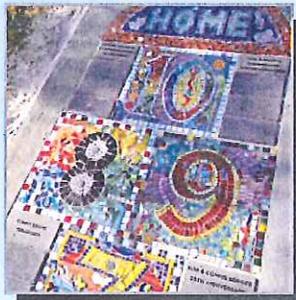
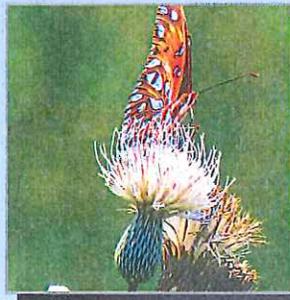
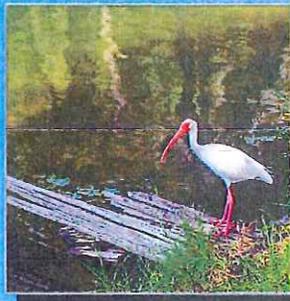




Annual Operating Budget

October 1, 2014 - September 30, 2015



CITY OF DEBARY
BUDGET
FOR THE 2014-15 FISCAL YEAR



CITY COUNCIL

CHRIS CARSON

INTERIM MAYOR

RICK DWYER

SEAT #2

DAN HUNT

SEAT #3

LITA HANDY-PETERS

SEAT #4

SID VIHLEN

SEAT #5

Dan Parrott

City Manager

Kassandra Blissett, ICMA-CM

Assistant City Manager

Elizabeth Bauer, CGFO

Finance Director

City of DeBary, Florida

COMMUNITY PROFILE

General Description:

The City of DeBary is approximately 25 square miles in size and located on the northern shore of the St. Johns River. It is the gateway to southwestern Volusia County, with direct access to I-4 and U.S. Highway 17/92. It also serves as the corridor between Orlando, Sanford, and Daytona Beach. May 1st, 2014 marked the official start of commuter rail service for SunRail. DeBary was the first station in Volusia County under Phase I of the Florida Department of Transportation's plan to provide new opportunities for DeBary to focus growth, improve job opportunities, and provide reliable mobility service during peak travel times. Phase I stretches 32 miles and features 12 stations, through 3 counties, from DeBary to Sand Lake Road, in Orange County. In anticipation of the service, the City proactively established regulations for transit oriented development in the area of the station to promote a mix of residential, commercial, office and public use within walking distance. It also encourages compact land use patterns that support energy efficiency and multi-modal transportation options.



DeBary offers a diversity of lifestyles, which include upscale country clubs and championship golf courses, rural acreage with horses, and riverside homes. It also is the home to the Gateway Center for the Arts; a renowned multi-purpose community cultural arts center offering continuous classes in pottery, painting, jewelry and mosaics, with a Community Theater for children and adults.

City Government:

Pursuant to the Charter, the City Manager is the chief administrative officer of the City and implements and administers all ordinances, resolutions, and policies adopted by the Council and performs such other duties as may be required by the Council or law. He/she is appointed by the City Council to direct the daily operations of the organization.

The DeBary City Council is composed of five members, including the Mayor. All members are part-time officials, non-partisan, and are elected at-large to represent the entire City rather than any particular area. The Mayor is elected at-large to Seat 5 and the Council selects one of their members as Vice Mayor.

The City of DeBary provides law enforcement, fire, public works, building, development review, comprehensive planning, zoning, code enforcement, parks maintenance and programs to its citizens. DeBary was incorporated on December 31, 1993 and has a population of 19,802 (2014 estimates).



The Volusia County Sheriff's Office provides 24-hour law enforcement services to the City by staffing the district with twenty-two (22) sworn personnel, including supervisors and three (3) investigators, and one (1) non-sworn clerical support position. The office is open to the public 9-5 Monday-Friday at the District #6 substation located at 94 S. Charles Beall Blvd. All dispatching is handled by the Sheriff's Office. The agency handled 21,610 calls for service last year; with 2,444 reports written.

The City contracts with Orange City for fire services since 2009. This includes fire prevention, public education, fire suppression, and emergency medical services. Orange City's Fire Chief also serves as Fire Chief of the DeBary Fire Department, he oversees three Divisions and other staff roles: operations (EMS, Training, and Maintenance), fire prevention, and support. Presently, there is 1 Deputy Chief, 3 Battalion Chiefs, 3 Lieutenants, and 8 Career Firefighters, and other dedicated volunteer and reserve members assigned to the DeBary station at 93 South Highway 17-92. The Department has an ALS engine staffed with 3 firefighters (one being a paramedic) 24 hours a day. They also co-staff a rescue unit that covers EMS calls in the northern part of DeBary with the Orange City Fire Department. The staffing is also supplemented through the use of reserve firefighters. The Department's Fire Prevention Division is managed by the Deputy Chief and has a Fire Marshal who conducts plans reviews, fire investigations, and fire safety inspections of all city businesses. Free home fire-safety inspections are available by appointment. The Department is fully equipped and responds with a compliment of apparatus that include: three Fire Engines, one 75' Aerial Ladder Truck, an ALS Rescue, two Military 6x Brush Trucks, and four Staff vehicles.



The City created the Public Works Department in FY 2013. The Department is responsible for the operation and maintenance of storm water systems, sidewalks, City roadways, including pavement repairs and median maintenance along 17/92. The department maintains all City-owned equipment, and provides a variety of services to the public and to other city departments.

Some of the infrastructure that is maintained by the Public Works Department includes:

Stormwater System

- 58.4 Miles of Culverts
- 2.8 Miles of Under Drain
- 27.9 Miles of Open Channel

- 9.7 Miles of Force Main
- 4.1 Miles of Dry Line

Total: 102.9 Miles

Stormwater Structure

- 1084 Curb Inlets
- 818 Ditch Bottom Inlets
- 232 Grate Top Inlets
- 254 Mitered End Sections
- 201 Headwalls
- 107 Pipe Ends
- 100 Control Structures

Mowing and Right of Way Maintenance

- 166.20 acres of city retention ponds
- Plus 9 DOT ponds
- Over 50 miles of right-of-way

Roads and sidewalk

- 105 miles of City roadway

The City has contracted with Page Dixon Chandler Smith, LLC (PDCS) on an Independent Contractor basis, to supply the City with Building Code Administration, building plan review, inspection and support services for residential, commercial and accessory structures. PDCS reviews residential and commercial building plans for structural plumbing, electrical, mechanical (HVAC), product approval as contained in the Florida Building Code and the DeBary Code of Ordinances all as may be amended and for compliance with Florida Law and performs all applicable site inspections. In the 2013 calendar year, 727 permits were issued and the value of permits (in millions) was \$12.8.

The Planning Administrator coordinates, develops, organizes, and implements the City's planning and development review program. The position is responsible for formulation and implementation of the City's comprehensive planning program, review of zoning applications, rezoning, special use permits, land development code amendments, site plan review, and development of City planning policies. The Planning Administrator provides support to the Local Planning Agency, City Council, and Planning and Zoning Commission. The Planning Administrator responds to other governmental agencies, citizens, and developers' inquiries and assists them through the application process. She/he maintains zoning and future land use maps and coordinates the processing, review and monitoring of all site plans and subdivision applications and plats to include technical review of engineering components including stormwater and drainage, soils and geotechnical, utilities, traffic and roads, environmental review and monitoring compliance. The Administrator supervises code enforcement, assists with tree preservation, and economic development endeavors.

Code Enforcement is handled by a Neighborhood Improvement Officer, with the help of an Office Assistant and independent contractor to oversee sign regulations and

compliance. Under the supervision of the Planning Administrator, the Neighborhood Improvement Officer is responsible for the interpretation and enforcement of all City Ordinances to promote and protect the health, safety and general welfare of the public.

The City maintains nine parks or, 175 acres of park land; 14.5 acres of which are athletic turf with (6) full-time maintenance workers. Additional responsibilities include maintaining a 7000 sq. ft. community center, a .5 acre splash park, ¼ mile of concrete walking trails, an 18 hole Frisbee golf course, (3) grassed baseball fields, (3) skinned softball fields, (2) multi-purpose fields, (2) batting cages, (2) concession stands, (6) public restroom facilities, (6) basketball courts, (2) tennis courts, (19) picnic pavilions, (5) playgrounds and (6) shuffleboard courts. The Parks and Recreation Department also administers youth leagues, senior programs, special events, and a Summer Day Camp program.



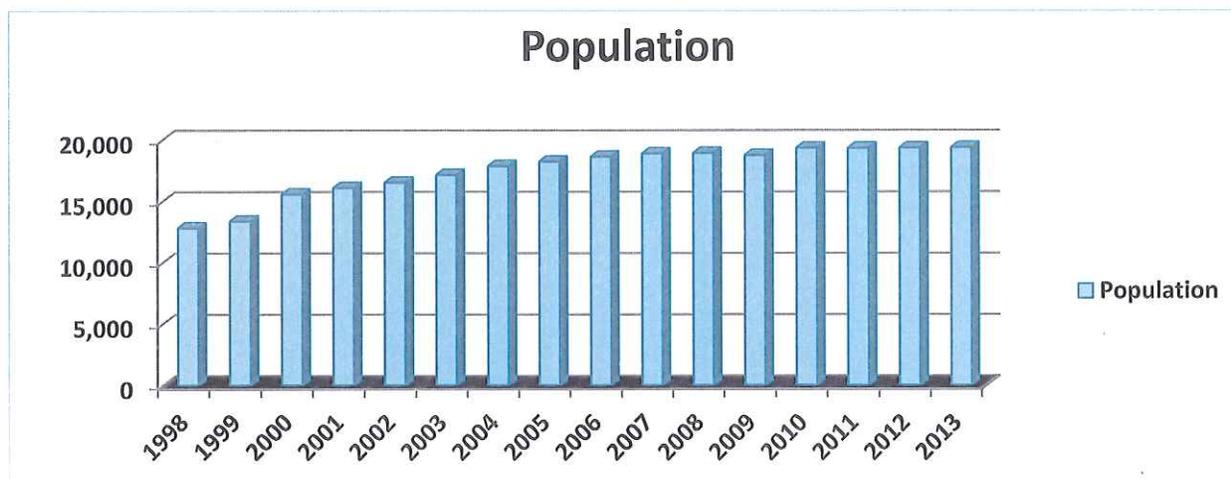
Workforce:

Manufacturing and public utilities are the largest employers in the City of Debarry, however, there are many healthcare, and retail businesses within the area.¹ Of the population who are 25 years and over, 89% have attained a high school degree or higher; 24% have attained a bachelor's degree or higher². The median household income from 2008-2012 was \$52,936².

¹ <http://www.teamvolusiaedc.com/about-volusia/debary.stml>

² <http://quickfacts.census.gov/qfd/states/12/1216675.html>

City of DeBary, FL Population from 1998-2013



Education:

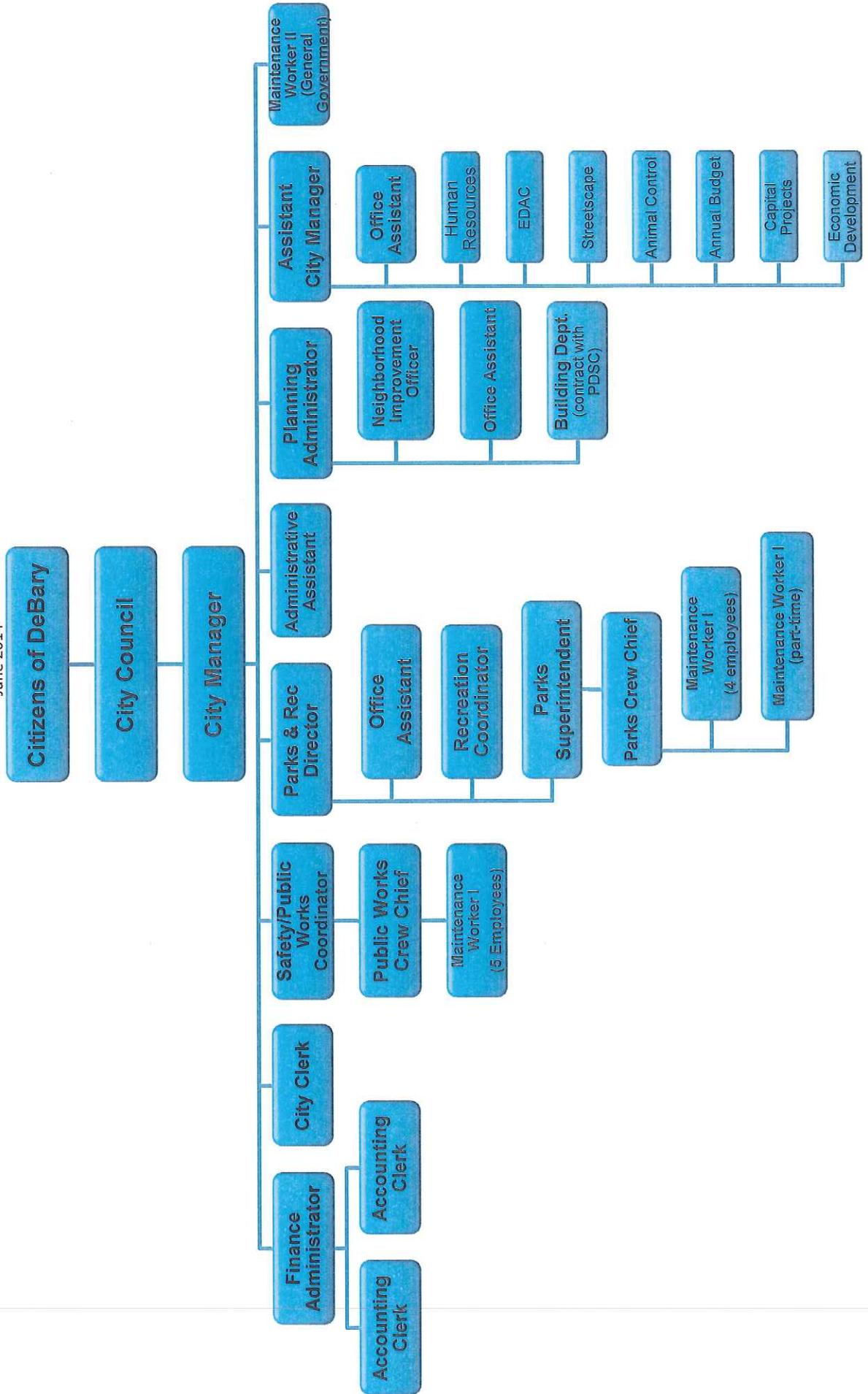
The City of DeBary has one public school within its boundaries: DeBary Elementary (PK through Grade 5), and one Charter school: Reading Edge Academy. In addition, some of the top colleges in the country are located in Volusia County, such as Bethune Cookman University, Daytona State College, Florida Technical College, Embry-Riddle Aeronautical University, Keiser University, Stetson University, and satellite campuses of University of Central Florida. They offer instruction in aviation, aerospace, computer technology, law, graphic design and more. Volusia County is also the home to Palmer College of Chiropractic, the first and largest chiropractic college in the world.





City of DeBary Organizational Chart

June 2014





FY 2015 BUDGET

THE BUDGET PROCESS

The preparation of the City's annual budget is a year-long process. There are statutory deadlines imposed by the State of Florida for formal adoption. The City Manager's Office, in conjunction with the Finance Director, develops the City's internal policy and process to ensure necessary information is gathered, goals and priorities are established, and recommendations can be made to the City Council. The Council sets the tax rates and adopts the annual budget.

Each year, in anticipation of the preparation of the proposed budget, the Manager reviews and considers comments and goals from the City Council throughout the year. The Manager then elicits input from the department directors. From an operational standpoint, departments are instructed to prepare their respective budgets utilizing the "maintain the current level of service" philosophy. In essence, this is to prepare the budget for the funding necessary to provide the same level of service as is provided in the current fiscal year.

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 budgetary accounting methods from the current year expenditures and revenues together with the reasons for such changes; summarize the City's debt position; and include such other material as the City Manager deems necessary¹.

The proposed millage rates for the year are set in July. The proposed rate is used by the Property Appraiser to prepare the "Truth-in-Millage" or "TRIM" notices distributed in mid-August to all property owners. TRIM notices advise the tax payers of the taxes to be levied for the ensuing year based on the proposed millage rates, calculated from the current information on assessed value of real property being taxed. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of the tentative millage rates and budget by each taxing authority.

The Charter sets forth the manner in which the budget is amended or modified. The Manager has the authority to transfer amongst line items within a department, office or agency. The Council, by resolution, approves all other amendments which include transference of funds amongst departments; transfers involving the contingency; reserve allocations; or increases in the total budget.²

¹ City of DeBary, City Charter, Section 11.02

² City of DeBary, City Charter, Section 11.05



FY 2015 BUDGET

REVENUE FORECAST METHODOLOGY

The purpose of detailing forecast methodologies for revenue anticipation is to analyze the validity of the projections over time in an effort to ensure utilization of the most appropriate information in making future forecasts.

REVENUE SOURCE	FORECAST METHODOLOGY
Ad Valorem Taxes	Adopted millage rate multiplied by the tax roll, less 5% for assumed non-collections and/or taken for early payments.
Sales and Use Tax	State estimates (based on city and county population), adjusted for historical trend analysis.
Franchise Tax	Historical trend analysis and consideration of new construction and economic conditions.
Utility Tax	Historical trend analysis and consideration of new construction and economic conditions.
Communications Service Tax	State forecast (based on rates and customer base), adjusted for historical trend analysis.
Licenses and Permits	Historical trend analysis based on construction and economic climate.
State Shared Revenue	Provided by the State, based on city and county population and adjusted for historical trend analysis.
Local Option Fuel Tax	State and County forecast, based on formula that considers a combination of population, taxable property value of the community, and miles of roads (adjusted for historical trend analysis).
Grants	Amount available through grant process as included in application with applicable agency.
Other Governmental Revenue/Charges for Service/Miscellaneous Revenue	Historical trend analysis.
Interest Revenue	Historical trend analysis, adjusted for projected cash flow and anticipated interest rates.
Transfer From Other Funds	Annual debt service and capital appropriations.

