

City of DeBary, Florida

Approved Annual Operating Budget



For Fiscal Year Ending September 30, 2014

**Submitted by
Dan Parrott, City Manager
Approved by City Council September 18, 2013**

City of DeBary

Annual Operating Budget FY 2013/2014

City Officials

As of October 1, 2013

City Council

Bob Garcia, Mayor (Seat 5)

Seat 1

Chris Carson, Vice Mayor

Seat 2

Nick Koval, Council Member

Seat 3

Dan Hunt, Council Member

Seat 4

Lita Handy-Peters, Council Member

City Manager

Dan Parrott

City Attorney

Kurt Ardaman

Departmental Officials

Assistant City Manager

City Clerk

Finance

Growth Management/Planning

Parks and Recreation

Safety Coordination/Public Works

Kassandra Blissett

Stacy Tebo

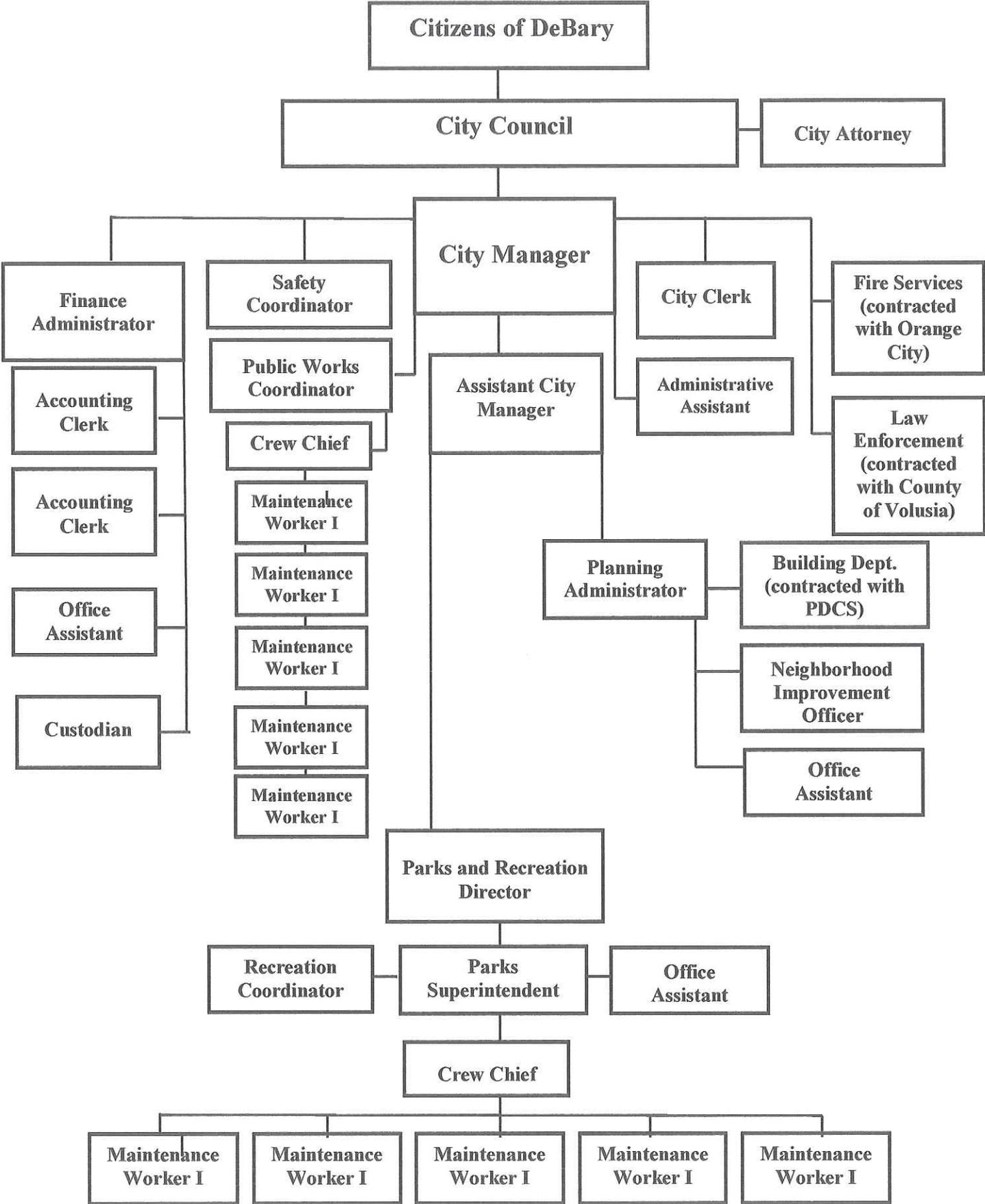
James Seelbinder

Rebecca Hammock

John Fletcher

Alan Williamson

City of DeBary Organization Chart



To: Mayor and ~~City Council~~
 From: City Manager Dan Parrott
 Date: August 30, 2013
 Subject: 2013-2014 Fiscal Year Budget Message

In accordance with the City Charter, the balanced budget for the 2013-2014 fiscal year is presented for your consideration. The preliminary budget was developed as a result of the priorities developed by the Council during various 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 2010. The investments improved the ability to protect homes in the community from flooding, reintroduced the annual program to improve the condition of City streets, addressed quality of life projects, paved Ft. Florida Road, constructed new sidewalks along West Highbanks and Naranja Road, eliminated trip hazards on city sidewalks, improved the intersection at Highbanks and 17/92 and installed an emergency signal at the fire station.

A review of the financial audit for fiscal year 2012 indicates the following:

Unassigned fund balance in the general fund was \$4.4 million or 60.3% of the total General Fund expenditures which represents 220 days of operating capital. This represents an increase of \$267,863 above the 2011, unassigned fund balance.

The total assets of the City exceed its liabilities at the end of the fiscal year by \$34.5 million which is an increase of \$3.6 million from 2011.

The City continues to actively manage its expenditures as 2012 general fund expenditures were \$1.5 million less than the budgeted amount and the general fund revenues were \$712,000 more than expenditures.

Submitted Budget

	General Fund	Special Revenue Fund	Capital Project Fund	Totals
Revenue	\$9,410,619	\$5,192,171	\$1,839,159	\$16,441,949
Beginning Fund Balance	\$7,058,142	\$3,956,373	\$2,152,389	\$13,166,904
Total Revenue and Fund Balance	\$16,468,761	\$9,148,544	\$3,991,548	\$29,608,853
Expenditures	\$9,291,203	\$3,945,723	\$2,161,419	\$15,398,345
Est. Fund Balance 9/30/2014	\$7,177,558	\$5,202,821	\$1,830,129	\$14,210,508

General Fund

The total adjusted taxable value for FY 2013-2014 is \$1,425,686,081. This is an increase of 3.54% or \$48,781,555 from the 2012-2013 FY. The projected property tax receipts for the upcoming FY, based on the property tax rate approved by the Council at 3.055, is \$4,363,781.

The total estimated general fund revenues for FY 2013-2014 are estimated at \$9,410,619. The City's estimated portion of state shared revenue sources has increased for the first time in several years.

Fund Balance

The fund balance, sometimes referred to as reserves, at the end of the current fiscal year 2013, is estimated to be \$13,166,904. The current spending plan continues to make investments in the community's infrastructure including storm water, parks, streets and capital equipment. Even with the additional investments, the City's fund balance is projected to grow to \$14,210,508 which represents a 7.93% increase over last year's levels.

Personnel

The City continues to rely on outside contracts for various municipal services including fire and police protection, traffic engineering, animal control, engineering and construction inspection and some public works construction activities. This operational model provides economies of scale by maintaining our workforce at a low per capita level but does cause some operational problems in responding quickly and efficiently to citizen concerns. A way to understand the efficiencies created by our outsourcing model is to compare DeBary's number of employees per capita (per 1,000 residents) with surrounding communities. The City of DeBary has 1.44 employees for each 1,000 residents within our community. Information obtained from annual budgets indicates the City of Deltona has 3.47 employees per 1,000 residents and Deland has 13.49 employees per 1,000 residents. While both Deltona and Deland have police and fire personnel within their budgets the ratio of city employees per capita provides information on efficiencies.

The budget provides three additional positions which will bring the total City workforce to 28. A receptionist will allow the current accounting clerk to devote full time to accounting responsibilities and two public works maintenance workers. The budget also contains funding to provide a 3% merit increase to those eligible employees.

General Fund Capital

62	Rob Sullivan ECHO Project	\$ 254,000
62	Rob Sullivan Court Remove/Replace	25,000
63	Street Resurfacing	392,000
63	Gateway Park	54,941
63	Alexandra Woods Park	22,000
64	Public Works Capital Equipment	79,550
63	Bus Stop	12,000
64	LED Message Board	45,000
64	Keller Playground Turf Replacement	65,000
64	Rob Sullivan Control Link	18,000
64	Community Park Electrical	18,000
63	Community Park Shade Structures	18,000
64	Security Cameras	7,200
64	Parks Equipment	86,000
61	Demolition	62,000
	Total	\$ 1,158,691

1. The Rob Sullivan project will develop the current open space area into irrigated usable play and practice fields. The project will depend upon receiving an ECHO grant during the next cycle.
2. The existing basketball court is deteriorated and in a location not convenient for safety or play. The existing court will be removed and full court will be constructed near the existing pavilion.
3. The City's annual street resurfacing program will be continued.
4. The CDBG funding will be used to construct an ADA accessible pavilion at Gateway Park.
5. Alexandria Woods Park project will install a half- court basketball court and will complete work at the new park.
6. Capital equipment required to assist the public works program is included in the budget in the amount of \$79,550.
7. A new Bus Stop is budgeted for construction.
8. A new LED 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.
9. \$65,000 is being budgeted for replacement of the play surface at the new Bill Keller Playground.
10. The Control Link at Rob Sullivan will connect fields 1 and 2 to the City's computer system to allow automatic control of the field lights. This will improve efficiency.
11. The planned improvements at Community Park will provide an upgrade to the electrical system to allow for the installation of a flag pole, security and landscaping lights. A shade structure will also be installed over the existing tables.
12. Security Cameras will be installed at Community Park.
13. Replacement equipment for the Parks Department is proposed in the amount of \$86,000.
14. A contingency amount of \$62,000 has been included for any demolition required if the Council approves the purchase of property for a public safety building and a fire station.

Public Works

Last fiscal year, the City Council authorized an in-house Public Works effort. The operating budget which incorporated the change increased the operating budget less than 1% increase over previous fiscal year which eliminated 8 prisoners and a guard. The Capital Improvement Budget contains \$79,550 dedicated to the purchase of equipment.

Brush Hog	\$1,750
Lawn Trailer	\$2,000
Truck F350	\$46,000
Minor Equipment	\$10,000
Traffic Cones (200)	\$3,300
Kubota 5' Rotary Tractor	\$16,500
Total	\$79,550

Parks and Recreation

The following is a breakdown of the capital purchases contained in the Parks budget:

PARKS	
Sand Pro	\$19,000
Equipment	\$12,000
Gator	\$13,000
Reel Mower	\$29,000
72 inch Mower	\$13,000
Total	\$86,000

STUDIES

The City Council has previously approved conducting the Brownfield and TOD studies to implement various policies and will be carried over and completed next fiscal year. The Council directed staff to conduct a study of the stormwater debt service and infrastructure maintenance needs with the aim to determine an assessment fee that will raise sufficient revenue to adequately address the ongoing needs of the system.

Brownfield Implementation	\$7,500
HUD TOD Studies	\$75,000
Stormwater Assessment Study	\$25,000
Total	\$107,500

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. The study is underway and will be completed during the upcoming fiscal year.
2. The HUD Sustainability and TOD Master Storm Water Feasibility Studies are being 80% funded 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. Both of the studies are underway and will be completed during the upcoming fiscal year.
3. The Stormwater Assessment Study is designed to evaluate the debt service requirement and ongoing maintenance needs of the City's stormwater system to determine an assessment level that will provide sufficient revenue to address both debt service and future maintenance needs of the system.

Additional Budget Issues

1. The Fire Department is in need of replacing Engine 33. The Truck was refurbished two years ago and was expected to last 3 more years. The motors engine is suspect and has had significant work four times in the last 2.5 years. The lag time between ordering and receiving the truck is approximately 9 months. Staff is of the opinion that the truck should be ordered by early spring and would be delivered in the fall. The approximate cost is \$400,000 and the manufacturer will provide lease purchase financing. If this schedule is followed, the first lease payment would be due in November 2014 and would not impact the current year budget.
2. 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. If the City is to continue to address these issues, additional funding will have to be dedicated as the original \$10 million approved by the voters will be exhausted this fiscal year. The Council will undertake a study this year to determine an adequate

stormwater assessment to fund the debt service requirements and provide sufficient revenue to provide ongoing maintenance.

