

**CITY OF DEBARY
BUDGET
FOR THE 2015-16 FISCAL YEAR**



CITY COUNCIL

CLINT JOHNSON

MAYOR

LITA HANDY-PETERS

VICE MAYOR

CHRIS CARSON

SEAT #1

RICK DWYER

SEAT #2

MIKE BRADY

SEAT #3

Dan Parrott

City Manager

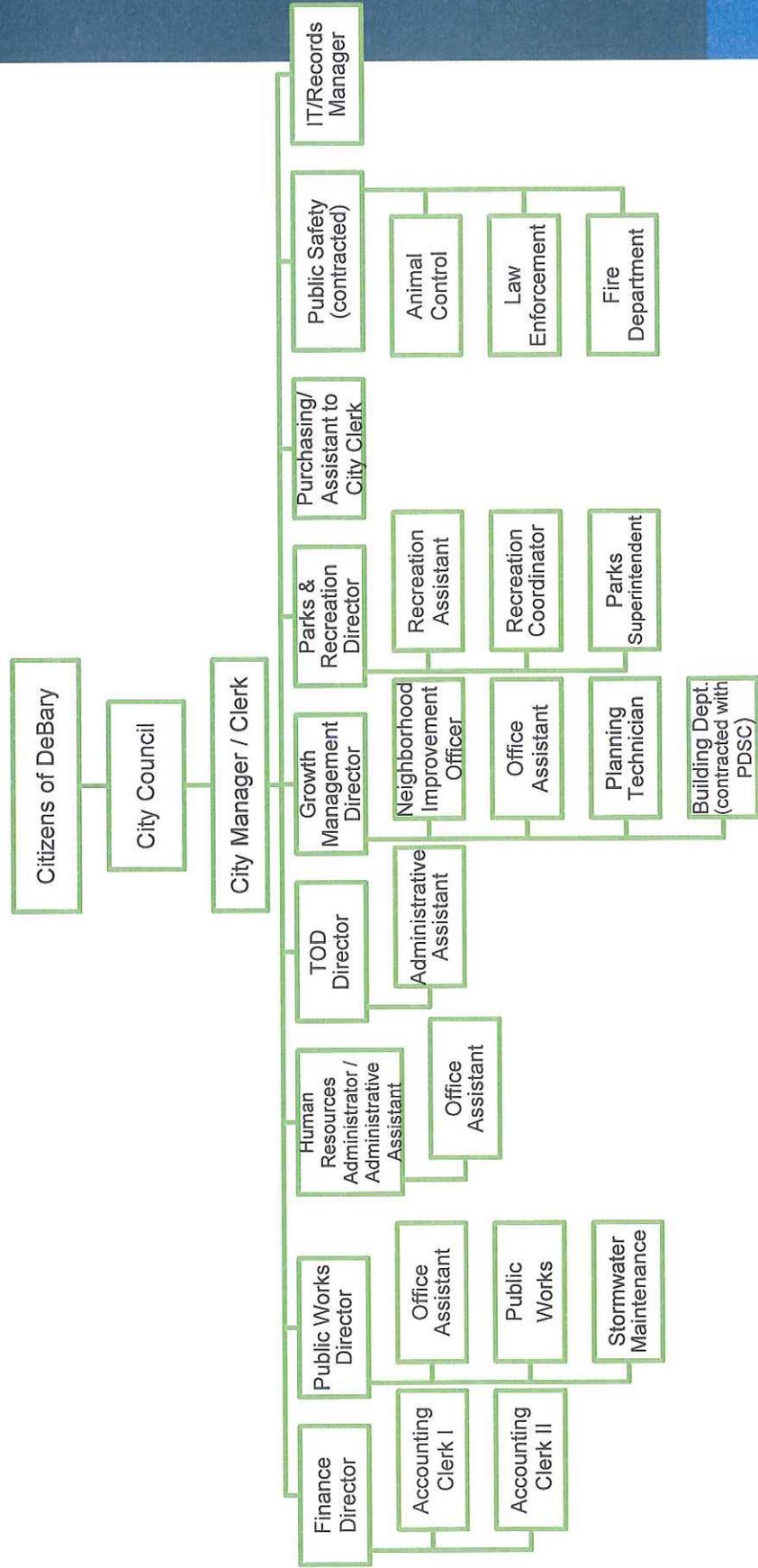
Elizabeth Bauer, CGFO

Finance Director



City of DeBary Organizational Structure

August 2015





FY 2016 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

To: Mayor and City Council
 From: City Manager
 Date: September 16, 2015
 Subject: 2015-2016 Fiscal Year Budget Message

In accordance with the City Charter, the balanced budget for the 2015-2016 fiscal year is presented for your consideration and adoption.

The City organization is by necessity going through a change in orientation and this budget reflects the change in our organizational structure and focus.