FY 2014/15 Budget Calendar

April 16 th	Budget Discussion at Council Workshop
May 2 nd	Departments complete and submit budget requests to Manager and Finance Director to include H/R and personnel changes
May 5 th – June 17 th	Compilation of budget data by ACM, Finance; Budget review by Manager and Finance with Department Directors
June 1 st	Letter stating the Preliminary Estimate of Assessed Value received <u>from</u> Property Appraiser
June 13 th	Departments submit 5 year CIP, goals and objectives to Manager
June 18 th	Council workshop
June 30 th	Departments submit all budget documentation to Finance
July 1 st	Form DR-420 Certification of Taxable Value received <u>from</u> the County Property Appraiser's Office
July 2 nd	Council meeting; check interlocals for expiration / approval
July 11 th	Departments amend and finalize budget requests.
July 15 th	Pursuant to Charter, on or before July 15 th , Manager shall submit budget to Council
July 16 th	Council workshop (discuss/set the special assessments; Stormwater utility; solid waste; streetlighting; ad valorem; Orlandia Heights
July 30 th	Council Special meeting to adopt the non-ad valorem assessments and set the preliminary millage rate
August 4 th	Form DR-420, stating the City proposed millage rate, preliminary rate resolutions for special assessments submitted <u>to</u> the Property Appraiser

August 6 th	Council meeting
August 20 th	Council workshop
August 24 th	Notice of Proposed Property Taxes (TRIM notice) mailed to residents by County Property Appraiser's Office (within 55 days after certification of value)
September 3 rd	Council meeting, first budget hearing (must not conflict with county or school board hearings)
September 14 th	Budget Ad (not less than two days or more than five from final hearing adopting budget)
September 17 th	Council meeting (final adoption of budget)
September 19 th	Within three days after final hearing, send resolution to Property Appraiser, Tax Collector, and Department of Revenue (DR-422 completed and certified to County Property Appraiser's Office)
September 30 th	Budget must be adopted
October 17 th	Within 30 days of adoption, Certification of Compliance Form DR-487 must be submitted to Property Tax Administration Program, Department of Revenue



FY 2015 BUDGET

To: Mayor and City Council
From: City Manager
Date: September 17, 2014
Subject: 2014-2015 Fiscal Year Budget Message

In accordance with the City Charter, the balanced budget for the 2014-2015 fiscal year is presented for your consideration. The budget was developed as a result of policy decisions made in previous years and priorities developed by the Council during various workshops this year. This budget continues the effort of the City Council to contain operating expenditures, maintain the lowest ad valorem rate possible, and increase capital investment in the community and to focus on development within the TOD Area.

Challenges and Opportunities

There are two issues that require attention that if properly addressed will assist both the long term development and protection of our community. The first is the challenge of providing the long term maintenance and care of the city's storm water infrastructure. The second is the opportunity that the city's TOD Area represents in providing economic growth and assisting in maintaining a low ad valorem rate to our citizens.

The primary focus of city efforts and investment over the recent past has been to construct storm water infrastructure to protect homes and property from flooding. The City's staffing structure was likewise organized to advance the storm water construction projects.

During this time \$22,603,559 has been invested in storm water improvements. This fiscal year an additional \$2,124,758 in improvements will be constructed. These amounts do not include the infrastructure installed by developers that has been accepted for maintenance by the city. This year's capital expenditures represent the last of the remaining funds available from the voter approved \$10 million storm water debt.

With the majority of storm water construction projects completed, it would seem prudent that our attention should begin to focus on steps to ensure the long term maintenance of the city's storm water infrastructure. This will be a challenging endeavor that will require a dedicated funding source and an organization structured to accomplish the long term maintenance goals.

The TOD Area is an important asset as it represents the last large tract of developable land within the city. Through sound planning and marketing the TOD Area can produce significant tax revenue that will reduce the tax burden on homeowners by creating a healthier balance of

commercial property. The growth within the TOD will help maintain a low ad valorem tax rate and provide needed funding for city services.

Storm Water Maintenance

Our current dedicated revenue and organizational structure are insufficient to meet the long term challenge of adequately maintaining the city’s storm water infrastructure. Our public works crew is comprised of a public works coordinator, one crew chief and five maintenance workers.

The crew has the following areas of responsibility

Asset	Miles	Number
Storm Water Ponds		39
Right of Way	46.2	
Side walks	70	
Streets	106	
Pump Stations		5
Storm Pipes	32	
Culverts	20	
Pond Control Structures		90
Manholes		252
Curb Inlets		510
Bottom Inlets		311
Total	274.2	1207

The current crew does an outstanding job of maintaining city right of ways and property, including mowing, edging and tree trimming. During the winter months the crew is able to focus on minor storm water maintenance activities. However the current crew size is inadequate and not adequately trained to maintain \$24 million of city initiated storm water infrastructure as well as the developer constructed infrastructure accepted by the city. The city utilizes private contractors for maintenance projects that are beyond our ability to do in house and will continue to do so. Volusia County is also contracted to monitor and maintain three of our storm water pump stations. Volusia County has recently notified the city that while they will continue to monitor the pumps stations staffing is no longer available to perform maintenance activities on the pumps. We are currently having discussions with the pump manufacturer to perform the required pump maintenance activities.

The storm water utility fund has an operating and maintenance budget of \$135,000 which represents a .005% maintenance effort as a percentage of investment in only city initiated storm water infrastructure. This lack of funding forces the city to primarily respond to problems after they have occurred rather than being proactive in our maintenance efforts. It seems one can scarcely argue with the idea of keeping equipment well maintained to extend its expected life and avoid costly future repair costs.

The city constructed infrastructure is relatively new and will require less maintenance cost in the immediate future. The problem currently being experienced are failures of older developer constructed infrastructure. This older infrastructure includes stormwater infrastructure developed within recent subdivisions as well as infrastructure from the 1950's. Pegasus Engineering is in the process of conducting a study of the adequacy of the existing storm water assessment fee and will present his findings to the Council later this year.

Storm Water Utility Fund	
Budgeted Revenues	\$851,000
Debt Service Principal	-\$450,000
Debt Service Interest	-\$265,908
Balance for Maintenance	\$135,092

Developing the TOD Area

This area comprises approximately 200 acres that is zoned to facilitate ridership on commuter rail. Reasonable and adequately planned development of this area can produce significant tax revenue to assist in maintaining a low ad valorem tax rate and providing city services.

There are still many actions to take to ensure adequate planning and development of the area, including considering implementation of some or all of the recommendations contained in the Boyette Study and East Central Florida Regional Planning Council study, completing the master storm water study and completing a master plan for the area.

The proposed budget contains funding to partially address this new challenge by providing a position to assist in marketing and development activities. Additional challenges still have to be met including infrastructure and engineering issues that we currently lack the resources for.

The two challenges of responsibly developing the TOD Area and prudently investing in the long term maintenance of our storm water infrastructure while maintaining a low ad valorem tax rate will require difficult choices involving both increased revenue and changes in the organizational structure.

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 past financial audits provides the following information on community investment and the initiative undertaken by the Council to build up the City's cash reserve.

FISCAL YEAR	CITY NET ASSETS	TOTAL UNRESTRICTED CASH RESERVES
2010	\$26,600,000	\$7,300,000
2011	\$30,900,000	\$7,900,000
2012	\$34,500,000	\$8,415,497
2013	\$36,300,000	\$11,843,000
\$ INCREASE	\$9,700,000	\$4,543,000
% INCREASE	36.47%	62.23%

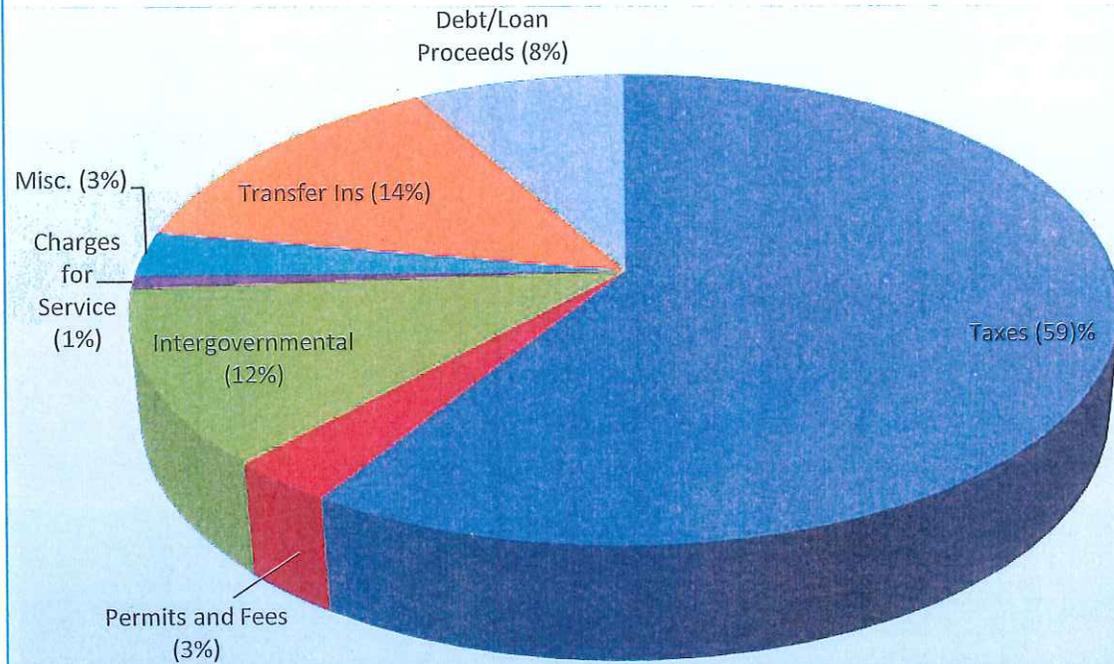
Since fiscal year 2010, the City has increased the net investment in the community by \$9.7 million, while at the same time increasing the cash reserves by \$4.5 million. The unrestricted cash reserves are a combination of the general fund and all other governmental funds (solid waste, franchise tax, capital, etc.).

The General Fund is the city's largest fund and has unrestricted cash reserves of \$5.9 million as compared to \$3.4 million in 2010, which is a 75% increase. Another way to think about the general fund reserves is that it represents 245 days of excess funds as compared to 165 days of excess funds at the beginning of the 2010 fiscal year.

Proposed Budget

	General Fund	Special Revenue Fund	Capital Project Fund	Totals
Revenue	\$11,203,238	\$3,704,570	\$583,319	\$15,491,127
Beginning Fund Balance	\$6,070,310	\$4,135,124	\$1,830,129	\$12,035,563
Total Revenue and Fund Balance	\$17,273,548	\$7,839,694	\$2,413,448	\$27,526,690
Expenditures	\$11,375,238	\$4,864,603	\$2,124,758	\$18,364,599
Est Fund Balance 9/30/2014	\$5,898,310	\$2,975,091	\$288,690	\$9,162,091

General Fund Revenues



Property Taxes

The property tax revenue is projected at the roll back rate of 2.9247 millage rate.

Fiscal Year	Millage Rate	Roll Back Rate	Tax Revenue	CPI Inc
2010-2011	2.871	2.871	\$4,122,185	215.58
2011-2012	2.990	3.093	\$4,004,764	
2012-2013	3.094	3.094	\$4,046,479	
2013-2014	3.055	2.988	\$4,165,324	
2014-2015	2.925	2.9247	\$4,197,150	231.011
% Increase 2010			1.82%	7.16%

Personnel

The proposed budget contains the addition of one position to be dedicated to the marketing and development of the TOD Area and other economic development activities. The total proposed budget including salary, operational and initial capital cost is \$114,855. An additional \$86,251 is included in the Law Enforcement budget to add an additional Investigator position effective January 1, 2015

The budget also contains funding to provide a 3% merit increase based upon the annual evaluation for those eligible employees.

Debt Service:

Since FY 2010, \$2.17 million of debt principal has been retired.

Voter Approved Debt	Principal Balance	Principal 2015	Interest 2015
2012 Storm Water Revenue Note	\$4,113,000	\$275,000	\$93,025
2009 Storm Water Revenue Note	\$4,355,000	\$175,000	\$172,834
Total Voter Approved Debt	\$8,468,000		
Total P&I Payments 2015		\$450,000	\$265,859

There are two voter approved notes that were issued to pay for stormwater improvements. The investments proposed in this fiscal year's budget will expend the funds provided by the two debt issues. To accomplish future storm water projects funds will have to be allocated from other revenue sources. The 2009 Storm Water Revenue Note will balloon on December 1, 2016, and will have to be renegotiated and reissued. Due to pre-payment restrictions contained in the note it is not financially feasible to renegotiate the note prior to maturity.

City Issued Debt	Principal Balance	Principal 2015	Interest 2015
City Hall Financing 2007	\$400,000	\$400,000	\$7,270
Fire Tender Lease Purchase 2010	\$51,714	\$51,714	\$2,038
Total	\$451,714		
Total P&I Payments 2015		\$451,714	\$9,308

The City Council authorized two additional debt issuances in the form of Lease Purchase obligations. The first was issued in 2007 to pay for construction of City Hall. The second was issued in 2010 for a fire tender. Both of the debt obligations will be retired during the 2015 fiscal year.

General Fund Capital Budget

New Capital	
VCSO Facility	\$1,121,000
Street Resurfacing to maintenance	\$375,000
Public Works Building	\$35,000
Rob Sullivan Pavilion CDBG/Amenities	\$64,885
Alexandra Park 1/2 Bball Court	\$15,000
LED Sign Carry Forward	\$45,000
F-350 PW	\$32,000
Kubota RTV 500 with Trailer	\$9,000
Lap top/Printer for Vehicle	\$5,000
Total New Capital	\$1,701,885

Law Enforcement Services Facility

The proposed facility is planned at 5,770 square feet with room for future expansion if necessary. The following graph explains the project costs and proposed financing plan. Staff anticipates a three year inter-fund loan from the franchise fee fund to the general fund in an amount not to exceed \$1,007,000. The amount would be repaid during the 2016, 2017 and 2018 fiscal years from the proceeds remaining when the existing City Hall note is paid off in January 2015. The current year principal and interest payment totals \$407,270.

Public Safety Building		Budget	
Construction	\$981,000	Public Building Trust Fund	\$42,189
Paving	\$115,000	Recycling	\$47,632
Landscaping	\$25,000	Tree Trust Fund	\$25,000
		Franchise Fund	\$1,006,179
Total Estimated Cost	\$1,121,000	Total	\$1,121,000

Street Resurfacing. The budget proposes \$375,000 to continue the annual street overlay program.

Public Works Building. Staff is proposing a used 672 square foot modular building to be located at the Barwick facility. Currently public works staff has no indoor restroom facilities or water.

Rob Sullivan Pavilion. An ADA compliant pavilion is proposed for Rob Sullivan Park to be funded through the city's annual CDBG funding.

Alexandra Park half-court Basketball Court. This will complete the Alexandra Woods Park project.

LED Message Sign. The sign is a carry forward project budgeted but not completed last fiscal year. The sign will be erected at the location of the public safety building.

F-350 Pick-up with strobe and tow package. The F-350 is needed to provide staff transportation and capability of pulling equipment trailer to work site. Currently staff uses either the cargo van or the bucket truck for this purpose.

Kubota RTV 500 with Trailer. The Kubota is needed to provide staff and equipment transport along 17/92 and other tight corridors.

Lap Top and Printer for Vehicle. The equipment will be used by the Neighborhood Improvement Officer and will increase efficiency by reducing the number of inspection trips.

Replacement Capital Requests

Replacement Capital	
2 Ex-Mark 52 Inch Mowers PW	\$25,000
F-350 Replacement P&R	\$44,000
4500D Rotary Turf Mower Replacement P&R	\$67,000
Seal and Paint City Hall, Maintenance Item	\$35,000
Total Replacement Capital	\$171,000

The replacement capital requests will replace existing equipment that has outlived its useful life and is not reliable.

The exception is the request for \$35,000 that will be used to seal existing cracks and voids around windows and in the stucco and to repaint the entire structure.

Special Assessment Districts

The City Council has approved the use of a special assessment paid by the property owners benefitting from the project to construct a water main on Ft. Florida Road. The property owners on 15th Street and River Drive are interested in using the same mechanism to provide water service to their property by connecting to the water line to be constructed on Ft. Florida, if approved by the City Council.

The City Attorney has worked with the residents on 15th Street and River Drive to develop an acceptable document that would convey an easement under which the water line would be constructed. Volusia County has approved the document. The inclusion of both the Ft Florida water line and the water line to serve 15th Street and River Drive should lower the overall cost to all property owners.

The estimated cost of both projects is **\$825,000** and would be paid for through a loan that would be only guaranteed by the special assessments against the property.

Special Assessment Projects	
Ft. Florida Water Line	\$550,000
River Drive Water Line	\$275,000
Total Special Assessment Projects	\$825,000

The General Fund capital request total **\$2,718,885**

General Fund Capital Requests	
New Capital Requests	\$1,722,885
Replacement Capital	\$171,000
Special Assessment Projects	\$825,000
Total General Fund Capital Requests	\$2,718,885

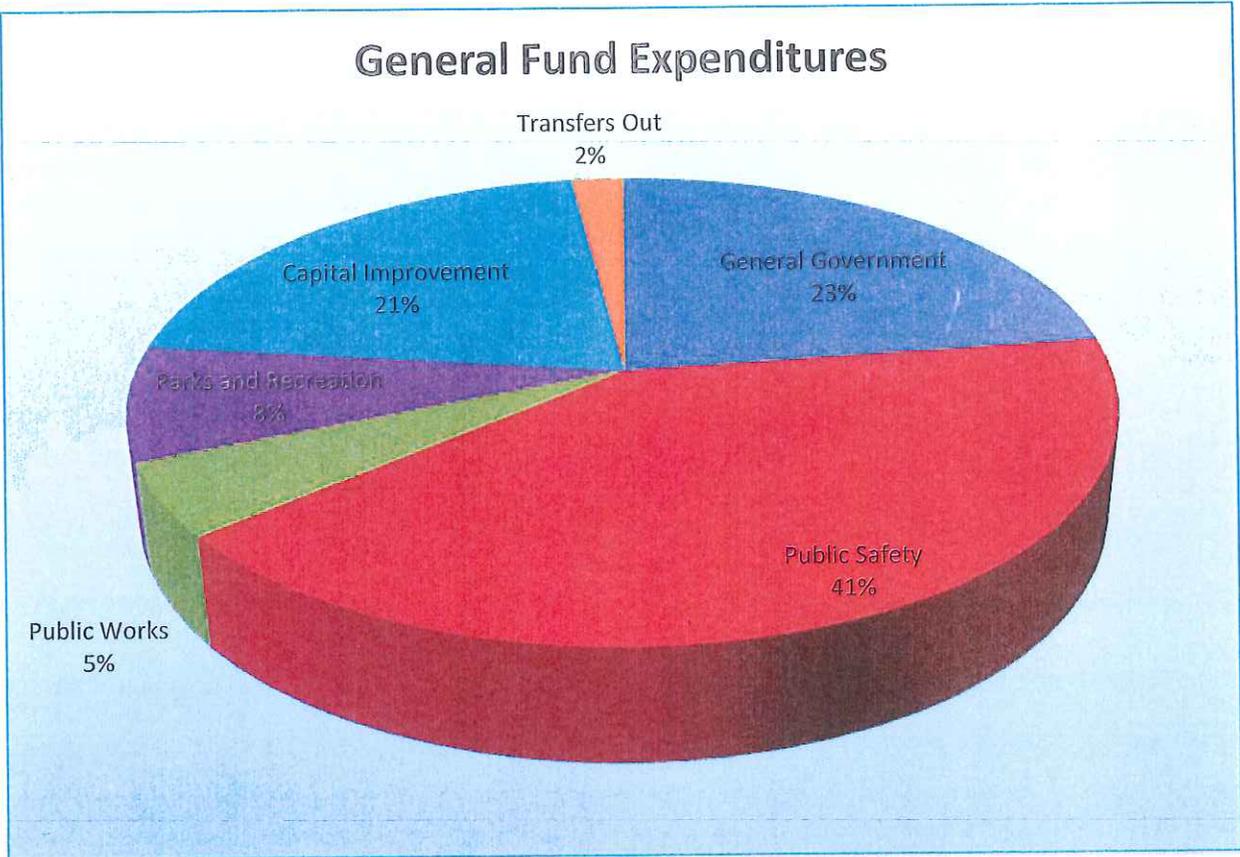
Record Retention Project

The John Scott Dailey Florida Institute of Government performed a study of the city's current record management plan at a cost of \$18,000.