Staff estimates that approximately \$918,176 will remain in the 300 construction fund at the end of fiscal year 2014. It is proposed that the remaining \$918,176 be transferred to the 120 stormwater fund for operating expenses. The transfer will fund maintenance operations until the stormwater assessment fee study is completed and the Council considers the results.

3. City staff continues to look at ways to reduce costs. This year, staff is proposing contracting with Orange City for provision of Animal Control Services. The cost savings by changing our Animal Control service provider from Volusia County to Orange City will save approximately \$20,315 annually.

Special Revenue Funds

Solid Waste

The proposed annual assessment for FY 2013-2014 is \$178 per residential unit. Last FY, the assessment was \$174. The increase is a result of an estimated 1.9% increase in the CPI and an estimated nine cent increase in the fuel adjustment charge.

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 \$791,360 during the fiscal year. The largest expenditure within the fund is for debt service payments in the amount of \$719,195. The budget transfer discussed above will provide short term operating and maintenance funds.

The City has approximately \$30 million of stormwater infrastructure that will require continuing long term maintenance and a dedicated revenue source to fund the ongoing maintenance. The Council will need to address increasing the storm water assessment fee during the next few years to provide long term stability to the fund.

Stormwater Construction Fund

Staff is proposing \$2,161,419 for capital stormwater projects. The projects listed below are those projects previously approved by the Council. There is \$200,000 budgeted to address yet unidentified projects. Funding to address construction and CEI services for the Hollow Pine and North Pine Meadow Drive projects has been included.

As mentioned above there will be no remaining funds in the stormwater construction fund at the end of FY 2014. With the limited funding available the requests from residents to address storm water issues are becoming increasingly difficult to address. The majority of requests involve either storm water from the street or storm water accumulating in yards. With the lack of underground infrastructure and many homes being constructed below the elevation of the street options to address the issues are severely limited. Additional funds will have to be found and dedicated if additional stormwater projects are to be addressed.

Capital Stormwater Projects

The proposed budget contains the following Capital Stormwater Projects:

63	Lakeside Gravity Outfall	\$ 711,000
64	No Name Lake Pump Station/Generator	301,373
63	56 Shell Road Drainage Improvement	193,142
63	252 Adelaide Street Drainage Improvement	191,584
63	44 Seminole Drive Drainage Improvement	172,893
63	Barwick Road Retention Pond	136,193
63	East Constance SW	35,000
63	150 El Dorado SW	20,000
63	Small Scale Storm Water Projects	200,000
63	Hollow Pine SW Project	100,117
63	North Pine Meadow SW Project	100,117
TOTAL CAPITAL OUTLAY		\$ 2,161,419

1. The final West Side Stormwater Project will be completed during the upcoming FY. The project will connect Terra Alta and Kings Lake to Lower Lake and access to the Entrance Pond pump station. The project will also install an under-drain system to collect seepage from the Volusia County perk pond.
2. 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. An emergency backup generator will also be installed.
3. The 56 Shell Road storm water project will protect 2 homes and portions of Shell Road from flooding.
4. The storm water project on Adelaide Street will provide flood protection for 5 homes on Adelaide Street.
5. The 44 Seminole Drive Drainage Improvement will provide flood protection for 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.
6. The City facility on Barwick Road was completed without constructing the required storm water retention system or obtaining the required permit approval from the SJRWMD. The proposed project will construct the required stormwater retention pond.
7. Several small scale stormwater projects are included in the proposed budget including work on East Constance and El Dorado.
8. Funding is included in the proposed budget to address, as of yet unidentified, small scale stormwater projects. These projects will be identified and presented to the Council for final consideration.

Storm Water Construction

Since 2009, the City has invested \$14,839,158 in construction of storm water improvements to provide flood protection for our citizens. This fiscal year, there is an additional \$2,161,419 budgeted to address additional storm water problem areas as described above. The federal grants and \$10 million in voter approved debt will be expended this fiscal year. With the construction of infrastructure being completed, the City must now turn its attention to funding and providing for the long term maintenance and care of our storm water infrastructure.

Fiscal Year	Construction Expenditures
2009	\$4,841,897
2010	\$7,642,120
2011	\$837,166
2012	\$1,517,975
2013	\$2,161,419
Total	\$17,000,577

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. \$510,500 will be transferred to the General Fund to support the public works effort and 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 \$25,000 and, when combined with the cash reserve, \$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 \$9,816,468. 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 past storms. The total voter-approved debt balance this fiscal year is \$8,925,000. The total principal and interest debt service payments this fiscal year on the voter-approved debt is \$719,195. 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.

Voter-Approved Debt	Principal Balance	Principal 2014	Interest 2014
2012 Storm Water Revenue Note	\$4,400,000	\$270,000	\$99,375
2009 Storm Water Revenue Note	\$4,525,000	\$170,000	\$179,820
Total Voter Approved Debt	\$8,925,000		
Total P&I Payments 2014		\$440,000	\$279,195

The City Council approved a refinancing of the 2006 debt during 2012. The refinancing had a net present savings to the City of \$498,327.

The 2009 Storm Water Revenue Note was also examined for refinancing, however, the City's Financial Advisor determined it was not feasible to refinance the 2009 note due to the prepayment penalty of \$692,000. The 2009 Note is scheduled to balloon in the amount of \$4 million in 2017. The City will be required to refinance the \$4 million at that time.

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.

City Issued Debt	Principal Balance	Principal 2014	Interest 2014
City Hall Financing	\$790,000	\$390,000	\$21,628
Fire Tender Lease Purchase	\$101,468	\$49,754	\$3,998
Total	\$891,468		
Total P&I Payments 2014		\$439,754	\$25,626

ECONOMIC DEVELOPMENT

The City's continued focus on the goal of improving public infrastructure and investing in our community's quality of life are producing positive results in DeBary. During this past year, two new retail stores have been constructed or are under construction. The Saxon Cove development is under construction with 85 new housing units. The City Council has approved Job Growth Incentive Agreements that have resulted in two companies relocating to our community bringing 58 employees and creating 31 new jobs.

The Council recently approved the first round of grants to assist local businesses with upgrading non-conforming signs with new monument signs.

The Council continues to focus on preparing the City to take advantage of development opportunities within the Trans-Oriented Development Area. The SunRail Commuter Train will begin operation in early 2014 and will provide an impetus to development around the station. The Council has already adopted development guidelines for the area and has implemented studies to examine an area wide storm water system and implement a Brownfield Development Area within the TOD.

SUMMARY

While the economic outlook for the City appears a little brighter than during the past several years, development of a viable spending plan for the next twelve months requires careful planning, long range vision and prudent management of limited resources. The Proposed Fiscal Year 2013-2014 Budget presented to the City Council was developed with these guidelines in mind. The ability to sustain the City's existing stormwater infrastructure and invest in future stormwater projects will be severely tested in the upcoming years until a dedicated revenue source is in place. During the next fiscal year, the City Council and staff will work diligently together to identify potential sources of revenue, enhance economic development activities and explore cost saving opportunities to ensure the City of DeBary remains a vibrant community.

In closing, I would like to express my appreciation to the employees of the City of DeBary for the significant effort they continue to make with limited resources to provide our citizens with great parks, well-maintained streets and the amenities that make DeBary a wonderful place to live and raise a family.

In addition, recognition is due Finance Administrator Jimmie Seelbinder and his staff for the continued professionalism and dedication during the budget process.

I would also like to thank the City Council for providing positive leadership and direction as we move forward through these challenging times.

**City of DeBary
FY 2013/2014
Revenue Summary - All Funds**

	FY 11/12 Actual	FY 12/13 Amended	FY 13/14 Requested	Amount Change	Percent Change
GENERAL FUND:					
Taxes	\$ 6,308,863	\$ 6,269,446	\$ 6,373,274	\$ 103,828	1.7%
Intergovernmental	\$ 1,297,074	\$ 1,916,054	\$ 1,616,444	(299,610)	-15.6%
Licenses and Permits	\$ 278,451	\$ 299,000	\$ 357,000	58,000	19.4%
Charges for Service	\$ 77,591	\$ 66,240	\$ 64,457	(1,783)	-2.7%
Fines & Forfeitures	\$ 28,194	\$ 13,000	\$ 14,000	1,000	7.7%
Interest Income	\$ 50,954	\$ 18,000	\$ 6,500	(11,500)	-63.9%
Miscellaneous Revenue	\$ 808,481	\$ 284,716	\$ 282,944	(1,772)	-0.6%
Transfers In	\$ 0	\$ 276,900	\$ 696,000	419,100	151.4%
Subtotal	\$ 8,849,608	\$ 9,143,356	\$ 9,410,619	\$ 267,263	2.9%
Fund Balance Carryover	6,839,656	7,117,986	7,058,142	(59,844)	-0.8%
TOTAL GENERAL FUND	\$ 15,689,264	\$ 16,261,342	\$ 16,468,761	\$ 207,419	1.3%
SPECIAL REVENUE FUNDS:					
Solid Waste	\$ 1,276,458	\$ 1,255,515	\$ 1,373,280	\$ 117,765	9.4%
Recycle Services	\$ 14,516	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
Streetlighting	\$ 376,012	\$ 369,685	\$ 320,250	\$ (49,435)	-13.4%
Orlandia Hts Nbh Imp District	\$ 95,618	\$ 93,813	\$ 93,813	\$ 0	0.0%
Stormwater Utility	\$ 816,479	\$ 833,450	\$ 2,345,828	\$ 1,512,378	181.5%
Tree Trust Fund	\$ 3,418	\$ 0	\$ 0	\$ 0	0.0%
Franchise Fees	\$ 752,603	\$ 870,000	\$ 775,000	\$ (95,000)	-10.9%
New Local Option Gas Tax	\$ 192,229	\$ 191,000	\$ 175,000	\$ (16,000)	-8.4%
Business Tax Receipts	\$ 23,564	\$ 34,000	\$ 36,000	\$ 2,000	5.9%
Impact Fee Trust	\$ 11,232	\$ 6,000	\$ 58,000	\$ 52,000	866.7%
Subtotal	\$ 3,562,127	\$ 3,663,463	\$ 5,192,171	\$ 1,528,708	41.7%
Fund Balances Carryforward	3,602,875	4,126,836	3,956,373	(170,463)	-4.1%
TOTAL SPECIAL REV FUNDS	\$ 7,165,003	\$ 7,790,298	\$ 9,148,544	\$ 1,358,245	17.4%
CAPITAL PROJECTS IMPROVEMENT FUND:					
GRANTS/TRANSFERS IN	\$ 2,882,700	\$ 2,493,162	\$ 1,839,159	\$ (654,003)	-26.2%
Fund Balances Carryforward	49,346	2,158,071	2,152,389	(5,682)	-0.3%
TOTAL CAPITAL PROJ FUNDS	\$ 2,932,046	\$ 4,651,233	\$ 3,991,548	\$ (659,685)	-14.2%
TOTAL REVENUES	25,786,314	28,702,873	29,608,853	905,980	3.2%

**City of DeBary
FY 2013/2014
Total Expenditures- All Funds**

	FY 11/12 Actual	FY 12/13 Amended	FY 13/14 Requested	Amount Change	Percent Change
General Fund :					
City Council	\$ 127,816	\$ 139,875	\$ 162,755	22,880	16.4%
City Manager/City Clerk	390,755	413,442	424,832	11,390	2.8%
Finance	226,324	318,522	336,249	17,727	5.6%
Legal Services	127,857	141,500	121,500	(20,000)	-14.1%
Debt Service	462,643	464,284	465,380	1,096	0.2%
General Government	275,042	384,319	346,575	(37,744)	-9.8%
Law Enforcement	2,695,635	2,758,808	2,835,773	76,965	2.8%
Fire Services	1,696,731	1,227,652	1,344,069	116,417	9.5%
Growth Management	454,065	708,267	561,910	(146,357)	-20.7%
Safety & Training Services	75,364	73,420	23,555	(49,865)	-67.9%
Animal Control	78,278	79,715	59,400	(20,315)	-25.5%
Public Works	317,550	410,046	612,007	201,961	49.3%
Parks & Recreation	736,856	793,086	818,507	25,421	3.2%
Capital Imp Budget	244,821	1,254,264	1,158,691	(95,573)	100.0%
Transfer Out	661,541	36,000	20,000	(16,000)	-44.4%
Subtotal	\$ 8,571,278	\$ 9,203,200	\$ 9,291,203	88,003	1.0%
Unappropriated	7,117,986	7,058,142	7,177,558	119,416	1.7%
Total General Fund	\$ 15,689,264	\$ 16,261,342	\$ 16,468,761	207,419	1.3%
SPECIAL REVENUE FUNDS:					
Solid Waste Fund	\$ 1,322,823	\$ 1,352,457	\$ 1,382,735	30,278	2.2%
Recycle Fund	0	15,000	37,000	22,000	146.7%
Streetlighting District Fund	375,550	408,010	408,295	285	0.1%
Orlandia Heights Neighd Imp	34,308	94,050	94,050	0	0.0%
Stormwater Utility Fund	969,219	1,048,925	929,868	(119,057)	-11.4%
Tree Trust Fund	0	25,000	75,000	50,000	200.0%
Franchise Fee Fund	454,944	696,984	762,275	65,291	9.4%
New Local Option Gas Tax	72,563	175,000	175,000	0	0.0%
Business Tax Receipts	0	0	63,000	63,000	0.0%
Impact Fee Trust Fund	16,208	18,500	18,500	0	0.0%
Subtotal	\$ 3,245,615	\$ 3,833,926	\$ 3,945,723	111,797	2.9%
Unappropriated	3,919,389	3,956,373	5,202,821	1,246,448	31.5%
Sp Rev Fd Total	\$ 7,165,004	\$ 7,790,299	\$ 9,148,544	1,358,245	17.4%
CAPITAL PROJECTS IMPROVEMENT FUND:					
Capital Projects	\$ 2,737,031	\$ 3,991,548	\$ 2,161,419	(1,830,129)	-45.9%
Unappropriated	195,015	659,684	1,830,129	1,170,445	177.4%
Capital Projects Total	\$ 2,932,046	\$ 4,651,232	\$ 3,991,548	(659,684)	-14.2%
TOTAL EXPENDITURES	\$ 25,786,314	\$ 28,702,873	\$ 29,608,853	905,980	3.2%