In the past the city organization was structured primarily to design and construct stormwater infrastructure to address severe flooding damage experienced since 2004. With the majority of priority projects completed the focus of the organization by necessity is shifting from building to maintaining our \$50 million stormwater infrastructure. As the change occurs additional funding and manpower are necessary and is reflected in this budget.

A second fundamental change is that the city is now focused on encouraging appropriate development in the TOD Area and significant resources are devoted in this budget to that effort.

A third change is the organization has reached a critical mass in its IT infrastructure and requires a more proactive approach to upgrading and protecting these resources. To this end the IT function has been brought in house and the necessary funds budgeted to begin addressing recommendations contained the IT Assessment.

Submitted Budget

	General Fund	Special Revenue Fund	Capital Project/Debt	Totals
Revenue	\$11,997,379	\$5,144,938	\$874,600	\$18,016,917
Fund Balance	\$5,070,888	\$3,161,776	\$650,000	\$8,882,664
Total Revenue and Fund Balance	\$17,068,267	\$8,306,714	\$1,524,600	\$26,899,581
Expenditures	\$11,997,773	\$5,538,929	\$1,524,600	\$19,061,302
Est Fund Balance 9/30/2016	\$5,070,494	\$2,767,785	\$0	\$7,838,279

General Fund

The total gross taxable value for FY 2015-2016 is \$1,537,188,215. This is an increase of 1.66% from last fiscal year. The projected property tax revenue for the upcoming FY based on the property tax rate remaining at the same rate as last year (2.9247) is \$4,271,100. The roll back rate is 2.8888.

Personnel

The budget provides for the stormwater maintenance crew previously approved by the Council and an additional position to assist with the increasing workload within the development services department.

General Fund Capital

\$2,301,800 is budgeted for capital acquisitions this fiscal year and is as follows:

Fire Station	\$1,950,000
Rob Sullivan CDBG Project	\$150,000
IT Capital	\$80,300
4500D Rotary Turf Mower	\$67,000
Message Boards (2)	\$20,000
Toro Mower Replacement	\$17,000
Keller Irrigation Pump	\$15,000
PW Ice Machine	\$2,500
Total Capital	\$2,301,800

1. The proposed new fire station is estimated at \$1.95million. The budget contains funding for debt service payments and demolition of the existing fire station.
2. This is the first year the city is not eligible for a direct allocation of CDBG funds. The city has been relegated by the County into the competitive pool. Staff is recommending applying for \$150,000 in CDBG funds for improvements to the park.
3. \$80,300 is budgeted to begin implementation of the recommendations contained in the IT Assessment completed recently.
4. The Rotary Turf Mower was budgeted last year but was put on hold and the funds allocated to constructing a maintenance barn at Rob Sullivan Park.
5. The message boards will be used to provide information to the public, such as road closures, detours, special events and the Christmas Parade.
6. The Toro Mower will replace an existing mower that has reached the end of its useful life.
7. The irrigation pump at Bill Keller Park has experienced significant problems and is in need of replacement.
8. The ice machine will be located at the public works facility.

Volusia County Sheriff's Office

The contract with the VCSO will increase 4.07%. The additional detective position authorized by the Council accounts for some of the increase as this will be the first full year the position impacts the budget. The operating budget is projected to increase an additional \$24,600 to account for utilities and maintenance of the new facility. The VCSO will have their move into the new facility completed by the first of October, after which a formal ribbon cutting will be held.

Special Revenue Funds

Solid Waste

The proposed annual assessment for FY 2015-2016 remains the same as last fiscal year at is \$179 per residential unit.

Storm Water Utility

The revenue for this fund is derived from a non- ad valorem assessment levied on each parcel in the city. The Council authorized a rate study to determine the revenue necessary to adequately maintain the city's stormwater infrastructure. Based upon the results of the study the Council made the difficult but necessary decision to increase

the non-ad valorem assessment significantly. The new annual rate adopted by the Council is \$192 for developed residential or commercial property and \$96 for undeveloped property or property on a private roadway. The assessment is projected to raise \$1,938,696 during the fiscal year.

Stormwater Construction Fund

The amount budgeted for capital projects is reduced significantly from recent years as the Council has addressed the majority of identified priority projects. Staff is proposing \$650,000 for capital stormwater projects. The recommended projects budgeted this year is \$400,000 for an emergency pump station at No Name Lake and \$250,000 for unidentified minor projects.

Franchise Fees

Franchise Fees are assessed against all electrical users within the city limits and are estimated to generate \$1,295,000. The revenue is expended on street, sidewalk and public work improvements. \$450,000 will be transferred to the General Fund to support the continuing program to improve city streets. In addition the general fund will make the first transfer to the Franchise Tax fund as repayment for the inter-fund loan used to construct the Public Safety Building. The General Fund will make a total of three transfers each totaling \$335,393.

Business Tax Receipts

The revenue is estimated at \$45,000, which is allocated to continue the grant program to businesses to assist in converting to monument signs and for economic development incentives for businesses. The Council has authorized \$400,000 of general fund excess reserves to be transferred to the Economic Opportunity Fund to provide development incentives within the TOD Area.