The study was designed to develop a comprehensive records program with the following goals:

1. Management access to both active and inactive records in an accurate and timely fashion (to include a filing system and consideration of imaging potential);
2. Retention of all records under secure conditions, preventing unauthorized access by both employees and third parties;
3. Protection of all records from physical calamity and decay;
4. Provision for the timely destruction of records at the end of their retention period in a secure manner;
5. Conversion of long term retention records to an appropriate preservation device;
6. Provision for disaster recovery, vital records protection.

The proposed budget contains \$86,415, to begin implementation of the study's recommendations. Implementation will be a multi-year project.



Solid Waste Fund

The City contracts with WastePro for collection of residential solid waste and recycling materials. The existing contract contains provisions that increase the base rate by the increase in the CPI and the fuel component by the yearly increase in the cost of diesel fuel. The CPI increased 1.82% and the fuel component is projected to decrease 4 cents. The new monthly rate for solid waste for the 2015 fiscal year is \$179.00 as compared to the current \$177.00.

Capital Project Fund

The city has received an extensive amount of grant funding from the federal government to assist with constructing storm water projects. Each of the grants required a percentage match from the city. The federal grants required the city to expend the funds on the projects and apply for a reimbursement from FEMA. The city's match to the grants was accounted for in the capital projects fund as a loan and is the difference between the project cost and the grant revenue received from FEMA. Since the majority of federal funded storm water projects are complete the auditor brought to our attention that the money recorded between the general fund and the capital projects fund as a loan should be treated as a transfer. This would move the activity from the balance sheet to the income statement. The amount of the city's portion of grants that has been received in prior years is \$2,356,116. I have authorized the Finance Director to make the

appropriate journal entry to recognize the general funds portion of the constructed storm water projects as recommended by the Auditor.

The following storm water projects are budgeted this year:

Minor Storm Water Projects	\$100,000
Barwick Storm Water Pond	\$125,000
54/58 Shell Road Drainage Improvements	\$220,000
44 Seminole Drive Drainage Improvements	\$252,000
250 Adelaide Street	\$250,000
No Name Lake SW Pump Station	\$400,000
Lakeside Phase II	\$777,758
Total Storm Water	\$2,124,758

As noted in debt service section the funds available from the \$10 million notes that were authorized by the voters will be expended upon completion of the projects listed above. Funding for new stormwater projects will have to be dedicated from other sources.

Summation

Through leadership provided by the City Council our community has seen increased investment in our structural and quality of life infrastructure and has also increased our unrestricted cash reserves by 62% since 2010. These investments happened during a time of extreme financial distress and without our revenues, particularly ad valorem keeping pace with the rate of inflation.

The way forward will not see the same trends unless significant commercial development begins to occur within our community. The TOD Area through proper planning and development can be an impetus to increased tax revenue that will lessen the tax burden on residential property, allow for maintaining a lower millage rate and provide funding for city services.

As with any enterprise it is imperative that maintenance and replacement of infrastructure be a priority. Without a proper maintenance and replacement schedule the system will not ensure, with reliability that the system can provide both flood protection and proper drainage within our community. The city should begin taking necessary steps to ensure our storm water infrastructure, both new and existing is properly maintained and to establish a system replacement fund.

**City of DeBary
Adopted Budget FY 2015
Total Revenue - All Funds**

	FY 2015 Adopted	FY 2014 Budget	FY2013 Actual	Amount Change	Percent Change
General Fund :					
Taxes	\$ 6,490,150	\$ 6,396,592	\$ 6,456,155	\$ 93,558	1.5%
Permits & Fees	337,400	340,000	387,897	(2,600)	-0.8%
Intergovernmental	1,379,885	1,567,491	1,733,980	(187,606)	-12.0%
Charges for Services	151,253	111,410	125,538	39,843	35.8%
Fines & Forfeitures	32,200	14,000	50,808	18,200	130.0%
Miscellaneous	309,789	285,126	254,972	24,663	8.6%
Transfers In	1,677,561	1,350,193	1,203,264	327,368	24.2%
Debt/Loan Proceeds	825,000	-	-	825,000	0%
Subtotal	11,203,238	10,064,812	10,212,614	1,138,426	11.3%
Balance Forward	6,070,310	7,058,142	-	(987,832)	-14.0%
General Fund Total	17,273,548	17,122,954	10,212,614	150,594	0.9%
SPECIAL REVENUE FUNDS:					
Solid Waste Fund - 101	1,391,009	1,373,280	1,376,872	17,729	1.3%
Streetlighting District Fund - 105	343,464	320,250	325,680	23,214	7.2%
Recycling Fund - 110	6,000	15,000	11,203	(9,000)	-60.0%
Orlandia Heights District - 115	93,813	156,531	95,353	(62,718)	-40.1%
Stormwater Assessment - 120	851,000	2,345,828	5,491,528	(1,494,828)	-63.7%
Tree Preservation - 121	-	-	13,426	-	0.0%
Franchise Fee Fund - 125	775,000	775,000	731,038	-	0.0%
New Local Option Gas Tax - 126	195,000	175,000	191,101	20,000	11.4%
Parks Benefit Impact Fee - 128	-	29,000	55,857	(29,000)	-100.0%
Public Bldg Bene Imp Fee - 129	-	29,000	31,544	(29,000)	-100.0%
Economic Opportunity Fund - 130	49,284	36,000	22,040	13,284	36.9%
Subtotal	3,704,570	5,254,889	8,345,642	(1,550,319)	-29.5%
Balance Forward - All SRF	4,135,124	3,999,403	-	135,721	3.4%
Sp Rev Fd Total	7,839,694	9,254,292	8,345,642	(1,414,598)	-15.3%
CAPITAL PROJECTS FUND:					
Capital Projects - 300	583,319	2,161,419	1,518,870	(1,578,100)	-73.0%
Balance Forward	1,830,129	1,830,129	-	-	0.0%
Capital Projects Total	2,413,448	3,991,548	1,518,870	(1,578,100)	-39.5%
TOTAL REVENUES	\$ 27,526,690	\$ 30,368,794	\$ 20,077,126	\$ (2,842,104)	-9.4%

City of DeBary
Adopted Budget FY 2015
Total Expenditures- All Funds

	FY 2015 Adopted	FY 2014 Budget	FY2013 Actual	Amount Change	Percent Change
General Fund :					
City Council - 1100	\$ 131,528	\$ 162,755	\$ 108,107	\$ (31,227)	-19.2%
City Manager - 1200	455,973	424,832	403,865	31,141	7.3%
Finance - 1300	260,402	336,249	239,467	(75,847)	-22.6%
Legal Services - 1400	121,500	121,500	128,084	-	0.0%
General Government - 1900	900,611	811,955	826,166	88,656	10.9%
Law Enforcement - 2100	3,006,301	2,835,773	2,756,434	170,528	6.0%
Fire Services - 2200	1,474,456	1,721,143	1,203,144	(246,687)	-14.3%
Development Sv - 1500,2401,2,3	716,048	561,910	605,377	154,138	27.4%
Safety & Training Svcs - 2500	17,899	23,555	34,033	(5,656)	-24.0%
Animal Control - 2900	79,200	59,400	79,714	19,800	33.3%
Public Works - 4100	618,298	612,007	352,402	6,291	1.0%
Parks & Recreation - 7201,2,3	845,853	818,507	833,452	27,346	3.3%
Capital Imp Budget - 9000	2,697,885	1,435,810	1,299,222	1,262,075	100.0%
Transfers Out - 9002	49,284	20,000	38,752	29,284	146.4%
Subtotal	11,375,238	9,945,396	8,908,220	1,429,842	14.4%
Unappropriated	5,898,310	7,177,558	-	(1,279,248)	-17.8%
General Fund Total	17,273,548	17,122,954	8,908,220	150,594	0.9%
SPECIAL REVENUE FUNDS:					
Solid Waste Fund - 101	1,391,520	1,382,735	1,356,218	8,785	0.6%
Streetlighting District Fund - 105	414,300	408,295	377,023	6,005	1.5%
Recycling Fund - 110	47,632	37,000	7,824	10,632	28.7%
Orlandia Heights District - 115	94,050	94,050	144,121	-	0.0%
Stormwater Assessment - 120	952,488	929,868	5,333,507	22,620	2.4%
Tree Preservation - 121	40,000	63,690	4,599	(23,690)	-37.2%
Franchise Fee Fund - 125	1,597,240	1,059,275	377,465	537,965	50.8%
New Local Option Gas Tax - 126	212,000	175,000	293,373	37,000	21.1%
Parks Benefit Impact Fee - 128	15,000	13,500	-	1,500	11.1%
Public Bldg Bene Imp Fee - 129	42,189	5,000	4,715	37,189	743.8%
Economic Opportunity Fund - 130	58,184	63,000	10,000	(4,816)	-7.6%
Subtotal	4,864,603	4,231,413	7,908,845	633,190	15.0%
Unappropriated - All SRF	2,975,091	5,022,879	-	(2,047,788)	-40.8%
Sp Rev Fd Total	7,839,694	9,254,292	7,908,845	(1,414,598)	-15.3%
CAPITAL PROJECTS FUND:					
Capital Projects - 300	2,124,758	2,161,419	1,518,870	(36,661)	-1.7%
Unappropriated	288,690	1,830,129	-	(1,541,439)	-84.2%
Capital Projects Total	2,413,448	3,991,548	1,518,870	(1,578,100)	-39.5%
TOTAL EXPENDITURES	\$ 27,526,690	\$ 30,368,794	\$ 18,335,934	\$ (2,842,104)	-9.4%

GENERAL FUND - REVENUES

General Fund :	FY15 Adopted	FY14 Budget	FY13 Actual	Percent Change
Taxes	6,490,150	6,396,592	6,456,155	1.46%
Permits & Fees	337,400	340,000	387,897	-0.76%
Intergovernmental	1,379,885	1,567,491	1,733,980	-11.97%
Charges for Services	151,253	111,410	125,538	35.76%
Fines & Forfeitures	32,200	14,000	50,808	130.00%
Miscellaneous	309,789	285,126	254,972	8.65%
Transfers In	1,677,561	1,350,193	1,203,264	24.25%
Debt/Loan Proceeds	825,000	0	0	0.00%
Subtotal	11,203,238	10,064,812	10,212,614	11.31%
Balance Forward	6,070,310	7,058,142	0	-14.00%
Total General Fund	17,273,548	17,122,954	10,212,614	0.88%

GENERAL FUND - EXPENDITURES

General Fund :	FY15 Adopted	FY14 Budget	FY13 Actual	Percent Change
City Council - 1100	131,528	162,755	108,107	-19.19%
City Manager - 1200	455,973	424,832	403,865	7.33%
Finance - 1300	260,402	336,249	239,467	-22.56%
Legal Services - 1400	121,500	121,500	128,084	0.00%
General Government - 1900	900,611	811,955	826,166	10.92%
Law Enforcement - 2100	3,006,301	2,835,773	2,756,434	6.01%
Fire Services - 2200	1,474,456	1,721,143	1,203,144	-14.33%
Development Sv - 1500,2401,2,3	716,048	561,910	605,377	27.43%
Safety & Training Svcs - 2500	17,899	23,555	34,033	-24.01%
Animal Control - 2900	79,200	59,400	79,714	33.33%
Public Works - 4100	618,298	612,007	352,402	1.03%
Parks & Recreation - 7201,2,3	845,853	818,507	833,452	3.34%
Capital Imp Budget - 9000	2,697,885	1,435,810	1,299,222	87.90%
Transfers Out - 9002	49,284	20,000	38,752	146.42%
Subtotal	11,375,238	9,945,396	8,908,220	14.38%
Unappropriated	5,898,310	7,177,558	0	-17.82%
Total General Fund	17,273,548	17,122,954	8,908,220	0.88%

Fund 001 - General Fund - Revenues

FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-3100-000-0000	TAXES:				
001-3100-311-1000	Current Ad Valorem Taxes	4,197,150	4,145,592	4,019,567	Millage 2.9247
001-3100-311-2000	Delinquent Ad Valorem Taxes	10,000	-	93,480	
001-3100-312-4100	Local Option Gas Tax	255,000	254,000	256,522	
001-3100-314-1000	Utility Tax - Electric	1,240,000	1,196,707	1,250,616	
001-3100-314-8000	Utility Tax - Propane Gas	55,000	51,293	51,534	
001-3100-315-0000	Communications Services Tax	691,000	724,000	742,236	
001-3100-316-0000	Business Tax Receipts	42,000	25,000	42,200	
	Total Taxes	6,490,150	6,396,592	6,456,155	
001-3200-000-0000	PERMITS & FEES:				
001-3200-322-0000	Building Permits	305,000	310,000	349,054	
001-3200-329-1500	Driveway, Sign, and Use Permits	-	-	-	
001-3200-329-1200	Fire Inspection Fees - City	1,400	-	8,595	
001-3200-329-1300	Fire Inspection Fees - BTR	9,000	8,000	6,075	
001-3200-329-1400	Fire Inspection Fees - PDCS	-	-	-	
001-3300-335-1400	Mobile Home Licenses	16,000	16,000	17,174	
001-3300-335-1500	Beverage Licenses	6,000	6,000	6,999	
	Total Permits & Fees	337,400	340,000	387,897	
001-3300-000-0000	INTERGOVERNMENTAL REVENUE:				
001-3300-331-5000	HUD Grant - Federal	-	60,000	59,393	
001-3300-331-7000	Grant Income - CDBG	54,885	54,491	97,630	
001-3300-331-7010	Grant - ECHO	-	127,000	-	
001-3300-334-1000	Grant Income - DCA State	-	-	-	
001-3300-334-1010	Grant - DEO (State)	-	-	-	
001-3300-334-2000	Grant Income - DCA (CERT)	-	8,000	4,865	

Fund 001 - General Fund - Revenues

FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-3300-334-3600	Grant - FDOT - WSEFMS	-	-	-	
001-3300-334-4500	Grant Income - FDOT - Mast Arm	-	-	-	
001-3300-334-4510	Grant Income - FDOT - Emerg Signal	-	-	-	
001-3300-334-4520	Grant Income - FDOT/LAP-Naranja Sidewalk	-	-	-	
001-3300-334-4900	Grant Income - FHWA	-	-	-	
001-3300-334-7000	Grant - FRDP	-	-	-	
001-3300-335-1200	State Revenue Sharing	400,000	410,000	399,005	
001-3300-335-1800	Half Cent Sales Taxes	925,000	908,000	887,273	
001-3300-337-4000	Grant Income - TPO	-	-	-	
001-3300-337-7010	Grant - ECHO	-	-	285,814	
	Total Intergovernmental	1,379,885	1,567,491	1,733,980	
	CHARGES FOR SERVICES:				
001-3400-000-0000	Map, Beacon, & Miscellaneous	300	299	521	
001-3400-341-9300	Planning Development Fees	15,000	12,000	8,100	
001-3400-341-9200	Svc Chrgs-Other Transpntn. Charges - FDOT	48,953	48,953	48,953	
001-3400-344-9000	Animal Control Fees	1,000	1,158	2,856	
001-3400-346-4000	Recreation Fees	33,000	43,000	56,751	
001-3400-347-2000	Program Fees-Mayors Fitness Challenge	-	-	-	
001-3400-347-2010	Summer Camp Fees	42,000	-	-	
001-3400-347-2100	Pavilion/Field/Hall Rentals	11,000	6,000	8,357	
001-3400-347-2200	Contract Program Fees	-	-	-	
001-3400-347-2300		-	-	-	
	Total Charges for Services	151,253	111,410	125,538	
	FINES & FORFEITURES:				
001-3500-000-0000	Court Fines & Forfeitures	20,200	11,000	31,658	
001-3500-351-1000	Code Enforcement Fines	12,000	3,000	19,150	
001-3500-354-0000		-	-	-	
	Total Fines & Forfeitures	32,200	14,000	50,808	

Fund 001 - General Fund - Revenues

FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-3600-000-0000	MISCELLANEOUS:				
001-3600-361-1000	Interest Income	7,500	6,500	10,552	
001-3600-361-3000	Net Inc/(Dec)in Fair Value of Investmnts	-	-	21,244	
001-3600-369-9000	Miscellaneous Income	20,000	5,000	18,208	
001-3600-369-9030	Late Fees - BTR	350	-	415	
001-3600-369-9040	Contract Oversight	280,439	271,944	198,763	
001-3600-369-9010	Permit Surcharges - BCAIB	-	1,682	357	
001-3600-369-9020	Permit Surcharge - DBP Regulation(DBPR)	-	-	357	
001-3600-366-0000	Donations	1,500	-	4,376	
001-3800-381-7200	Increase in Deposits	-	-	700	
	Total Miscellaneous	309,789	285,126	254,972	
001-3800-000-0000	OTHER SOURCES:				
001-3800-381-0110	Transfer from Recycle Fund	47,632	37,000	-	
001-3800-381-0120	Transfer from Stormwater Fund	-	21,000	-	
001-3800-381-0121	Transfer from Tree Preservation Fund	25,000	-	-	
001-3800-381-0125	Transfer from Franchise Fee Fund	1,350,740	800,000	202,954	
001-3800-381-0126	Transfer from New Local Option Gas Tax	212,000	156,000	277,625	
001-3800-381-0129	Transfer from Public Building Benefit Impact Fee	42,189	-	-	
001-3800-381-0300	Transfer from Capital Projects Fund	-	336,193	722,685	
001-3800-384-0000	Loan Proceeds	825,000	-	-	Special assessment loan
	Total Other Sources	2,502,561	1,350,193	1,203,264	
001-3800-389-9000	Prior Year Cash Carry Forward	6,070,310	7,058,142	-	
	Total Revenues	17,273,548	17,122,954	10,212,614	
	Total Expenditures	17,273,548	17,122,954	8,908,220	
	Revenue Over/(Under) Expenditures	-	-	1,304,394	



FY 2015 BUDGET

CITY COUNCIL



Functional Duties:

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

The City Council is comprised of a Mayor, Vice Mayor and three (3) City Councilmembers. The Mayor and Councilmembers are elected at large, by seat number. Effective January 1, 2015, the Council terms are staggered and for four (4) years. At the first regular Council meeting in January following the election, the Council elects the Vice Mayor from its membership.