GENERAL FUND REVENUES

Sources:

Account Description	FY 11/12 Actual	FY 12/13 Amended	FY 13/14 Requested	Percent Change
TAXES				
Ad Valorem Tax(includes Delinquent)	\$ 4,099,250	\$ 4,004,764	4,145,592	3.52%
Local Option Gas Tax	257,565	256,000	254,000	-0.78%
Radon Taxes	0	1,682	1,682	100.00%
Utility Taxes	1,221,802	1,260,000	1,248,000	-0.95%
Communications Tax	730,246	747,000	724,000	-3.08%
Subtotal	\$ 6,308,863	\$ 6,269,446	6,373,274	1.66%
INTERGOVERNMENTAL				
State Revenue Sharing	360,017	271,000	410,000	51.29%
State Sales Taxes	841,116	764,000	908,000	18.85%
Grants Federal/State/County	95,941	881,054	298,444	-66.13%
Subtotal	\$ 1,297,074	\$ 1,916,054	1,616,444	-15.64%
LICENSES AND PERMITS				
Beverage Licenses	\$ 8,145	\$ 6,000	6,000	0.00%
Building Permits	224,505	230,000	310,000	34.78%
Business Tax Receipts	29,129	47,000	25,000	-46.81%
Mobile Home Licenses	16,671	16,000	16,000	0.00%
Subtotal	\$ 278,451	\$ 299,000	357,000	19.40%
CHARGES FOR SERVICES				
Animal Control Fees	\$ 968	\$ 2,500	1,158	-53.68%
Fire Inspection Fees	2,148	4,000	8,000	100.00%
Map, Beacon, etc.	188	1,500	299	-80.07%
Planning Development Fees	15,114	15,240	12,000	100.00%
Recreation Fees/Program Contract	59,173	43,000	43,000	0.00%
Subtotal	\$ 77,591	\$ 66,240	64,457	-2.69%
FINES & FORFEITURES				
Court & Traffic Fines & CE Fines	\$ 28,194	\$ 13,000	14,000	7.69%
Subtotal	\$ 28,194	\$ 13,000	14,000	7.69%
INTEREST INCOME				
Interest Income & Increase in FV Invest.	\$ 50,954	\$ 18,000	6,500	-63.89%
Subtotal	\$ 50,954	\$ 18,000	6,500	-63.89%
MISCELLANEOUS REVENUE				
Miscellaneous Revenue	\$ 602,556	\$ 7,000	5,000	-28.57%
Rental Income	7,610	6,000	6,000	0.00%
Contract Oversight	198,314	271,716	271,944	0.08%
Subtotal	\$ 808,481	\$ 284,716	282,944	-0.62%
Transfer In				
From Other Funds	\$ 0	\$ 276,900	696,000	151.35%
Subtotal	\$ 0	\$ 276,900	696,000	151.35%
Total Recurring	\$ 8,849,608	\$ 9,143,356	9,410,619	2.92%
Fund Balance Carryforward	\$ 6,839,656	\$ 7,117,986	7,058,142	-0.84%
FUND TOTAL	\$ 15,689,264	\$ 16,261,342	16,468,761	1.28%

GENERAL FUND EXPENDITURES

Uses:

General Fund :	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Requested	Percent Change
City Council	\$ 127,816	\$ 139,875	\$ 162,755	16.36%
City Manager/City Clerk	390,755	413,442	424,832	2.75%
Finance	226,324	318,522	336,249	5.57%
Legal Services	127,857	141,500	121,500	-14.13%
Debt Service	462,643	464,284	465,380	0.24%
General Government	275,042	384,319	346,575	-9.82%
Law Enforcement	2,695,635	2,758,808	2,835,773	2.79%
Fire Services	1,696,731	1,227,652	1,344,069	9.48%
Growth Management	454,065	708,267	561,910	-20.66%
Safety & Training Services	75,364	73,420	23,555	-67.92%
Animal Control	78,278	79,715	59,400	-25.48%
Public Works	317,550	410,046	612,007	49.25%
Parks & Recreation	736,856	793,086	818,507	3.21%
Capital Imp Budget	244,821	1,254,264	1,158,691	-7.62%
Transfers Out	661,541	36,000	20,000	-44.44%
Subtotal	\$ 8,571,278	\$ 9,203,200	\$ 9,291,203	0.96%
Unappropriated	7,117,986	7,058,142	7,177,558	1.69%
Total Gen Fund	\$ 15,689,264	\$ 16,261,342	\$ 16,468,761	1.28%

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

	FY11/12 Actual	FY 12/13 Budgeted	FY 13/14 Requested	Percent Change
Personnel Services:				
-11 Executive Salaries	\$ 19,200	\$ 19,200	\$ 19,200	0.0%
-14 Overtime		0	0	0.0%
-15 Special Pay/Fringes		0	0	0.0%
-21 FICA/Medicare	1,469	1,471	1,470	0.0%
-22 Retirement		0	0	0.0%
-23 Life/Health Ins.		0	0	0.0%
-24 Workers Comp.	316	0	0	0.0%
-25 Unemployment Comp.	0	0	0	0.0%
SUBTOTAL	\$ 20,985	\$ 20,671	\$ 20,670	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 7,426	\$ 8,795	\$ 7,395	-15.9%
-32 Acct. & Auditing	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	5,738	7,900	6,700	-15.2%
-41 Communications Svc	1,275	2,500	2,000	-20.0%
-42 Postage	10,721	9,300	9,300	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	16,600	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maintenance	0	0	0	0.0%
-47 Printing	3,603	4,800	6,000	25.0%
-48 Promotional Activites	10,450	9,100	13,000	42.9%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	91	500	500	0.0%
-52 Operating Supplies	5,327	2,050	3,000	46.3%
-54 Memberships & Pubs	23,422	22,459	22,390	-0.3%
-55 Training	2,028	1,800	3,800	111.1%
-56 Contingency	932	25,000	25,000	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	19,218	25,000	43,000	72.0%
SUBTOTAL	\$ 106,831	\$ 119,204	\$ 142,085	19.2%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 127,816	\$ 139,875	\$ 162,755	16.4%

PERSONNEL SERVICES SCHEDULE:

Department Description and Number

City Council

1100

PERSONNEL SERVICES:

Position Title	FY 11/12	FY 12/13	FY 13/14	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%				1,470
Workers' Compensation Insurance now included in General Government Operational Expenses					
Unemployment Compensation					0
TOTAL PERSONAL SERVICES					\$ 20,670

OPERATING EXPENSE DETAIL

Department Description and Number City Council 1100

-31

Professional Services	Cost	Explanation
Video Council Meetings	\$ 4,995	e-City Services LLC Annual Agreement
Web Site	2,400	Eleet Technologies at \$200 per month
Total	\$ 7,395	

-40

Travel and Per Diem	Cost	Explanation
Meeting Attendance & Vehicle Use	\$ 3,000	Reimbursement for mileage
Volusia League of Cities	700	Attend 20 mtgs @ \$35 for Council Members
Conferences	3,000	Other Conferences/meetings, etc
Total	\$ 6,700	

-41

Communications	Cost	Explanation
Council Members' Cell Phone Service	\$ 2,000	
Total	\$ 2,000	

-42

Postage & Freight	Cost	Explanation
Newsletter	\$ 9,300	Every two months
Total	\$ 9,300	

-47

Printing and Binding	Cost	Explanation
Newsletter	\$ 6,000	Every two months
Total	\$ 6,000	

OPERATING EXPENSE DETAIL

Department Description and Number City Council 1100

-48

Promotional Activities	Cost	Explanation
Tree Lighting	2,800	
Volusia Days	\$ 1,000	Sponsorship
Christmas Parade	5,000	Sponsorship
St Johns River Cleanup Day	300	Sponsorship
Promotional Items	800	Lapel Pins
Youth Celebration of the Arts	1,800	
Adopted-A-Street Program	1,300	Signs,Vests and trash bags
Total	\$ 13,000	

-51

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

-52

Operating Supplies	Cost	Explanation
Meeting Food/Drinks	\$ 600	Council Meetings
	200	Advisory Committee Meetings
	500	West Volusia Summit
	1,700	Other operating supplies, shirts, Ice-Storm Network Service, etc
Total	\$ 3,000	

-54

Memberships & Publications	Cost	Explanation
Team Volusia	\$ 10,000	Council Approved last year
Volusia League of Cities	150	Same as Last year
TPO	1,934	
VCOG	6,507	Based on 2012 Census Population of 19,338
Florida League of Cities	1,880	Same as Last year
National League of Cities	1,489	
Newspaper Subscriptions	230	News Journal and Beacon
River Of Lakes	200	
Total	\$ 22,390	

OPERATING EXPENSE DETAIL

Department Description and Number City Council

1100

-55

Training	Cost	Explanation
Florida League of Cities Annual Conference	\$ 3,600	
Miscellaneous Training Conferences	200	Other conferences as directed by City Council
Total	\$ 3,800	

-56

Contingency	Cost	Explanation
As Determined By Council	\$ 25,000	
Total	\$ 25,000	

-82

Contributions and Investments	Cost	Explanation
As Determined By Council	\$ 25,000	City 4th of July Event
20th Anniversary	18,000	
Total	\$ 43,000	

CITY OF DeBARY

City Manager/City Clerk

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

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

DEPARTMENT EXPENDITURE SUMMARY

Department: City Manager/City Clerk

Dept. No.

1200

	FY 11/12 Actual	FY 12/13 Adopted	FY 13/14 Requested	Percent Change
Personnel Services:				
-12 Salary/Wages	\$ 279,804	\$ 285,810	\$ 296,869	3.9%
-14 OT/Leave Buy Back	0	7,092	7,092	100.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	21,750	22,407	23,253	3.8%
-22 Retirement	27,981	29,290	30,396	3.8%
-23 Life/Health Ins.	30,996	38,103	38,222	0.3%
-24 Workers Comp./UC	3,559	0	0	0.0%
SUBTOTAL	\$ 364,090	\$ 382,702	\$ 395,832	3.4%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	8,392	7,100	6,500	-8.5%
-40 Travel & Per Diem	8,676	10,940	9,950	-9.0%
-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.	340	0	0	0.0%
-47 Printing	2,388	3,000	3,000	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	2,534	3,300	3,500	6.1%
-51 Office Supplies	360	750	250	-66.7%
-52 Operating Supplies	464	600	750	25.0%
-54 Memberships & Pubs	1,844	1,950	1,950	0.0%
-55 Training	1,667	3,100	3,100	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 26,665	\$ 30,740	\$ 29,000	-5.7%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 390,755	\$ 413,442	\$ 424,832	2.8%

PERSONNEL SERVICES SCHEDULE

Department Description and Number

City Manager/City Clerk

1200

PERSONNEL SERVICES:

Position Title	FY 11/12	FY 12/13	FY 13/14	Full-time (FT) Part-time(PT)	Salary and Wage
City Manager	1	1	1	FT	\$ 98,350
Assistant City Manager	1	1	1	FT	82,231
City Clerk	1	1	1	FT	67,148
Administrative Assistant	1	1	1	FT	49,140
Budgeted Salaries & Wages	4	4	4		\$ 296,869
Overtime/Leave Buy Back					7,092
Subtotal					\$ 303,961
FICA	Salaries & Wages times 7.65%				23,253
Retirement	Full-Time employees wages @ 10%				30,396
Life/Health Ins.	Single Premium per Full-time Employee				38,222
Workers' Compensation Insurance included in General Government Operating Expenses, Insurance					
TOTAL PERSONAL SERVICES					\$ 395,832

