet structure.
5. Alexandria Woods Park project will complete the new park.
6. An emergency backup generator will be installed in conjunction with the No Name Lake Pump Station.
7. The CDBG funding will be used to make the pavilion at Bill Keller Park ADA accessible.
8. As directed by Council, \$60,000 is being budgeted as a reserve for replacement of the Bill Keller Playground Equipment next fiscal year. The remaining funds will be budgeted next fiscal year and the project will be completed at that time.

9. The capital equipment required to implement the Public Works program is included in the budget for purchase this fiscal year. Staff will purchase used equipment where feasible.
10. The 44 Seminole Drive Drainage Improvement will provide flood protection for four (4) homes on Seminole Drive by diverting the water through a series of pipes and structures to the storm water retention pond on Catalina Road.
11. The storm water project on Adelaide Street will provide flood protection for five (5) homes on Adelaide Street.
12. The 56 Shell Road storm water project will protect two (2) homes and portions of Shell Road from flooding.
13. West Highbanks sidewalk will be removed and replaced with an 8-foot sidewalk from Donald E. Smith to Rob Sullivan Park. The TPO funding for the project is not available until July and we expect a November bid opening.
14. The Naranja/2<sup>nd</sup> project will provide flood protection for two (2) homes on Naranja by taking the water to Half Moon Lake. The project is funded in part by a 75% / 25% grant from FEMA.
15. A new sidewalk will be constructed along Naranja from East Highbanks to Valencia. The project is being funded in part by a 50%/50% grant from the TPO.
16. A pump station will be constructed at No Name Lake to pump water into the new storm water system that connects No Name Lake to the DeBary Bayou.
17. The street repair program will be continued.
18. The Lakeside Phase II project will be initiated during the next fiscal year. The project being funded in part by a FEMA grant will connect Terra Alta and Kings Lake to the Entrance Pond.

## Studies

The City Council has previously approved conducting the following studies to implement various policies and have been included in the budget.

<b>Brownfield Implementation</b>	<b>\$22,500</b>
<b>CRA Finding of Necessity</b>	<b>\$15,000</b>
<b>HUD Sustainability/TOD</b>	<b>\$68,000</b>
<b>CRA Statutory Plan</b>	<b>\$75,000</b>
<b>TOD Master Storm Water Study</b>	<b>\$100,000</b>
<b>Total</b>	<b>\$280,500</b>

1. An Economic Development Enhancement Area is being proposed for the TOD Area and the existing Industrial Park. This project will provide economic development incentives for companies locating within the Enhancement Area.
2. The funding for the CRA are statutory requirements to implement a CRA Area. The CRA was proposed by the Economic Development Advisory Committee. The area proposed for redevelopment is the 17/92 corridor from Highbanks Road to the St. Johns River including the TOD Area. EDAC has proposed and the Council has agreed that no existing residential areas be included within the CRA Area.

3. The HUD Sustainability and TOD Master Storm Water Feasibility Studies are being funded in part by a federal grant. The HUD sustainability study will complete an infrastructure and feasibility study for the TOD overlay area that will improve the range of transportation choices supporting the SunRail Station by adding or improving pedestrian, transit and bicycle facilities and by improving links between these facilities. The City will evaluate the multi-use trail and pedestrian and bicycle accommodations and operations along U.S. 17/92, and develop recommendations for a quality pedestrian environment.

The Master Storm Water Feasibility Study will provide locations and cost estimate associated with providing an area wide storm water system for the TOD overlay area.

### **Additional Budget Issues**

1. Reverse 911 - As directed by the Council, the proposed budget eliminates the City's Reverse 911<sup>®</sup> Interactive Community Notification System. Alan Williamson has calculated the cost savings of discontinuing the system and using the County wide R-911 System at \$9,000 annually.
2. The budget contains \$9,475 for operating costs of the new splash pad. The proposed 2013 operating hours are May 4<sup>th</sup> through September 2<sup>nd</sup> Tuesday through Sunday from 12 pm until 6 pm. During September, after Labor Day, the splash pad will be open weekends only.
3. The City Council has addressed the majority of the prioritized 2004 and 2008 storm water projects. The Council's first priority has been to address the large-scale projects to alleviate structural flooding. There are areas, primarily in the southwest portion of the community, where street and yard flooding exists. In addition, numerous homes were built below street level and experience yard and garage flooding during heavy rains. It may be advisable for the Council to consider ways to address these issues.
4. Funding is included in the proposed budget to provide training for the Planning and Zoning Commission enacted by the City Council. The ordinance implementing the new commission is effective January 1, 2013.
5. The proposed budget contains \$6,000 to implement the Special Master Program to hear Code Enforcement cases.

### **Special Revenue Funds**

#### **Solid Waste**

The proposed annual assessment for FY 2012-2013 is \$174 per residential unit. Last FY, the assessment was \$163. The increase is a result of the increase in monthly rates from \$12.44 to \$12.77. In addition, the rates have been below cost as the City used cash reserves within the fund. The cash reserves have been drawn down to a reasonable reserve balance.

#### **Recycling Funds**

The revenue from the recycling funds will be used for Council-approved community enhancement projects.

## Storm Water Utility

The revenue for this fund is derived from a non-ad valorem assessment levied on each parcel in the City. The assessment is projected to raise \$799,079 during the fiscal year. The largest expenditure within the fund is for debt service payments in the amount of \$750,532. \$1,584,468 will be transferred from Fund 301. The funds represent money remaining after completion of the budgeted storm water construction projects. The transfer will provide funds for maintenance of the storm water system and will alleviate the need to address increasing the storm water assessment for several years.

## Stormwater Construction Fund

This fund accounts for construction activities using the funds generated by two debt issues originally totaling \$10. There is approximately \$970,000 remaining for construction activities. David Hamstra has evaluated the remaining CIP Projects and the following projects have been approved by the City Council for fiscal year 2012-2013:

### Storm Water Construction Projects

Project	Construction Cost	Design	CEI	Total Cost
56 Shell Road Drainage Improvements	\$163,680	\$40,000	\$18,980	\$222,660
No Name Lake Pump Station	\$225,000	\$35,000	\$17,200	\$277,200
No Name Lake Back Up Generator	\$50,000	\$0	\$0	\$50,000
44 Seminole Drive Drainage Improvements	\$146,520	\$37,500	\$17,000	\$201,020
252 Adelaide Street Drainage Improvements	\$162,360	\$40,000	\$18,840	\$221,200
Total				\$972,080

## Franchise Fees

Franchise Fees are assessed against all electrical users within the City limits and are estimated to generate \$775,000. The revenue is expended on street, sidewalk and public work improvements. \$407,000 is budgeted to continue improvements to City streets.

## Business Tax Receipts

The revenue in this fund represents 85% of the revenue generated from issuing occupational licenses for those businesses located within the community. The revenue is estimated at \$36,000, when combined with the cash reserves, \$63,000 is available this fiscal year for economic development incentives and grants to businesses to convert to monument signs.

## Debt Service

The Debt Service Fund accounts for all debt issued by the City. The City currently has four (4) debt issues that total \$10,544,336. The majority of the debt balance of the City was approved by referendum of the citizens to provide funding for storm water improvements. The improvements were designed to alleviate the tremendous damage to structures caused by flooding during recent storms. The total voter-approved debt balance this fiscal year is \$9,275,000. The total principal and interest debt service payments this fiscal year on the voter approved debt is \$750,532. The revenue for debt service on the voter-approved

debt is generated by the storm water non-ad-valorem assessment paid as part of the property taxes on each parcel within the City limits.

<b>Voter-Approved Debt</b>	<b>Principal Balance</b>	<b>Principal 2013</b>	<b>Interest 2013</b>
<b>2006 Storm Water Revenue Note</b>	<b>\$4,585,000</b>	<b>\$230,000</b>	<b>\$168,928</b>
<b>2009 Storm Water Revenue Note</b>	<b>\$4,690,000</b>	<b>\$165,000</b>	<b>\$186,604</b>
<b>Total Voter Approved Debt</b>	<b>\$9,275,000</b>		
<b>Total P&amp;I Payments 2013</b>		<b>\$395,000</b>	<b>\$355,532</b>

The City Council has instructed staff to examine the feasibility of refinancing the debt in order to reduce the overall cost of debt service. Our Financial Advisor, Dunlap and Associates, have examined all the City-issued debt and is only recommending refinancing the 2006 Storm Water Revenue Note. The 2009 Storm Water Revenue Note is not feasible to refinance due to the prepayment penalty of \$692,000.

The conclusion of the Financial Advisor is that potential net present value savings to refinance the 2006 note is approximately \$498,327. The note is not callable until December 1, 2012.

The two (2) remaining debt issues are for the construction of City Hall and the purchase of a fire truck. Both notes will be retired in 2015. The revenue to service these notes is allocated from the general fund. Dunlap and Associates examined these notes for possible refinancing, however, due to both notes being retired in 2015 it was not feasible to refinance the notes.

<b>City-Issued Debt</b>	<b>Principal Balance</b>	<b>Principal 2013</b>	<b>Interest 2013</b>
<b>City Hall Financing</b>	<b>\$1,165,000</b>	<b>\$375,000</b>	<b>\$35,532</b>
<b>Fire Tender Lease Purchase</b>	<b>\$104,336</b>	<b>\$47,868</b>	<b>\$5,884</b>
<b>Total</b>	<b>\$1,269,336</b>		
<b>Total P&amp;I Payments 2013</b>		<b>\$422,868</b>	<b>\$41,416</b>

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City of DeBary  
FY 2012/2013  
Revenue Summary - All Funds

	FY 10/11 Actual	FY 11/12 Amended	FY 12/13 Requested	Amount Change	Percent Change
<b>GENERAL FUND:</b>					
Taxes	\$ 6,545,995	\$ 6,269,446	\$ 6,314,102	\$ 44,656	0.7%
Intergovernmental	\$ 1,396,714	\$ 1,916,054	\$ 1,689,387	(226,667)	-11.8%
Licenses and Permits	\$ 234,537	\$ 299,000	\$ 298,000	(1,000)	-0.3%
Charges for Service	\$ 85,389	\$ 66,240	\$ 64,457	(1,783)	-2.7%
Fines & Forfeitures	\$ 16,246	\$ 13,000	\$ 14,000	1,000	7.7%
Interest Income	\$ 46,339	\$ 18,000	\$ 5,000	(13,000)	-72.2%
Miscellaneous Revenue	\$ 249,481	\$ 284,716	\$ 280,444	(4,272)	-1.5%
Transfers In	\$ 0	\$ 276,900	\$ 605,384	328,484	118.6%
Subtotal	\$ 8,574,701	\$ 9,143,356	\$ 9,270,774	\$ 127,418	1.4%
Fund Balance Carryover	5,984,780	6,177,594	6,540,295	362,701	5.9%
<b>TOTAL GENERAL FUND</b>	<b>\$ 14,559,481</b>	<b>\$ 15,320,950</b>	<b>\$ 15,811,069</b>	<b>\$ 490,119</b>	<b>3.2%</b>
<b>SPECIAL REVENUE FUNDS:</b>					
Solid Waste	\$ 1,275,416	\$ 1,255,515	\$ 1,345,707	\$ 90,192	7.2%
Recycle Services	\$ 19,549	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
Streetlighting	\$ 374,888	\$ 369,685	\$ 320,250	\$ (49,435)	-13.4%
Orlandia Hts Nbh Imp Dist*	\$ 95,454	\$ 93,813	\$ 93,813	\$ 0	0.0%
Stormwater Utility	\$ 861,858	\$ 833,450	\$ 2,345,828	\$ 1,512,378	181.5%
Tree Trust Fund	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Franchise Fees	\$ 818,664	\$ 870,000	\$ 775,000	\$ (95,000)	-10.9%
New Local Option Gas Tax	\$ 191,393	\$ 191,000	\$ 175,000	\$ (16,000)	-8.4%
Sidewalk Improvement	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Business Tax Receipts	\$ 12,739	\$ 34,000	\$ 36,000	\$ 2,000	5.9%
Impact Fee Trust	\$ 10,562	\$ 6,000	\$ 58,000	\$ 52,000	866.7%
Subtotal	\$ 3,660,523	\$ 3,663,463	\$ 5,164,598	\$ 1,501,135	41.0%
Fund Balances Carryforward	3,615,708	3,149,319	3,428,988	279,669	8.9%
<b>TOTAL SPECIAL REV FUNDS</b>	<b>\$ 7,276,231</b>	<b>\$ 6,812,781</b>	<b>\$ 8,593,586</b>	<b>\$ 1,780,804</b>	<b>26.1%</b>
<b>CAPITAL PROJECTS IMPROVEMENT FUND:</b>					
GRANTS/TRANSFERS IN	\$ 2,882,700	\$ 2,493,162	\$ 1,839,159	\$ (654,003)	-26.2%
Fund Balances Carryforward	49,346	2,158,070	2,152,389	(5,681)	-0.3%
<b>TOTAL CAPITAL PROJ FUNDS</b>	<b>\$ 2,932,046</b>	<b>\$ 4,651,232</b>	<b>\$ 3,991,548</b>	<b>\$ (659,684)</b>	<b>-14.2%</b>
<b>TOTAL REVENUES</b>	<b>24,767,758</b>	<b>26,784,963</b>	<b>28,396,203</b>	<b>1,611,240</b>	<b>6.0%</b>