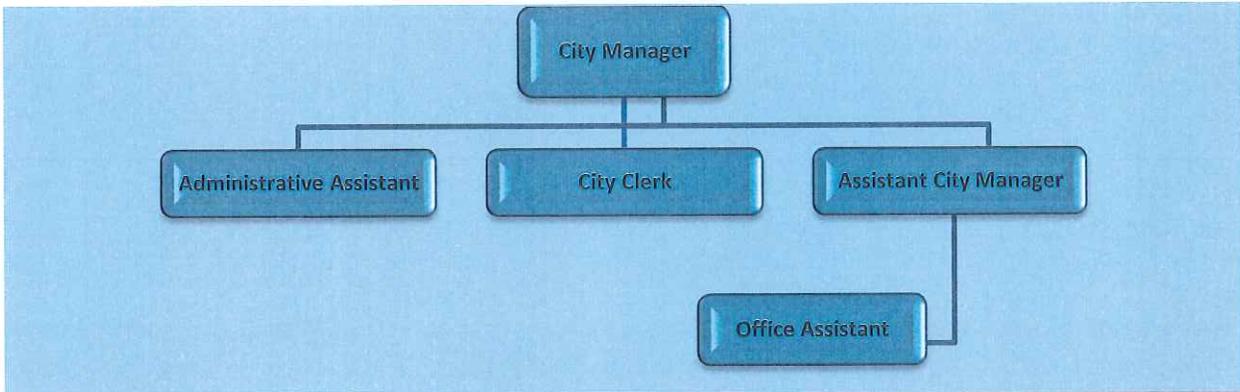
Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-1100-511-0000	CITY COUNCIL (1100):				
001-1100-511-1000	PERSONNEL COSTS:				
001-1100-511-1100	City Council - Executive Salaries	25,200	19,200	19,200	
001-1100-511-2100	City Council - FICA & Medicare	1,928	1,470	1,469	
001-1100-511-2400	City Council - Workers Compensation	-	-	-	
001-1100-511-2500	City Council - Unemployment Compensation	-	-	-	
001-1100-511-3000	OPERATING EXPENDITURES:				
001-1100-511-3100	City Council - Professional Services	15,000	7,395	5,545	July 4th Fireworks
001-1100-511-4000	City Council - Travel, Lodging etc	5,000	6,700	6,040	Mileage, VLOC, Conferences
001-1100-511-4100	City Council - Communications, Telephone	1,800	2,000	1,115	
001-1100-511-4200	City Council - Postage and Freight	8,000	9,300	7,668	Newsletter Quarterly
001-1100-511-4430	City Council - Equipment Rentals	5,000	-	-	Christmas Parade
001-1100-511-4700	City Council - Printing & Binding	10,000	6,000	5,862	Newsletter Quarterly/Business cards
001-1100-511-4800	City Council - Promotional Activities/Ad	8,900	13,000	11,720	Tree Lighting, Volusia Days, Christmas Parade, YCOA
001-1100-511-4805	CC-Promotional Activities-Paver Project	-	-	-	
001-1100-511-4810	CC-Prom Act-Mayors Fitness Challenge	-	-	-	
001-1100-511-4900	City Council - Other Current Charges	-	-	-	
001-1100-511-4910	City Council - Legal Advertising	-	-	-	
001-1100-511-5100	City Council - Office Supplies	300	500	163	
001-1100-511-5200	City Council - Operating Supplies	4,000	3,000	1,991	WV Summit, Council meetings, other supplies
001-1100-511-5400	City Council-Pubs., Subs., & Memberships	22,400	22,390	20,840	Team Volusia, VLOC, TPO, VCOG, FLOC, NLC, ROL, NP
001-1100-511-5500	City Council - Training	4,000	3,800	850	FLOC/New Council Member
001-1100-511-5600	City Council - Contingency	15,000	25,000	-	As determined by Council
001-1100-511-6000	CAPITAL OUTLAYS:				
001-1100-511-6300	City Council - Infrastructure	-	-	-	
001-1100-511-6400	City Council - Equipment	-	-	-	
001-1100-511-8000	GRANTS AND AIDS:				
001-1100-511-8200	City Council - Contributions	5,000	43,000	25,645	July 4th.
Total City Council		131,528	162,755	108,107	



FY 2015 BUDGET

CITY MANAGER'S OFFICE



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, through his office, interprets and implements 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 policies and goals of the City Council through administrative directives. At the direction of the City Manager, the Assistant Manager oversees the human resource functions; coordinates various advisory board and committee agenda processes, including minutes of the meetings; supervises the animal control contract and services; helps prepare the annual budget; monitors capital projects; and other duties related to community relations, special projects or citizens' needs. The City Clerk is responsible for administering all municipal legislative processes; serving as the custodian of all official City records and administering a City-wide Records Management Program; providing open access to public records; coordinating municipal elections; coordinating the City Council agenda process including minutes of the meetings; coordinating various advisory board and committee agenda processes, including minutes of the meetings; overseeing the codification of municipal ordinances; and other duties related to voter education and citizen needs.

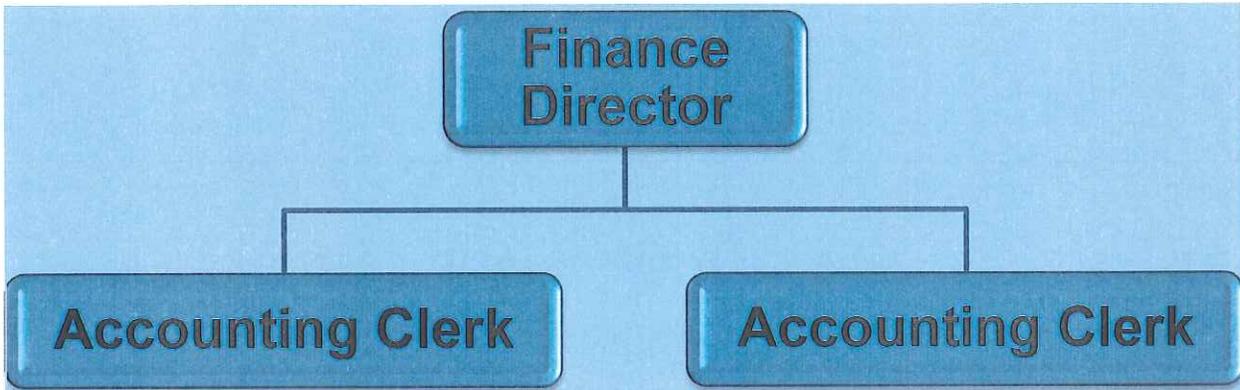
Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-1200-512-0000	CITY MANAGER (1200):				
001-1200-512-1000	PERSONNEL COSTS:				
001-1200-512-1200	City Manager - Salaries and Wages	329,930	296,869	271,299	
001-1200-512-1400	City Manager - Overtime	-	-	-	
001-1200-512-1500	City Manager - Special Pay/Bonus	-	-	-	
001-1200-512-1600	City Manager - Compensated Personal Leave	-	7,092	29,050	
001-1200-512-2100	City Manager - FICA	25,240	23,253	23,395	
001-1200-512-2200	City Manager - Retirement	32,993	30,396	30,097	
001-1200-512-2301	City Manager - Life & Health Insurance	50,460	38,222	30,673	
001-1200-512-2302	City Manager - Life Insurance	-	-	-	
001-1200-512-2400	City Manager - Workers Compensation	-	-	-	
001-1200-512-2500	City Manager - Unemployment Compensation	-	-	-	
001-1200-512-3000	OPERATING EXPENDITURES:				
001-1200-512-3100	City Manager - Professional Service Fees	-	-	-	
001-1200-512-3400	City Manager - Contract Services	-	-	-	
001-1200-512-3700	City Manager - Election Expense	2,000	6,500	1,005	
001-1200-512-4000	City Manager - Travel and Per Diem	8,000	9,950	11,298	a
001-1200-512-4660	City Manager - Repairs & Maint Equipment	-	-	-	
001-1200-512-4700	City Manager - Printing and Binding	700	3,000	-	a
001-1200-512-4910	City Manager - Legal Advertising	2,500	3,500	3,310	a
001-1200-512-4920	City Manager - Recording Fees	150	-	-	
001-1200-512-5100	City Manager - Office Supplies	-	250	30	
001-1200-512-5200	City Manager - Operating Supplies	-	750	547	
001-1200-512-5400	City Manager - Pubs, Subs & Memberships	2,500	1,950	2,052	a
001-1200-512-5500	City Manager - Training	1,500	3,100	1,110	a
001-1200-512-6000	CAPITAL OUTLAYS:				
001-1200-512-6400	City Manager - Machinery and Equipment	-	-	-	
Total City Manager		455,973	424,832	403,865	



FY 2015 BUDGET

FINANCE DEPARTMENT



Functional Duties:

At the direction of the City Manager, the Finance Director is responsible for managing the financial affairs of the City. This includes maintaining the City's financial accounting system; processing of all City financial transactions; maintaining and disseminating financial statements and related reports to City departments and governmental agencies; producing the City's Annual Financial Statements; providing assistance to the City's external auditing firm; overseeing the investments of City funds; overseeing debt administration; coordinating, directing and supporting the development of the City's Annual Operating Budget and five-year capital improvement program; monitoring revenues and expenditures; evaluating performance results of all City programs; providing technical assistance to City departments; overseeing a decentralized purchasing system that reviews and processes purchase orders for commodities and services; ensuring price quotes and/or bidding is performed in accordance with City purchasing thresholds and policies; and providing information and technical assistance to the City Manager, elected officials and City staff.

Fund 001 - General Fund - Expenditures
FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-1300-513-0000	FINANCE DEPARTMENT (1300):				
001-1300-513-1000	PERSONNEL COSTS:				
001-1300-513-1200	Finance - Salaries and Wages	152,144	219,144	139,764	
001-1300-513-1600	Finance - Compensated Personal Leave	-	-	9,775	
001-1300-513-2100	Finance - FICA	11,639	16,764	10,978	
001-1300-513-2200	Finance - Retirement	15,214	21,914	14,901	
001-1300-513-2301	Finance - Life & Health Insurance	22,240	19,262	16,258	
001-1300-513-2302	Finance - Life Insurance	-	-	-	
001-1300-513-2400	Finance - Workers Compensation	-	-	-	
001-1300-513-3000	OPERATING EXPENDITURES:				
001-1300-513-3200	Finance - Accounting and Audit Fees	41,600	41,600	36,506	
001-1300-513-3400	Finance - Contract Services	4,250	4,250	4,653	
001-1300-513-4000	Finance - Travel and Per Diem	2,500	2,500	101	
001-1300-513-4100	Finance - Communications, Telephone	-	-	-	
001-1300-513-4660	Finance - Maintenance - Equipment	5,200	5,200	5,198	
001-1300-513-5200	Finance - Operating Supplies	1,500	1,500	1,062	
001-1300-513-5400	Finance - Pubs., Subs. & Memberships	640	640	240	
001-1300-513-5500	Finance - Training	3,475	3,475	30	
001-1300-513-6000	CAPITAL OUTLAYS:				
001-1300-513-6400	Finance - Machinery and Equipment	-	-	-	
Total Finance		260,402	336,249	239,467	



FY 2015 BUDGET

LEGAL SERVICES



Functional Duties:

This department provides for the legal services of the City Attorney and any other specialized legal services required by the City. The City Attorney will attend all regular Council meetings and, upon request, any other Board, Commission, or Committee meetings. 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. The Attorney will be available to represent the City's position in proceedings before all Federal and State Courts, Administrative Agencies, Boards or Commissions.

Department Description:

The City Attorney is a contractual employee of the City. The City Attorney is appointed by, and reports directly to the City Council.

Fund 001 - General Fund - Expenditures
FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-1400-514-0000	LEGAL (1400):				
001-1400-514-3000	OPERATING EXPENDITURES:				
001-1400-514-3101	Legal - Legal Fees	120,000	120,000	114,080	
001-1400-514-3300	Legal - Court Reporter Services	-	-	2,504	
001-1400-514-3400	Legal - Other Contracted Services	1,500	1,500	10,800	
001-1400-514-4900	Legal - Other Current Charge	-	-	700	
Total Legal		121,500	121,500	128,084	



FY 2015 BUDGET

GENERAL GOVERNMENT

Maintenance
Worker II

Functional Duties:

The General Government budget provides for all City expenses that cannot be easily attributed or assigned to specific departments. Expenses in this department include computer and IT needs and services, general, liability and workers' compensation insurance, postage, utilities, various maintenance items of City and Town Hall, office and operating supplies, and the contingency.

One full-time employee is included within this budget as his workload and responsibilities are equally distributed across all departments.

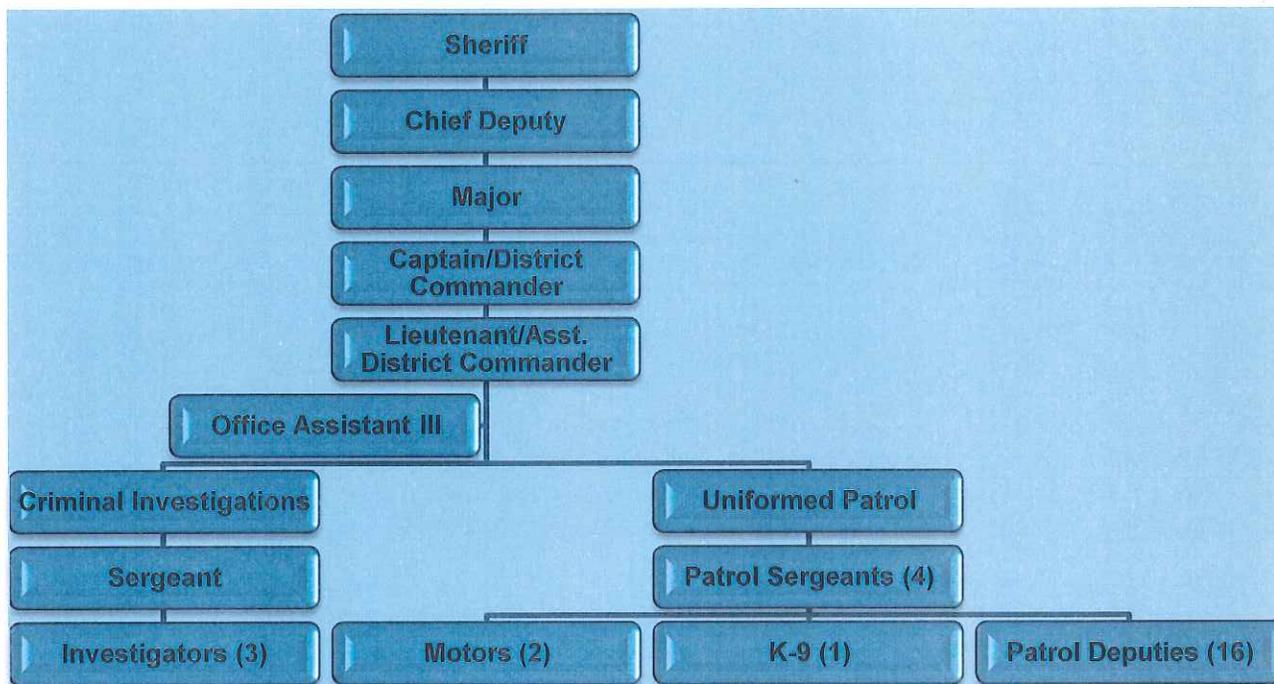
Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-1700-517-0000	DEBT SERVICE (1700):				
001-1700-517-7000	DEBT SERVICE:				
001-1700-517-7100	Debt Service - Principal	400,000	439,754	422,868	
001-1700-517-7200	Debt Service - Interest	7,270	25,626	41,416	
001-1900-519-0000	GENERAL GOVERNMENT (1900):				
001-1900-519-1000	PERSONNEL COSTS:				
001-1900-519-1200	Gen Govt - Salaries and Wages	30,925	29,310	26,590	
001-1900-519-1600	Gen Govt - Compensated Personal Leave	23,530	-	1,941	Salary Survey Adjustments
001-1900-519-2100	Gen Govt - FICA	2,317	2,241	2,326	
001-1900-519-2200	Gen Govt - Retirement	3,029	2,931	3,040	
001-1900-519-2301	Gen Govt - Life & Health Insurance	12,369	9,293	7,806	
001-1900-519-2302	Gen Govt - Life Insurance	-	-	-	
001-1900-519-2400	Gen Govt - Workers Compensation	-	-	-	
001-1900-519-3000	OPERATING EXPENDITURES:				
001-1900-519-3100	Gen Govt - Professional Service Fees	27,070	16,900	15,610	IT Maint, Website hosting, document imaging, E-City
001-1900-519-3400	Gen Govt - Contract Services	15,900	3,000	5,782	Lazerfiche, code hosting, music license, code/LDC Codification
001-1900-519-4100	Gen Govt - Communications, Telephone	8,400	8,400	6,503	City Hail phones and internet
001-1900-519-4200	Gen Govt - Postage and Freight	7,000	5,000	77	
001-1900-519-4300	Gen Govt - Utility Services	30,000	29,570	21,556	Electric, water, generator natural gas
001-1900-519-4430	Gen Govt - Equipment Rentals	720	720	637	
001-1900-519-4500	Gen Govt - Insurance	143,056	129,250	188,202	
001-1900-519-4610	Gen Govt - Maintenance - Bldgs & Grounds	30,000	35,570	15,606	
001-1900-519-4660	Gen Govt - Maintenance - Equipment	20,000	-	26,460	
001-1900-519-4900	Gen Govt - Other Current Charges	1,760	-	1,760	HOA Fees
001-1900-519-5100	Gen Gov - Office Supplies	6,500	6,000	4,704	centralized office supplies
001-1900-519-5200	Gen Govt - Operating Supplies	15,000	30,540	24,211	maint supplies, shoes CMOS/
001-1900-519-5205	Gen Govt - Fuel	1,300	-	1,168	
001-1900-519-5500	Gen Govt - Training/Education	2,000	2,000	2,272	tuition/
001-1900-519-5600	Gen Govt - Contingency	101,615	25,000	-	92136 Record Management
001-1900-519-6000	CAPITAL OUTLAY:				
001-1900-519-6300	Gen Govt - Infrastructure	-	-	-	
001-1900-519-6400	Gen Govt - Machinery and Equipment	10,850	10,850	5,630	
Total General Government		900,611	811,955	826,166	



FY 2015 BUDGET

LAW ENFORCEMENT



Functional Duties:

This budget funds all costs associated with law enforcement services provided through an interlocal agreement with the Volusia County Sheriff's Office.

Department Description:

Under the terms of the contract, the Volusia County Sheriff's Office provides 24-hour law enforcement services to the City by staffing the district with twenty-two (22) sworn personnel, including supervisors and two (2) investigators, and one (1) non-sworn clerical support position. The proposed budget includes a request for an additional investigator.