OPERATING EXPENSE DETAIL

Department Description and Number

City Manager/City Clerk

1200

-37

Election Expenses	Cost	Explanation
Advertising	\$ 1,000	Display Ad twice before qualifying
Supervisor of Elections	2,000	Pro Rata Share of Ads, personnel
Supervisor of Elections-ballot printing, etc	2,000	Includes Poll Worker training, transport of equipt., etc
Poll Workers	1,500	Wages
Total	\$ 6,500	

-40

Travel and Per Diem	Cost	Explanation
City Manager	\$ 3,700	Auto Allowance; FLOC; FCCMA; and any other conferences
Assistant City Manager	4,000	Auto Allowance; FLOC; FCCMA and any other conferences
City Clerk	1,750	Mileage and conference attendance; FLC; FCCMA and FPPA
Volusia League Dinners	500	City Manager and/or staff - attend 12 @ approx. \$35 X 2
Total	\$ 9,950	

-47

Printing and Binding	Cost	Explanation
Ordinance Codification	\$ 3,000	Annual Fee Internet(350), Code(550) and Codification
Total	\$ 3,000	

OPERATING EXPENSE DETAIL

Department Description and Number

City Manager/City Clerk

1200

-49

Other Current Charges	Cost	Explanation
Legal Advertising	\$ 3,100	Job Announcements/Ordinances/Meetings/etc.
Clerk of the Circuit Court	\$ 400	Recording Fees - Ordinances, etc
Total	\$ 3,500	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 250	Paper/Misc. Supplies/etc
Total	\$ 250	

-52

Operating Supplies	Cost	Explanation
Meeting Food & Drinks	\$ 750	Office/Advisory Com Mtgs, Business Cards, Shirts, etc.
Total	\$ 750	

-54

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

-55

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

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 Page 15

Department: Finance

Dept. No. 1300

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Adopted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 136,329	\$ 203,105	\$ 219,143	7.9%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	10,063	15,538	16,764	7.9%
-22 Retirement	13,631	20,311	21,914	7.9%
-23 Life/Health Ins.	16,563	20,653	19,262	-6.7%
-24 Workers Comp./UC	2,032	0	0	0.0%
SUBTOTAL	\$ 178,618	\$ 259,607	\$ 277,084	6.7%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	37,309	41,600	41,600	0.0%
-34 Oth Contract Services	4,007	4,000	4,250	6.3%
-37 Election Expenses	0	0	0	0.0%
-40 Travel	30	2,500	2,500	0.0%
-41 Communications Svc	228	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.	5,198	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	500	1,500	1,500	0.0%
-54 Memberships & Pubs	434	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%
SUBTOTAL	\$ 47,706	\$ 58,915	\$ 59,165	0.4%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 226,324	\$ 318,522	\$ 336,249	5.6%

PERSONNEL SERVICES SCHEDULE

Department Description and Number

Finance

1300

PERSONNEL SERVICES:

Position Title	FY 11/12	FY 12/13	FY 13/14	Full-time (FT) Part-time(PT)	Salary and Wage
Finance Administrator	1	1	1	FT	84,935
Accounting Clerk	1	1	1	FT	35,679
Accounting Clerk	1	1	1	FT	35,500
Office Assistant	0	0	1	FT	20,579
Personal Leave					42,450
Budgeted Salaries & Wages	3	3	4		\$ 219,143
Overtime					0
Subtotal					\$ 219,143
FICA	Salaries & Wages times 7.65%				16,764
Retirement	Full-Time employees wages @ 10%				21,914
Life/Health Ins.	Single Premium per Full-time Employee				19,262
Workers Compensation Insurance included in General Government Operation Expenses, Insurance					
TOTAL PERSONAL SERVICES					\$ 277,084

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
Total	\$ 41,600	

-34

Contract Services	Cost	Explanation
Payroll Processing	\$ 4,250	PAYCHEX processing-\$300/mo & W-2/Yr end(\$350)
Total	\$ 4,250	

-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)
Total	\$ 2,500	

46

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

OPERATING EXPENSE DETAIL

Department Description and Number

Finance

1300

-52

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

-54

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

-55

Training	Cost	Explanation
Government Finance	\$ 600	GFOA & FGFOA
Training for staff	2,875	Software & Misc Training Microsoft Excel etc
Total	\$ 3,475	

CITY OF DeBARY

Legal Service

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

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

DEPARTMENT EXPENDITURE SUMMARY

Department: Legal Services

1400

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Adopted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 108,810	\$ 140,000	\$ 120,000	-14.3%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Oth Contract Services	18,467	1,500	1,500	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	580	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 127,857	\$ 141,500	\$ 121,500	-14.1%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 127,857	\$ 141,500	\$ 121,500	-14.1%

OPERATING EXPENSE DETAIL

Department Description and Number

Legal Services

1400

-31

Professional Services	Cost	Explanation
Legal Services - General	\$ 120,000	Retainer for Council Mtgs, legal opinions, document , review and other legal services
Total	\$ 120,000	

-34

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

CITY OF DeBARY

Debt Service

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

DEPARTMENT EXPENDITURE SUMMARY

Department: Debt Service

1700

	FY 11/12 Actual	FY 12/13 Adopted	FY 13/14 Requested	Percent Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	462,643	464,284	465,380	0.2%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 462,643	\$ 464,284	\$ 465,380	0.2%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 462,643	\$ 464,284	\$ 465,380	0.2%

OPERATING EXPENSE DETAIL

Department Description and Number

Debt Service

1700

-70

Debt Service	Cost	Explanation
CITY HALL - Principal	\$ 390,000	2007 BANK OF AMERICA NOTE - Will be paid off in 2015
Interest	21,628	Interest Rate 3.635%
FIRE TENDER - Principal	49,754	CAPITAL LEASE - Will be paid off in 2015
Interest	3,998	Interest Rate 3.94%
Total	\$ 465,380	

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 11/12 Actual	FY 12/13 Budgeted	FY 13/14 Projected	Percentage Change
Personnel Services:				
-11 Executive Salaries	\$ 0	\$ 0	\$ 0	0.0%
-12 Salary/Wages	27,590	28,399	29,310	3.2%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	2,234	2,172	2,241	3.2%
-22 Retirement	2,921	2,840	2,931	3.2%
-23 Life/Health Ins.	8,046	9,248	9,293	0.5%
-24 Workers Comp.	470	0	0	0.0%
SUBTOTAL	\$ 41,261	\$ 42,659	\$ 43,775	2.6%
Operating Expenses:				
-31 Prof. Services	\$ 13,476	\$ 16,900	\$ 16,900	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Oth Contract Services	2,164	17,600	3,000	-83.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	17,062	13,200	8,400	-36.4%
-42 Postage	1,874	5,000	5,000	0.0%
-43 Utility	25,121	29,320	29,570	0.9%
-44 Rental & Leases	637	720	720	0.0%
-45 Insurance	93,922	129,250	129,250	0.0%
-46 Repair & Maint.	42,376	65,570	35,570	-45.8%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	1,600	1,760	0	-100.0%
-51 Office Supplies	3,757	6,000	6,000	0.0%
-52 Operating Supplies	5,872	23,100	30,540	32.2%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	1,140	2,000	2,000	0.0%
-56 Contingency	4,000	23,240	25,000	7.6%
-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	\$ 213,001	\$ 333,660	\$ 291,950	-12.5%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	20,780	8,000	10,850	35.6%
SUBTOTAL	\$ 20,780	\$ 8,000	\$ 10,850	35.6%
TOTAL	\$ 275,042	\$ 384,319	\$ 346,575	-9.8%

PERSONNEL SERVICES SCHEDULE:

Department Description and Number

General Government

1900

PERSONNEL SERVICES:

Position Title	FY 11/12	FY 12/13	FY 13/14	Full-time (FT) Part-time(PT)	Salary and Wage
Maintenance Worker II	1	1	1	FT	\$ 29,310
Budgeted Salaries & Wages	1	1	1		\$ 29,310
Overtime					0
Subtotal					\$ 29,310
FICA	Salaries & Wages times 7.65%				2,241
Retirement	Full-Time employees wages @ 10%				2,931
Life/Health Ins.	Single Premium per Full-time Employee				9,293
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
TOTAL PERSONAL SERVICES					\$ 43,775

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
Total	\$ 16,900	

-34

Other Contractual Services	Cost	Explanation
Laserfiche	\$ 1,600	MCCI Laserfiche support
Municipal Code	400	On the Internet
Miscellaneous	1,000	Miscellaneous
Total	\$ 3,000	

-41

Communications	Cost	Explanation
Telephone Services City Hall & Town Hall	\$ 7,200	Approximately \$600 per month
Internet Service	1,200	Approximately \$100 per month
Total	\$ 8,400	

-42

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

OPERATING EXPENSE DETAIL

Department Description and Number

General Government

1900

-43

Utility	Cost	Explanation
Electric - City Hall and Town Hall	\$ 28,000	
Volusia County Utilities Water & Sewer Service	475	
City Hall & Town Hall Generator Natural Gas	1,095	
Total	\$ 29,570	

-44

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

-45

Insurance	Cost	Explanation
Automobile Liability & Physical Damage	\$ 3,740	Preferred Governmental Insurance Trust (PGIT)
General Liability	54,350	Preferred Governmental Insurance Trust (PGIT)
Property	59,780	Preferred Governmental Insurance Trust (PGIT)
Workers' Compensation	11,380	Preferred Governmental Insurance Trust (PGIT)
Total	\$ 129,250	

-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
Total	\$ 35,570	

OPERATING EXPENSE DETAIL

Department Description and Number

General Government

1900

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 6,000	Centralizing Office Supplies
Total	\$ 6,000	

-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	16,940	
Light Enhancers	5,500	
Total	\$ 30,540	

-55

Training	Cost	Explanation
Tuition Reimbursement	\$ 2,000	
Total	\$ 2,000	

-56

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

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	
64	Printers	2,850	8 Printers replacement
TOTAL CAPITAL OUTLAY		\$ 10,850	

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 11/12	FY 12/13	FY 13/14	Percent
	Actual	Adopted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	2,666,727	2,725,460	2,802,925	2.8%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	285	500	0	-100.0%
-42 Postage	0	0	0	0.0%
-43 Utility	5,442	6,900	6,900	0.0%
-44 Rental & Leases	22,661	24,348	24,348	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	520	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	0	100	100	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 2,695,635	\$ 2,758,808	\$ 2,835,773	2.8%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 2,695,635	\$ 2,758,808	\$ 2,835,773	2.8%

OPERATING EXPENSE DETAIL

Department Description and Number

Law Enforcement

2100

-34

Other Contractual Services	Cost	Explanation
Volusia County	\$ 2,794,925	Volusia County Sheriff Services Contract
Special Events	8,000	
Total	\$ 2,802,925	

-41

Communications	Cost	Explanation
Telephone Service	\$ 0	Investigators phone disconnected at Sheriff's request.
Total	\$ 0	

-43

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

-44

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

OPERATING EXPENSE DETAIL

Department Description and Number

Law Enforcement

2100

-46

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

-52

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

CITY OF DeBARY

Fire Services

Functional Duties: This Budget funds the contract fire and rescue services provided through an interlocal agreement with Orange City

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

DEPARTMENT EXPENDITURE SUMMARY

Department: Fire Services

2200

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Adopted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	1,061,773	1,182,652	1,319,169	11.5%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	1,525	1,500	1,500	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	8,936	9,400	9,400	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	5,122	4,000	6,000	50.0%
-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	100	100	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 1,077,356	\$ 1,197,652	\$ 1,336,169	11.6%
Capital Outlay:				
-61 Land	\$ 174,005	\$ 0	\$ 0	0.0%
-62 Buildings	284,375	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	160,995	30,000	7,900	-73.7%
SUBTOTAL	\$ 619,375	\$ 30,000	\$ 7,900	-73.7%
TOTAL	\$ 1,696,731	\$ 1,227,652	\$ 1,344,069	9.5%

OPERATING EXPENSE DETAIL

Department Description and Number

Fire Services

2200

-34

Contract Services	Cost	Explanation
Fire services	\$ 1,266,669	Fire Services Contract with Orange City
Fire Hydrant Maintenance (525 Hydrants)	52,500	Fire Hydrant Maintenance thru Volusia County
Total	\$ 1,319,169	

-41

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

-43

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

-46

Repairs & Maintenance	Cost	Explanation
Fire Station and Volunteer Fire Hall	\$ 6,000	Buildings, A/C & Grounds Maintenance
Total	\$ 6,000	

-52

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

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 Equipment	7,900	Two mobile radios and gasoline powerd circulare saw
TOTAL CAPITAL OUTLAY		\$ 7,900	

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 Page 42

Department:

Growth Management

Dept No.