**City of DeBary**  
**FY 2012/2013**  
**Total Expenditures- All Funds**

	FY 10/11 Actual	FY 11/12 Amended	FY 12/13 Requested	Amount Change	Percent Change
<b>General Fund :</b>					
City Council	\$ 98,482	\$ 144,600	\$ 139,875	\$ (4,725)	-3.3%
City Manager/City Clerk	375,983	416,585	413,442	(3,143)	-0.8%
Finance	213,792	240,960	318,522	77,562	32.2%
Legal Services	120,125	182,000	141,500	(40,500)	-22.3%
Debt Service	465,547	462,645	464,284	1,639	0.4%
General Government	266,052	338,580	390,319	51,739	15.3%
Law Enforcement	2,842,947	2,702,565	2,758,808	56,243	2.1%
Fire Services	976,025	1,179,390	1,227,652	48,262	4.1%
Growth Management	418,121	540,345	710,117	169,772	31.4%
Safety & Training Services	83,249	80,095	71,570	(8,525)	-10.6%
Animal Control	73,380	78,280	79,715	1,435	1.8%
Public Works	228,234	385,110	388,146	3,036	0.8%
Parks & Recreation	1,108,769	739,539	756,385	16,846	2.3%
Capital Imp Budget	0	0	1,299,865	1,299,865	100.0%
Transfer Out	449,119	251,540	36,000	(215,540)	-85.7%
Subtotal	\$ 7,719,825	\$ 7,742,234	\$ 9,196,200	\$ 1,453,966	18.8%
Unappropriated	6,839,656	7,578,716	6,614,869	(963,847)	-12.7%
<b>Total General Fund</b>	<b>\$ 14,559,481</b>	<b>\$ 15,320,950</b>	<b>\$ 15,811,069</b>	<b>\$ 490,119</b>	<b>3.2%</b>
<b>SPECIAL REVENUE FUNDS:</b>					
Solid Waste Fund	\$ 1,320,110	\$ 1,356,420	\$ 1,352,457	\$ (3,963)	-0.3%
Recycle Fund	76,300	10,480	15,000	4,520	43.1%
Streetlighting District Fund	373,167	406,025	408,010	1,985	0.5%
Orlandia Heights Neighd Imp	66,686	94,050	94,050	0	0.0%
Stormwater Utility Fund	799,055	932,881	937,205	4,324	0.5%
Tree Trust Fund	6,175	25,000	25,000	0	0.0%
Franchise Fee Fund	460,254	992,800	696,984	(295,816)	-29.8%
New Local Option Gas Tax	339,901	191,000	175,000	(16,000)	-8.4%
Sidewalk Improvement	17,491	1,012	0	(1,012)	-100.0%
Business Tax Receipts	0	0	63,000	63,000	100.0%
Impact Fee Trust Fund	0	41,900	18,500	(23,400)	-55.8%
Subtotal	\$ 3,459,139	\$ 4,051,568	\$ 3,785,206	\$ (266,362)	-6.6%
Uappropriated	3,817,092	2,761,214	4,808,380	2,047,166	74.1%
<b>Sp Rev Fd Total</b>	<b>\$ 7,276,231</b>	<b>\$ 6,812,781</b>	<b>\$ 8,593,586</b>	<b>\$ 1,780,804</b>	<b>26.1%</b>
<b>CAPITAL PROJECTS IMPROVEMENT FUND:</b>					
Capital Projects	\$ 1,906,772	\$ 4,643,026	\$ 3,991,548	\$ (651,478)	-14.0%
Unappropriated	1,025,274	8,206	0	(8,206)	-100.0%
<b>Capital Projects Total</b>	<b>\$ 2,932,046</b>	<b>\$ 4,651,232</b>	<b>\$ 3,991,548</b>	<b>\$ (659,684)</b>	<b>-14.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,767,758</b>	<b>\$ 26,784,963</b>	<b>\$ 28,396,203</b>	<b>\$ 1,611,240</b>	<b>6.0%</b>

## GENERAL FUND REVENUES

## Sources:

Account Description	FY 10/11 Actual	FY 11/12 Amended	FY 12/13 Requested	Percent Change
<b>TAXES</b>				
Ad Valorem Tax(includes Delinquent)	\$ 4,190,785	\$ 4,004,764	4,055,329	1.26%
Local Option Gas Tax	256,742	256,000	252,091	-1.53%
Radon Taxes	0	1,682	1,682	100.00%
Utility Taxes	1,358,622	1,260,000	1,271,000	0.87%
Communications Tax	739,846	747,000	734,000	-1.74%
<b>Subtotal</b>	<b>\$ 6,545,995</b>	<b>\$ 6,269,446</b>	<b>6,314,102</b>	<b>0.71%</b>
<b>INTERGOVERNMENTAL</b>				
State Revenue Sharing	343,182	271,000	306,371	13.05%
State Sales Taxes	771,921	764,000	840,751	10.05%
Grants Federal/State/County	281,611	881,054	542,265	-38.45%
<b>Subtotal</b>	<b>\$ 1,396,714</b>	<b>\$ 1,916,054</b>	<b>1,689,387</b>	<b>-11.83%</b>
<b>LICENSES AND PERMITS</b>				
Beverage Licenses	\$ 6,230	\$ 6,000	7,000	16.67%
Building Permits	188,944	230,000	230,000	0.00%
Business Tax Receipts	22,403	47,000	45,000	-4.26%
Mobile Home Licenses	16,960	16,000	16,000	0.00%
<b>Subtotal</b>	<b>\$ 234,537</b>	<b>\$ 299,000</b>	<b>298,000</b>	<b>-0.33%</b>
<b>CHARGES FOR SERVICES</b>				
Animal Control Fees	\$ 2,428	\$ 2,500	1,158	-53.68%
Fire Inspection Fees	2,623	4,000	8,000	100.00%
Map, Beacon, etc.	1,925	1,500	299	-80.07%
Planning Development Fees	26,281	15,240	12,000	100.00%
Recreation Fees/Program Contract	52,132	43,000	43,000	0.00%
<b>Subtotal</b>	<b>\$ 85,389</b>	<b>\$ 66,240</b>	<b>64,457</b>	<b>-2.69%</b>
<b>FINES &amp; FORFEITURES</b>				
Court & Traffic Fines & CE Fines	\$ 16,246	\$ 13,000	14,000	7.69%
<b>Subtotal</b>	<b>\$ 16,246</b>	<b>\$ 13,000</b>	<b>14,000</b>	<b>7.69%</b>
<b>INTEREST INCOME</b>				
Interest Income & Increase in FV Invest.	\$ 46,339	\$ 18,000	5,000	-72.22%
<b>Subtotal</b>	<b>\$ 46,339</b>	<b>\$ 18,000</b>	<b>5,000</b>	<b>-72.22%</b>
<b>MISCELLANEOUS REVENUE</b>				
Miscellaneous Revenue	\$ 5,626	\$ 7,000	3,500	-50.00%
Rental Income	4,628	6,000	5,000	-16.67%
Contract Oversight	239,227	271,716	271,944	0.08%
<b>Subtotal</b>	<b>\$ 249,481</b>	<b>\$ 284,716</b>	<b>280,444</b>	<b>-1.50%</b>
<b>Transfer In</b>				
From Other Funds ff	\$ 0	\$ 276,900	605,384	118.63%
<b>Subtotal</b>	<b>\$ 0</b>	<b>\$ 276,900</b>	<b>605,384</b>	<b>118.63%</b>
<b>Total Recurring</b>	<b>\$ 8,574,701</b>	<b>\$ 9,143,356</b>	<b>9,270,774</b>	<b>1.39%</b>
Fund Balance Carryforward	\$ 5,984,780	\$ 6,177,594	6,540,295	5.87%
<b>FUND TOTAL</b>	<b>\$ 14,559,481</b>	<b>\$ 15,320,950</b>	<b>15,811,069</b>	<b>3.20%</b>

## GENERAL FUND EXPENDITURES

Uses:

General Fund :	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Requested	Percent Change
City Council	\$ 98,482	\$ 144,600	\$ 139,875	-3.27%
City Manager/City Clerk	375,983	416,585	413,442	-0.75%
Finance	213,792	240,960	318,522	32.19%
Legal Services	120,125	182,000	141,500	-22.25%
Debt Service	465,547	462,645	464,284	0.35%
General Government	266,052	338,580	390,319	15.28%
Law Enforcement	2,842,947	2,702,565	2,758,808	2.08%
Fire Services	976,025	1,179,390	1,227,652	4.09%
Growth Management	418,121	540,345	710,117	31.42%
Safety & Training Services	83,249	80,095	71,570	-10.64%
Animal Control	73,380	78,280	79,715	1.83%
Public Works	228,234	385,110	388,146	0.79%
Parks & Recreation	1,108,769	739,539	756,385	2.28%
Capital Imp Budget	0	0	1,299,865	100.00%
Transfers Out	449,119	251,540	36,000	-85.69%
<b>Subtotal</b>	<b>\$ 7,719,825</b>	<b>\$ 7,742,234</b>	<b>\$ 9,196,200</b>	<b>18.78%</b>
Unappropriated	6,839,656	7,578,716	6,614,869	-12.72%
<b>Total Gen Fund</b>	<b>\$ 14,559,481</b>	<b>\$ 15,320,950</b>	<b>\$ 15,811,069</b>	<b>3.20%</b>

# 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 EXPENDITURE SUMMARY

Department: City Council

Dept. No.