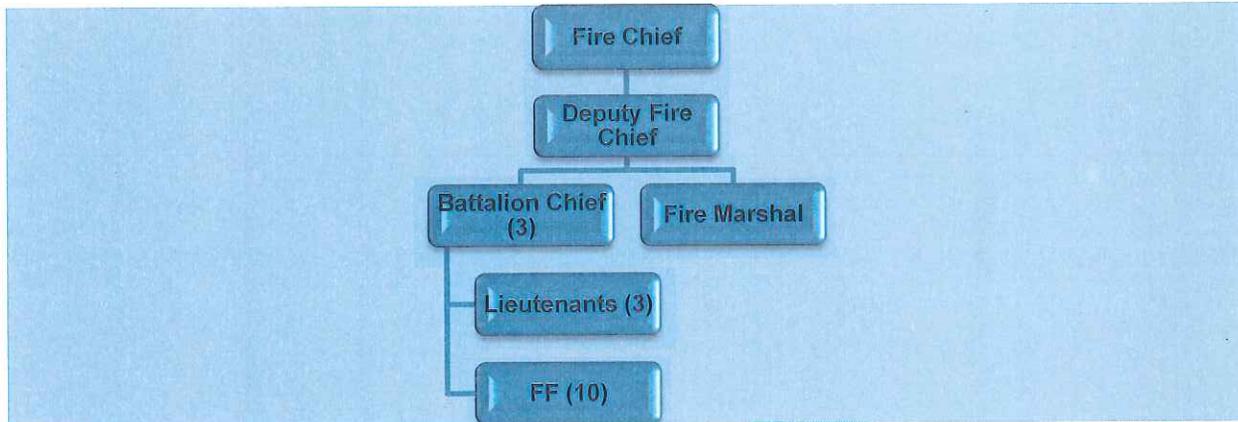
Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-2100-521-0000	LAW ENFORCEMENT SHERIFF (2100):				
001-2100-521-3000	OPERATING EXPENDITURES:				
001-2100-521-3400	Law - Contract Services	2,962,953	2,802,925	2,726,170	2,868,702/8,000 Special Events
001-2100-521-4100	Law - Communications, Telephone	-	-	-	
001-2100-521-4300	Law - Utility Services	6,900	6,900	5,256	
001-2100-521-4410	Law - Building Rent	24,348	24,348	24,264	
001-2100-521-4610	Law - Maintenance - Bldgs and Grounds	1,500	1,500	36	
001-2100-521-4660	Law Enf - R&M - Equipment	10,500	-	655	K9 + \$500
001-2100-521-5200	Law - Operating Supplies	100	100	52	
Total Law Enforcement		3,006,301	2,835,773	2,756,434	



FY 2015 BUDGET

FIRE SERVICES



Functional Duties:

The City contracts with Orange City for fire services since 2009. This includes fire prevention, public education, fire suppression, and emergency medical services.

Department Description:

The City contracts with Orange City for fire services since 2009. This includes fire prevention, public education, fire suppression, and emergency medical services. Orange City's Fire Chief also serves as Fire Chief of the DeBary Fire Department, he oversees three Divisions and other staff roles: operations (EMS, Training, and Maintenance), fire prevention, and support. Presently, there is 1 Deputy Chief, 3 Battalion Chiefs, 3 Lieutenants, and 8 Career Firefighters, and other dedicated volunteer and reserve members assigned to the DeBary station at 93 South Highway 17-92. The Department has an ALS engine staffed with 3 firefighters (one being a paramedic) 24 hours a day. They also co-staff a rescue unit that covers EMS calls in the northern part of DeBary with the Orange City Fire Department. The staffing is also supplemented through the use of reserve firefighters. The Department's Fire Prevention Division is managed by the Deputy Chief and has a Fire Marshal who conducts plans reviews, fire investigations, and fire safety inspections of all city businesses. Free home fire-safety inspections are available by appointment. The Department is fully equipped and responds with a compliment of apparatus that include: three Fire Engines, one 75' Aerial Ladder Truck, an ALS Rescue, two Military 6x Brush Trucks, and four Staff vehicles.

The proposed budget includes the addition of 2 FFs.



Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-2200-522-0000	FIRE SERVICES (2200):				
001-2200-522-3000	OPERATING EXPENDITURES:				
001-2200-522-3400	Fire - Contract Services	1,343,653	1,319,169	1,155,363	
001-2200-522-4100	Fire - Communications, Telephone	1,500	1,500	1,042	
001-2200-522-4300	Fire - Utility Services	9,400	9,400	9,433	
001-2200-522-4500	Fire - Insurance	-	-	-	
001-2200-522-4610	Fire - Maintenance - Bldgs and Grounds	6,000	6,000	5,066	
001-2200-522-4660	Fire - Maintenance - Equipment	-	-	2,268	
001-2200-522-4900	Fire - Other Current Charges and	52,500	-	-	VC Fire Hydrant Maintenance
001-2200-522-5200	Fire - Operating Supplies	150	100	66	
001-2200-522-6000	CAPITAL OUTLAYS:				
001-2200-522-6100	Fire - Land	-	-	-	
001-2200-522-6200	Fire - Buildings	-	-	-	
001-2200-522-6300	Fire Services - Infrastructure	-	-	-	
001-2200-522-6400	Fire - Machinery and Equipment	7,500	384,974	29,907	
001-2200-522-7000	DEBT SERVICE:				
001-2200-522-7100	Fire - Principal	51,715	-	-	
001-2200-522-7200	Fire - Interest	2,038	-	-	
	Total Fire Services	1,474,456	1,721,143	1,203,144	



DEVELOPMENT SERVICES DEPARTMENT



BUILDING PERMITTING AND INSPECTIONS:

Functional Duties: The City has contracted with Page Dixon Chandler Smith, LLC (PDCS) on an independent contractor basis, to supply the City with Building Code Administration, building plan review, inspection and support services for residential, commercial and accessory structures. Payment for the services is budgeted within this department.

Department Description: Services are provided based on an 80/20% permit fee split between PDCS and the City. PDCS supplies the City with all building department support staff to effectively and efficiently perform all the functions typical of an in-house municipal building department; at a minimum, a Chief Building Official and Permit Technician.

CODE COMPLIANCE ADMINISTRATION:

Functional Duties: This department includes funding for a Neighborhood Improvement Officer and independent contractor for sign compliance. Under the supervision of the Planning Administrator, the Neighborhood Improvement Officer is responsible for the interpretation and enforcement of all City Ordinances to promote and protect the health, safety and general welfare of the public.

Department Description: This department consists of a Neighborhood Improvement Officer, an Office Assistant and contractual employee for compliance with the sign codes.

BUSINESS TAX RECEIPTS:

Functional Duties: This department includes the expenditures associated with the issuance of Business Tax Receipts to all businesses within the City limits.

Department Description: Personnel of the Development Services Department assist in the administration and issuance of BTRs. 15% of revenue is retained in the General Fund to offset the costs associated with the service. The balance is transferred to the City's Economic Opportunity Fund.

PLANNING SERVICES:

Functional Duties: The Planning Administrator coordinates, develops, organizes, and implements the City's planning and development review program. The position is responsible for formulation and implementation of the City's comprehensive planning program, review of zoning applications, rezoning, special use permits, land development code amendments, site plan review, and development of City planning policies. This position oversees all functions of the Development Services Department.

Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-1500-515-0000	PLANNING SCVS (1500/2403):				
001-1500-515-1000	PERSONNEL COSTS:				
001-1500-515-1200	Planning Svcs - Salaries & Wages	79,026	77,005	56,005	
001-1500-515-1600	Planning Svcs - Compensated Personal Le	-	-	6,885	
001-1500-515-2100	Planning Svcs - FICA & Medicare	6,045	5,891	4,710	
001-1500-515-2200	Planning Svcs - Retirement	7,903	7,701	6,326	
001-1500-515-2301	Planning Svcs - Life & Health Insurance	8,266	9,479	8,773	
001-1500-515-2302	Planning Svcs - Life Insurance	-	-	-	
001-1500-515-2400	Planning Svcs - Workers Compensation	-	-	-	
001-1500-515-2500	Planning Svcs - Unemployment Compensation	-	-	-	
001-1500-515-3000	OPERATING EXPENDITURES:				
001-1500-515-3100	Planning Svcs - Professional Services	140,800	86,000	86,259	TOD Master Plan, ECFRP Grant/Traffic/Legal, SW Rate Study
001-1500-515-3106	Planning Svcs - Survey Services- Overla	-	-	-	
001-1500-515-3107	Planning Svcs - Inspection Services	-	-	-	
001-1500-515-3400	Planning Svcs - Contract Services	7,500	-	2,480	Sign Compliance/Mowing
001-1500-515-3432	Planning Svcs - Zoning Services	-	-	-	
001-1500-515-3435	Planning Svcs - Land Development Servic	-	-	-	
001-1500-515-3440	Planning Svcs - Developmental Engineeri	-	-	-	
001-1500-515-3445	Planning Svcs - Graphic/Mapping Service	5,000	-	1,901	LDC/Municode
001-1500-515-3450	Planning Svcs - Environmental Services	-	-	-	
001-1500-515-4000	Planning Svcs - Travel and Per Diem	1,500	1,500	456	
001-1500-515-4100	Planning Svcs - Communications (Telepho	-	-	-	
001-1500-515-4200	Planning Svcs - Postage & Freight	250	-	371	
001-1500-515-4660	Planning Svcs - Equipment Maintenance	945	-	473	
001-1500-515-4700	Planning Svcs - Printing and Binding	500	800	477	
001-1500-515-4910	Planning Svcs - Legal Advertising	800	-	380	
001-1500-515-5100	Planning Svcs - Office Supplies	1,700	300	176	
001-1500-515-5200	Planning Svcs - Operating Supplies	150	100	155	
001-1500-515-5400	Planning Svcs - Pubs, Subs, and Members	550	800	881	
001-1500-515-5500	Planning Svcs - Training	1,100	750	2,104	- TOD Mkt/Dev
001-1500-515-5600	Planning Svcs - Contingency	114,855	-	-	
001-1500-515-6000	CAPITAL OUTLAYS:				
001-1500-515-6400	Planning Svcs - Machinery & Equipment	-	-	1,200	
Total Planning Svcs		376,890	190,326	180,011	

Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-2401-524-0000	BUILDING PERMITTING & INSPECTION (2401):				
001-2401-524-3000	OPERATING EXPENDITURES:				
001-2401-524-3100	Building - Professional Service Fees	-	-	-	
001-2401-524-3110	Building - Prof. Svc. - Bldg. Dept Serv	224,000	248,000	280,770	
001-2401-524-3111	Building - Fire Inspections PDCS	500	3,000	-	
001-2401-524-3112	Building - Fire Inspections Orange City	900	-	(886)	
001-2401-524-3185	Building - Prof. Svc. - Bldg. Dept Serv	-	-	-	
001-2401-524-4100	Building - Communications, Telephone	300	950	213	
001-2401-524-4300	Building - Utility Services	900	1,160	843	
001-2401-524-4660	Building - Maintenance - Equipment/Comp	3,120	3,120	3,120	
001-2401-524-4700	Building - Printing and Binding	450	400	500	
001-2401-524-4900	Building - Radon & DPR Taxes	6,100	1,685	1,056	
001-2401-524-5100	Building - Office Supplies	1,000	750	1,056	
001-2401-524-5200	Building - Operating Supplies	500	-	933	
001-2401-524-6000	CAPITAL OUTLAYS:				
001-2401-524-6400	Bldg & Permitting - Machinery & Equipmnt	-	-	1,750	
Total Building Permitting & Inspection		237,770	259,065	289,355	

Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-2402-524-0000	ZONING & CODE COMPLIANCE (2402):				
001-2402-524-1000	PERSONNEL COSTS:				
001-2402-524-1200	Code Admin - Salaries and Wages	27,494	27,025	30,385	
001-2402-524-1600	Code Admin - Compensated Personal Leave	-	-	6,758	
001-2402-524-2100	Code Admin - FICA	2,103	2,067	2,667	
001-2402-524-2200	Code Admin - Retirement	2,749	2,703	3,472	
001-2402-524-2301	Code Admin - Life & Health Insurance	6,023	9,279	6,131	
001-2402-524-2302	Code Admin - Life Insurance	-	-	-	
001-2402-524-2400	Code Admin - Workers Compensation	-	-	-	
001-2402-524-3000	OPERATING EXPENDITURES:				
001-2402-524-3100	Code Admin - Professional Service Fees	3,500	6,000	1,172	
001-2402-524-3101	Code Admin - Legal Fees	200	-	14,221	
001-2402-524-3112	Code Admin - Fire Inspection Fees	-	-	-	
001-2402-524-3432	Code Admin - Mowing/Weedeating/Lawn care	2,500	3,000	200	
001-2402-524-3455	Code Admin - Sign Compliance Services	3,500	3,500	3,606	
001-2402-524-4000	Code Admin - Travel and Per Diem	600	1,800	148	
001-2402-524-4100	Code Admin - Communications, Telephone	650	750	575	
001-2402-524-4200	Code Admin - Postage and Freight	3,500	3,500	2,798	
001-2402-524-4660	Code Admin - Maintenance - Equipment	1,000	1,150	74	
001-2402-524-4700	Code Admin - Printing and Binding	500	600	83	
001-2402-524-4910	Code Admin - Legal Advertising	-	-	130	
001-2402-524-4920	Code Admin - Recording Fees	1,200	2,000	302	
001-2402-524-5100	Code Admin - Office Supplies	400	600	537	
001-2402-524-5200	Code Admin - Operating Supplies	500	1,200	435	
001-2402-524-5205	Code Admin - Fuel	400	-	565	
001-2402-524-5400	Code Admin - Memberships	100	100	105	
001-2402-524-5500	Code Admin - Training	1,500	1,500	603	
	Total Zoning & Code Compliance	58,419	66,774	74,966	

Fund 001 - General Fund - Expenditures
FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-2403-524-0000	BUSINESS TAX RECEIPTING (BTR) (2403)				
001-2403-524-1000	PERSONNEL COSTS:				
001-2403-524-1200	BTR - Salaries and Wages	27,494	27,025	35,846	
001-2403-524-1600	BTR - Compensated Personal Leave	-	-	6,395	
001-2403-524-2100	BTR - FICA	2,103	2,067	3,210	
001-2403-524-2200	BTR - Retirement	2,749	2,703	4,352	
001-2403-524-2301	BTR - Life & Health Insurance	6,023	9,350	9,656	
001-2403-524-2302	BTR - Life Insurance	-	-	-	
001-2403-524-2400	BTR - Workers Compensation	-	-	-	
001-2403-524-3000	OPERATING EXPENDITURES:				
001-2403-524-3112	BTR - Fire Inspection Fees	-	-	-	
001-2403-524-4200	BTR - Postage and Freight	1,500	1,500	489	
001-2403-524-4660	BTR - Maintenance/Equipment/Software	-	-	-	
001-2403-524-4700	BTR - Printing and Binding	400	400	200	
001-2403-524-4910	BTR - Legal Advertising	-	-	130	
001-2403-524-5100	BTR - Office Supplies	900	900	766	
001-2403-524-5400	BTR - Pubs./Subscriptions/Memberships	-	-	-	
001-2403-524-5500	BTR - Training	1,800	1,800	-	
001-2403-524-6400	BTR - Machinery and Equipment	-	-	-	
Total Business Tax Receipts		42,969	45,745	61,045	



FY 2015 BUDGET

SAFETY AND TRAINING

Safety Coordinator

Functional Duties:

The Safety Coordinator coordinates and oversees Safe City programs to include the City's Community Emergency Response Team (CERT) and Neighborhood Watch Programs as well as manages volunteers for effective utilization of volunteer resources for assistance with programs, events and emergency responses. This position also serves as the City liaison to the Public Safety Advisory Committee.

Department Description:

The Safety Coordinator reports to the City Manager. The Community Emergency Response Team (CERT) Program educates people about disaster preparedness for hazards that may impact their area and trains them in basic disaster response skills, such as fire safety, light search and rescue, team organization, and disaster medical operations. Using the training learned in the classroom and during exercises, CERT members can assist others in their neighborhood or workplace following an event when professional responders are not immediately available to help. CERT Teams can make the difference by using their training to save lives and protect property. With training, practice, and working together as a team, CERT members will be able to do the "greatest good for the greatest number" after a disaster, while protecting themselves from becoming victims.

The Neighborhood Watch Program promotes teamwork between local law enforcement and the community in an attempt to reduce residential crimes in your community. A neighborhood where people are alert to the potential of crime and willing to look out for each other's interests is a neighborhood where crimes are least likely to occur. Citizens also learn to be aware of how criminals operate and how to avoid becoming victims of crime.

Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-2500-525-0000	SAFETY & TRAINING SERVICES (2505):				
001-2500-525-1000	PERSONNEL COSTS:				
001-2500-525-1200	Safety & Training - Salaries & Wages	5,875	5,704	14,908	
001-2500-525-1600	Safety & Trng-Compensated Personal Leave	-	-	3,622	
001-2500-525-2100	Safety & Training - FICA & Medicare	449	437	1,338	
001-2500-525-2200	Safety & Training - Retirement	588	570	(1,719)	
001-2500-525-2301	Safety - Life & Health Insurance	937	944	3,313	
001-2500-525-2302	Safety - Life Insurance	-	-	-	
001-2500-525-2400	Safety - Workers Compensation	-	-	-	
001-2500-525-3000	OPERATING EXPENDITURES:				
001-2500-525-3400	Safety - Contract Services	1,000	2,300	3,375	a
001-2500-525-4000	Safety - Travel and Per Diem	1,800	1,800	1,271	
001-2500-525-4100	Safety - Communications, Telephone	1,950	1,950	1,786	
001-2500-525-4200	Safety - Postage and Freight	-	-	-	
001-2500-525-4660	Safety - Maintenance - Equipment	-	-	-	
001-2500-525-4700	Safety - Printing and Binding	-	-	765	
001-2500-525-4800	Safety - Promotional Activities/Advertis	2,400	2,400	423	
001-2500-525-5100	Safety - Office Supplies	-	3,800	1,594	a
001-2500-525-5200	Safety - Operating Supplies	2,000	3,000	2,478	a
001-2500-525-5400	Safety - Memberships	150	150	125	
001-2500-525-5500	Safety - Training	750	500	754	
001-2500-525-6000	CAPITAL OUTLAYS:				
001-2500-525-6400	Safety - Machinery & Equipment	-	-	-	
Total Safety & Training Services		17,899	23,555	34,033	



FY 2015 BUDGET

ANIMAL CONTROL



Functional Duties:

This department funds calls associated with Animal Control Services. The city contracts with Orange City for these services to include the capture of nuisance, diseased, dangerous and/or vicious domesticated or feral animals and transport of same to appropriate kennel facility; investigation of animal bite, cruelty or dangerous dog complaints; and investigation of all municipal ordinances related to animals. There are additional funds contained herein for a twice-yearly visit of the Pet Vet Cruiser, provided by Volusia County to provide low-cost spaying and neutering to our residents.

Department Description:

The Animal Control Division of the Orange City Police Department provides one (1) Animal Control Officer who spends the majority of his/her time responding to call within the City limits. The Assistant City Manager oversees this contract.