1500/2400

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Adopted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 137,448	\$ 141,563	\$ 131,056	-7.4%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	10,300	10,831	10,026	-7.4%
-22 Retirement	13,745	14,156	13,106	-7.4%
-23 Life/Health Ins.	23,837	26,637	28,107	5.5%
-24 Workers Comp.	1,707	0	0	0.0%
SUBTOTAL	\$ 187,037	\$ 193,187	\$ 182,295	-5.6%
Operating Expenses:				
-31 Prof. Services	\$ 236,691	\$ 471,400	\$ 343,000	-27.2%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	10,534	11,500	6,500	-43.5%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	1,300	3,300	3,300	0.0%
-41 Communications Svc	1,490	1,700	1,700	0.0%
-42 Postage	3,335	4,400	5,000	13.6%
-43 Utility	888	1,160	1,160	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	4,271	4,410	4,270	-3.2%
-47 Printing	747	2,700	2,200	-18.5%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	2,140	4,185	3,685	0.0%
-51 Office Supplies	1,255	2,400	2,550	6.3%
-52 Operating Supplies	1,841	1,500	1,300	-13.3%
-54 Memberships & Pubs	515	950	900	-5.3%
-55 Training	123	5,475	4,050	-26.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 265,128	\$ 515,080	\$ 379,615	-26.3%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	1,900	0	0	0.0%
SUBTOTAL	\$ 1,900	\$ 0	\$ 0	0.0%
TOTAL	\$ 454,065	\$ 708,267	\$ 561,910	-20.7%

PERSONNEL SERVICES SCHEDULE:

Dept Description & Number:

Growth Management

1500/2400

PERSONNEL SERVICES:

Position Title	FY 11/12	FY 12/13	FY 13/14	Full-time (FT) Part-time(PT)	Salary and Wage
Planning Administrator	1	1	1	FT	\$ 67,531
Neighborhood Improvement Officer	1	1	1	FT	35,658
Office Assistant	1	1	1	FT	27,867
	3	3	3		\$ 131,056
Budgeted Salaries & Wages					\$ 131,056
Overtime					
Subtotal					\$ 131,056
FICA	Salaries & Wages times 7.65%				10,026
Retirement	Full-Time employees wages @ 10%				13,106
Life/Health Ins.	Single Premium per Full-time Employee				28,107
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
TOTAL PERSONAL SERVICES					\$ 182,295

OPERATING EXPENSE DETAIL

Department Description & Number:

Growth Management

-31

Professional Services	Cost	Explanation
Brownfield Implementation	\$ 7,500	
TOD Master Storm Water/ Planning Asst	75,000	Hud Grant 80/20 Pegasus/CPH
Miscellaneous Services	9,500	
Building & Permit Processing	248,000	Independent Contract 80/20 Split
Fire Inspection Fees	3,000	Orange City & Independent Contract (50/25/25 Split)
Total	\$ 343,000	

-34

Contract Services	Cost	Explanation
Sign Compliance	\$ 3,500	Independent Contract Services
Mowing & Lawn care	3,000	Independent Contract for Violations
Total	\$ 6,500	

-40

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

-41

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

OPERATING EXPENSE DETAIL

Department Description & Number:

Growth Management

-42

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

-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%
Total	\$ 1,160	

-46

Repair and Maintenance Services	Cost	Explanation
Copier Maintenance	\$ 150	
Vehicle Maintenance	1,000	Neighborhood improvement Vehicle
Equipment Maintenance	3,120	Building Permitting Software Maint.
Total	\$ 4,270	

-47

Printing and Binding	Cost	Explanation
Printing	\$ 2,200	Maps, Permit Placards, Door Hangers and Hearing Notice Posters
Total	\$ 2,200	

OPERATING EXPENSE DETAIL

Department Description & Number:

Growth Management

-49

Other Charges	Cost	Explanation
Clerk of the Circuit Court	\$ 2,000	Recording of Liens
BC	1,685	State of Florida
Total	\$ 3,685	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 2,550	Folders, Labels, etc
Total	\$ 2,550	

-52

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

-54

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

-55

Training	Cost	Explanation
Training	\$ 1,500	Florida Assoc of Code Enforcement
Training	750	FAPA Conference & DCA Growth Mgt.
Training	1,800	FABTO (BTR)
Total	\$ 4,050	

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 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 44,540	\$ 42,599	\$ 5,704	-86.6%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	3,178	3,260	437	-86.6%
-22 Retirement	4,440	4,260	570	-86.6%
-23 Life/Health Ins.	7,932	7,151	944	-86.8%
-24 Workers Comp.	597	0	0	0.0%
SUBTOTAL	\$ 60,686	\$ 57,270	\$ 7,655	-86.6%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	1,805	2,300	2,300	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	1,800	1,800	0.0%
-41 Communications Svc	5,010	1,950	1,950	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.	5,989	0	0	0.0%
-47 Printing	0	850	0	-100.0%
-48 Promotional Activites	773	2,000	2,400	20.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	485	3,800	3,800	0.0%
-52 Operating Supplies	272	2,000	3,000	50.0%
-54 Memberships & Pubs	0	150	150	0.0%
-55 Training	344	1,300	500	-61.5%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 14,678	\$ 16,150	\$ 15,900	-1.5%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 75,364	\$ 73,420	\$ 23,555	-67.9%

PERSONNEL SERVICES SCHEDULE:

Department Description and Number

Safety & Training Services

2500

PERSONNEL SERVICES:

Position Title	FY 11/12	FY 12/13	FY 13/14	Full-time (FT) Part-time(PT)	Salary and Wage
Safety Coordinator(10%)(90%-Public Works)	1	1	1	FT	\$ 5,704
Budgeted Salaries & Wages					\$ 5,704
Subtotal					\$ 5,704
FICA	Salaries & Wages times 7.65%				437
Retirement	Full-Time employees wages @ 10%				570
Life/Health Ins.	Single Premium per Full-time Employee				944
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
TOTAL PERSONAL SERVICES					\$ 7,655

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
Total	\$ 2,300	

-40

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

-41

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

-48

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

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
Total	\$ 3,800	

-52

Operating Supplies	Cost	Explanation
Fire Extinguisher Recharge	1,000	CERT Fire Supression Training
Other Supplies	2,000	
Total	\$ 3,000	

-54

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

-55

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

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 11/12 Actual	FY 12/13 Adopted	FY 13/14 Requested	Percent Change
Personnel Services				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	78,278	79,715	59,400	-25.5%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 78,278	\$ 79,715	\$ 59,400	-25.5%
Capital Outlay				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 78,278	\$ 79,715	\$ 59,400	-25.5%

OPERATING EXPENSE DETAIL

Department Description and Number

Animal Control

2900

-34

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

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 11/12	FY 12/13	FY 13/14	Percent
	Actual	Adopted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 6,102	\$ 113,164	\$ 203,677	80.0%
-14 Overtime	0	0	8,500	100.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	467	8,657	16,232	87.5%
-22 Retirement	610	11,316	21,218	87.5%
-23 Life/Health Ins.	180	39,059	64,282	64.6%
-24 Workers Comp.	3	0	0	0.0%
SUBTOTAL	\$ 7,362	\$ 172,196	\$ 313,907	82.3%
Operating Expenses:				
-31 Prof. Services	\$ 4,830	\$ 6,800	\$ 0	-100.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Oth Contract Services	123,927	77,450	94,000	21.4%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	406	1,500	0	-100.0%
-42 Postage	0	0	0	0.0%
-43 Utility	860	1,200	3,750	212.5%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	158,857	128,250	174,000	35.7%
-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	12,255	21,150	24,850	17.5%
-54 Memberships & Pubs	84	0	0	0.0%
-55 Training	0	1,500	1,500	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 301,219	\$ 237,850	\$ 298,100	25.3%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	8,969	0	0	0.0%
SUBTOTAL	\$ 8,969	\$ 0	\$ 0	0.0%
TOTAL	\$ 317,550	\$ 410,046	\$ 612,007	49.3%

PERSONNEL SERVICES SCHEDULE

Department Description and Number

Public Works

4100

PERSONNEL SERVICES:

Position Title	FY 11/12	FY 12/13	FY 13/14	Full-time (FT) Part-time(PT)	Salary and Wage
Safety Coordinator as Public Works Coordinator	0	1	1	FT	51,339
Crew Chief	0	1	1	FT	31,710
Maintenance Worker 1	0	3	3	FT	72,377
Maintenance Worker II	0	0	2	FT	48,251
Budgeted Salaries & Wages	0	5	7		\$ 203,677
Overtime					8,500
Subtotal					\$ 212,177
FICA	Salaries & Wages times 7.65%				16,232
Retirement	Full-Time employees wages @ 10%				21,218
Life/Health Ins.	Single Premium per Full-time Employee				64,282
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
TOTAL PERSONAL SERVICES					\$ 313,907

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
Mosquito/Aquatic Control Services	15,000	Volusia County Mosquito Control
Misc Engineering Services	25,000	
Total	\$ 94,000	

-43

Utilities	Cost	Explanation
Water and Electricity	\$ 2,000	Speed Signs, Lake Charles Pump & Barn,
Telephone	1,750	
Total	\$ 3,750	

-46

Repairs & Maintenance	Cost	Explanation
Asphalt Maintenance	\$ 6,000	Road Repair/Pot Holes
Streetscape Maint./Back-flow preventor testing	500	Along Highway 17/92
Building Maintenance	2,500	
Dirt Road Maintenance	2,000	
Equipment Maintenance	13,000	
Mics Work	50,000	
Railroad Crossing Signal Maintenance	12,000	CSX Railway
Shoulder Repair	5,000	
Tree Maintenance	30,000	
Vehicle Maintenance	5,000	
Irrigation/Landscaping	20,000	Median Maint contracting
Litter and Debris Removal	3,000	
Mowing/Brush Cutting	25,000	
Total	\$ 174,000	

OPERATING EXPENSE DETAIL

Department Description and Number

Public Works

4100

-52

Operating Supplies	Cost	Explanation
Fuel	\$ 12,000	F150 Truck & DOC Maintenance Crew Van
Planter Maintenance	750	Streetscape
Supplies	7,500	Gloves/bags/etc
Street Materials	4,600	Barricades
Total	\$ 24,850	

-55

Training	Cost	Explanation
Employee Certification	\$ 1,500	
Total	\$ 1,500	

City of DeBary

Parks and Recreation

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

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

DEPARTMENT EXPENDITURE SUMMARY Page 61

Department: Parks and Recreation

Dept. No.

7200

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 325,325	\$ 354,791	\$ 372,411	5.0%
-14 Overtime	8,028	6,000	9,000	166.7%
-15 Special Pay	3,900	0	0	0.0%
-21 FICA/Medicare	24,935	27,600	29,178	5.7%
-22 Retirement	30,465	32,840	33,984	3.5%
-23 Life/Health Ins.	65,162	83,654	83,654	0.0%
-24 Workers Comp./Unemp	12,919	0	0	0.0%
SUBTOTAL	\$ 470,733	\$ 504,885	\$ 528,227	4.6%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Contract Services	45,601	43,150	41,650	-3.5%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	1,860	1,500	1,500	0.0%
-41 Communications Svc	5,903	4,959	5,300	6.9%
-42 Postage	0	0	0	0.0%
-43 Utility	53,039	55,080	64,680	17.4%
-44 Rental & Leases	150	300	300	0.0%
-45 Insurance	1,663	1,900	1,900	0.0%
-46 Repair & Maint.	57,985	108,588	81,150	-25.3%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	4,990	7,500	7,500	0.0%
-49 Oth Current Charges	166	99	0	0.0%
-51 Office Supplies	1,081	1,300	1,300	0.0%
-52 Operating Supplies	55,007	56,700	78,700	38.8%
-54 Memberships & Pubs	660	1,300	1,300	0.0%
-55 Training	5,103	3,000	5,000	66.7%
-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	\$ 233,208	\$ 285,376	\$ 290,280	1.7%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	29,919	2,825	0	-100.0%
-64 Machinery & Equip.	2,995	0	0	0.0%
SUBTOTAL	\$ 32,914	\$ 2,825	\$ 0	-100.0%
TOTAL	\$ 736,856	\$ 793,086	\$ 818,507	3.2%

PERSONNEL SERVICES SCHEDULE

Department Description and Number Parks & Recreation 7200

PERSONNEL SERVICES:

Position Title	FY 11/12	FY 12/13	FY 13/14	Full-time (FT) Part-time(PT)	Salary and Wage
Full Time:					
Parks & Recreation Director	1	1	1	FT	\$ 70,262
Parks Superintendent	1	1	1	FT	51,546
Recreation Coordinator	1	1	1	FT	46,111
Parks Maintenance Worker (Crew Leader)	1	1	1	FT	31,710
Parks Maintenance Worker III	1	1	0	FT	0
Parks Maintenance Worker I	2	3	4	FT	102,365
Office Assistant	1	1	1	FT	28,846
	8	9	9		\$ 330,840
Part Time:					
(8) Recreation Counselors (1 lead counselor)		8	8	PT	22,391
Part Time (open/close parks and weekend help)		3	3	PT	19,180
		11	11		41,571
Salaries & Wages					\$ 372,411
Overtime					9,000
Budgeted Salaries & Wages					\$ 381,411
FICA	Salaries & Wages times 7.65%				29,178
Retirement	Full-Time employees wages @ 10%				33,984
Life/Health Ins.	Single Premium per Full-time Employee				83,654
Workers Compensation Insurance is included in Gneral Government Operating Expenses, Insurance					
TOTAL PERSONAL SERVICES					\$ 528,227