1100

	FY10/11 Actual	FY 11/12 Budgeted	FY 12/13 Requested	Percent Change
<b>Personal Services:</b>				
-11 Executive Salaries	\$ 19,600	\$ 19,200	\$ 19,200	0.0%
-14 Overtime		0	0	0.0%
-15 Special Pay/Fringes		0	0	0.0%
-21 FICA/Medicare	1,499	1,471	1,471	0.0%
-22 Retirement		0	0	0.0%
-23 Life/Health Ins.		0	0	0.0%
-24 Workers Comp.	400	564	0	-100.0%
-25 Unemployment Comp.	3,300	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 24,799</b>	<b>\$ 21,235</b>	<b>\$ 20,671</b>	<b>-2.7%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 6,914	\$ 8,795	\$ 8,795	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	5,855	7,025	7,900	12.5%
-41 Communications Svc	963	1,200	2,500	108.3%
-42 Postage	9,962	11,100	9,300	-16.2%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	10,950	16,660	0	-100.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maintenance	0	0	0	0.0%
-47 Printing	5,692	5,220	4,800	-8.0%
-48 Promotional Activites	6,946	13,700	7,100	-48.2%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	136	500	500	0.0%
-52 Operating Supplies	3,903	5,050	2,050	-59.4%
-54 Memberships & Pubs	16,190	20,450	22,459	9.8%
-55 Training	1,999	2,950	3,800	28.8%
-56 Contingency	0	10,715	25,000	133.3%
-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	20,000	25,000	25.0%
<b>SUBTOTAL</b>	<b>\$ 69,510</b>	<b>\$ 123,365</b>	<b>\$ 119,204</b>	<b>-3.4%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	4,173	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 4,173</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 98,482</b>	<b>\$ 144,600</b>	<b>\$ 139,875</b>	<b>-3.3%</b>

**PERSONAL SERVICES SCHEDULE:**

Department Description and Number

City Council

1100

**PERSONAL SERVICES:**

Position Title	FY 10/11	FY 11/12	FY 112113	Full-time (FT) Part-time(PT)	Salary and Wage
Mayor	1	1	1	PT	\$ 0
Vice Mayor and Council	4	4	4	PT	19,200
Budgeted Salaries & Wages					\$ 19,200
FICA & Medicare	Salaries & Wages times 7.65%				1,471
Workers' Compensation Insurance now included in General Government Operational Expenses					
Unemployment Compensation					0
<b>TOTAL PERSONAL SERVICES</b>					<b>\$ 20,671</b>

## OPERATING EXPENSE DETAIL

## Department Description and Number City Council

-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
<b>Total</b>	<b>\$ 8,795</b>	

-40

Travel and Per Diem	Cost	Explanation
Meeting Attendance & Vehicle Use	\$ 6,000	Reimbursement for mileage
Volusia League of Cities	700	Attend 20 mtgs @ \$35 for Council Members
Conferences	1,200	Other Conferences/meetings, etc
<b>Total</b>	<b>\$ 7,900</b>	

-41

Communications	Cost	Explanation
Council Members' Cell Phone Service	\$ 2,500	
<b>Total</b>	<b>\$ 2,500</b>	

-42

Postage & Freight	Cost	Explanation
Newsletter	\$ 9,300	Every two months
<b>Total</b>	<b>\$ 9,300</b>	

-47

Printing and Binding	Cost	Explanation
Newsletter	\$ 4,800	Every two months
<b>Total</b>	<b>\$ 4,800</b>	

## OPERATING EXPENSE DETAIL

**Department Description and Number      City Council**

-48

Promotional Activities	Cost	Explanation
Volusia Days	\$ 1,000	Sponsorship
Christmas Parade	5,000	Sponsorship
St Johns River Cleanup Day	300	Sponsorship
Promotional Items	800	Lapel Pins
<b>Total</b>	<b>\$ 7,100</b>	

-51

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

-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
<b>Total</b>	<b>\$ 2,050</b>	

-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	6,879	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
<b>Total</b>	<b>\$ 22,459</b>	

**OPERATING EXPENSE DETAIL**

**Department Description and Number    City Council**

-55

Training	Cost	Explanation
Florida League of Cities Annual Conferen	\$ 3,600	
Training (Boards)	0	Code Enforcement
Miscellaneous Training Conferences	200	Other conferences as directed by City Council
<b>Total</b>	<b>\$ 3,800</b>	

-56

Contingency	Cost	Explanation
As Determined By Council	\$ 25,000	
<b>Total</b>	<b>\$ 25,000</b>	

-82

Contributions and Investments	Cost	Explanation
As Determined By Council	\$ 25,000	City 4th of July Event
<b>Total</b>	<b>\$ 25,000</b>	

## 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 EXPENDITURE SUMMARY

Department: City Manager/City Clerk

Dept. No.

1200

	FY 10/11 Actual	FY 11/12 Adopted	FY 12/13 Requested	Percent Change
<b>Personal Services:</b>				
-12 Salary/Wages	\$ 250,613	\$ 272,498	\$ 285,810	4.9%
-14 OT/Leave Buy Back	0	0	7,092	100.0%
-15 Special Pay/Fringes	16,406	0	0	0.0%
-21 FICA/Medicare	20,363	20,846	22,407	7.5%
-22 Retirement	25,640	27,250	29,290	7.5%
-23 Life/Health Ins.	29,599	34,513	38,103	10.4%
-24 Workers Comp./UC	1,585	2,238	0	-100.0%
<b>SUBTOTAL</b>	<b>\$ 344,206</b>	<b>\$ 357,345</b>	<b>\$ 382,702</b>	<b>7.1%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	300	300	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	8,688	25,600	7,100	-72.3%
-40 Travel & Per Diem	8,214	11,840	10,940	-7.6%
-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.	100	0	0	0.0%
-47 Printing	4,078	5,000	3,000	-40.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	5,431	8,000	3,000	-62.5%
-51 Office Supplies	235	2,000	750	-62.5%
-52 Operating Supplies	1,218	1,200	600	-50.0%
-54 Memberships & Pubs	1,776	1,950	1,950	0.0%
-55 Training	937	3,350	3,100	-7.5%
-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%
<b>SUBTOTAL</b>	<b>\$ 30,677</b>	<b>\$ 59,240</b>	<b>\$ 30,740</b>	<b>-48.1%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	1,100	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 1,100</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 375,983</b>	<b>\$ 416,585</b>	<b>\$ 413,442</b>	<b>-0.8%</b>

**PERSONAL SERVICES SCHEDULE**

**Department Description and Number                      City Manager/City Clerk                      1200**

**Personnel**

Position Title	FY 10/11	FY 11/12	FY 12/13	Full-time (FT) Part-time(PT)	Salary and Wage
City Manager	1	1	1	FT	\$ 98,350
Assistant City Manager	1	1	1	FT	79,836
City Clerk	1	1	1	FT	59,726
Administrative Assistant	1	1	1	FT	47,898
Budgeted Salaries & Wages	4	4	4		\$ 285,810
Overtime/Leave Buy Back					7,092
Subtotal					\$ 292,902
FICA	Salaries & Wages times 7.65%				22,407
Retirement	Full-Time employees wages @ 10%				29,290
Life/Health Ins.	Single Premium per Full-time Employee				38,103
Workers' Compensation Insurance included in General Government Operating Expenses, Insurance					
<b>TOTAL PERSONAL SERVICES</b>					<b>\$ 382,702</b>

**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
<b>Total</b>	<b>\$ 300</b>	

-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, etc	3,500	Includes Poll Worker training, transport of equipt., etc
Poll Workers	2,000	Wages
<b>Total</b>	<b>\$ 7,100</b>	

-40

Travel and Per Diem	Cost	Explanation
City Manager	\$ 4,000	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
<b>Total</b>	<b>\$ 10,940</b>	

-47

Printing and Binding	Cost	Explanation
Ordinance Codification	\$ 3,000	Update City Code Book
<b>Total</b>	<b>\$ 3,000</b>	

**OPERATING EXPENSE DETAIL**

**Department Description and Number**

**City Manager/City Clerk**

**1200**

-49

Other Current Charges	Cost	Explanation
Legal Advertising	\$ 3,000	Job Announcements/Ordinances/Meetings/etc.
<b>Total</b>	<b>\$ 3,000</b>	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 750	Paper/Misc. Supplies/etc
<b>Total</b>	<b>\$ 750</b>	

-52

Operating Supplies	Cost	Explanation
Meeting Food & Drinks	\$ 600	Office/Advisory Com Mtgs, Business Cards, Shirts, etc.
<b>Total</b>	<b>\$ 600</b>	

-54

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

-55

Training	Cost	Explanation
Florida League of Cities	\$ 800	City Manager & Asst. City Manager
Florida Association of City Clerks	800	Annual Conferences
ICMA Conference	1,500	Annual Conferences
<b>Total</b>	<b>\$ 3,100</b>	

# 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 10/11	FY 11/12	FY 12/13	Percent
	Actual	Adopted	Requested	Change
<b>Personal Services:</b>				
-12 Salary/Wages	\$ 124,215	\$ 137,598	\$ 203,105	47.6%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	9,754	0	0	0.0%
-21 FICA/Medicare	10,015	10,525	15,538	47.6%
-22 Retirement	12,948	13,760	20,311	47.6%
-23 Life/Health Ins.	15,890	17,257	20,653	19.7%
-24 Workers Comp./UC	261	376	0	-100.0%
<b>SUBTOTAL</b>	<b>\$ 173,083</b>	<b>\$ 179,515</b>	<b>\$ 259,607</b>	<b>44.6%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	34,115	43,500	41,600	-4.4%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	3,851	3,650	4,000	9.6%
-37 Election Expenses	0	0	0	0.0%
-40 Travel	63	2,500	2,500	0.0%
-41 Communications Svc	352	480	0	-100.0%
-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.	1,160	5,200	5,200	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	978	2,000	1,500	-25.0%
-54 Memberships & Pubs	190	640	640	0.0%
-55 Training	0	3,475	3,475	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%
<b>SUBTOTAL</b>	<b>\$ 40,709</b>	<b>\$ 61,445</b>	<b>\$ 58,915</b>	<b>-4.1%</b>
<b>Capital Outlay:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 213,792</b>	<b>\$ 240,960</b>	<b>\$ 318,522</b>	<b>32.2%</b>

## PERSONAL SERVICES SCHEDULE

Department Description and Number

Finance

1300

## Personnel

Position Title	FY 10/11	FY 11/12	FY 12/13	Full-time (FT) Part-time(PT)	Salary and Wage
Finance Administrator	1	1	1	FT	77,386
Accounting Clerk	1	1	1	FT	34,560
Accounting Clerk	0	1	1	FT	32,950
Interim FA Pay					19,000
Accumulated Personal Leave					39,209
Budgeted Salaries & Wages	2	3	3		\$ 203,105
Overtime					0
Subtotal					\$ 203,105
FICA	Salaries & Wages times 7.65%				15,538
Retirement	Full-Time employees wages @ 10%				20,311
Life/Health Ins.	Single Premium per Full-time Employee				20,653
Workers Compensation Insurance included in General Government Operation Expenses, Insurance					
<b>TOTAL PERSONAL SERVICES</b>					<b>\$ 259,607</b>

**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	1,600	Independent Actuarial Study GASB No. 45, Accounting & Financial Reporting by Employers for Postemployment benefits other than Pensions
<b>Total</b>	<b>\$ 41,600</b>	

-34

Contract Services	Cost	Explanation
Payroll Processing	\$ 4,000	PAYCHEX processing
<b>Total</b>	<b>\$ 4,000</b>	

-40

Travel and Per Diem	Cost	Explanation
Finance Administrator and Staff	\$ 500	Mileage-bank, County Admin when City Hall Truck N/A
Conference	2,000	Lodging, Mileage, Per Diem (Assuming 5 Days)
<b>Total</b>	<b>\$ 2,500</b>	

46

Repairs and Maintenance	Cost	Explanation
Maintenance Software	\$ 5,200	Annual Maintenance of Accounting Software
<b>Total</b>	<b>\$ 5,200</b>	

**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	1,000	Other operating supplies, City Shirts
<b>Total</b>	<b>\$ 1,500</b>	

-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
<b>Total</b>	<b>\$ 640</b>	

-55

Training	Cost	Explanation
Government Finance	\$ 600	GFOA & FGFOA
Training for staff	2,875	Software(New Cash Receipting, Accts Rec'ble)
<b>Total</b>	<b>\$ 3,475</b>	

## 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 10/11	FY 11/12	FY 12/13	Percent
	Actual	Adopted	Requested	Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 0	0.0%
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 116,293	\$ 161,400	\$ 140,000	-13.3%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	3,778	20,600	1,500	-92.7%
-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	54	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%
<b>SUBTOTAL</b>	\$ 120,125	\$ 182,000	\$ 141,500	-22.3%
<b>Capital Outlay:</b>				
-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%
<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 0	0.0%
<b>TOTAL</b>	\$ 120,125	\$ 182,000	\$ 141,500	-22.3%

## OPERATING EXPENSE DETAIL

Department Description and Number

Legal Services

1400

-31

Professional Services	Cost	Explanation
Legal Services - General	\$ 140,000	Retainer for Council Mtgs, legal opinions, document , review and other legal services
<b>Total</b>	<b>\$ 140,000</b>	

-34

Contract Services	Cost	Explanation
Other Professional Fees	1,500	Court Reporter Fees and Recording Fees(Judgements) Expert Witness Fees Litigation
<b>Total</b>	<b>\$ 1,500</b>	

## 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 10/11	FY 11/12	FY 12/13	Percent
	Actual	Adopted	Requested	Change
<b>Personal Services:</b>				
-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%
<b>Operating Expenses:</b>				
-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	465,547	462,645	464,284	0.4%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 465,547	\$ 462,645	\$ 464,284	0.4%
<b>Capital Outlay:</b>				
-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%
<b>TOTAL</b>	<b>\$ 465,547</b>	<b>\$ 462,645</b>	<b>\$ 464,284</b>	<b>0.4%</b>