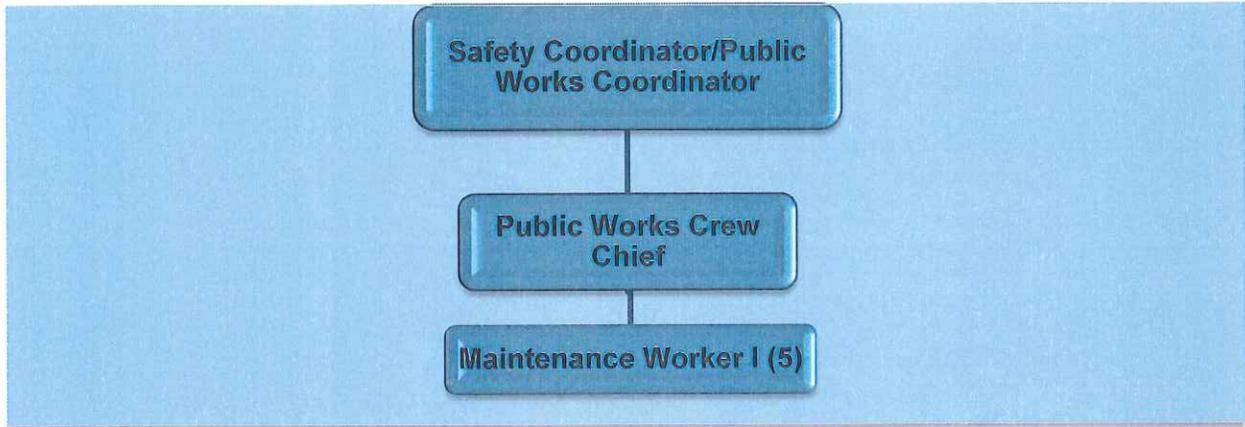
Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-2900-529-0000	ANIMAL CONTROL (2900):				
001-2900-529-3000	OPERATING EXPENDITURES:				
001-2900-529-3400	Animal - Contract Services	74,200	59,400	79,714	
001-2900-529-5200	Animal - Operating Supplies	5,000	-	-	
	Total Animal Control	79,200	59,400	79,714	



FY 2015 BUDGET

PUBLIC WORKS



Functional Duties:

The City created the Public Works Department in FY 2013. The Department is responsible for the operation and maintenance of storm water systems, sidewalks, City roadways, including pavement repairs and median maintenance along 17/92. The department maintains all City-owned equipment, and provides a variety of services to the public and to other city departments. This department also funds services for Roads & Bridges, Traffic Engineering, Construction Engineering, and for Mosquito Control. These services are provided through contract with the County of Volusia, Orange City Public Works and GAI Consultants. They include tree trimming, stormwater drainage repairs, clearing roadways after disasters, replacement and maintenance of traffic control signs, roadway striping, traffic signal maintenance, traffic studies and counts, arterial road streetlighting costs, railroad crossing maintenance. Construction engineering services provide rights-of-way surveying services, inspections and testing for construction projects and public improvements, and responses to citizen complaints. Mosquito control service is provided on an as-needed basis and includes mosquito, midge, and aquatic weed control.

Department Description:

The Safety Coordinator/Public Works Coordinator is the position that monitors the Public Works Department at the direction of the City Manager; and coordinates the scheduling of jobs and projects with the various agencies as applicable.

Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-4100-541-0000	PUBLIC WORKS (4100):				
001-4100-541-1000	PERSONNEL COSTS:				
001-4100-541-1200	Public Works - Salaries and Wages	208,716	203,677	126,366	
001-4100-541-1400	Public Works - Overtime	15,000	8,500	3,615	
001-4100-541-1500	Public Works - Special Pay	-	-	-	
001-4100-541-1600	Public Works - Compensated Personal Leave	-	-	3,346	
001-4100-541-2100	Public Works - FICA & Medicare	12,918	16,230	10,024	
001-4100-541-2200	Public Works - Retirement	22,072	21,218	16,741	
001-4100-541-2301	Public Works - Health Insurance	55,852	64,282	37,720	
001-4100-541-2400	Public Works - Workers Compensation	-	-	-	
001-4100-541-3000	OPERATING EXPENDITURES:				
001-4100-541-3100	Public Works - Professional Service Fees	-	-	-	
001-4100-541-3107	Public Works - Inspection Services	12,000	-	14,890	CEI as required
001-4100-541-3400	Public Works - Contract Services	69,040	94,000	1,305	VC Traffic Eng, Mosquito Control
001-4100-541-3407	Public Works - Engineering Support & Ins	-	-	1,648	
001-4100-541-3409	Public Works - Mosquito Control Services	-	-	-	
001-4100-541-3411	Public Works - Roadway Median/Retention	-	-	-	
001-4100-541-3465	Public Works - Traffic Engineering Svc	-	-	19,272	
001-4100-541-4100	Public Works - Communications, Telephone	5,000	-	1,748	
001-4100-541-4300	Public Works - Utility Services	1,000	3,750	1,038	
001-4100-541-4610	Public Works - Maint - Bldgs and Grounds	3,000	2,500	11,340	backflow testing, barn maintenance
001-4100-541-4621	Public Works - Asphalt Maint & Repair	15,000	6,000	6,228	
001-4100-541-4623	Public Works - Road Resurfacing	-	-	-	transfer from capital
001-4100-541-4624	Public Works - Maint-Brush Cutting	4,000	-	3,549	
001-4100-541-4625	Public Works - Maint-Clean Curb and Gutt	5,000	-	-	
001-4100-541-4626	Public Works - Clean Drainage System	-	-	-	
001-4100-541-4627	Public Works - Dirt Road Rebuild - Major	-	-	-	
001-4100-541-4628	Public Works - Dirt Road Maintenance	500	2,000	-	
001-4100-541-4629	Public Works - Ditch Clean - Hand	-	-	-	
001-4100-541-4630	Public Works - Ditch Clean	35,000	-	-	FT Florida Rd Ditch
001-4100-541-4631	Public Works - Grading With Blade Truck	-	-	66	
001-4100-541-4632	Public Works - Litter and Debris Removal	-	3,000	247	
001-4100-541-4633	Public Works - Miscellaneous Work	50,000	50,000	3,962	
001-4100-541-4634	Public Works - Mowing	5,000	25,000	-	
001-4100-541-4635	Public Works - Mowing - Drainage System	-	-	-	

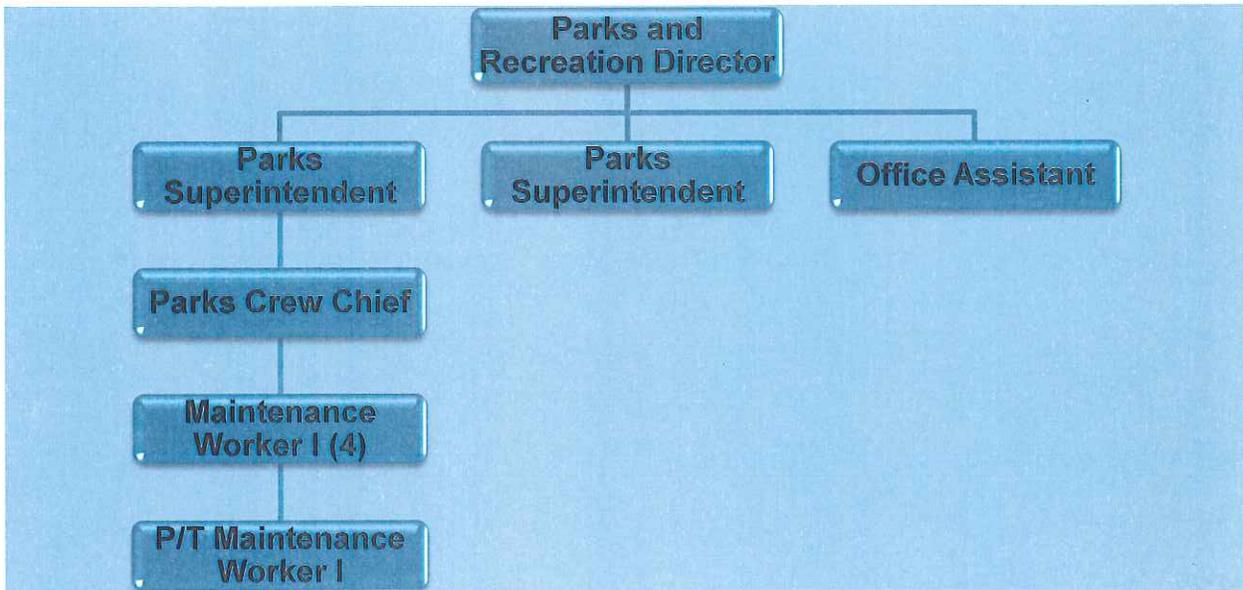
Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-4100-541-4636	Public Works-Premowing/Trim/Litter Remov	-	-	-	
001-4100-541-4637	Public Works - Irrigation Repairs	5,000	20,000	-	
001-4100-541-4638	Public Works - Retention Area Maintenance	-	-	-	
001-4100-541-4640	Public Works - Shoulder Repair	5,000	5,000	7,226	
001-4100-541-4641	Public Works - Sidewalk Maintenance	-	-	974	
001-4100-541-4642	Public Works - Sidewalk/Bikepath Mainten	-	-	-	
001-4100-541-4643	Public Works - Streetscape Maintenance	20,000	500	7,171	17/92 medians Tree Fund
001-4100-541-4644	Public Works - Tree Maintenance	-	30,000	16,216	
001-4100-541-4645	Public Works - Video Inspection of Storm	-	-	-	
001-4100-541-4660	Public Works - Maintenance - Equipment	18,000	18,000	9,247	
001-4100-541-4666	Public Works - Railroad Crossing Signal	12,000	12,000	11,387	
001-4100-541-4910	Public Works - Legal Advertising	-	-	390	
001-4100-541-5200	Public Works - Operating Supplies	20,000	12,850	24,970	uniforms, blades, hoses, supplies
001-4100-541-5205	Public Works - Fuel	15,000	12,000	11,144	
001-4100-541-5250	Public Works - Garden & Nursery Supplies	-	-	-	Tree Fund
001-4100-541-5300	Public Works - Road Materials & Supplies	-	-	-	
001-4100-541-5410	Public Works - Memberships, Publication	-	-	-	
001-4100-541-5500	Public Works - Training	4,200	1,500	575	employee training & certification
001-4100-541-6000	CAPITAL OUTLAYS:	-	-	-	
001-4100-541-6300	Public Works - Infrastructure	-	-	-	
001-4100-541-6400	Public Works - Machinery and Equipment	-	-	-	
Total Public Works		618,298	612,007	352,402	



FY 2015 BUDGET

PARKS AND RECREATION



Functional Duties:

The City maintains nine parks or, 175 acres of park land; 14.5 acres of which are athletic turf with (6) full time maintenance workers. Additional responsibilities include maintaining a 7000 sq. ft. community center, a .5 acre splash park, ¼ mile of concrete walking trails, an 18 hole Frisbee golf course, (3) grassed baseball fields, (3) skinned softball fields, (2) multi-purpose fields, (2) batting cages, (2) concession stands, (6) public restroom facilities, (6) basketball courts, (2) tennis courts, (19) picnic pavilions, (5) playgrounds and (6) shuffleboard courts. The Parks and Recreation Department also administers youth leagues, senior programs, special events, and a Summer Day Camp program.

Department Description:

In addition to the full-time staff, the budget includes funding for part-time recreation counselors and a parks helper.

Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-7201-572-0000	PARKS & RECREATION - ADMIN (7201):				
001-7201-572-1000	PERSONNEL COSTS:				
001-7201-572-1200	Parks & Rec Admin - Salaries and Wages	390,923	372,411	331,897	
001-7201-572-1400	Parks & Rec Admin - Overtime	12,000	9,000	13,821	
001-7201-572-1500	Parks & Rec Admin - Special Pay/Bonus	-	-	3,900	
001-7201-572-1600	Parks & Rec Admin - Comp Personal Leave	-	-	26,674	
001-7201-572-1800	Parks & Rec Admin - Compensated Comp	-	-	-	
001-7201-572-2100	Parks & Rec Admin - FICA	30,823	29,178	27,736	
001-7201-572-2200	Parks & Rec Admin - Retirement	40,292	33,984	34,503	
001-7201-572-2301	Parks & Rec Admin-Life&Health Insurance	76,590	83,654	70,546	
001-7201-572-2302	Parks & Rec Admin - Life Insurance	-	-	-	
001-7201-572-2400	Parks & Rec Admin - Workers Compensation	-	-	-	
001-7201-572-2500	Parks & Rec Admin - Unemployment Comp	-	-	4,400	
001-7201-572-3000	OPERATING EXPENDITURES:				
001-7201-572-3100	Parks & Rec Admin - Professional Service	-	-	-	
001-7201-572-3400	Parks & Rec Admin - Contracted Services	4,000	3,550	3,883	
001-7201-572-4000	Parks & Rec Admin - Travel & Per Diem	5,000	1,500	2,163	
001-7201-572-4100	Parks & Rec Admin - Communications	6,500	5,300	4,433	
001-7201-572-4200	Parks & Rec Admin - Postage	125	-	88	
001-7201-572-4300	Parks & Rec Admin - Utility Services	60,000	64,680	68,693	
001-7201-572-4400	Parks & Rec Admin - Building/Land Rent	300	300	300	
001-7201-572-4430	Parks & Rec Admin - Equipment Rentals	-	-	-	
001-7201-572-4500	Parks & Rec Admin - Insurance	1,900	1,900	-	Memorial Park Insurance
001-7201-572-4610	Parks & Rec Admin - Maint - Bldgs/Grnds	500	350	574	
001-7201-572-4660	Parks & Rec Admin - Office Equipmt Maint	-	-	-	
001-7201-572-4910	Parks & Rec Admin - Legal Advertising	100	-	99	
001-7201-572-5100	Parks & Rec Admin - Office Supplies	1,300	1,300	1,390	
001-7201-572-5200	Parks & Rec Admin - Operating Supplies	6,200	12,500	6,200	
001-7201-572-5400	Parks & Rec Admin - Memberships	1,300	1,300	885	
001-7201-572-5500	Parks & Rec Admin - Training	4,400	5,000	3,262	
001-7201-572-6000	CAPITAL OUTLAYS:				
001-7201-572-6300	Parks & Rec - Infrastructure	-	-	-	
Total Parks & Rec Admin		642,253	625,907	605,448	

Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-7202-572-0000	RECREATION (7202):				
001-7202-572-3000	OPERATING EXPENDITURES:				
001-7202-572-3412	Recreation - Program Expense	36,600	38,100	29,513	
001-7202-572-4800	Recreation - Promotional Activities/Adve	7,500	7,500	3,382	
001-7202-572-5200	Recreation - Operating Supplies	-	-	-	
	Total Recreation	44,100	45,600	32,895	
001-7203-572-0000	PARKS MAINTENANCE (7203):				
001-7203-572-3000	OPERATING EXPENDITURES:				
001-7203-572-3400	Parks Maint - Contract Services	-	-	5,200	
001-7203-572-4610	Parks Maint - Maint - Buildings & Grnds	67,000	70,800	49,315	
001-7203-572-4660	Parks Maint - Maint - Equipment	17,500	10,000	50,324	
001-7203-572-5200	Parks Maint - Operating Supplies	58,000	50,200	67,477	
001-7203-572-5205	Parks Maint - Fuel	17,000	16,000	13,751	
001-7203-572-6000	CAPITAL OUTLAYS:				
001-7203-572-6200	Parks & Rec - Buildings	-	-	3,185	
001-7203-572-6300	Parks Maint - Infrastructure	-	-	2,824	
001-7203-572-6400	Parks Maint - Machinery & Equipment	-	-	3,031	
	Total Parks Maintenance	159,500	147,000	195,108	



FY 2015 BUDGET

CAPITAL IMPROVEMENT

The City of DeBary has a significant investment in its streets, stormwater, public facilities, parks and other city infrastructure. Given existing revenue sources and the growth in demand for City services, preserving, upgrading and/or adding to these investments, as well as planning for the future needs of the community represent an unending challenge for City staff. The City's cognizance of emerging economic challenges and its vigilant planning have been key factors in DeBary's fiscal health.

To provide a complete capital picture, this budget includes all capital requests from the various departments that cost at least \$15,000 and have a useful economic life of a minimum of five (5) years.

The budget includes:

- Street Resurfacing
- Entrance Signs
- Bus Shelters
- CDBG funding for a pavilion at Rob Sullivan
- Replacement Capital for Parks and Recreation and Public Works
- Park improvements

Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-9000-590-6100	Land	-	359,000	286,980	
001-9000-590-6200	Buildings	1,191,000	-	52,699	
001-9000-590-6300	Infrastructure	1,279,885	758,060	723,051	
001-9000-590-6400	Machinery & Equipment	227,000	318,750	236,492	
Total Capital		2,697,885	1,435,810	1,299,222	

City of DeBary
 General Fund - Capital
 Adopted FY 2015 Budget

	Buildings	Infrastructure	Machinery & Equip
VCSO Facility	1,121,000		
Street Resurfacing to Maint		375,000	
2 Entrance Signs		-	
Public Works Building	35,000		
Rob Sullivan CDBG/Amen		64,885	
Alexandra Park 1/2 Bball Ct		15,000	
F-350 PW			32,000
Kubota RTV 500 with Trailer			9,000
Lap top/Printer for Vehicle			5,000
2 Ex-Mark 52 Inch Mowers PW			25,000
F-350 Replacement P&R			44,000
4500D Rotary Turf Mower P&R			67,000
Led Message Board Carry Forward			45,000
Seal & Paint City Hall	35,000		
Ft Florida Water Line		550,000	
River Drive Water Line		275,000	
Totals	1,191,000	1,279,885	227,000

Fund 001 - General Fund - Expenditures FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
001-9002-581-9000	TRANSFERS OUT:				
001-9002-581-9120	Transfer Out - Stormwater Assessment Fnd	-	-	-	
001-9002-581-9130	Transfer Out to Econ Opp Fund 130	49,284	20,000	22,040	(20,056)
001-9002-581-9135	Transfer-Fund 300 Capital Projects Fund	-	-	-	
001-9002-581-9165	Transfer to Flood Mit Grant Fund	-	-	16,712	
	Total Transfers Out	49,284	20,000	38,752	
001-9001-590-0000	RESERVES (9001):				
001-9001-590-9900	Unrestricted Reserves	5,898,310	7,177,558	-	
	Total Expenditures	17,273,548	17,122,954	8,908,220	
	Total Revenue	17,273,548	17,122,954	10,212,614	
	Revenue Over/(Under) Expenditures	-	-	1,304,394	



FY 2015 BUDGET

SPECIAL REVENUE FUNDS

Each Special Revenue Fund has a separate set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The Special Revenue Funds are based on the purposes for which they are to be spent and the means by which the spending activities are controlled. The revenues are restricted, and the expenditures are for a specific purpose; through an ordinance, state law, contract, bond, etc. or council policy and direction.

- **(101) Solid Waste:** This fund is used to account for user charges assessed for residential solid waste pickup and removal provided by an independent contractor.
- **(105) Street Lighting Districts:** This fund accounts for a non-ad valorem assessment for all the street lighting districts within the City limits and the expenditures associated with the utility costs and any other expenses necessary for the operation of the street lighting districts.
- **(110) Recycling:** Fees collected from an independent contractor for providing residential recycling services are earmarked to be expended on special enhancements and improvements to the City.
- **(115) Orlandia Heights Neighborhood Improvement District:** The district is legally separate from the City, but is reported as a blended component unit. It was created by referendum and resolution in 1999. It is governed by a Board of Directors appointed by the City Council. The district was created to promote the maintenance and improvements to its privately owned roads from the non-ad valorem assessment charged to each parcel deriving the direct benefit. Current legislation provides for the district to expire on September 30, 2019.
- **(120) Stormwater Utility:** This fund accounts for the stormwater assessment fees on all real property located in the City. The revenue is to be expended on the maintenance of City stormwater facilities and toward the obligation to pay the principal and interest for the note issued for the purchase of the borrow pit and the note issued for the construction of Citywide stormwater projects that assist the entire community. The projects were identified and designed by the stormwater engineer. The projects are prioritized by the City Council.