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
Total	\$ 41,650	

-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
Total	\$ 1,500	

-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
Total	\$ 5,300	

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-43

Utility	Cost	Explanation
Electric Service	48,000	Parks
Water	15,100	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	
Total	\$ 64,680	

-44

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

-45

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

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-46

Repair and Maintenance Services	Cost	Explanation
Park repairs	\$ 38,000	Electrical, plumbing, irrigation repairs, etc.
Ball field lights/ replacement	1,500	Ball field lights repairs & light replacement
Paint, Wood Repair	8,000	Miscellaneous park repairs & maintenance
Office equipment maintenance	350	Miscellaneous office equipment
Maintenance materials	7,000	Paint, sandpaper, tie straps, safety tape, tape etc.
Repair & maintenance of Equipment	10,000	Maintenance of mowers, blowers, weed eaters etc.
Tires & filters	1,500	Equipment and vehicles (four trucks)
Maintenance services	14,800	Tree Work, Pumps, Electricians, Blue Ribbon
Total	\$ 81,150	

-48

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

-51

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

OPERATING EXPENSE DETAIL

Department Description and Number

Parks & Recreation

7200

-52

Operating Supplies	Cost	Explanation
Janitorial Supplies	\$ 6,000	Cleaning materials, paper products/sp
Farm, Garden, Nursery	11,000	Sod, plants, mulch (re-mulch Gateway), etc...
Ball field Maintenance & Supplies	25,000	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	16,000	Three vehicles and equipment
Uniforms	3,000	\$7 per week per person
Supplies	1,500	splash pad
Recreation Software	10,100	Registration software
Total	\$ 76,300	

-54

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

-55

Training	Cost	Explanation
Training Course/Conference	\$ 5,000	FRPA, NRPA, Central Reg Conf, FIPP, Sports Turf
Total	\$ 5,000	

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 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-38 Registration Fees	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency/Loan Costs	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 62,000	100.0%
-62 Buildings	0	52,731	0	-100.0%
-63 Infrastructure	208,985	889,033	777,941	-12.5%
-64 Machinery & Equip.	35,836	312,500	318,750	2.0%
SUBTOTAL	\$ 244,821	\$ 1,254,264	\$ 1,158,691	-7.6%
TOTAL	\$ 244,821	\$ 1,254,264	\$ 1,158,691	-7.6%

ANNUAL CAPITAL IMPROVEMENT BUDGET

Department Description and Number

Capital Improvements

9000

-61 Land

-62 Buildings

-63 Infrastructure

-64 Machinery and Equipment

Code		Cost	Explanation
62	Rob Sullivan ECHO Project	\$ 254,000	ECHO 50%-Infrastructure
62	Rob Sullivan BBCourt Remove/Replace	25,000	Infrastruture
63	Street Resurfacing	392,000	Construction 350,000/CEI 42,000-Infrastructure
63	Gateway Park	54,941	CDBG-Infrastructure
63	Alexandra Woods Park	22,000	Irrigation
64	Public Works Capital Equipment	79,550	Equipment
63	Bus Stop	12,000	Infrastruture
64	LED Message Board	45,000	Equipment
64	Keller Playground Turf Replacement	65,000	Infrastruture
64	Rob Sullivan Control Link	18,000	Equipment
64	Community Park Electrical	18,000	Flagpole/uplights/security camera-Equipment
63	Community Park Shade Structures	18,000	Infrastruture
64	Security Cameras	7,200	Equipment
64	Parks Equipment	86,000	Equipment
61	Demolition	62,000	
		\$ 1,158,691	

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 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-34 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	661,541	36,000	20,000	-44.4%
SUBTOTAL	\$ 661,541	\$ 36,000	\$ 20,000	-44.4%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 661,541	\$ 36,000	\$ 20,000	-44.4%

TRANSFERS OUT

Department Description and Number

Non-Departmental

9002

-91

Intergovernmental Transfers	Cost	Explanation
Business Tax Receipts/Opportunity Fund	\$ 20,000	
	\$ 20,000	

City of DeBary

SPECIAL

REVENUE

FUNDS

SPECIAL REVENUE FUND REVENUES

Sources:

Account Description	FY 011/12	FY 12/13	FY 13/14	Amount	Percent
	Actual	Amended	Proposed	Change	Change
SOLID WASTE					
Collections:					
Sales and Interest	\$ 1,276,458	\$ 1,255,515	\$ 1,373,280	\$ 117,765	9.4%
Fund Balance Carryforward	450,040	403,675	306,733	(96,942)	-24.0%
Subtotal	\$ 1,726,498	\$ 1,659,190	\$ 1,680,013	\$ 20,823	-1.3%
Recycling:					
Sales and Interest	\$ 14,516	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
Fund Balance Carryforward	23,736	28,736	23,736	(5,000)	-17.4%
Subtotal	\$ 38,252	\$ 38,736	\$ 38,736	\$ 0	0.0%
Solid Waste Total	\$ 1,764,750	\$ 1,697,926	\$ 1,718,749	\$ 20,823	1.2%
STREETLIGHTING DISTRICTS					
Assessment	\$ 376,012	\$ 369,685	\$ 320,250	\$ (49,435)	-13.4%
Fund Balance Carryforward	442,690	444,572	406,247	(38,325)	-8.6%
Streetlighting Total	\$ 818,702	\$ 814,257	\$ 726,497	\$ (87,760)	-10.8%
ORLANDIA HEIGHTS NEIGHBORHOOD IMPROVEMENT DISTRICT					
Assessment	\$ 95,618	\$ 93,813	\$ 93,813	\$ 0	0.0%
Fund balance Carryforward	1,644	62,955	62,718	(237)	-0.4%
Orl. Hts. Nbhd. Imp. Dist. Total	\$ 97,262	\$ 156,768	\$ 156,531	\$ (237)	-0.2%
STORMWATER UTILITY					
Assessment & Interest	\$ 816,479	\$ 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	393,584	178,109	(215,475)	-54.7%
Stormwater Utility Total	\$ 1,147,261	\$ 1,227,034	\$ 2,523,937	\$ 1,296,903	105.7%
Tree Trust Fund					
Miscellaneous Revenue	\$ 3,418	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Carryforward	85,272	88,690	63,690	(25,000)	-28.2%
Tree Trust Total	\$ 88,690	\$ 88,690	\$ 63,690	\$ (25,000)	-28.2%
Franchise Fees					
Charges for Services	\$ 752,603	\$ 870,000	\$ 775,000	\$ (95,000)	-10.9%
Fund Balance Carryforward	2,086,521	2,384,180	2,557,196	173,016	7.3%
Franchise Fees Total	\$ 2,839,124	\$ 3,254,180	\$ 3,332,196	\$ 78,016	2.4%
New Local Option Gas Tax					
Intergovernmental Revenue	\$ 192,229	\$ 191,000	\$ 175,000	\$ (16,000)	-8.4%
Fund Balance Carryforward	148,508	268,174	284,174	16,000	0.0%
New Local Option Tax Total	\$ 340,737	\$ 459,174	\$ 459,174	\$ 0	0.0%
Opportunity Fund: Business Tax Receipts					
Transfer In	\$ 23,564	\$ 34,000	\$ 36,000	\$ 2,000	100.0%
Fund Balance Carryforward	0	23,564	57,564	34,000	0.0%
Business Tax Receipts	\$ 23,564	\$ 57,564	\$ 93,564	\$ 36,000	100.0%
Impact Fee Trust Fund					
Miscellaneous Revenues	\$ 11,232	\$ 6,000	\$ 58,000	\$ 52,000	0.0%
Fund Balance Carryforward	33,682	28,706	16,206	(12,500)	-43.5%
Impact Fee Trust Fund	\$ 44,914	\$ 34,706	\$ 74,206	\$ 39,500	113.8%
Sp Rev Fd Total	\$ 7,165,003	\$ 7,790,298	\$ 9,148,544	\$ 1,358,244	17.4%

SPECIAL REVENUE FUND - EXPENDITURES

Uses:

Account Description	FY 11/12 Actual	FY 12/13 Adopted	FY 13/14 Requested	Amount of Change	Percent Change
Solid Waste					
Collection	\$ 1,322,823	\$ 1,352,457	\$ 1,382,735	\$ 30,278	2.2%
Unappropriated	403,675	306,733	297,278	(9,455)	-3.1%
Subtotal	\$ 1,726,498	\$ 1,659,190	\$ 1,680,013	\$ 20,823	1.3%
Recycling:					
Improvements	\$ 0	\$ 15,000	\$ 37,000	\$ 22,000	146.7%
Unappropriated	38,252	23,736	1,736	(22,000)	-92.7%
Subtotal	\$ 38,252	\$ 38,736	\$ 38,736	\$ 0	0.0%
Solid Waste Total	\$ 1,764,750	\$ 1,697,926	\$ 1,718,749	\$ 20,823	1.2%
Streetlighting Districts					
Contract Services	\$ 375,550	\$ 408,010	\$ 408,295	\$ 285	0.1%
Unappropriated	443,152	406,247	318,202	(88,045)	-21.7%
Streetlighting Total	\$ 818,702	\$ 814,257	\$ 726,497	\$ (87,760)	-10.8%
Orlandia Heights Neighborhood Improvement District					
Road Improvements	\$ 34,308	\$ 94,050	\$ 94,050	\$ 0	0.0%
Unappropriated	62,954	62,718	62,481	(237)	-0.4%
Orl. Hts. Nghd. Imp. Dist. Tot	\$ 97,262	\$ 156,768	\$ 156,531	\$ (237)	-0.2%
Stormwater Utility					
Maintenance & Const.	\$ 969,219	\$ 1,048,925	\$ 929,868	\$ (119,057)	-11.4%
Unappropriated	178,042	178,109	1,594,069	1,415,960	795.0%
Stormwater Util Total	\$ 1,147,261	\$ 1,227,034	\$ 2,523,937	\$ 1,296,903	105.7%
Tree Trust Fund					
Maint & Capital	\$ 0	\$ 25,000	\$ 75,000	\$ 0	0.0%
Unappropriated	88,690	63,690	(11,310)	(75,000)	-117.8%
Tree Trust Fund Total	\$ 88,690	\$ 88,690	\$ 63,690	\$ (25,000)	-28.2%
Franchise Fees					
Maint & Capital	\$ 454,944	\$ 696,984	\$ 762,275	\$ 65,291	9.4%
Unappropriated	2,384,180	2,557,196	2,569,921	12,725	0.5%
Franchise Fees Total	\$ 2,839,124	\$ 3,254,180	\$ 3,332,196	\$ 78,016	2.4%
New Local Option Gas Tax					
Maint & Capital	\$ 72,563	\$ 175,000	\$ 175,000	\$ 0	0.0%
Unappropriated	268,174	284,174	284,174	0	0.0%
New Local Option Gas Tax	\$ 340,737	\$ 459,174	\$ 459,174	\$ 0	0.0%
Business Tax Receipts Fund					
Contributions	\$ 0	\$ 0	\$ 63,000	\$ 63,000	100.0%
Unappropriated	23,564	57,564	30,564	(27,000)	-46.9%
Business Tax Receipts	\$ 23,564	\$ 57,564	\$ 93,564	\$ 36,000	62.5%
Impact Fee Trust					
Capital	\$ 16,208	\$ 18,500	\$ 18,500	\$ 0	0.0%
Unappropriated	28,706	16,206	55,706	39,500	243.7%
Impact Fee Trust	\$ 44,914	\$ 34,706	\$ 74,206	\$ 39,500	113.8%
Sp Rev Fd Total	\$ 7,165,004	\$ 7,790,299	\$ 9,148,544	\$ 1,358,245	17.4%

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.
- **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 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	1,322,555	1,351,807	1,382,085	2.2%
-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	268	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%
SUBTOTAL	\$ 1,322,823	\$ 1,352,457	\$ 1,382,735	2.2%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Improvements	0	0	0	0.0%
Other Than Buildings	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 1,322,823	\$ 1,352,457	\$ 1,382,735	2.2%

OPERATING EXPENSE DETAIL

Fund 101 - Special Revenue Fund - Solid Waste

-34

Contract Services	Cost	Explanation
Residential collection and Disposal	\$ 1,275,172	8167customers at \$13.01 for 12 months rounded
Non-Ad Valorem Collection Process	4,900	Property Appraisers Fee @ \$.60 per parcel
Contract Administration	102,013	8% of Collections
Total	\$ 1,382,085	