## OPERATING EXPENSE DETAIL

Department Description and Number

Debt Service

1700

-70

Debt Service	Cost	Explanation
CITY HALL - Principal	\$ 375,000	2007 BANK OF AMERICA NOTE
Interest	35,532	Interest Rate 3.635%
FIRE TENDER - Principal	47,868	CAPITAL LEASE -
Interest	5,884	Interest Rate 3.94%
<b>Total</b>	<b>\$ 464,284</b>	

# 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 10/11 Actual	FY 11/12 Budgeted	FY 12/13 Projected	Percentage Change
<b>Personal Services:</b>				
-11 Executive Salaries	\$ 0	\$ 0	\$ 0	0.0%
-12 Salary/Wages	24,017	26,773	28,399	6.1%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	2,844	0	0	0.0%
-21 FICA/Medicare	2,055	2,048	2,173	6.1%
-22 Retirement	2,570	2,677	2,840	6.1%
-23 Life/Health Ins.	7,889	8,628	9,249	7.2%
-24 Workers Comp.	696	984	0	-100.0%
<b>SUBTOTAL</b>	<b>\$ 40,071</b>	<b>\$ 41,110</b>	<b>\$ 42,659</b>	<b>3.8%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 8,907	\$ 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	400	2,165	17,600	712.9%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	17,441	18,000	13,200	-26.7%
-42 Postage	3,616	4,200	5,000	19.0%
-43 Utility	24,706	25,980	29,320	12.9%
-44 Rental & Leases	673	720	720	0.0%
-45 Insurance	77,753	125,400	129,250	3.1%
-46 Repair & Maint.	31,767	49,570	71,570	44.4%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	1,581	0	0	0.0%
-51 Office Supplies	6,310	8,000	6,000	-25.0%
-52 Operating Supplies	5,009	6,700	23,100	244.8%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	1,600	2,000	25.0%
-56 Contingency	0	17,455	25,000	43.2%
-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%
<b>SUBTOTAL</b>	<b>\$ 178,163</b>	<b>\$ 276,690</b>	<b>\$ 339,660</b>	<b>22.8%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	47,818	20,780	8,000	-61.5%
<b>SUBTOTAL</b>	<b>\$ 47,818</b>	<b>\$ 20,780</b>	<b>\$ 8,000</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 266,052</b>	<b>\$ 338,580</b>	<b>\$ 390,319</b>	<b>15.3%</b>

**PERSONAL SERVICES SCHEDULE:**

Department Description and Number

General Government

1900

**Personnel**

Position Title	FY 10/11	FY 11/12	FY 12/13	Full-time (FT) Part-time(PT)	Salary and Wage
Facility/Maintenance Worker	1	1	1	FT	\$ 28,399
Budgeted Salaries & Wages	1	1	1		\$ 28,399
Overtime					0
Subtotal					\$ 28,399
FICA	Salaries & Wages times 7.65%				2,173
Retirement	Full-Time employees wages @ 10%				2,840
Life/Health Ins.	Single Premium per Full-time Employee				9,249
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
<b>TOTAL PERSONAL SERVICES</b>					<b>\$ 42,659</b>

## 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
<b>Total</b>	<b>\$ 16,900</b>	

-34

Other Contractual Services	Cost	Explanation
Laserfiche	\$ 1,600	MCCI Laserfiche support
Municipal Code	400	On the Internet
Miscellaneous	600	
Web Site Redesign	15,000	
<b>Total</b>	<b>\$ 17,600</b>	

-41

Communications	Cost	Explanation
Telephone Services City Hall & Town Hall	\$ 12,000	Approximately \$1,600 per month
Internet Service	1,200	Approximately \$100 per month
<b>Total</b>	<b>\$ 13,200</b>	

-42

Postage & Freight	Cost	Explanation
General Postage	\$ 4,800	
	200	US Postal Permit/Bulk Mail Permit
<b>Total</b>	<b>\$ 5,000</b>	

**OPERATING EXPENSE DETAIL**

Department Description and Number

General Government

1900

-43

Utility	Cost	Explanation
Electric - City Hall and Town Hall	\$ 28,000	Approximately \$2,333 per Month
Volusia County Utilities Water & Sewer Service	240	Approximately \$20 per Month City Hall & Town Hall
City Hall & Town Hall Generator Natural Gas	1,080	Approximately \$45 per month for each location
<b>Total</b>	<b>\$ 29,320</b>	

-44

Rental and Leases	Cost	Explanation
Postage Meter Rental	\$ 720	\$180 per Quarter
<b>Total</b>	<b>720</b>	

-45

Insurance	Cost	Explanation
Automobile Liability & Physical Damage	\$ 3,740	Florida League of Cities
General Liability	54,350	Florida League of Cities
Property	59,780	Florida League of Cities
Workers' Compensation	11,380	Florida League of Cities
<b>Total</b>	<b>\$ 129,250</b>	

-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 Maint
Yearly Pest Control Treatment	500	City Hall & Town Hall
Equipment Maintenance-City Hall & Town Hall	3,950	Generator, elevator, phone & other equipment
Computer Operating System Software	16,000	Upgrade Server
Landscaping/Irrigation	20,000	Old City Hall Site
<b>Total</b>	<b>\$ 71,570</b>	

**OPERATING EXPENSE DETAIL**

Department Description and Number

General Government

1900

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 6,000	Centralizing Office Supplies
<b>Total</b>	<b>\$ 6,000</b>	

-52

Operating Supplies	Cost	Explanation
Facility Operating Supplies	\$ 6,000	City Hall & Town Hall Cleaning & Maint. Supplies
Imaging Software Upgrade	500	Records retention
Fuel	1,200	City Hall F150
Uniforms & shoes for facilities maintenance worker	400	Approximately \$6 per week plus shoes at \$90
Banners	15,000	
<b>Total</b>	<b>\$ 23,100</b>	

-56

Training	Cost	Explanation
Tuition Reimbursement	\$ 2,000	
<b>Total</b>	<b>\$ 2,000</b>	

-56

Contingency	Cost	Explanation
Miscellaneous Charges	\$ 25,000	
<b>Total</b>	<b>\$ 25,000</b>	

# CAPITAL OUTLAY DETAIL

Department Description & Number

General Government

1900

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

Code	Description	Cost	Explanation
64	Computers/phones	8,000	
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 8,000</b>	

## 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 10/11 Actual	FY 11/12 Adopted	FY 12/13 Requested	Percent Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 0	\$	\$ 0	0.0%
-32 Acct. & Auditing	0		0	0.0%
-34 Contract Services	2,812,611	2,669,217	2,725,460	2.1%
-37 Election Expenses	0		0	0.0%
-40 Travel & Per Diem	0		0	0.0%
-41 Communications Svc	592	500	500	0.0%
-42 Postage	0		0	0.0%
-43 Utility	5,419	6,900	6,900	0.0%
-44 Rental & Leases	23,051	24,348	24,348	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	1,219	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	55	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%
<b>SUBTOTAL</b>	<b>\$ 2,842,947</b>	<b>\$ 2,702,565</b>	<b>\$ 2,758,808</b>	<b>2.1%</b>
<b>Capital Outlay:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 2,842,947</b>	<b>\$ 2,702,565</b>	<b>\$ 2,758,808</b>	<b>2.1%</b>

**OPERATING EXPENSE DETAIL**

Department Description and Number

Law Enforcement

2100

-34

Other Contractual Services	Cost	Explanation
Volusia County	\$ 2,717,460	Volusia County Sheriff Services Contract
Special Events	8,000	
<b>Total</b>	<b>\$ 2,725,460</b>	

-41

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

-43

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

-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
<b>Total</b>	<b>\$ 24,348</b>	

**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
<b>Total</b>	<b>\$ 1,500</b>	

-52

Operating Supplies	Cost	Explanation
Fuel for Generator	\$ 100	
<b>Total</b>	<b>\$ 100</b>	

## 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 10/11	FY 11/12	FY 12/13	Percent
	Actual	Adopted	Requested	Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	937,744	1,140,390	1,182,652	3.7%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	1,403	1,500	1,500	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	9,434	9,400	9,400	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	5,100	0	-100.0%
-46 Repair & Maint.	4,725	4,000	4,000	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	84	1,000	100	-90.0%
-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%
<b>SUBTOTAL</b>	<b>\$ 953,390</b>	<b>\$ 1,161,390</b>	<b>\$ 1,197,652</b>	<b>3.1%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	19,080	0	0	0.0%
-64 Machinery & Equip.	3,555	18,000	30,000	66.7%
<b>SUBTOTAL</b>	<b>\$ 22,635</b>	<b>\$ 18,000</b>	<b>\$ 30,000</b>	<b>66.7%</b>
<b>TOTAL</b>	<b>\$ 976,025</b>	<b>\$ 1,179,390</b>	<b>\$ 1,227,652</b>	<b>4.1%</b>

## OPERATING EXPENSE DETAIL

Department Description and Number

Fire Services

2200

-34

Contract Services	Cost	Explanation
Fire services	\$ 1,130,152	Fire Services Contract with Orange City
Fire Hydrant Maintenance ( 525 Hydrants)	52,500	Fire Hydrant Maintenance thru Volusia County
<b>Total</b>	<b>\$ 1,182,652</b>	

-41

Communications	Cost	Explanation
Telephone Service	\$ 1,500	Internet and Phone Service
<b>Total</b>	<b>\$ 1,500</b>	

-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
<b>Total</b>	<b>\$ 9,400</b>	

-46

Repairs & Maintenance	Cost	Explanation
Fire Station and Volunteer Fire Hall	\$ 4,000	Buildings, A/C & Grounds Maintenance
<b>Total</b>	<b>\$ 4,000</b>	

-52

Operating Supplies	Cost	Explanation
Operating Supplies	\$ 1,000	Fuel for Generator, etc
<b>Total</b>	<b>\$ 1,000</b>	

### 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	30,000	Protective Gear, thermal imaging camers, chain saw, self-contained breathing apparatus SCBA facepieces
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 30,000</b>	

## 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 10/11	FY 11/12	FY 12/13	Percent
	Actual	Adopted	Requested	Change
<b>Personal Services:</b>				
-12 Salary/Wages	\$ 121,534	\$ 135,586	\$ 141,563	4.4%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	11,412	0	0	0.0%
-21 FICA/Medicare	10,000	10,372	10,830	4.4%
-22 Retirement	12,796	13,559	14,156	4.4%
-23 Life/Health Ins.	23,563	25,885	26,637	2.9%
-24 Workers Comp.	283	362	0	-100.0%
<b>SUBTOTAL</b>	<b>\$ 179,589</b>	<b>\$ 185,765</b>	<b>\$ 193,187</b>	<b>4.0%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 64,019	\$ 117,000	\$ 290,000	147.9%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	2,500	2,500	0.0%
-34 Contract Services	156,205	210,685	197,685	-6.2%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	578	3,300	3,300	0.0%
-41 Communications Svc	776	1,700	1,700	0.0%
-42 Postage	1,479	5,000	5,000	0.0%
-43 Utility	955	1,160	1,160	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	4,177	3,910	3,910	0.0%
-47 Printing	2,614	2,300	2,300	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	580	0	0	0.0%
-51 Office Supplies	792	1,700	1,700	0.0%
-52 Operating Supplies	2,400	1,300	1,300	0.0%
-54 Memberships & Pubs	580	600	900	50.0%
-55 Training	2,358	1,425	5,475	284.2%
-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%
<b>SUBTOTAL</b>	<b>\$ 237,513</b>	<b>\$ 352,580</b>	<b>\$ 516,930</b>	<b>46.6%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	1,020	2,000	0	-100.0%
<b>SUBTOTAL</b>	<b>\$ 1,020</b>	<b>\$ 2,000</b>	<b>\$ 0</b>	<b>-100.0%</b>
<b>TOTAL</b>	<b>\$ 418,121</b>	<b>\$ 540,345</b>	<b>\$ 710,117</b>	<b>31.4%</b>

**PERSONAL SERVICES SCHEDULE:**

Dept Description & Number:

Growth Management

1500/2400

**Personnel**

Position Title	FY 10/11	FY 11/12	FY 12/13	Full-time (FT) Part-time(PT)	Salary and Wage
Planning Administrator	0	1	1	FT	\$ 65,564
Neighborhood Improvement Officer	1	1	1	FT	47,591
Office Assistant	1	1	1	FT	28,408
	2	3	3		\$ 141,563
Budgeted Salaries & Wages					\$ 141,563
Overtime					
Subtotal					\$ 141,563
FICA	Salaries & Wages times 7.65%				10,830
Retirement	Full-Time employees wages @ 10%				14,156
Life/Health Ins.	Single Premium per Full-time Employee				26,637
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
<b>TOTAL PERSONAL SERVICES</b>					<b>\$ 193,187</b>

**OPERATING EXPENSE DETAIL**

**Department Description & Number:**

**Growth Management**

-31

Professional Services	Cost	Explanation
Brownfield Implementation	\$ 22,500	
CRA Finding of Necessity	15,000	
CRA Statutory Plan	75,000	
TOD Master Storm Water Study	100,000	Hud Grant 80/20
Miscellaneous Services	9,500	
HUD Sustainability/TOD	68,000	Hud Grant 80/20
<b>Total</b>	<b>\$ 290,000</b>	

-33

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

-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
Mowing & Lawn care	6,000	Independent Contract for Violations
<b>Total</b>	<b>\$ 197,685</b>	

-40

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

**OPERATING EXPENSE DETAIL**

**Department Description & Number:**

**Growth Management**

-41

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

-42

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

-43

Utility	Cost	Explanation
Electric/Building Dept.	\$ 1,100	Based sq ft of 610 sq. ft. of 12,287
Water and Sewer Service/Building Dept.	60	Usable space in City Hall/4.96%
<b>Total</b>	<b>\$ 1,160</b>	

-46

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

-47

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

**OPERATING EXPENSE DETAIL**

**Department Description & Number:**

**Growth Management**

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 1,700	Folders, Labels, etc
<b>Total</b>	<b>\$ 1,700</b>	

-52

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

-54

Memberships & Publications	Cost	Explanation
Florida Assn. of Code Enforcement (FACE)	\$ 100	Annual Membership (2)
American Planning Association (APO), Florida American Planning Assn. (FAPA), Am. Institute of Certified Planners (AICP) & Florida Redevelopment Association(FIRDA)	500 300	Annual Memberships
<b>Total</b>	<b>\$ 900</b>	

-55

Training	Cost	Explanation
Training	\$ 675	Florida Assoc of Code Enforcement
Training	1,300	FAPA Conference & DCA Growth Mgt.
Training	3,500	New P&Z Members
<b>Total</b>	<b>\$ 5,475</b>	

## 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

	FY 10/11	FY 11/12	FY 12/13	Percent
	Actual	Budgeted	Requested	Change
<b>Personal Services:</b>				
-12 Salary/Wages	\$ 37,828	\$ 41,004	\$ 42,599	3.9%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	2,357	0	0	0.0%
-21 FICA/Medicare	2,993	3,139	3,260	3.8%
-22 Retirement	3,692	4,102	4,260	3.8%
-23 Life/Health Ins.	7,871	7,334	7,151	-2.5%
-24 Workers Comp.	66	95	0	-100.0%
<b>SUBTOTAL</b>	<b>\$ 54,807</b>	<b>\$ 55,675</b>	<b>\$ 57,270</b>	<b>2.9%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	3,395	2,300	2,300	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	1,031	1,800	1,800	0.0%
-41 Communications Svc	3,674	4,070	1,950	-52.1%
-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.	5,860	8,000	0	-100.0%
-47 Printing	306	0	0	0.0%
-48 Promotional Activites	2,025	2,000	2,000	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	3,027	3,800	3,800	0.0%
-52 Operating Supplies	4,459	1,000	1,000	0.0%
-54 Memberships & Pubs	0	150	150	0.0%
-55 Training	677	1,300	1,300	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%
<b>SUBTOTAL</b>	<b>\$ 24,455</b>	<b>\$ 24,420</b>	<b>\$ 14,300</b>	<b>-41.4%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	3,988	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 3,988</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 83,249</b>	<b>\$ 80,095</b>	<b>\$ 71,570</b>	<b>-10.6%</b>

**PERSONAL SERVICES SCHEDULE:**

Department Description and Number

Safety & Training Services

2500

**Personnel**

Position Title	FY 10/11	FY 11/12	FY 12/13	Full-time (FT) Part-time(PT)	Salary and Wage
Safety Coordinator	1	1	1	FT	\$ 42,599
Budgeted Salaries & Wages					\$ 42,599
Subtotal					\$ 42,599
FICA	Salaries & Wages times 7.65%				3,260
Retirement	Full-Time employees wages @ 10%				4,260
Life/Health Ins.	Single Premium per Full-time Employee				7,151
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
<b>TOTAL PERSONAL SERVICES</b>					<b>\$ 57,270</b>

**OPERATING EXPENSE DETAIL**

**Department Description and Number    Safety & Training Services    2500**

-34

Contract Services	Cost	Explanation
CERT Trainer	\$ 2,300	Reimburseable from a CERT Grant
<b>Total</b>	<b>\$ 2,300</b>	

-40

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

-41

Communication Services	Cost	Explanation
Telephone Service	\$ 450	Nextel
Internet Service	1,000	Ham Radio Operators
Satellite Phone Service	500	Used during emergency
<b>Total</b>	<b>\$ 1,950</b>	

-46

Repair & Maintenance Service	Cost	Explanation
Reverse 911®	\$ 0	Annual Maintenance
<b>Total</b>	<b>\$ 0</b>	

-48

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

**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 & presentations
CERT Training Materials	2,800	To be reimbursed by DCA/CERT Grant
<b>Total</b>	<b>\$ 3,800</b>	

-52

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

-54

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

-55

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

## 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 10/11	FY 11/12	FY 12/13	Percent
	Actual	Adopted	Requested	Change
<b>Personal Services</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses</b>				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	73,380	78,280	79,715	1.8%
-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%
<b>SUBTOTAL</b>	<b>\$ 73,380</b>	<b>\$ 78,280</b>	<b>\$ 79,715</b>	<b>1.8%</b>
<b>Capital Outlay</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 73,380</b>	<b>\$ 78,280</b>	<b>\$ 79,715</b>	<b>1.8%</b>

OPERATING EXPENSE DETAIL

Department Description and Number

Animal Control

2900

-34

Other Contractural Services	Cost	Explanation
Animal Control	\$ 77,315	Volusia County Animal Control Service Contract
	2,400	Bus Two times this year for Spay/Neutering
<b>Total</b>	<b>\$ 79,715</b>	

# 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 10/11	FY 11/12	FY 12/13	Percent
	Actual	Adopted	Requested	Change
<b>Personal Services:</b>				
-12 Salary/Wages	\$ 6,217	\$ 7,236	\$ 113,164	1463.9%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	475	554	8,657	1462.6%
-22 Retirement	622	724	11,316	1463.0%
-23 Life/Health Ins.	0	1,294	39,059	2918.4%
-24 Workers Comp.	15	23	0	0.0%
SUBTOTAL	\$ 7,329	\$ 9,830	\$ 172,196	1651.7%
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 108	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	104,019	139,500	76,000	-45.5%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	344	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	941	2,130	1,200	-43.7%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	94,159	204,000	125,000	-38.7%
-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	0	0	0	0.0%
-52 Operating Supplies	18,732	8,500	12,250	44.1%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	150	650	1,500	130.8%
-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	\$ 218,453	\$ 354,780	\$ 215,950	-39.1%
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	2,452	5,500	0	-100.0%
-64 Machinery & Equip.	0	15,000	0	-100.0%
SUBTOTAL	\$ 2,452	\$ 20,500	\$ 0	-100.0%
<b>TOTAL</b>	<b>\$ 228,234</b>	<b>\$ 385,110</b>	<b>\$ 388,146</b>	<b>0.8%</b>

## PERSONAL SERVICES SCHEDULE

Department Description and Number

Public Works

4100

## Personnel

Position Title	FY 10/11	FY 11/12	FY 12/13	Full-time (FT) Part-time(PT)	Salary and Wage
Safety Coordinator as Public Works Coordinator	0	1	1	FT	12,500
Crew Chief		0	1	FT	29,890
Maintenance Worker 1		0	3	FT	65,774
Overtime					5,000
Budgeted Salaries & Wages	0	1	5		\$ 113,164
Overtime					0
Subtotal					\$ 113,164
FICA	Salaries & Wages times 7.65%				8,657
Retirement	Full-Time employees wages @ 10%				11,316
Life/Health Ins.	Single Premium per Full-time Employee				39,059
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
<b>TOTAL PERSONAL SERVICES</b>					<b>\$ 172,196</b>

## 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
Maintenance of 17-92 Inmates	0	Independent Contractor(Reduce Services)
Mosquito/Aquatic Control Services	15,000	Volusia County Mosquito Control
Landscape/Irrigation Maintenance	0	Servello & Son, Inc. of Highway 17-92 ff
Misc Engineering Services	7,000	
<b>Total</b>	<b>\$ 76,000</b>	

-43

Utilities	Cost	Explanation
Water and Electricity	\$ 1,200	Speed Signs, Lake Charles Pump & Barn, fountain
<b>Total</b>	<b>\$ 1,200</b>	

-46

Repairs & Maintenance	Cost	Explanation
Asphalt Maintenance	\$ 4,500	Road Repair/Pot Holes
Back-flow preventor testing	500	Along Highway 17/92
Building Maintenance	1,000	
Dirt Road Maintenance	1,000	
Equipment Maintenance	7,500	Maintenance Crew for Highway 17-92
Misc Work	50,000	
Railroad Crossing Signal Maintenance	7,500	CSX Railway
Shoulder Repair	5,000	
Tree Maintenance	30,000	
Truck Maintenance	5,000	F150 Truck
Irrigation/Landscaping	10,000	
Litter and Debris Removal	3,000	
<b>Total</b>	<b>\$ 125,000</b>	

**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	750	Streetscape
Supplies	3,500	Gloves/bags/etc
<b>Total</b>	<b>\$ 12,250</b>	

-55

Training	Cost	Explanation
Employee Certification	\$ 1,500	
<b>Total</b>	<b>\$ 1,500</b>	

# 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 Page 61

Department: Parks and Recreation

Dept. No. 7200

	FY 10/11	FY 11/12	FY 12/13	Percent
	Actual	Budgeted	Requested	Change
<b>Personal Services:</b>				
-12 Salary/Wages	\$ 289,392	\$ 331,113	\$ 354,791	7.2%
-14 Overtime	0	0	6,000	100.0%
-15 Special Pay	31,168	0	0	0.0%
-21 FICA/Medicare	23,660	25,330	27,601	9.0%
-22 Retirement	28,316	29,872	32,840	9.9%
-23 Life/Health Ins.	64,400	69,011	83,654	21.2%
-24 Workers Comp./Unemp	9,762	13,563	0	-100.0%
<b>SUBTOTAL</b>	<b>\$ 446,698</b>	<b>\$ 468,889</b>	<b>\$ 504,885</b>	<b>7.7%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 360	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	35,289	52,750	43,150	-18.2%
-36 Janitorial Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	1,555	2,500	1,500	-40.0%
-41 Communications Svc	6,125	7,800	5,300	-32.1%
-42 Postage	39	0	0	0.0%
-43 Utility	43,707	50,900	55,080	8.2%
-44 Rental & Leases	150	300	300	0.0%
-45 Insurance	1,532	1,900	1,900	0.0%
-46 Repair & Maint.	40,198	69,000	74,470	7.9%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	2,187	7,500	7,500	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	1,058	1,300	1,300	0.0%
-52 Operating Supplies	61,645	55,700	56,700	1.8%
-54 Memberships & Pubs	490	1,300	1,300	0.0%
-55 Training	2,618	3,000	3,000	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%
<b>SUBTOTAL</b>	<b>\$ 196,952</b>	<b>\$ 253,950</b>	<b>\$ 251,500</b>	<b>-1.0%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	2,617	0	0	-100.0%
-63 Infrastructure	425,395	10,700	0	-100.0%
-64 Machinery & Equip.	37,108	6,000	0	-100.0%
<b>SUBTOTAL</b>	<b>\$ 465,120</b>	<b>\$ 16,700</b>	<b>\$ 0</b>	<b>-100.0%</b>
<b>TOTAL</b>	<b>\$ 1,108,769</b>	<b>\$ 739,539</b>	<b>\$ 756,385</b>	<b>2.3%</b>