- **(121) Tree Preservation:** This fund accounts for the collection of fees associated with tree removal where remuneration in lieu of tree replacement is accepted. These funds can be utilized to cover the cost of planting trees anywhere within the City and other ancillary costs associated therein, including but not limited to landscaping, sprinkler systems and materials necessary for the proper preservation, maintenance, relocation or restoration of trees on any public land within the City.
- **(125) Franchise Fees:** This fund was established by the City, as authorized by state statute, to account for fees charged to all purchasers of electricity and metered or bottled gas within the City limits for the purpose of funding road and sidewalk improvements.
- **(126) New Local Option Gas Tax:** This accounts for the City's portion of the gas tax, as set forth in the interlocal with the County and Volusia County municipalities to be expended on road improvements.
- **(128) Park Benefit Impact Fee:** The proceeds of this impact fee are to be used for park capital facilities guided by the standards of the City Comprehensive Plan.
- **(129) Public Building Impact Fee:** The proceeds of this impact fee are to be used for capital public building facilities within the City.
- **(130) Economic Opportunity Fund:** The City collects and issues business tax receipts from all businesses within the City. 15% offsets the cost of review and issuance of the BTR and the balance of the collections is earmarked to fund economic development projects (incentives for new business, sign and façade grants).

SPECIAL REVENUE FUNDS - REVENUES

Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Percent Change
Solid Waste - 101				
Revenues	1,391,009	1,373,280	1,376,872	1.3%
Balance Forward	377,964	306,733	0	23.2%
Solid Waste Total	1,768,973	1,680,013	1,376,872	5.3%
Streetlighting Districts - 105				
Revenues	343,464	320,250	325,680	7.2%
Balance Forward	343,686	406,247	0	-15.4%
Streetlighting Total	687,150	726,497	325,680	-5.4%
Recycling - 110				
Revenues	6,000	15,000	11,203	-60.0%
Balance Forward	41,632	23,736	0	75.4%
Recycling Total	47,632	38,736	11,203	23.0%
Orlandia Heights Neighborhood Improvement District - 115				
Revenues	93,813	156,531	95,353	-40.1%
Balance Forward	35,000	0	0	0.0%
OHNID Total	128,813	156,531	95,353	-17.7%
Stormwater Assessment - 120				
Revenues	851,000	2,345,828	5,491,528	-63.7%
Balance Forward	113,988	178,109	0	-36.0%
Stormwater Util Total	964,988	2,523,937	5,491,528	-61.8%
Tree Preservation - 121				
Revenues	0	0	13,426	0.0%
Balance Forward	75,000	63,690	0	0.0%
Tree Preservation Total	75,000	63,690	13,426	17.8%
Franchise Fees - 125				
Revenues	775,000	775,000	731,038	0.0%
Balance Forward	3,000,000	2,557,196	0	17.3%
Franchise Fees Total	3,775,000	3,332,196	731,038	13.3%
New Local Option Gas Tax - 126				
Revenues	195,000	175,000	191,101	11.4%
Balance Forward	17,000	284,174	0	-94.0%
NLOGT Total	212,000	459,174	191,101	-53.8%
Parks Benefit Impact Fee - 128				
Revenues	0	29,000	55,857	-100.0%
Balance Forward	79,765	79,765	0	0.0%
Parks Benefit IF Total	79,765	108,765	55,857	-26.7%
Public Buildings Benefit Impact Fee - 129				
Revenues	0	29,000	31,544	-100.0%
Balance Forward	42,189	42,189	0	0.0%
Public Bldgs IF Total	42,189	71,189	31,544	-40.7%
Economic Opportunity - 130				
Revenues	49,284	36,000	22,040	36.9%
Balance Forward	8,900	57,564	0	-84.5%
Econ Opp Total	58,184	93,564	22,040	-37.8%
Sp Rev Fd Total	7,839,694	9,254,292	8,345,642	-15.3%

SPECIAL REVENUE FUNDS - EXPENDITURES

Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Percent Change
Solid Waste - 101				
Expenditures	1,391,520	1,382,735	1,356,218	0.6%
Unappropriated	377,453	297,278	0	27.0%
Solid Waste Total	1,768,973	1,680,013	1,356,218	5.3%
Streetlighting Districts - 105				
Expenditures	414,300	408,295	377,023	1.5%
Unappropriated	272,850	318,202	0	-14.3%
Streetlighting Total	687,150	726,497	377,023	-5.4%
Recycling - 110				
Expenditures	47,632	37,000	7,824	28.7%
Unappropriated	0	1,736	0	-100.0%
Recycling Total	47,632	38,736	7,824	23.0%
Orlandia Heights Neighborhood Improvement District - 115				
Expenditures	94,050	94,050	144,121	0.0%
Unappropriated	34,763	62,481	0	-44.4%
OHNID Total	128,813	156,531	144,121	-17.7%
Stormwater Assessment - 120				
Expenditures	952,488	929,868	5,333,507	2.4%
Unappropriated	12,500	1,594,069	0	-99.2%
Stormwater Util Total	964,988	2,523,937	5,333,507	-61.8%
Tree Preservation - 121				
Expenditures	40,000	63,690	4,599	-37.2%
Unappropriated	35,000	0	0	0.0%
Tree Preservation Total	75,000	63,690	4,599	17.8%
Franchise Fees - 125				
Expenditures	1,597,240	1,059,275	377,465	50.8%
Unappropriated	2,177,760	2,272,921	0	-4.2%
Franchise Fees Total	3,775,000	3,332,196	377,465	13.3%
New Local Option Gas Tax - 126				
Expenditures	212,000	175,000	293,373	21.1%
Unappropriated	0	284,174	0	-100.0%
NLOGT Total	212,000	459,174	293,373	-53.8%
Parks Benefit Impact Fee - 128				
Expenditures	15,000	13,500	0	11.1%
Unappropriated	64,765	95,265	0	-32.0%
Parks Benefit IF Total	79,765	108,765	0	-26.7%
Public Buildings Benefit Impact Fee - 129				
Expenditures	42,189	5,000	4,715	743.8%
Unappropriated	0	66,189	0	-100.0%
Public Bldgs IF Total	42,189	71,189	4,715	-40.7%
Economic Opportunity - 130				
Expenditures	58,184	63,000	10,000	-7.6%
Unappropriated	0	30,564	0	-100.0%
Econ Opp Total	58,184	93,564	10,000	-37.8%
Sp Rev Fd Total	7,839,694	9,254,292	7,908,845	-15.3%

Fund 101 - Solid Waste FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
101-0000-000-0000	SPECIAL REVENUE - SOLID WASTE				
101-3200-000-0000	SPECIAL ASSESSMENTS:				
101-3400-343-4000	Service charges - Garbage/Solid Waste	1,391,009	1,373,280	1,376,872	
101-3600-000-0000	MISCELLANEOUS REVENUE:				
101-3600-361-1000	Interest Income	-	-	-	
101-3600-369-9000	Miscellaneous Income	-	-	-	
101-3800-000-0000	OTHER SOURCES:				
101-3800-389-9000	Prior Year Cash Carry Forward	377,964	306,733	-	
		<u>1,768,973</u>	<u>1,680,013</u>	<u>1,376,872</u>	
Expenditures					
101-0000-000-0000	SPECIAL REVENUE FUND - SOLID WASTE				
101-3400-534-0000	SOLID WASTE OPERATING EXPENDITURES:				
101-3400-534-3400	Solid Waste - Contracted Services	1,287,859	1,382,085	1,241,724	
101-3400-534-3700	Solid Waste - Administrative Services	103,011	-	114,494	
101-3400-534-4910	Solid Waste - Legal Advertising	650	650	-	
101-3400-534-5200	Solid Waste - Operating Supplies	-	-	-	
101-9001-590-0000	RESERVES (9001):				
101-9001-590-9900	Unrestricted Reserves	377,453	297,278	-	
		<u>1,768,973</u>	<u>1,680,013</u>	<u>1,356,218</u>	
	Revenue Over/(Under) Expenditures	-	-	20,654	

Fund 105 - Street Lighting Districts FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
105-0000-000-0000	SPECIAL REVENUE - ST LIGHTING				
105-1930-325-2000	Lake Marie - Non Advalorem	12,783	6,612	6,738	
105-1950-325-2000	Leisure World - Non Advalorem	14,421	14,421	14,829	
105-2011-325-2000	Debary West - Non Advalorem	12,306	12,322	12,561	
105-2050-325-2000	Debary East - Non Advalorem	5,444	5,444	5,544	
105-2060-325-2000	Summerhaven - Non Advalorem	6,916	6,889	7,030	
105-2080-325-2000	Woodbound Lakes - Non Advalorem	3,258	3,258	3,310	
105-2120-325-2000	Pinnacle Plaza - Non Advalorem	1,425	1,425	1,443	
105-2140-325-2000	Debary Plantation - Non Advalorem	137,332	137,332	139,266	
105-2150-325-2000	Eagles Nest/Glen Abby - Non Advalorem	760	760	768	
105-2170-325-2000	Debary Plantation West - Non Advalorem	3,363	3,363	3,718	
105-2200-325-2000	Glen Abbey - Non Advalorem	20,611	20,611	20,927	
105-2260-325-2000	Debary Woods - Non Advalorem	3,069	3,069	3,118	
105-2400-325-2000	Heritage Woods - Non Advalorem	1,223	1,223	1,240	
105-2450-325-2000	Surrey Run - Non Advalorem	1,260	1,260	1,278	
105-2460-325-2000	Reserve at Debary - Non Advalorem	5,016	5,016	5,145	
105-2480-325-2000	Parkview - Non Advalorem	4,232	4,232	4,285	
105-2580-325-2000	River Bluff - Non Advalorem	1,965	1,965	2,000	
105-2750-325-2000	Parkview Heights - Non Advalorem	4,078	4,078	4,137	
105-2760-325-2000	Pinnacle Reserve at Debary - Non Advalorem	5,068	5,068	5,085	
105-2780-325-2000	Saxon Woods - Non Advalorem	19,688	19,688	19,972	
105-2790-325-2000	Debary Plantation Unit17 - Non Advalorem	19,002	4,855	4,972	
105-2900-325-2000	Spring Glen Unit 1-2 - Non Advalorem	6,173	6,173	6,253	
105-2940-325-2000	Woodlands at Glen Abby - Non Advalorem	2,095	2,095	2,126	
105-2950-325-2000	Springview Unit 2-5 - Non Advalorem	13,158	13,158	13,360	

Fund 105 - Street Lighting Districts

FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
105-3030-325-2000	Buena Vista - Non Advalorem	2,215	1,296	1,317	
105-3040-325-2000	Glen Abby Club - Non Advalorem	2,826	2,826	2,787	
105-3080-325-2000	Springview Industrial Park - Non Advalor	1,330	1,330	1,348	
105-3330-325-2000	Riviera Bella - Non Advalorem	32,447	30,481	31,123	
105-3800-000-0000	OTHER SOURCES:				
105-3800-389-9000	Prior Year Cash Forward	343,686	406,247	-	
		687,150	726,497	325,680	

Fund 105 - Street Lighting Districts FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Expenditures					
105-0000-000-0000	SPECIAL REVENUE - STREET LIGHTING				
105-1930-000-0000	LAKE MARIE:				
105-1930-541-3400	Lake Marie - Contracted Services	278	278	223	
105-1930-541-3700	Lake Marie - Contract Administration	1,278	661	(803)	
105-1930-541-4300	Lake Marie - Utilities	9,504	8,950	8,445	
105-1950-000-0000	LEISURE WORLD:				
105-1950-541-3400	Leisure World - Contracted Services	152	152	139	
105-1950-541-3700	Leisure World - Contract Administration	1,442	1,442	2,953	
105-1950-541-4300	Leisure World - Utilities	14,520	12,480	12,213	
105-2011-000-0000	DEBARY WEST:				
105-2011-541-3400	DeBary West - Contracted Services	457	458	403	
105-2011-541-3700	DeBary West - Contract Administration	1,231	1,232	1,256	
105-2011-541-4300	DeBary West - Utilities	15,180	15,660	13,518	
105-2050-000-0000	DEBARY EAST:				
105-2050-541-3400	DeBary East - Contracted Services	229	229	202	
105-2050-541-3700	DeBary East - Contract Administration	544	544	554	
105-2050-541-4300	DeBary East - Utilities	8,580	8,775	7,575	
105-2060-000-0000	SUMMERHAVEN:				
105-2060-541-3400	Summerhaven - Contracted Services	156	155	138	
105-2060-541-3700	Summerhaven - Contract Administration	692	689	703	
105-2060-541-4300	Summerhaven - Utilities	9,240	9,410	8,275	
105-2080-000-0000	WOODBOUND LAKES:				
105-2080-541-3400	Woodbound Lakes - Contracted Services	76	76	70	
105-2080-541-3700	Woodbound Lakes - Contract Admin	326	326	331	
105-2080-541-4300	Woodbound Lakes - Utilities	4,356	4,400	3,865	

Fund 105 - Street Lighting Districts FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
105-2120-000-0000	PINNACLE PLAZA:				
105-2120-541-3400	Pinnacle Plaza - Contracted Services	3	3	3	
105-2120-541-3700	Pinnacle Plaza - Contract Administration	143	143	144	
105-2120-541-4300	Pinnacle Plaza - Utilities	528	535	464	
105-2140-000-0000	DEBARY PLANTATION:				
105-2140-541-3400	DeBary Plantation - Contracted Services	667	670	612	
105-2140-541-3700	DeBary Plantation - Contract Admin	13,733	13,733	13,927	
105-2140-541-4300	DeBary Plantation - Utilities	158,400	160,060	150,519	
105-2150-000-0000	EAGLES NEST/GLEN ABBY:				
105-2150-541-3400	Eagles Nest/Glen Abby - Contracted Serv	10	10	9	
105-2150-541-3700	Eagles Nest/Glen Abby - Contract Admin	76	76	77	
105-2150-541-4300	Eagles Nest/Glen Abby - Utilities	924	925	814	
105-2170-000-0000	DEBARY PLANTATION WEST:				
105-2170-541-3400	DeBary Plantation West - Cont Serv	71	71	64	
105-2170-541-3700	DeBary Plantation West - Contract Admin	336	336	372	
105-2170-541-4300	DeBary Plantation West - Utilities	4,488	4,515	3,964	
105-2200-000-0000	GLEN ABBEY:				
105-2200-541-3400	Glen Abbey - Contracted Services	271	273	19	
105-2200-541-3700	Glen Abbey - Contract Administration	2,061	2,061	2,089	
105-2200-541-4300	Glen Abbey - Utilities	26,400	25,035	22,099	
105-2260-000-0000	DEBARY WOODS:				
105-2260-541-3400	DeBary Woods - Contracted Services	57	57	52	
105-2260-541-3700	DeBary Woods - Contract Administration	307	307	312	
105-2260-541-4300	DeBary Woods - Utilities	3,960	4,010	3,529	
105-2400-000-0000	HERITAGE WOODS:				
105-2400-541-3400	Heritage Woods - Contracted Services	23	23	21	
105-2400-541-3700	Heritage Woods - Contract Admin	122	122	124	

Fund 105 - Street Lighting Districts

FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
105-2400-541-4300	Heritage Woods - Utilities	1,584	1,600	1,392	
105-2450-000-0000	SURREY RUN:				
105-2450-541-3400	Surrey Run - Contracted Services	31	31	28	
105-2450-541-3700	Surrey Run - Contract Administration	126	126	128	
105-2450-541-4300	Surrey Run - Utilities	1,782	1,770	1,533	
105-2460-000-0000	RESERVE AT DEBARY:				
105-2460-541-3400	Reserve At DeBary - Contracted Services	53	53	48	
105-2460-541-3700	Reserve At DeBary - Contract Admin	502	502	511	
105-2460-541-4300	Reserve At DeBary - Utilities	3,036	3,095	2,703	
105-2480-000-0000	PARKVIEW:				
105-2480-541-3400	Parkview - Contracted Services	49	49	45	
105-2480-541-3700	Parkview - Contract Administration	423	423	429	
105-2480-541-4300	Parkview - Utilities	4,884	4,910	4,333	
105-2580-000-0000	RIVER BLUFF:				
105-2580-541-3400	River Bluff - Contracted Services	26	26	22	
105-2580-541-3700	River Bluff - Contract Administration	197	196	200	
105-2580-541-4300	River Bluff - Utilities	2,376	2,365	2,022	
105-2750-000-0000	PARKVIEW HEIGHTS:				
105-2750-541-3400	Parkview Heights - Contracted Services	32	32	29	
105-2750-541-3700	Parkview Heights - Contract Admin	408	408	414	
105-2750-541-4300	Parkview Heights - Utilities	4,488	4,520	4,004	
105-2760-000-0000	PINNACLE RESERVE AT DEBARY:				
105-2760-541-3400	Pinnacle Reserve At DeBary - Cont Serv	58	58	53	
105-2760-541-3700	Pinnacle Reserve - Contract Admin	507	507	508	
105-2760-541-4300	Pinnacle Reserve At DeBary - Utilities	3,960	3,740	3,272	
105-2780-000-0000	SAXON WOODS:				
105-2780-541-3400	Saxon Woods - Contracted Services	188	188	173	

Fund 105 - Street Lighting Districts FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
105-2780-541-3700	Saxon Woods - Contract Administration	1,969	1,969	1,997	
105-2780-541-4300	Saxon Woods - Utilities	22,440	22,090	19,618	
105-2790-000-0000	DEBARY PLANTATION UNITS 17:				
105-2790-541-3400	DeBary Plantation Units 17 - Contr Serv	88	88	80	
105-2790-541-3700	DeBary Plantation Unit 17-Contract Admin	1,900	485	497	
105-2790-541-4300	DeBary Plantation Units 17 - Utilities	15,180	13,540	13,465	
105-2900-000-0000	SPRING GLEN UNITS 1 & 2:				
105-2900-541-3400	Spring Glen Units 1 & 2 - Cont Serv	68	68	63	
105-2900-541-3700	Spring Glen Unit 1-2 - Contract Admin	617	617	625	
105-2900-541-4300	Spring Glen Units 1 & 2 - Utilities	7,128	7,100	6,313	
105-2940-000-0000	WOODLANDS AT GLEN ABBY:				
105-2940-541-3400	Woodlands At Glen Abbey - Cont Serv	29	29	27	
105-2940-541-3700	Woodlands at Glen Abbey - Contract Admin	210	209	213	
105-2940-541-4300	Woodlands At Glen Abbey - Utilities	2,640	2,560	2,251	
105-2950-000-0000	SPRINGVIEW UNITS 2-5:				
105-2950-541-3400	Springview Units 2-5 - Contract Serv	166	166	152	
105-2950-541-3700	Springview Unit 2-5 - Contract Admin	1,316	1,316	1,336	
105-2950-541-4300	Springview Units 2-5 - Utilities	13,200	13,110	11,565	
105-3030-000-0000	BUENA VISTA:				
105-3030-541-3400	Buena Vista - Contracted Services	26	26	21	
105-3030-541-3700	Buena Vista - Contract Administration	222	130	132	
105-3030-541-4300	Buena Vista - Utilities	1,452	1,400	1,205	
105-3040-000-0000	GLEN ABBEY CLUB:				
105-3040-541-3400	Glen Abbey Club - Contracted Services	21	21	249	
105-3040-541-3700	Glen Abbey Club - Contract Admin	283	283	279	
105-3040-541-4300	Glen Abbey Club - Utilities	2,970	2,920	2,603	
105-3080-000-0000	SPRINGVIEW INDUSTRIAL PARK:				