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

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DEPARTMENT EXPENDITURE SUMMARY

Fund 110 - Special Revenue Fund - Recycle

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
-90 Transfers	0	15,000	37,000	-59.5%
SUBTOTAL	\$ 0	\$ 15,000	\$ 37,000	-59.5%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 0	\$ 15,000	\$ 37,000	-59.5%

OPERATING EXPENSE DETAIL

Fund 110 - Special Revenue Fund - Recycle

-90

Transfer Out	Cost	Explanation
Community Enhancements	\$ 37,000	To General Fund Community Park
Total	\$ 37,000	

DEPARTMENT EXPENDITURE SUMMARY

Fund 105 - Special Revenue Fund - Street Lighting Districts

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	40,671	35,165	35,450	0.8%
-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	334,879	372,845	372,845	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-59 Depreciation	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 375,550	\$ 408,010	\$ 408,295	0.1%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Improvements	0	0	0	0.0%
Other Than Buildings	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 375,550	\$ 408,010	\$ 408,295	0.1%

Fund 105 - Special Revenue Fund - Street Lighting Districts

-34

Other Contractual Services	Cost	Explanation
Property Appraiser's Admin. Costs	\$ 3,425	5,705 parcels @ \$.60 per parcel
Contract Administration	32,025	10% of Estimated Revenue Collected
Total	\$ 35,450	

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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
Total	\$ 372,845	

DEPARTMENT EXPENDITURE SUMMARY

Fund 115 - Orlandia Heights Neighborhood Improvement Fund

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	30,883	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	0	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	2,475	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	774	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%
SUBTOTAL	\$ 34,307	\$ 94,050	\$ 94,050	0.0%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Improvements	0	0	0	0.0%
Other Than Buildings	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 34,307	\$ 94,050	\$ 94,050	0.0%

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 Apprsr fees, engineer, legal
Total	\$ 72,300	

-40

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

-42

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

-45

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

-46

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

Fund 115 - Orlandia Heights Neighborhood Improvement Fund

-47

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

-51

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

-52

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

-53

Road Materials & Supplies	Cost	Explanation
Road Materials & Supplies	\$ 5,000	Hot Patch, etc
Total	\$ 5,000	

-56

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

DEPARTMENT EXPENDITURE SUMMARY

Fund 120 - Special Revenue Fund - Stormwater Utility

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	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%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 83,551	\$ 141,100	\$ 100,000	-29.1%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	9,998	73,673	67,673	-8.1%
-37 Election/Admin Svcs	40,802	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	1,837	1,500	1,500	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	608	620	0	-100.0%
-46 Repair & Maint.	73,203	80,000	40,000	-50.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	25	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	586	1,500	1,500	0.0%
-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	754,074	750,532	719,195	-4.2%
-82 Contributions	0	0	0	0.0%
-91 Transfers	0	0	0	0.0%
SUBTOTAL	\$ 964,683	\$ 1,048,925	\$ 929,868	-11.4%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	4,536	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 4,536	\$ 0	\$ 0	0.0%
TOTAL	\$ 969,219	\$ 1,048,925	\$ 929,868	-11.4%

OPERATING EXPENSE DETAIL

Fund 120 - Special Revenue Fund - Stormwater Utility

31

Contract Services	Cost	Explanation
Professional Services	\$ 100,000	Miscellaneous Task Orders/Rates Study(\$25,000)
Total	\$ 100,000	

-34

Contract Services	Cost	Explanation
Non-Ad Valorem Collection Process	\$ 5,500	Property Appraiser charge for billing
Contract Administration	41,673	5%
Lake Monitoring	12,500	
Pump Station/Emergency Generator Maint	8,000	
Total	\$ 67,673	

-43

Utility Services	Cost	Explanation
Electric Utility	\$ 1,500	3 Pump Stations
Total	\$ 1,500	

-44

Reantals & Leases	Cost	Explanation
Equipment Rentals	\$ 0	High Water Pumping
Total	\$ 0	

OPERATING EXPENSE DETAIL

Fund 120 - Special Revenue Fund - Stormwater Utility

-46

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

-52

Operating Supplies	Cost	Explanation
Fuel	\$ 1,500	Generators
Total	\$ 1,500	

-70

Debt Service	Cost	Explanation
Principal	\$ 270,000	Bank of America Loan
	170,000	Wachovia Loan 4.05%(Now Wells Fargo)
Interest	99,375	Bank of America Loan 3.845%
	179,820	Wachovia Loan 4.05%(Now Wells Fargo)
Total	\$ 719,195	

DEPARTMENT EXPENDITURE SUMMARY

Fund 121 - Tree Trust Fund

	FY 11/12 Actual	FY 12/13 Budgeted	FY 13/14 Requested	Percent Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-55 Training	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-70 Debt Service	0	0	0	0.0%
-82 Contributions	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	25,000	75,000	200.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 25,000	\$ 75,000	0.0%
TOTAL	\$ 0	\$ 25,000	\$ 75,000	200.0%

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	\$ 75,000	City Hall/17/92 Medians	1
TOTAL CAPITAL OUTLAY		\$ 75,000		

DEPARTMENT EXPENDITURE SUMMARY

Fund 125 - Special Revenue Fund - Franchise Fee Fund

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budgeted	Requested	Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 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	171,851	172,600	176,775	2.4%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	17,537	0	7,500	100.0%
-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	256,290	449,384	503,000	11.9%
SUBTOTAL	\$ 445,678	\$ 696,984	\$ 762,275	9.4%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	9,266	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 9,266	\$ 0	\$ 0	0.0%
TOTAL	\$ 454,944	\$ 696,984	\$ 762,275	9.4%

OPERATING EXPENSE DETAIL

Fund 125 - Special Revenue Fund - Franchise Fee Fund

-31

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

-43

Utilities	Cost	Explanation
Electrical Service Costs	\$ 155,200	Arterial Street Lighting(including Mansion Blvd)
	4,000	Traffic Signal Utilities
	1,575	Speed Signs and 17-92 Fountain
Water 17/92	16,000	
Total	\$ 176,775	

46

Repairs and Maintenance	Cost	Explanation
Sidewalk	\$ 7,500	Trip Hazard
Total	\$ 7,500	

-90

Transfer Out	Cost	Explanation
To the General Fund	\$ 190,900	Public Works
To General Fund Capital Improvement	312,100	Street Resurfacing
Total	\$ 503,000	

DEPARTMENT EXPENDITURE SUMMARY

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

	FY 11/12 Actual	FY 12/13 Budgeted	FY 13/14 Requested	Percent Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 17,829	\$ 19000	\$ 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	54,733	156,000	156,000	0.0%
SUBTOTAL	\$ 72,563	\$ 175,000	\$ 175,000	0.0%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	0	0	0	0.0%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 72,563	\$ 175,000	\$ 175,000	0.0%

OPERATING EXPENSE DETAIL

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

-31

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

-90

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

DEPARTMENT EXPENDITURE SUMMARY

Fund 130 - Business Tax Receipts Fund

	FY 11/12	FY 12/13	FY 13/14	Percent
	Actual	Budget	Request	Change.
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.00%
-14 Overtime	0	0	0	0.00%
-15 Special Pay/Fringes	0	0	0	0.00%
-21 FICA/Medicare	0	0	0	0.00%
-22 Retirement	0	0	0	0.00%
-23 Life/Health Ins.	0	0	0	0.00%
-24 Workers Comp.	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.00%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.00%
-32 Acct. & Auditing	0	0	0	0.00%
-33 Recording Fees	0	0	0	0.00%
-34 Oth Contract Services	0	0	0	0.00%
-37 Election Expenses	0	0	0	0.00%
-40 Travel & Per Diem	0	0	0	0.00%
-41 Communications Svc	0	0	0	0.00%
-42 Postage	0	0	0	0.00%
-43 Utility	0	0	0	0.00%
-44 Rental & Leases	0	0	0	0.00%
-45 Insurance	0	0	0	0.00%
-46 Repair & Maint.	0	0	0	0.00%
-47 Printing	0	0	0	0.00%
-48 Promotional Activites	0	0	0	0.00%
-49 Oth Current Charges	0	0	0	0.00%
-51 Office Supplies	0	0	0	0.00%
-52 Operating Supplies	0	0	0	0.00%
-54 Memberships & Pubs	0	0	0	0.00%
55 Training	0	0	0	0.00%
-58 Emergency	0	0	0	0.00%
-59 Depreciation	0	0	0	0.00%
-70 Debt Service	0	0	0	0.00%
-82 Contributions	0	36,000	63,000	42.90%
SUBTOTAL	\$ 0	\$ 36,000	\$ 63,000	42.90%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	0	0	0	0.00%
-63 Infrastructure	0	0	0	0.00%
-64 Machinery & Equip.	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.00%
TOTAL	\$ 0	\$ 36,000	\$ 63,000	42.90%

OPERATING EXPENSE DETAIL

Fund 130 - Special Revenue Fund - Business Tax Receipts Fund

-82

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

DEPARTMENT EXPENDITURE SUMMARY

Impact Fee Trust Fund

	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Request	Percent Change.
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.00%
-14 Overtime	0	0	0	0.00%
-15 Special Pay/Fringes	0	0	0	0.00%
-21 FICA/Medicare	0	0	0	0.00%
-22 Retirement	0	0	0	0.00%
-23 Life/Health Ins.	0	0	0	0.00%
-24 Workers Comp.	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.00%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.00%
-32 Acct. & Auditing	0	0	0	0.00%
-33 Recording Fees	0	0	0	0.00%
-34 Oth Contract Services	0	0	0	0.00%
-37 Election Expenses	0	0	0	0.00%
-40 Travel & Per Diem	0	0	0	0.00%
-41 Communications Svc	0	0	0	0.00%
-42 Postage	0	0	0	0.00%
-43 Utility	0	0	0	0.00%
-44 Rental & Leases	0	0	0	0.00%
-45 Insurance	0	0	0	0.00%
-46 Repair & Maint.	0	0	0	0.00%
-47 Printing	0	0	0	0.00%
-48 Promotional Activites	0	0	0	0.00%
-49 Oth Current Charges	0	0	0	0.00%
-51 Office Supplies	0	0	0	0.00%
-52 Operating Supplies	2,433	0	0	0.00%
-54 Memberships & Pubs	0	0	0	0.00%
-55 Training	0	0	0	0.00%
-58 Emergency	0	0	0	0.00%
-59 Depreciation	0	0	0	0.00%
-70 Debt Service	0	0	0	0.00%
-82 Contributions	0	0	0	0.00%
SUBTOTAL	\$ 2,433	\$ 0	\$ 0	0.00%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	975	5,000	5,000	0.00%
-63 Infrastructure	12,800	13,500	13,500	0.00%
-64 Machinery & Equip.	0	0	0	0.00%
SUBTOTAL	\$ 13,775	\$ 18,500	\$ 18,500	0.00%
TOTAL	\$ 16,208	\$ 18,500	\$ 18,500	0.00%

DEPARTMENT EXPENDITURE SUMMARY

Impact Fee Trust Fund

	FY 11/12 Actual	FY 12/13 Budget	FY 13/14 Request	Percent Change.
Personal Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.00%
-14 Overtime	0	0	0	0.00%
-15 Special Pay/Fringes	0	0	0	0.00%
-21 FICA/Medicare	0	0	0	0.00%
-22 Retirement	0	0	0	0.00%
-23 Life/Health Ins.	0	0	0	0.00%
-24 Workers Comp.	0	0	0	0.00%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.00%
Operating Expenses:				
-31 Prof. Services	\$ 0	\$ 0	\$ 0	0.00%
-32 Acct. & Auditing	0	0	0	0.00%
-33 Recording Fees	0	0	0	0.00%
-34 Oth Contract Services	0	0	0	0.00%
-37 Election Expenses	0	0	0	0.00%
-40 Travel & Per Diem	0	0	0	0.00%
-41 Communications Svc	0	0	0	0.00%
-42 Postage	0	0	0	0.00%
-43 Utility	0	0	0	0.00%
-44 Rental & Leases	0	0	0	0.00%
-45 Insurance	0	0	0	0.00%
-46 Repair & Maint.	0	0	0	0.00%
-47 Printing	0	0	0	0.00%
-48 Promotional Activites	0	0	0	0.00%
-49 Oth Current Charges	0	0	0	0.00%
-51 Office Supplies	0	0	0	0.00%
-52 Operating Supplies	2,433	0	0	0.00%
-54 Memberships & Pubs	0	0	0	0.00%
-55 Training	0	0	0	0.00%
-58 Emergency	0	0	0	0.00%
-59 Depreciation	0	0	0	0.00%
-70 Debt Service	0	0	0	0.00%
-82 Contributions	0	0	0	0.00%
SUBTOTAL	\$ 2,433	\$ 0	\$ 0	0.00%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.00%
-62 Buildings	975	5,000	5,000	0.00%
-63 Infrastructure	12,800	13,500	13,500	0.00%
-64 Machinery & Equip.	0	0	0	0.00%
SUBTOTAL	\$ 13,775	\$ 18,500	\$ 18,500	0.00%
TOTAL	\$ 16,208	\$ 18,500	\$ 18,500	0.00%