## PERSONAL SERVICES SCHEDULE

**Department Description and Number      Parks & Recreation      7200**

### Personnel

Position Title	FY 10/11	FY 11/12	FY 12/13	Full-time (FT) Part-time(PT)	Salary and Wage
<b>Full Time:</b>					
Parks & Recreation Director	1	1	1	FT	\$ 68,216
Parks Superintendent	1	1	1	FT	50,323
Recreation Coordinator	1	1	1	FT	45,603
Parks Maintenance Worker (Crew Leader)	1	1	1	FT	29,274
Parks Maintenance Worker III	1	1	0	FT	0
Parks Maintenance Worker II	1	1	0	FT	0
Parks Maintenance Worker I	1	2	4	FT	100,979
Office Assistant	1	1	1	FT	28,001
	8	8	9		\$ 322,396
<b>Part Time:</b>					
(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					\$ 354,791
Overtime					6,000
Budgeted Salaries & Wages					\$ 360,791
FICA	Salaries & Wages times 7.65%				27,600
Retirement	Full-Time employees wages @ 10%				32,840
Life/Health Ins.	Single Premium per Full-time Employee				83,654
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
<b>TOTAL PERSONAL SERVICES</b>					<b>\$ 504,885</b>

**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
Maintenance Equipment/Filters	1,500	
<b>Total</b>	<b>\$ 43,150</b>	

-40

Travel and Per Diem	Cost	Explanation
Staff	\$ 1,500	Misc. work travel when the City Hall truck is not available for sign out and Training travel & Lodging
<b>Total</b>	<b>\$ 1,500</b>	

-41

Communications	Cost	Explanation
Telephone including Long Distance	\$ 1,000	Gateway Office Telephone
Cell Service	3,200	Sprint/Nextel
Internet Service Provider	1,100	Bright House Networks
<b>Total</b>	<b>\$ 5,300</b>	

**OPERATING EXPENSE DETAIL**

Department Description and Number

Parks & Recreation

7200

-43

Utility	Cost	Explanation
Electric Service	42,000	Parks, ballfields, and irrigation pumps/splash pad
Water	11,500	Gateway, Memorial, Eagle's, Sullivan Parks/Splash
Drinking Water Permit	200	Bill Keller Park/SP
Musco Light Control	400	Service agreement
Septic permit Bill Keller	180	
Backflow Testing	800	
<b>Total</b>	<b>\$ 55,080</b>	

-44

Rental and Leases	Cost	Explanation
Annual Lease	\$ 300	Gateway Park
<b>Total</b>	<b>\$ 300</b>	

-45

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

**OPERATING EXPENSE DETAIL**

Department Description and Number

Parks & Recreation

7200

-46

Repair and Maintenance Services	Cost	Explanation
Park repairs	\$ 31,920	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	9,000	Maintenance of mowers, blowers, weed eaters etc.
Tires & filters	1,500	Equipment and vehicles (three trucks)
Professional Services	10,700	Tree Work, Pumps & Electricians
Street Scape Maintenance	6,000	Irrigation/Landscaping
<b>Total</b>	<b>\$ 74,470</b>	

-48

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

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 1,300	Supplies & Paper
<b>Total</b>	<b>\$ 1,300</b>	

**OPERATING EXPENSE DETAIL**

Department Description and Number

**Parks & Recreation**

**7200**

-52

Operating Supplies	Cost	Explanation
Janitorial Supplies	\$ 5,000	Cleaning materials, paper products/sp
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.
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
Chemicals	1,500	splash pad
<b>Total</b>	<b>\$ 56,700</b>	

-54

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

-55

Training	Cost	Explanation
Training Course/Conference	\$ 3,000	FRPA, NRPA, Central Reg Conf, FIPP, Sports Turf
<b>Total</b>	<b>\$ 3,000</b>	

## 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 10/11 Actual	FY 11/12 Budgeted	FY 12/13 Requested	Percent Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 0	0.0%
<b>Operating Expenses:</b>				
-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%
<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 0	0.0%
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	1,299,865	100.0%
-64 Machinery & Equip.	0	0	0	0.0%
<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 1,299,865	100.0%
<b>TOTAL</b>	\$ 0	\$ 0	\$ 1,299,865	100.0%

## ANNUAL CAPITAL IMPROVEMENT BUDGET

Department Description and Number

Capital Improvements

9000

-63

Infrastructure:	Cost	Explanation
West Highbanks Sidewalk	\$ 240,000	TPO 50%
Naranja Sidewalk	270,000	TPO
Street Resurfacing	407,000	Franchise/NLOGT
Sidewalk Trip Hazard	7,500	Franchise
Rob Sullivan Emergency Access Road	55,865	CDBG
Alexandria Woods Park	45,000	
Public Works Equipment	165,500	
Bus Stop	7,000	
LED Message Board	12,000	
Keller Playground Replacement	60,000	Reserve for replacement next FY
Musco Club Warranty	30,000	Keller Fields 1&2/Sullivan Fields 1 & 2 /soccer field
	<b>\$ 1,299,865</b>	

## 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 10/11 Actual	FY 11/12 Budgeted	FY 12/13 Requested	Percent Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-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	449,119	251,540	36,000	-85.7%
<b>SUBTOTAL</b>	<b>\$ 449,119</b>	<b>\$ 251,540</b>	<b>\$ 36,000</b>	<b>-85.7%</b>
<b>Capital Outlay:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 449,119</b>	<b>\$ 251,540</b>	<b>\$ 36,000</b>	<b>-85.7%</b>

**TRANSFERS OUT**

**Department Description and Number**

**Non-Departmental**

**9002**

-91

Intergovernmental Transfers	Cost	Explanation
Business Tax Receipts/Opportunity Fund	\$ 36,000	
	\$ 36,000	

City of DeBary

**SPECIAL**  
**REVENUE**  
**FUNDS**

## SPECIAL REVENUE FUND REVENUES

Sources:

Account Description	FY 010/11 Actual	FY 11/12 Amended	FY 12/13 Proposed	Amount Change	Percent Change
<b>SOLID WASTE</b>					
Collections:					
Sales and Interest	\$ 1,275,416	\$ 1,255,515	\$ 1,345,707	\$ 90,192	7.2%
Fund Balance Carryforward	448,369	382,225	302,770	(79,455)	-20.8%
<b>Subtotal</b>	<b>\$ 1,723,785</b>	<b>\$ 1,637,740</b>	<b>\$ 1,648,477</b>	<b>\$ 10,737</b>	<b>0.7%</b>
Recycling:					
Sales and Interest	\$ 19,549	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
Fund Balance Carryforward	80,488	7,383	23,257	15,874	215.0%
<b>Subtotal</b>	<b>\$ 100,037</b>	<b>\$ 17,383</b>	<b>\$ 38,257</b>	<b>\$ 20,874</b>	<b>120.1%</b>
<b>Solid Waste Total</b>	<b>\$ 1,823,822</b>	<b>\$ 1,655,123</b>	<b>\$ 1,686,734</b>	<b>\$ 31,611</b>	<b>1.9%</b>
<b>STREETLIGHTING DISTRICTS</b>					
Assessment	\$ 374,888	\$ 369,685	\$ 320,250	\$ (49,435)	-13.4%
Fund Balance Carryforward	442,690	418,802	408,071	(10,731)	-2.6%
<b>Streetlighting Total</b>	<b>\$ 817,578</b>	<b>\$ 788,487</b>	<b>\$ 728,321</b>	<b>\$ (60,166)</b>	<b>-7.6%</b>
<b>ORLANDIA HEIGHTS NEIGHBORHOOD IMPROVEMENT DISTRICT</b>					
Assessment	\$ 95,454	\$ 93,813	\$ 93,813	\$ 0	0.0%
Fund balance Carryforward	1,644	1,654	30,175	28,521	1724.4%
<b>Orl. Hts. Nbhd. Imp. Dist.Total</b>	<b>\$ 97,098</b>	<b>\$ 95,467</b>	<b>\$ 123,988</b>	<b>\$ 28,521</b>	<b>29.9%</b>
<b>STORMWATER UTILITY</b>					
Assessment & Interest	\$ 861,858	\$ 833,450	\$ 791,360	\$ (42,090)	-5.1%
Proceeds from Loan & Transfers	0	0	1,554,468	1,554,468	100.0%
Fund Balance Carryforward	330,782	319,458	294,154	(25,304)	-7.9%
<b>Stormwater Utility Total</b>	<b>\$ 1,192,640</b>	<b>\$ 1,152,908</b>	<b>\$ 2,639,982</b>	<b>\$ 1,487,074</b>	<b>129.0%</b>
<b>Tree Trust Fund</b>					
Miscellaneous Revenue	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Carryforward	85,272	60,272	54,098	(6,174)	-10.2%
<b>Tree Trust Total</b>	<b>\$ 85,272</b>	<b>\$ 60,272</b>	<b>\$ 54,098</b>	<b>\$ (6,174)</b>	<b>-10.2%</b>
<b>Franchise Fees</b>					
Charges for Services	\$ 818,664	\$ 870,000	\$ 775,000	\$ (95,000)	-10.9%
Fund Balance Carryforward	2,025,770	1,922,613	2,261,380	338,767	17.6%
<b>Franchise Fees Total</b>	<b>\$ 2,844,434</b>	<b>\$ 2,792,613</b>	<b>\$ 3,036,380</b>	<b>\$ 243,767</b>	<b>8.7%</b>
<b>New Local Option Gas Tax</b>					
Intergovernmental Revenue	\$ 191,393	\$ 191,000	\$ 175,000	\$ (16,000)	-8.4%
Fund Balance Carryforward	148,508	0	0	0	0.0%
<b>New Local Option Tax Total</b>	<b>\$ 339,901</b>	<b>\$ 191,000</b>	<b>\$ 175,000</b>	<b>\$ (16,000)</b>	<b>-8.4%</b>
<b>Sidewalk Improvement Fund</b>					
Donations	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Carryforward	18,503	1,012	0	(1,012)	-100.0%
<b>Sidewalk Improvement Fund</b>	<b>\$ 18,503</b>	<b>\$ 1,012</b>	<b>\$ 0</b>	<b>\$ (1,012)</b>	<b>-100.0%</b>
<b>Opportunity Fund: Business Tax Receipts</b>					
Transfer In	\$ 12,739	\$ 34,000	\$ 36,000	\$ 2,000	100.0%
Fund Balance Carryforward	0	0	46,739	46,739	0.0%
<b>Business Tax Receipts</b>	<b>\$ 12,739</b>	<b>\$ 34,000</b>	<b>\$ 82,739</b>	<b>\$ 48,739</b>	<b>100.0%</b>
<b>Impact Fee Trust Fund</b>					
Miscellaneous Revenues	\$ 10,562	\$ 6,000	\$ 58,000	\$ 52,000	0.0%
Fund Balance Carryforward	33,682	35,900	8,344	(27,556)	-76.8%
<b>Impact Fee Trust Fund</b>	<b>\$ 44,244</b>	<b>\$ 41,900</b>	<b>\$ 66,344</b>	<b>\$ 24,444</b>	<b>58.3%</b>
<b>Sp Rev Fd Total</b>	<b>\$ 7,276,231</b>	<b>\$ 6,812,782</b>	<b>\$ 8,593,586</b>	<b>\$ 1,780,804</b>	<b>26.1%</b>

## SPECIAL REVENUE FUND - EXPENDITURES

Uses:

Account Description	FY 10/11 Actual	FY 11/12 Adopted	FY 12/13 Requested	Amount of Change	Percent Change
<b>Solid Waste</b>					
Collection	\$ 1,320,110	\$ 1,356,420	\$ 1,352,457	\$ (3,963)	-0.3%
Unappropriated	403,675	281,320	296,020	14,700	5.2%
Subtotal	\$ 1,723,785	\$ 1,637,740	\$ 1,648,477	\$ 10,737	0.7%
<b>Recycling:</b>					
Improvements	\$ 76,300	\$ 10,480	\$ 15,000	\$ 4,520	43.1%
Unappropriated	23,737	6,903	23,257	16,354	100.0%
Subtotal	\$ 100,037	\$ 17,383	\$ 38,257	\$ 20,874	120.1%
<b>Solid Waste Total</b>	<b>\$ 1,823,822</b>	<b>\$ 1,655,123</b>	<b>\$ 1,686,734</b>	<b>\$ 31,611</b>	<b>1.9%</b>
<b>Streetlighting Districts</b>					
Contract Services	\$ 373,167	\$ 406,025	\$ 408,010	\$ 1,985	0.5%
Unappropriated	444,411	382,462	320,311	(62,151)	-16.3%
Streetlighting Total	\$ 817,578	\$ 788,487	\$ 728,321	\$ (60,166)	-7.6%
<b>Orlandia Heights Neighborhood Improvement District</b>					
Road Improvements	\$ 66,686	\$ 94,050	\$ 94,050	\$ 0	0.0%
Unappropriated	30,412	1,417	29,938	28,521	2012.8%
Ori. Hts. Nghd. Imp. Dist. Tot	\$ 97,098	\$ 95,467	\$ 123,988	\$ 28,521	29.9%
<b>Stormwater Utility</b>					
Maintenance & Const.	\$ 799,055	\$ 932,881	\$ 937,205	\$ 4,324	0.5%
Unappropriated	393,585	220,027	1,702,777	1,482,750	673.9%
Stormwater Util Total	\$ 1,192,640	\$ 1,152,908	\$ 2,639,982	\$ 1,487,074	129.0%
<b>Tree Trust Fund</b>					
Maint & Capital	\$ 6,175	\$ 25,000	\$ 25,000	\$ 0	0.0%
Unappropriated	79,098	35,272	29,098	(6,174)	-17.5%
Tree Trust Fund Total	\$ 85,272	\$ 60,272	\$ 54,098	\$ (6,174)	-10.2%
<b>Franchise Fees</b>					
Maint & Capital	\$ 460,254	\$ 992,800	\$ 696,984	\$ (295,816)	-29.8%
Unappropriated	2,384,180	1,799,813	2,339,396	539,583	30.0%
Franchise Fees Total	\$ 2,844,434	\$ 2,792,613	\$ 3,036,380	\$ 243,767	8.7%
<b>New Local Option Gas Tax</b>					
Maint & Capital	\$ 339,901	\$ 191,000	\$ 175,000	\$ (16,000)	-8.4%
Unappropriated	0	0	0	0	0.0%
New Local Option Gas Tax	\$ 339,901	\$ 191,000	\$ 175,000	\$ (16,000)	-8.4%
<b>Sidewalk Improvement</b>					
Capital	\$ 17,491	\$ 1,012	\$ 0	\$ (1,012)	-100.0%
Unappropriated	1,012	0	0	0	-100.0%
Sidewalk Improvement	\$ 18,503	\$ 1,012	\$ 0	\$ (1,012)	-100.0%
<b>Business Tax Receipts Fund</b>					
Contributions	\$ 0	\$ 0	\$ 63,000	\$ 63,000	100.0%
Unappropriated	12,739	34,000	19,739	(14,261)	-41.9%
Business Tax Receipts	\$ 12,739	\$ 34,000	\$ 82,739	\$ 48,739	143.4%
<b>Impact Fee Trust</b>					
Capital	\$ 0	\$ 41,900	\$ 18,500	\$ (23,400)	-55.8%
Unappropriated	44,244	0	47,844	47,844	100.0%
Impact Fee Trust	\$ 44,244	\$ 41,900	\$ 66,344	\$ 24,444	58.3%
<b>Sp Rev Fd Total</b>	<b>\$ 7,276,231</b>	<b>\$ 6,812,782</b>	<b>\$ 8,593,586</b>	<b>\$ 1,780,804</b>	<b>26.1%</b>

# 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. This fund was fully expended during the 2011-2012 fiscal year.
- **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.

## DEPARTMENT EXPENDITURE SUMMARY

### Fund 101 - Special Revenue Fund - Solid Waste

	FY 10/11 Actual	FY 11/12 Budgeted	FY 12/13 Requested	Percent Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-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	1,319,483	1,355,770	1,351,807	-0.3%
-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	627	650	650	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%
<b>SUBTOTAL</b>	<b>\$ 1,320,110</b>	<b>\$ 1,356,420</b>	<b>\$ 1,352,457</b>	<b>-0.3%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Improvements Other Than Buildings	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 1,320,110</b>	<b>\$ 1,356,420</b>	<b>\$ 1,352,457</b>	<b>-0.3%</b>

**OPERATING EXPENSE DETAIL**

**Fund 101 - Special Revenue Fund - Solid Waste**

-34

Contract Services	Cost	Explanation
Residential collection and Disposal	\$ 1,247,527	8,141 Residential Customers \$12.77X12 Mo.
Non-Ad Valorem Collection Process	4,478	Property Appraisers Fee @ \$.55 per parcel
Contract Administration	99,802	8% of Collections
<b>Total</b>	<b>\$ 1,351,807</b>	

-49

Other Charges & Obligations	Cost	Explanation
Legal Advertising	\$ 650	Newspaper Advertsing(Cost Accounting Ad)
<b>Total</b>	<b>\$ 650</b>	

## DEPARTMENT EXPENDITURE SUMMARY

## Fund 110 - Special Revenue Fund - Recycle

	FY 10/11	FY 11/12	FY 12/13	Percent
	Actual	Budgeted	Requested	Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-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%
-90 Transfers	76,300	0	15,000	100.0%
<b>SUBTOTAL</b>	<b>\$ 76,300</b>	<b>\$ 0</b>	<b>\$ 15,000</b>	<b>100.0%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	10,480	0	-100.0%
-64 Machinery & Equip.	0	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 10,480</b>	<b>\$ 0</b>	<b>-100.0%</b>
<b>TOTAL</b>	<b>\$ 76,300</b>	<b>\$ 10,480</b>	<b>\$ 15,000</b>	<b>43.1%</b>

OPERATING EXPENSE DETAIL

Fund 110 - Special Revenue Fund - Recycle

-90

Transfer Out	Cost	Explanation
Community Enhancements	\$ 15,000	At the Direction of the City Council
<b>Total</b>	<b>\$ 15,000</b>	

## DEPARTMENT EXPENDITURE SUMMARY

### Fund 105 - Special Revenue Fund - Street Lighting Districts

	FY 10/11	FY 11/12	FY 12/13	Percent
	Actual	Budgeted	Requested	Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-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	39,458	39,610	35,165	-11.2%
-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	333,710	366,415	372,845	1.8%
-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%
<b>SUBTOTAL</b>	<b>\$ 373,167</b>	<b>\$ 406,025</b>	<b>\$ 408,010</b>	<b>0.5%</b>
<b>Capital Outlay:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 373,167</b>	<b>\$ 406,025</b>	<b>\$ 408,010</b>	<b>0.5%</b>

Fund 105 - Special Revenue Fund - Street Lighting Districts

-34

Other Contractual Services	Cost	Explanation
Property Appraiser's Admin. Costs	\$ 3,140	5,705 parcels @ \$.55 per parcel
Contract Administration	32,025	10% of Estimated Revenue Collected
<b>Total</b>	<b>\$ 35,165</b>	

-43

Utilities	Cost	Explanation
Electric Utility includes rental of poles & fixtures by Tax Districts		
1930	\$ 8,950	Lake Marie
1950	12,480	Leisure World
2011	15,660	DeBary West
2050	8,775	DeBary East
2060	9,410	Summerhaven
2080	4,400	Woodbound Lakes
2120	535	Pinnacle Plaza
2140	160,060	DeBary Plantation
2150	925	Eagles Nest
2170	4,515	DeBary Plantation West
2200	25,035	Glen Abbey
2260	4,010	DeBary Woods
2400	1,600	Heritage Woods
2450	1,770	Surrey Run
2460	3,095	Reserve @ DeBary
2480	4,910	Parkview
2580	2,365	River Bluff
2750	4,520	Parkview Heights
2760	3,740	Pinnacle Reserve (Reserve @ DeBary Units 3 & 4)
2780	22,090	Saxon Woods
2790	13,540	DeBary Plantation Unit 17
2900	7,100	Spring Glen
2940	2,560	Woodlands @ Glen Abbey
2950	13,110	Spring View
3030	1,400	Buena Vista Street
3040	2,920	Glen Abbey Club
3080	1,645	Springview Industrial Park
3330	31,725	Riviera Bella
<b>Total</b>	<b>\$ 372,845</b>	

## DEPARTMENT EXPENDITURE SUMMARY

### Fund 115 - Orlandia Heights Neighborhood Improvement Fund

	FY 10/11	FY 11/12	FY 12/13	Percent
	Actual	Budgeted	Requested	Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-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	57,822	72,300	72,300	0.0%
-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	8,260	4,500	4,500	0.0%
-46 Repair & Maint.	0	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	175	200	200	0.0%
-52 Operating Supplies	0	700	700	0.0%
-53 Road Mat'ls & Sup	429	5000	5,000	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%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 66,686</b>	<b>\$ 94,050</b>	<b>\$ 94,050</b>	<b>0.0%</b>
<b>Capital Outlay:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 66,686</b>	<b>\$ 94,050</b>	<b>\$ 94,050</b>	<b>0.0%</b>

Fund 115 - Orlandia Heights Neighborhood Improvement Fund

-34

Other Contract Services	Cost	Explanation
By Private Contractors	\$ 23,000	Road Repair/Materials & Labor
By Private Contractors	46,800	Major Road Improvement Project
Volusia County Property Appraiser	2,500	Property Apprscr fees, engineer, legal
<b>Total</b>	<b>\$ 72,300</b>	

-40

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

-42

Postage	Cost	Explanation
Postage	\$ 250	Mailing out quarterly Newsletters
<b>Total</b>	<b>\$ 250</b>	

-45

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

-46

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

Fund 115 - Orlandia Heights Neighborhood Improvement Fund

-47

Printing	Cost	Explanation
Newsletter	\$ 250	Quarterly
<b>Total</b>	<b>\$ 250</b>	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 200	Stationary and other office supplies
<b>Total</b>	<b>\$ 200</b>	

-52

Operating Supplies	Cost	Explanation
Operating Supplies	\$ 200	Miscellaneous items
Accounting software & website operating costs	500	
<b>Total</b>	<b>\$ 700</b>	

-53

Road Materials & Supplies	Cost	Explanation
Road Materials & Supplies	\$ 5,000	Hot Patch, etc
<b>Total</b>	<b>\$ 5,000</b>	

-56

Contingency	Cost	Explanation
Act of Nature Road Damages	\$ 10,000	Emergency Repairs/FEMA
<b>Total</b>	<b>\$ 10,000</b>	

## DEPARTMENT EXPENDITURE SUMMARY

### Fund 120 - Special Revenue Fund - Stormwater Utility

	FY 10/11	FY 11/12	FY 12/13	Percent
	Actual	Budgeted	Requested	Change
<b>Personal Services:</b>				
-12 Salary/Wages	\$ 130	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	10	0	0	0.0%
-22 Retirement	13	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 153</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 31,335	\$ 15,000	\$ 70,000	366.7%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	10,076	73,673	73,673	0.0%
-37 Election/Admin Svcs	81,695	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	1,471	3,000	1,500	-50.0%
-44 Rental & Leases	0	10,000	0	-100.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	65,115	75,000	40,000	-46.7%
-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	0	0	0	0.0%
-52 Operating Supplies	221	2,500	1,500	-40.0%
-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	605,665	753,708	750,532	-0.4%
-82 Contributions	0	0	0	0.0%
-91 Transfers	3,325	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 798,903</b>	<b>\$ 932,881</b>	<b>\$ 937,205</b>	<b>0.5%</b>
<b>Capital Outlay:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>\$ 799,055</b>	<b>\$ 932,881</b>	<b>\$ 937,205</b>	<b>0.5%</b>