Fund 110 - Recycling FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
110-0000-000-0000	SPECIAL REV - RECYCLING:				
110-3600-000-0000	MISCELLANEOUS REVENUE:				
110-3600-361-1000	Interest Income	-	-	-	
110-3600-365-5000	Sale of Recyclables	6,000	15,000	11,203	
110-3600-369-9000	Miscellaneous Revenues	-	-	-	
110-3800-389-9000	Prior Year Cash Carryforward	41,632	23,736	-	
110-3900-000-0000	OTHER SOURCES:				
110-3900-399-0000	Reserves	-	-	-	
		47,632	38,736	11,203	
Expenditures					
110-0000-000-0000	SPECIAL REVENUE - RECYCLING				
110-1900-519-6000	CAPITAL:				
110-1900-519-6400	Community Enhancement - Equipment	-	-	7,824	
110-1900-519-9000	TRANSFER OUT:				
110-1900-519-9300	Transfer Out - Community Enhancements	-	-	-	
110-4100-541-6000	CAPITAL OUTLAY:				
110-4100-541-6300	Infrastructure - Streets/Roads	-	-	-	
110-4100-541-9000	TRANSFERS OUT:				
110-4100-541-9303	Transfer out to CIP-Road Infrastructure	-	-	-	
110-4100-581-9001	Transfer out to General Fund	47,632	37,000	-	
110-9001-590-0000	RESERVES:				
110-9001-590-9900	Unrestricted Reserves	-	1,736	-	
		47,632	38,736	7,824	
	Revenue Over/(Under) Expenditures	-	-	3,380	

Fund 115 - Orlandia Heights Neighborhood Improvement District FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
115-0000-000-0000	SPECIAL REV - ORLANDIA HGTS				
115-3200-000-0000	SPECIAL ASSESSMENTS:				
115-3200-325-2000	Special Assessment	93,813	93,813	95,353	
115-3600-000-0000	MISCELLANEOUS REVENUE:				
115-3600-361-1000	Interest Income	-	-	-	
115-3600-369-0000	Miscellaneous Revenues	-	-	-	
115-3800-000-0000	OTHER SOURCES:				
115-3800-388-9000	Prior Year Cash Forward	62,718	62,718	-	
115-3800-389-9000	Prior Year Cash Carry Forward	35,000	-	-	
		128,813	156,531	95,353	
Expenditures					
115-0000-000-0000	SPECIAL REV - ORLANDIA HGTS				
115-4100-541-3000	OPERATING EXPENDITURES:				
115-4100-541-3100	Orlandia Hgts - Professional Services	-	-	-	
115-4100-541-3400	Orlandia Hgts - Contract Services	72,300	72,300	139,416	
115-4100-541-4000	Orlandia Hgts - Travel	100	100	-	
115-4100-541-4200	Orlandia Hgts - Postage	250	250	-	
115-4100-541-4500	Orlandia Hgts - Insurances	4,500	4,500	4,135	
115-4100-541-4610	Orlandia Hgts - Maint - Bldgs & Grounds	750	750	-	
115-4100-541-4700	Orlandia Hgts - Printing and Binding	250	250	-	
115-4100-541-4800	Orlandia Hgts - Promotional Activities/A	-	-	-	
115-4100-541-4900	Orlandia Hgts - Other Current Charges an	-	-	-	
115-4100-541-5100	Orlandia Hgts - Office Supplies	200	200	-	
115-4100-541-5200	Orlandia Hgts - Operating Supplies	700	700	220	
115-4100-541-5300	Orlandia Hgts - Road Mat'ls & Supplies	5,000	5,000	351	
115-4100-541-5600	Orlandia Hgts - Contingency	10,000	10,000	-	
115-4100-541-7000	Orlandia Hgts - Debt Service	-	-	-	
115-9001-590-0000	RESERVES:				
115-9001-590-9900	Unrestricted Reserves	34,763	62,481	-	
115-9002-594-9101	OHNITF - Transfer to TD Bank	-	-	-	
		128,813	156,531	144,121	
	Revenue Over/(Under) Expenditures	-	-	(48,768)	

Fund 120 - Stormwater Management FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
120-0000-000-0000	SPECIAL REV - STORMWATER				
120-3200-000-0000	SPECIAL ASSESSMENTS:				
120-3200-325-2000	Stormwater Assessment	851,000	791,360	809,441	
120-3800-381-0001	Interfund Transfer from General Fund	-	1,554,468	-	
120-3800-385-0000	Proceeds - Refunding Bond Issue 2012 BBT	-	-	4,400,000	
120-3800-389-9000	Prior Year Cash Carry Forward	113,988	178,109	-	
650-3800-381-0100	Transfer In - GF	-	-	16,712	
650-3300-334-1000	Grant - DCA FEMA	-	-	265,375	
		964,988	2,523,937	5,491,528	
Expenditures					
120-0000-000-0000	SPECIAL REV - STORMWATER				
120-3800-538-0000	STORMWATER MGT & FLOOD CONTROL:				
120-3800-538-3000	OPERATING EXPENDITURES:				
120-3800-538-3100	Mgt & Flood - Professional Service Fees	15,000	79,000	-	Storm Water Rate Study
120-3800-538-3101	Mgt & Flood - Legal Fees	-	-	-	
120-3800-538-3105	Mgt & Flood - Professional Fees/Engineer	75,000	-	102,843	
120-3800-538-3106	Mgt & Flood - Prof Fees/Eng/Admin Exp	-	-	2,881	
120-3800-538-3107	Mgt & Flood - CE/Inspection Services	9,000	-	-	
120-3800-538-3117	Mgt & Flood - Prof Svcs/Surveyor	-	-	3,299	
120-3800-538-3400	Mgt & Flood - Contract Svcs/Lk Monitoring	-	67,673	7,930	
120-3800-538-3700	Mgt & Flood - Administrative Services	68,080	-	40,400	
120-3800-538-4300	Mgt & Flood - Utility Services	1,500	1,500	1,193	
120-3800-538-4500	Mgt & Flood - Insurance	-	-	618	
120-3800-538-4610	Mgt & Flood - R & M - Infrastructure	35,000	40,000	51,992	
120-3800-538-4660	Mgt & Flood - Maintenance - Equipment	6,500	-	9,369	
120-3800-538-4900	Mgt & Flood - Other Current Charges&Obil	25,000	-	25	pump station maint k
120-3800-538-5200	Mgt & Flood - Operating Supplies	1,500	1,500	-	
120-3800-538-7000	DEBT SERVICE:				
120-3800-538-7100	Mgt & Flood - Debt Service Principal	450,000	440,000	4,745,000	
120-3800-538-7200	Mgt & Flood - Debt Service Interest	265,908	279,195	326,957	
120-3800-538-7300	Mgt & Flood - Debt Svc Cost of Issue	-	-	41,000	
120-3800-538-9000	TRANSFERS OUT:				
120-3800-581-9001	Transfer Out to General Fund	-	21,000	-	
120-9001-590-0000	RESERVES:				
120-9001-590-9900	Unrestricted Reserves	12,500	1,594,069	-	
		964,988	2,523,937	5,333,507	
	Revenue Over/(Under) Expenditures	-	-	158,021	

Fund 121 - Tree Preservation FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
121-0000-000-0000	SPECIAL REV - TREE TRUST				
121-3400-000-0000	CHARGES FOR SERVICES:				
121-3400-341-9200	Tree - Planning Development	-	-	-	
121-3500-000-0000	FINES & FORFEITURES:				
121-3500-351-1500	S/R - Code Enforcement F & F	-	-	-	
121-3600-361-1000	Interest Income	-	-	-	
121-3600-366-0000	S/R - Donations/Contributions	-	-	13,426	
121-3800-389-9000	Prior Year Cash Carry Forward	75,000	63,690	-	
		<u>75,000</u>	<u>63,690</u>	<u>13,426</u>	
Expenditures					
121-0000-000-0000	SPECIAL REVENUE - TREE TRUST FUND				
121-3900-539-5250	Garden & Nursery Supplies	15,000	63,690	1,200	17/92 Media Maint/Nursery Supplies PS Building
121-9000-590-6200	Buildings	-	-	-	
121-9000-590-6300	Infrastructure	-	-	3,399	
121-9002-581-9001	Transfer Out to General Fund	25,000	-	-	
121-9001-590-9900	Unrestricted Reserves	35,000	-	-	
		<u>75,000</u>	<u>63,690</u>	<u>4,599</u>	
	Revenue Over/(Under) Expenditures	-	-	8,827	

Fund 125 - Franchise Fees FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
125-0000-000-0000	SPECIAL REV - ELECTRIC/STR				
125-3200-000-0000	FRANCHISE FEES:				
125-3200-323-1000	Franchise Fees - Electric	747,000	775,000	705,575	
125-3200-323-4000	Franchise Fees - Gas	28,000	-	25,463	
125-3800-000-0000	OTHER SOURCES:				
125-3800-389-9000	Prior Years Cash Carry Forward	3,000,000	2,557,196	-	
125-3800-399-0000	Reserves	-	-	-	
		<u>3,775,000</u>	<u>3,332,196</u>	<u>731,038</u>	
Expenditures					
125-0000-000-0000	SPECIAL REVENUE - ELECTRIC/STR				
125-4100-541-0000	PUBLIC WORKS:				
125-4100-541-3000	OPERATING EXPENDITURES:				
125-4100-541-3100	Franchise P/W - Contract Administration	75,000	75,000	-	
125-4100-541-3105	Pub Works Spc Rev - Professional Fees/En	-	-	-	
125-4100-541-4300	Pub Works Spc Rev - Utility Services	11,000	17,575	12,180	
125-4100-541-4301	Pub Works Spc Rev - Arterial Lighting	150,000	155,200	149,358	
125-4100-541-4302	Pub Works Spc Rev - Traffic Signal Utili	3,000	4,000	2,973	
125-4100-541-4610	Pub Works Spc Rev - Maintenance - Buildi	-	7,500	-	
125-4100-541-4641	Pub Works Spc Rev - Sidewalk Maintenance	7,500	-	9,040	
125-9000-590-0000	ANNUAL CAPITAL IMPROVEMENTS:				
125-9000-590-3000	OPERATING EXPENDITURES:				
125-9000-590-3105	Professional Fees/Engineering	-	-	960	
125-9000-590-3107	Inspection Services	-	-	-	
125-9001-590-0000	RESERVES:				
125-9001-590-9900	Unrestricted Reserves	2,177,760	2,272,921	-	
125-9002-581-9112	Transfer Out - Sidewalk Improvement Fund	-	-	-	
125-9002-581-9001	Transfer Out to General Fund	1,350,740	190,900	202,954	
125-9002-581-9300	Transfer Out - Capital Projects Fund	-	-	-	
125-9002-581-9305	Transfer Out - Capital Projects Fund	-	609,100	-	
		<u>3,775,000</u>	<u>3,332,196</u>	<u>377,465</u>	
	Revenue Over/(Under) Expenditures	-	-	353,573	

Fund 126 - Local Option Gas Tax FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
126-0000-000-0000	SPECIAL REV - NLOGT				
126-3100-000-0000	TAXES:				
126-3100-312-4200	New Local Option Gas Tax	195,000	175,000	191,101	
126-3600-000-0000	MISCELLANEOUS REVENUES				
126-3600-361-1000	NLOGT - Interest Income	-	-	-	
126-3800-000-0000	OTHER SOURCES:				
126-3800-389-9000	Prior Years Cash Carry Forward	17,000	284,174	-	
		212,000	459,174	191,101	
Expenditures					
126-0000-000-0000	SPECIAL REV - NEW LOCAL OPTION GAS TAX				
126-4100-541-0000	FUND ADMINISTRATION (PUBLIC WORKS)				
126-4100-541-3000	OPERATING EXPENDITURES:				
126-4100-541-3100	NLOGT - Contract Administration	-	19,000	15,748	
126-4100-541-6000	CAPITAL OUTLAY:				
126-4100-541-6350	NLOGT - Infrastructure Roads(Overlay)	-	-	-	
126-4100-541-9000	TRANSFERS & OTHER USES				
126-4100-541-9100	NLOGT - Transfer to Ccapital Projects Fnd		156,000	-	
126-9002-581-9001	Transfer to General Fund (Capital Proj)	212,000	-	277,625	
126-9001-590-0000	RESERVES:				
126-9001-590-9900	Unrestrictive Reserve	-	284,174	-	
		212,000	459,174	293,373	
	Revenue Over/(Under) Expenditures	-	-	(102,272)	

Fund 129 - Public Buildings Benefit Impact Fee (620)

FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
TRUST FUND - PUBLIC BUILDINGS:					
129-0000-000-0000	Impact Fees - Public Bldg Re	-	29,000	6,933	
129-3200-324-7100	Impact Fees - PB Commercial	-	-	24,611	
129-3600-361-1000	Interest Income	-	-		
129-3800-389-9000	Prior Year Cash Forward	42,189	42,189		
		<u>42,189</u>	<u>71,189</u>	<u>31,544</u>	
Expenditures					
129-0000-000-9900	Unappropriated Reserves	-	66,189	-	
129-1900-519-4610	Repairs & Maintenance - Buildings	-	-	2,190	
129-9002-581-9001	Transfer Out to General Fund	42,189	-	-	
129-1900-519-6200	Buildings - General Government	-	5,000	-	
129-1900-519-6300	General Gov't - Buildings Infrastructure	-	-	2,525	
		<u>42,189</u>	<u>71,189</u>	<u>4,715</u>	
Revenue Over/(Under) Expenditures		-	-	26,829	

Fund 130 - Economic Opportunity FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
130-3100-316-0000	Business Tax Receipts (85%)	-	-	-	
130-3600-369-9000	Miscellaneous Income	-	-	-	
130-3800-381-0001	Interfund Transfer from General Fund	49,284	36,000	22,040	
130-3800-389-9000	Prior Years Cash Carry Forward	8,900	57,564	-	
		<u>58,184</u>	<u>93,564</u>	<u>22,040</u>	
Expenditures					
130-1100-511-8000	GRANTS AND AIDS:				
130-1100-511-8200	Economic Development Donations	-	-	-	
130-9001-590-0000	RESERVES:				
130-9001-590-9900	Unappropriated Reserve	-	30,564	-	
130-9002-594-0000	NON - DEPARTMENTAL (9002):				
130-9002-594-8200	Payments to Private Org. - Sign Grants	20,000	63,000	10,000	a
130-9002-594-8201	Payments to Private Org. - Job Incentive	38,184	-	-	a
		<u>58,184</u>	<u>93,564</u>	<u>10,000</u>	
	Revenue Over/(Under) Expenditures	-	-	12,040	

Fund 300 - Capital Projects FY 2015 Budget

Account Number	Account Description	FY15 Adopted	FY14 Budget	FY13 Actual	Notes
Revenues					
300-3300-000-0000	INTERGOVERNMENTAL REV:				
300-3300-331-3610	Grant - DCA (FEMA/HMGP)	583,319	1,839,159	283,001	
300-3300-331-3620	Grant - HMGP Lakeside	-	-	21,456	
300-3300-334-4520	Grant - FDOT/LAP	-	-	152,274	
300-3800-000-0000	OTHER SOURCES:				
300-3800-381-0001	Interfund Transfer from General Fund	-	-	-	
300-3800-389-9000	Prior Years Cash Carry Forward	1,830,129	2,152,389	-	
		<u>2,413,448</u>	<u>3,991,548</u>	<u>456,731</u>	
Expenditures					
300-9000-590-6000	CAPITAL OUTLAYS:				
300-9000-590-6100	General Government - Land	-	-	-	
300-9000-590-6200	Gen Gov't - Buildings & Structures	-	-	-	
300-9000-590-6300	General Government - Infrastructure	-	-	500	
300-9000-590-6400	General Government - Equipment	-	-	-	
300-9001-590-9900	Unrestricted Reserves	288,690	1,830,129	-	
300-9380-590-6300	Stormwater - Infrastructure	1,724,758	1,387,660	618,381	
300-9380-590-6400	Stormwater - Equipment	400,000	301,373	-	
300-9410-590-6300	Public Works - Infrastructure	-	136,193	177,304	
300-9900-590-9000	TRANSFER OUT:				
300-9900-581-9001	Transfer Out - General Fund	-	336,193	722,685	
300-9900-581-9120	Transfer Out - Stormwater Assessment Fnd	-	-	-	
		<u>2,413,448</u>	<u>3,991,548</u>	<u>1,518,870</u>	
	Revenue Over/(Under) Expenditures	-	-	(1,062,139)	

City of DeBary
 Capital Projects Fund 300 - Capital
 Adopted FY 2015 Budget

	Infrastructure	Machinery & Equip
Minor Storm Water Projects	100,000	
Barwick Storm Water Pond	125,000	
54/58 Shell Road Drainage Improve	220,000	
44 Seminole Dr Drainage Improve	252,000	
250 Adelaide Stree	250,000	
No Name Lake SW Pump Station		400,000
Lakeside Phase II	777,758	
Totals	1,724,758	400,000

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 1-5	FY				
				2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
General Fund Departmental Capital Outlay	1	\$ 2,076,885	1	\$ 376,885	\$ 350,000	\$ 450,000	\$ 450,000	\$ 450,000
Ft. Florida Road Special Assessment District	1	\$ 825,000	1	\$ 825,000				
Road Level and Resurfacing(Franchise & NLOGT) (GF)	2,3	\$ 1,950,000	1	\$ 450,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
Sidewalk Construction/Repair	2	\$ 300,000	3	\$ 0	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Capital Improvement Projects Fund	1,2,3	\$ 2,524,758	1	\$ 2,124,758	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Storm Water Maintenance Capital	1,2	\$ 2,200,000	1	\$ 500,000	\$ 350,000	\$ 450,000	\$ 450,000	\$ 450,000
Public Safety Facility	1	\$ 1,121,000	1	\$ 1,121,000				
Fire Station Facility	1	\$ 1,500,000	3					\$ 1,500,000
TOTALS		\$ 12,497,643		\$ 5,397,643	\$ 1,250,000	\$ 1,450,000	\$ 1,450,000	\$ 2,950,000

The City adopts by reference the Volusia County School Board FY 2014/15-2018/19 District Facilities Work Plan

The City adopts by reference the River to Sea Transportation Planning Organization FY 2014/15 - 2018/19 Transportation Improvement Program (TIP)



FY 2015 BUDGET

DEBT MANAGEMENT

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

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

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

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



FY 2015 BUDGET

GLOSSARY OF TERMS

A

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.

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.

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:

- o Ascertain whether financial statements fairly present financial position and results of operations,
- o Test whether transactions have been legally performed,

- o Identify areas for possible improvements in accounting practices and procedures.
- o Ascertain whether transactions have been recorded accurately and consistently, and
- o 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 approval and a formal resolution of the City Council.

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 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.

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.

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.

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

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.

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.

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 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.

P

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.

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.

ROLLED-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.