CAPITAL OUTLAY DETAIL

Department Description & Number

Impact Fee Trust Fund

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

Code	Description	Cost	Explanation
62	Buildings	\$ 5,000	
63	Park Improvements	13,500	
TOTAL CAPITAL OUTLAY		\$ 18,500	

CAPITAL
IMPROVEMENT
PROJECTS
FUND

DEPARTMENT EXPENDITURE SUMMARY

Capital Improvement Projects Fund

	FY 11/12 Actual	FY 12/13 Budgeted	FY 13/14 Requested	Percent Change
Personnel Services:				
-12 Salary/Wages	\$ 0	\$ 0	\$ 0	0.0%
-14 Overtime	0	0	0	0.0%
-15 Special Pay/Fringes	0	0	0	0.0%
-21 FICA/Medicare	0	0	0	0.0%
-22 Retirement	0	0	0	0.0%
-23 Life/Health Ins.	0	0	0	0.0%
-24 Workers Comp.	0	0	0	0.0%
SUBTOTAL	\$ 0	\$ 0	\$ 0	0.0%
Operating Expenses:				
-31 Prof. Services	\$ 289,756	\$ 0	\$ 0	0.0%
-32 Acct. & Auditing	0	0	0	0.0%
-33 Recording Fees	0	0	0	0.0%
-34 Oth Contract Services	0	0	0	0.0%
-37 Election Expenses	0	0	0	0.0%
-38 Registration Fees	0	0	0	0.0%
-40 Travel & Per Diem	0	0	0	0.0%
-41 Communications Svc	0	0	0	0.0%
-42 Postage	0	0	0	0.0%
-43 Utility	0	0	0	0.0%
-44 Rental & Leases	0	0	0	0.0%
-45 Insurance	0	0	0	0.0%
-46 Repair & Maint.	0	0	0	0.0%
-47 Printing	0	0	0	0.0%
-48 Promotional Activites	0	0	0	0.0%
-49 Oth Current Charges	0	0	0	0.0%
-51 Office Supplies	0	0	0	0.0%
-52 Operating Supplies	0	0	0	0.0%
-54 Memberships & Pubs	0	0	0	0.0%
-56 Contingency	0	0	0	0.0%
-58 Emergency	0	0	0	0.0%
-70 Debt Service		0	0	0.0%
-90 Transfers	0	1,554,468	0	-100.0%
SUBTOTAL	\$ 289,756	\$ 1,554,468	\$ 0	-100.0%
Capital Outlay:				
-61 Land	\$ 0	\$ 0	\$ 0	0.0%
-62 Buildings	0	0	0	0.0%
-63 Infrastructure	2,447,275	2,437,080	2,161,419	-11.3%
-64 Machinery & Equip.	0	0	0	0.0%
SUBTOTAL	\$ 2,447,275	\$ 2,437,080	\$ 2,161,419	-11.3%
TOTAL	\$ 2,737,031	\$ 3,991,548	\$ 2,161,419	-45.9%

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	\$ 711,000	
64	No Name Lake Pump Station/Generator	301,373	
63	56 Shell Road Drainage Improvement	193,142	
63	252 Adelaide Street Drainage Improvement	191,584	
63	44 Seminole Drive Drainage Improvement	172,893	
63	Barwick Road Retension Pond	136,193	
63	East Constance SW	35,000	
63	150 El Dorado SW	20,000	
63	Small Scale Storm Water Projects	200,000	
63	Hollow Pine SW Project	100,117	Construction/CEI
63	North Pine Meadow	100,117	Construction/CEI
TOTAL CAPITAL OUTLAY		\$ 2,161,419	

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

Project Description	Funding Source	Total Cost	Rank	FY					FY
				2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
General Fund Departmental Capital Outlay	1	\$ 1,466,441	1	\$ 466,441	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Fire Hydrants	1	80,000	1	0	20,000	20,000	20,000	20,000	20,000
Tree Purchases	2	75,000	1	75,000	0	0	0	0	0
Road Level and Resurfacing(Franchise & NLOGT) (GF)	2,3	1,972,000	1	392,000	395,000	395,000	395,000	395,000	395,000
Sidewalk Construction/Repair	2	300,000	1	0	75,000	75,000	75,000	75,000	75,000
Capital Improvement Projects Fund	1,2,3	3,061,419	1	2,161,419	250,000	250,000	200,000	200,000	200,000
West Side Emergency Flood Management System	1,2	0	1			0			
Public Buildings & Parks Improvements	4	11,000					6,000		5,000
Woodbound Lake Outfall		0	1			0			
Lake Charles Pump	1	0	1		0	0			
Hammock Oak Circle	1	0	5					0	
River City Nature Park Improvements	1,2,3	134,420	3,4			67,210	67,210		
Gateway Park Improvements	1,2	145,000	1		145,000				
Power Park Improvements	1	134,420	2		67,210	67,210			
Rob Sullivan Community Park Improvements (GF)	1,3	254,000	2,3	254,000		165,000			
Keller Park Improvements (GF)	1,2	125,000	3,5	65,000	60,000				
Sheriff Substation(Loan)	1	1,000,000	2				500,000	500,000	500,000
Fire Station(Loan)	1	1,500,000	3				750,000	750,000	750,000
TOTALS		\$ 10,258,700		\$ 3,413,860	\$ 1,262,210	\$ 1,289,420	\$ 2,263,210	\$ 2,195,000	

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 2012
 \$4.4 million, 14 Years, 2.33%
 Dated December 6, 2012

Fiscal Year	Principal	Interest	Total
2013	0	49,836	49,836
2014	270,000	99,375	369,375
2015	275,000	93,025	368,025
2016	280,000	86,560	366,560
2017	290,000	79,919	369,919
2018	295,000	73,104	368,104
2019	300,000	66,172	366,172
2020	305,000	59,124	364,124
2021	320,000	51,843	371,843
2022	325,000	44,328	369,328
2023	330,000	36,698	366,698
2024	340,000	28,892	368,892
2025	350,000	20,854	370,854
2026	355,000	12,640	367,640
2027	365,000	4,252	369,252
\$4,400,000	\$806,620	\$5,206,620	

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
\$5,000,000	\$1,383,300	\$6,383,300	

CHARTER

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

Fiscal Year	Principal	Interest	Total
2008	0	44,195	44,195
2009	320,000	86,149	406,149
2010	335,000	74,245	409,245
2011	350,000	61,795	411,795
2012	360,000	48,891	408,891
2013	375,000	35,532	410,532
2014	390,000	21,628	411,628
2015	400,000	7,270	407,270
\$2,530,000	\$379,705	\$2,909,705	

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

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

APPENDIX



Annual Operating Budget FY 2013/2014

City of DeBary Glossary of Terms

A

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

ACCRUAL BASIS OF ACCOUNTING - A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows. For example in accrual accounting, a revenue which was earned between April 1 and April 30, but for which payment was not received until May 10, is recorded as being received on April 30 rather than on May 10.

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

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

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

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

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

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

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

ASSETS - Property that has monetary value.

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

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

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

B

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

CASH MANAGEMENT - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability

for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CDBG – Community Development Block Grant.

CIP – Capital Improvement Program.

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

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

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

CRA – Community Redevelopment Agency (DeBary).

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

D

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

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

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

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

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

E

ENCUMBRANCE – A reservation of funds to cover purchase orders, contracts or other funding commitments which are yet to be fulfilled; until such time as the goods or services are received, the commitment is referred to as an encumbrance.

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

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

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

EXPENDITURES – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods delivered or services rendered including operating expenses, capital outlays and debt service, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

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

F

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

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

I

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

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

INTERFUND TRANSFERS - Transfers of resources between funds. These are utilized to track items for management purposes. They represent a “double counting” and, therefore, are subtracted when computing a “net” operating budget.

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

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

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

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

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

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

L

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

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

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

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

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

M

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

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

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

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

N

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

O

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

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

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

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

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

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

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

P

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

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

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

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

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

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

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

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

R

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

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

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

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

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

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

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

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

R.O.W. – Right of Way.

S

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

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

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

T

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

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

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

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

U

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

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

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

UTILITY TAXES - Municipal charges levied by the City on each and every purchase of a public service within the corporate limits of the City. Public service includes electricity, gas, fuel, oil, water service, and telephone service.

X

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

Y

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

CODING SYSTEM EXPLANATION

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

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

A detailed definition of each major code is provided below.

GENERAL LEDGER - CHART OF ACCOUNTS

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

PERSONAL SERVICES

- | | |
|-------|---|
| -11** | <u>Executive Salaries</u>
Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers. |
| -12** | <u>Regular Salaries and Wages</u>
Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. |
| -13** | <u>Other Salaries and Wages</u>
Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force and who are filling positions having a temporary duration, usually less than 4 consecutive months in a 12-month period. |
| -14** | <u>Overtime</u>
Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. |
| -15** | <u>Special Pay</u>
Special pay and allowances that are not included in an employee's base pay and which are not included for computing overtime, retirement contributions, etc. |
| -16** | <u>Compensated Annual Leave (Optional)</u>
Use this object code to capture payments for non-productive salary-related time. |
| -17** | <u>Compensated Sick Leave (Optional)</u>
Use this object code to capture payments for non-productive salary-related time. |
| -18** | <u>Compensated Compensatory Leave (Optional)</u> |

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

- 21** **FICA Taxes**
Includes City's match share for Social Security and Medicare.
- 22** **Retirement Contributions**
Amounts contributed to the Retirement System.
- 23** **Life and Health Insurance**
Includes life and health insurance premiums and benefits paid for employees.
- 24** **Workers' Compensation**
Premiums and benefits paid for workers' compensation insurance.
- 25** **Unemployment Compensation**
Amounts contributed to the unemployment compensation fund State of Florida.
- 26** **Other Postemployment Benefits (OPEB)**
Current Year expenditure related to OPEB

OPERATING EXPENDITURES/EXPENSES

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

This includes the costs of public transportation, motor pool charges, and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

-41**

Communications

Use of internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone system within the facility and any other electronic signal.

-42**

Freight and Postage

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

-43**

Utilities Services

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

-44**

Rental and Leases

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

-45**

Insurance

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

-46**

Repair and Maintenance Services

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

-47**

Printing and Binding

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

-48**

Promotional Activities

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

-49**

Other Current Charges and Obligations

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

-51**

Office Supplies

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

-52**

Operating Supplies

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

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

CAPITAL OUTLAY

Outlays for the acquisition of or addition to the City's fixed assets having a unit value greater than \$750 and an expected economic life of greater than one (1) year.

- 61**** **Land**
Land acquisition cost, easements, and right-of-ways.
- 62**** **Buildings**
Office buildings, firehouses, garages, jails, zoos, and park and recreational buildings. Also includes equipment installed in new buildings or additions that becomes a permanent part of the building.
- 63**** **Infrastructure**
Structures and facilities other than buildings such as roads, bridges, curbs, gutters, fences, landscaping, lighting systems, parking areas, storm drains and athletic fields, etc.
- 64**** **Machinery and Equipment**
Includes motor vehicles, heavy equipment – transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment.

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

DEBT SERVICES

Outlays for debt service purposes.

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

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

GRANTS AND AIDS

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

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

OTHER USES

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

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

Budgeting and Accounting

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

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

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

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

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

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources that are legally or administratively restricted to finance particular functions or activities of the City. These funds include the Solid Waste Fund, Street Lighting Districts, Recycling Fund, Orlandia Heights Special Neighborhood Improvement District Fund, Franchise Fee Fund, New Local Option Gas Tax, Sidewalk Improvement Fund, Business Tax Receipts and Impact Fee Fund

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

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

Basis of Accounting

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

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

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

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

Budgets and Budgetary Accounting

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

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

1. On or before July 15th, the City Manager submits a preliminary budget to the City Council for the ensuing fiscal year.
2. Budget workshop sessions are scheduled by the City Council, as needed.

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

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

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

Exerts from the City of DeBary Codification of Ordinances

ARTICLE XI. FINANCIAL PROCEDURES

Sec. 11.01. Fiscal Year.

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

(Ord. No. 15-96. § 1. 8-7-96)

Sec 11.02. Submission of budget and budget message.

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

(Ord. No. 15-96. § 1. 8-7-96)

Sec. 11.03. Council action on the budget.

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

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

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

Sec. 11.04. Public records.

Copies of the budget and the capital program as adopted shall be public records and shall be made available to the public at suitable locations in the City.

(Ord. No. 15-96. § 1. 8-7-96)

Sec. 11.05. Budget amendments.

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

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

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

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