**OPERATING EXPENSE DETAIL**

**Fund 120 - Special Revenue Fund - Stormwater Utility**

31

Contract Services	Cost	Explanation
Professional Services	\$ 70,000	Lake Monroe/Misc Task Orders
<b>Total</b>	<b>\$ 70,000</b>	

-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	
<b>Total</b>	<b>\$ 73,673</b>	

-43

Utility Services	Cost	Explanation
Electric Utility	\$ 1,500	3 Pump Stations
<b>Total</b>	<b>\$ 1,500</b>	

-44

Reantals & Leases	Cost	Explanation
Equipment Rentals	\$ 0	High Water Pumping
<b>Total</b>	<b>\$ 0</b>	

## OPERATING EXPENSE DETAIL

## Fund 120 - Special Revenue Fund - Stormwater Utility

-46

Repairs & Maintenance	Cost	Explanation
Maintenance/Operating Costs	\$ 40,000	Pumping/ Fuel/Misc repairs
<b>Total</b>	<b>\$ 40,000</b>	

-52

Operating Supplies	Cost	Explanation
Fuel	\$ 1,500	Generators
<b>Total</b>	<b>\$ 1,500</b>	

-70

Debt Service	Cost	Explanation
Principal	\$ 230,000	Bank of America Loan
	165,000	Wachovia Loan 4.05%(Now Wells Fargo)
Interest	168,928	Bank of America Loan 3.845%
	186,604	Wachovia Loan 4.05%(Now Wells Fargo)
<b>Total</b>	<b>\$ 750,532</b>	

## DEPARTMENT EXPENDITURE SUMMARY

### Fund 121 - Tree Trust Fund

	FY 10/11 Actual	FY 11/12 Budgeted	FY 12/13 Requested	Percent Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 0	0.0%
<b>Operating Expenses:</b>				
-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	1,485	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%
<b>SUBTOTAL</b>	\$ 1,485	\$ 0	\$ 0	0.0%
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	4,690	25,000	25,000	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
<b>SUBTOTAL</b>	\$ 4,690	\$ 25,000	\$ 25,000	0.0%
<b>TOTAL</b>	\$ 6,175	\$ 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
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 25,000</b>		

# DEPARTMENT EXPENDITURE SUMMARY

## Fund 125 - Special Revenue Fund - Franchise Fee Fund

	FY 10/11	FY 11/12	FY 12/13	Percent
	Actual	Budgeted	Requested	Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 42,002	\$ 75,000	\$ 75,000	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%
-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	164,379	172,900	172,600	-0.2%
-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	0.0%
-90 Transfer	249,400	276,900	449,384	62.3%
<b>SUBTOTAL</b>	<b>\$ 455,782</b>	<b>\$ 524,800</b>	<b>\$ 696,984</b>	<b>32.8%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	4,472	468,000	0	-100.0%
-64 Machinery & Equip.	0	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 4,472</b>	<b>\$ 468,000</b>	<b>\$ 0</b>	<b>-100.0%</b>
<b>TOTAL</b>	<b>\$ 460,254</b>	<b>\$ 992,800</b>	<b>\$ 696,984</b>	<b>-29.8%</b>

## OPERATING EXPENSE DETAIL

## Fund 125 - Special Revenue Fund - Franchise Fee Fund

-31

Professional Services	Cost	Explanation
Contract Administration	\$ 75,000	
<b>Total</b>	<b>\$ 75,000</b>	

-43

Utilities	Cost	Explanation
Electrical Service Costs	\$ 150,600	Arterial Street Lighting(including Mansion Blvd)
	4,500	Traffic Signal Utilities
	1,500	Speed Signs and 17-92 Fountain
Water 17/92	16,000	
<b>Total</b>	<b>\$ 172,600</b>	

-90

Transfer Out	Cost	Explanation
To the General Fund	\$ 190,884	Public Works
To General Fund Capital Improvement	258,500	Street Resurfacing/Sidewalk Trip Hazard
<b>Total</b>	<b>\$ 449,384</b>	

## DEPARTMENT EXPENDITURE SUMMARY

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

	FY 10/11	FY 11/12	FY 12/13	Percent
	Actual	Budgeted	Requested	Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 19,125	\$ 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%
-90 Transfer to Capital	320,776	0	156,000	100.0%
<b>SUBTOTAL</b>	<b>\$ 339,901</b>	<b>\$ 19,000</b>	<b>\$ 175,000</b>	<b>821.1%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	172,000	0	-100.0%
-64 Machinery & Equip.	0	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 172,000</b>	<b>\$ 0</b>	<b>-100.0%</b>
<b>TOTAL</b>	<b>\$ 339,901</b>	<b>\$ 191,000</b>	<b>\$ 175,000</b>	<b>-8.4%</b>

## OPERATING EXPENSE DETAIL

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

-31

Professional Services	Costs	Explanation
Contract Administration	\$ 19,000	
<b>Total</b>	<b>\$ 19,000</b>	

-90

Transfer Out	Cost	Explanation
To the General Fund Capital Improvements	\$ 156,000	Street Resurfacing
<b>Total</b>	<b>\$ 156,000</b>	

## DEPARTMENT EXPENDITURE SUMMARY

### Sidewalk Improvement Fund

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Request	Percent Change.
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 0	0.00%
<b>Operating Expenses:</b>				
-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%
-90 Transfer Out	0	0	0	0.00%
<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 0	0.00%
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	0	0	0	0.00%
-63 Infrastructure	17,491	13,541	0	-100.00%
-64 Machinery & Equip.	0	0	0	0.00%
<b>SUBTOTAL</b>	\$ 17,491	\$ 13,541	\$ 0	-100.00%
<b>TOTAL</b>	\$ 17,491	\$ 13,541	\$ 0	-100.00%

## DEPARTMENT EXPENDITURE SUMMARY

### Fund 130 - Business Tax Receipts Fund

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Request	Percent Change.
<b>Personal Services:</b>				
-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%
<b>Operating Expenses:</b>				
-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	34,000	63,000	85.30%
SUBTOTAL	\$ 0	\$ 34,000	\$ 63,000	85.30%
<b>Capital Outlay:</b>				
-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	\$ 34,000	\$ 63,000	85.30%

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

-82

<b>Contributions</b>	<b>Costs</b>	<b>Explanation</b>
Economic Development Projects	\$ 36,000	
Sign Grants	27,000	
<b>Total</b>	<b>\$ 63,000</b>	

# DEPARTMENT EXPENDITURE SUMMARY

## Impact Fee Trust Fund

	FY 10/11 Actual	FY 11/12 Budget	FY 12/13 Request	Percent Change.
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.00%</b>
<b>Operating Expenses:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.00%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	0	16,533	5,000	-69.80%
-63 Infrastructure	0	25,367	13,500	-46.80%
-64 Machinery & Equip.	0	0	0	0.00%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 41,900</b>	<b>\$ 18,500</b>	<b>-55.80%</b>
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 41,900</b>	<b>\$ 18,500</b>	<b>-55.80%</b>

**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	\$ 5,000	
63	Park Improvements	13,500	
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 18,500</b>	

**CAPITAL**  
**IMPROVEMENT**  
**PROJECTS**  
**FUND**

## DEPARTMENT EXPENDITURE SUMMARY

### Capital Improvement Projects Fund

	FY 10/11	FY 11/12	FY 12/13	Percent
	Actual	Budgeted	Requested	Change
<b>Personal Services:</b>				
-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%
<b>SUBTOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Operating Expenses:</b>				
-31 Prof. Services	\$ 334,424	\$ 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	558	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%
-90 Transfers	0	1,137,928	1,554,468	36.6%
<b>SUBTOTAL</b>	<b>\$ 334,982</b>	<b>\$ 1,137,928</b>	<b>\$ 1,554,468</b>	<b>36.6%</b>
<b>Capital Outlay:</b>				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	1,571,790	3,505,098	2,437,080	-30.5%
-64 Machinery & Equip.	0	0	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 1,571,790</b>	<b>\$ 3,505,098</b>	<b>\$ 2,437,080</b>	<b>-30.5%</b>
<b>TOTAL</b>	<b>\$ 1,906,772</b>	<b>\$ 4,643,026</b>	<b>\$ 3,991,548</b>	<b>-14.0%</b>

**OPERATING EXPENSE DETAIL**

**Capital Improvement Projects Fund**

-90

Transfers Out	Costs	Explanation
To Stormwater Utility Fund	\$ 1,554,468	
<b>Total</b>	<b>\$ 1,554,468</b>	

## CITY OF DEBARY

## CAPITAL PROJECTS FUND

## Capital Improvement Projects Fund

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

Code	Description	Cost	Explanation
63	Lakeside Gravity Outfall	\$ 1,235,500	
63	No Name Lake Pump Station	277,200	
63	56 Shell Road Drainage Improvement	222,660	
63	252 Adelaide Street Drainage Improvement	221,200	
63	44 Seminole Drive Drainage Improvement	201,020	
63	Naranja & 2nd Street Drainage Improvement	179,500	
63	Barwick Road Retension Pond	30,000	
63	City Hall Berm repair	20,000	
64	Non Name Lake Back Up Generator	50,000	
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 2,437,080</b>	

**FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**

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

As Amended City Council Meeting 6/6/2012

Project Description	Funding Source	Total Cost	Rank	FY					FY
				2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	
General Fund Departmental Capital Outlay	1	\$ 2,062,865	1	\$ 1,337,865	\$ 170,000	\$ 50,000	\$ 465,000	\$ 40,000	
Fire Hydrants	1	80,000	1	0	20,000	20,000	20,000	20,000	
Tree Purchases	2	25,000	1	25,000	0	0	0	0	
Road Level and Resurfacing(Franchise & NLOGT)	2,3	2,479,640	1	0	714,228	658,297	607,115	500,000	
Sidewalk Construction/Repair	2	300,000	1	0	75,000	75,000	75,000	75,000	
Capital Improvement Projects Fund	1,2,3	7,017,080	1	2,437,080	1,245,000	845,000	1,245,000	1,245,000	
West Side Emergency Flood Management System	1,2	400,000	1		400,000				
Public Buildings & Parks Improvements	4	11,000					6,000	5,000	
Woodbound Lake Outfall		300,000	1			300000			
Lake Charles Pump & James Pond Pump Stations	1	625,000	1		275,000	350,000			
Hammock Oak Circle	1	24,000	5				24000		
River City Nature Park Improvements	1,2,3	134,420	3,4				67,210	67,210	
Gateway Park Improvements	1,2	188,744	1		42,744			146,000	
Power Park Improvements	1	134,420	2		67,210	67,210			
Rob Sullivan Community Park Improvements	1,3	436,637	2,3		136,637	100,000	100,000	100,000	
Keller Park Improvements	1,2	392,000	3,5		60,000	173,000		159,000	
Sheriff Substation(Loan)	1	1,000,000	2				500,000	500,000	
Fire Station(Loan)	1	1,500,000	3				750,000	750,000	
<b>TOTALS</b>		<b>\$ 17,110,806</b>		<b>\$ 3,799,945</b>	<b>\$ 2,805,819</b>	<b>\$ 3,105,717</b>	<b>\$ 3,859,325</b>	<b>\$ 3,540,000</b>	

# 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
<b>\$5,000,000</b>	<b>\$2,471,682</b>	<b>\$7,471,682</b>	

## 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
<b>\$2,530,000</b>	<b>\$379,705</b>	<b>\$2,909,705</b>	

**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
<b>\$239,698</b>	<b>\$29,062</b>	<b>\$268,760</b>	

**Stormwater Utility Revenue Note, Series 2009**  
 \$5 million, 20 Years, 4.05%, 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
<b>\$5,000,000</b>	<b>\$1,383,300</b>	<b>\$6,383,300</b>	

# APPENDIX



## Annual Operating Budget FY 2012/2013

## 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 1<sup>st</sup> and ends September 30<sup>th</sup> 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><br>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><br>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><br>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><br>Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement.                                                                                                                                                                                                                 |
| -15** | <u>Special Pay</u><br>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><br>Use this object code to capture payments for non-productive salary-related time.                                                                                                                                                                                                                               |
| -17** | <u>Compensated Sick Leave (Optional)</u><br>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 15<sup>th</sup>, 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 1<sup>st</sup>, 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 15<sup>th</sup> 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 30<sup>th</sup> 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)