Debt Service

The Debt Service Fund accounts for all debt issued by the City. The budget projects that in addition to the stormwater note two additional debt issues will be placed this fiscal year. The two new debt issues are \$1,950,000 to construct a new fire station and \$635,000 for the Fort Florida SAD water line. The majority of the debt balance of the City was approved by referendum of the citizens to provide funding for storm water improvements. The improvements were designed to alleviate the tremendous damage to structures caused by flooding during past storms. The total voter approved debt balance this fiscal year is \$8,035,000.

The 2009 Note is scheduled to balloon in the amount of \$4 million in 2017. The City will be required to refinance the \$4 million at that time.

Economic Development

The Council continues to focus on preparing the City to take advantage of development opportunities within the Trans-Oriented Development Area. The SunRail Commuter Train will aide in providing an impetus for development around the station if the city is prepared to take advantage. The Council has already adopted development guidelines for the area and has implemented studies to examine an area wide storm water system and implement a Brownfield Development Area within the TOD. The Council has approved a Master Plan and Market Analysis for the TOD Area.

Summary

While the economic outlook for the City appears a little brighter than during the past several years, development of a viable spending plan for the next twelve months requires careful planning, long range vision and prudent management of limited resources. The Proposed Fiscal Year 2015-2016 Budget presented to the City Council was developed with these guidelines in mind.

The ability to sustain the City's existing stormwater infrastructure has been addressed through the Council making very difficult decisions to increase the stormwater assessment. The new stormwater assessment level will allow the city to adequately maintain and invest in this extremely important community asset.

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

In addition recognition is due Finance Director Liz Bauer and her staff for the continued professionalism and dedication during the budget process.

**City of DeBary
Budget FY 2016
Total Revenue - All Funds**

	FY 2016 Adopted	FY 2015 Adopted	FY2014 Actual	Amount Change	Percent Change
General Fund :					
Taxes	\$ 6,518,268	\$ 6,490,150	\$ 6,642,718	\$ 28,118	0.4%
Permits & Fees	315,400	315,400	258,977	-	0.0%
Intergovernmental	1,694,948	1,401,885	1,598,772	293,063	20.9%
Charges for Services	147,697	151,253	152,664	(3,556)	-2.4%
Fines & Forfeitures	37,000	32,200	52,170	4,800	14.9%
Miscellaneous	332,316	309,789	231,164	22,527	7.3%
Transfers In	1,001,750	1,677,561	956,000	(675,811)	-40.3%
Debt/Loan Proceeds	1,950,000	825,000	-	1,125,000	136%
Subtotal	11,997,379	11,203,238	9,892,465	794,141	7.1%
Balance Forward	5,070,888	6,070,310	-	(999,422)	-16.5%
General Fund Total	17,068,267	17,273,548	9,892,465	(205,281)	-1.2%
SPECIAL REVENUE FUNDS:					
Solid Waste Fund - 101	1,396,000	1,391,009	1,412,539	4,991	0.4%
Streetlighting District Fund - 105	365,886	343,464	325,322	22,422	6.5%
Recycling Fund - 110	150	6,000	5,948	(5,850)	-97.5%
Orlandia Heights District - 115	93,813	93,813	95,334	-	0.0%
Stormwater Assessment - 120	1,938,696	851,000	874,645	1,087,696	127.8%
Tree Preservation - 121	-	-	-	-	0.0%
Franchise Fee Fund - 125	1,110,393	775,000	777,518	335,393	43.3%
New Local Option Gas Tax - 126	195,000	195,000	193,549	-	0.0%
Parks Benefit Impact Fee - 128	-	-	16,487	-	
Public Bldg Bene Imp Fee - 129	-	-	7,231	-	
Economic Opportunity Fund - 130	45,000	49,284	21,031	(4,284)	-8.7%
Subtotal	5,144,938	3,704,570	3,729,604	1,440,368	38.9%
Balance Forward - All SRF	3,161,776	4,135,124	-	(973,348)	-23.5%
Sp Rev Fd Total	8,306,714	7,839,694	3,729,604	467,020	6.0%
DEBT SERVICE FUND:					
Ft FI Water Main - 210	74,600	-	-	74,600	
Balance Forward	-	-	-	-	
Debt Service Total	74,600	-	-	74,600	
CAPITAL PROJECTS FUND:					
Capital Projects - 300	-	583,319	2,621,333	(583,319)	-100.0%
Ft FI Water Main - 310	800,000	-	-	800,000	
Balance Forward	650,000	1,830,129	-	(1,180,129)	-64.5%
Capital Projects Total	1,450,000	2,413,448	2,621,333	(963,448)	-39.9%
TOTAL REVENUES	\$ 26,899,581	\$ 27,526,690	\$ 16,243,402	\$ (627,109)	-2.3%

**City of DeBary
Budget FY 2016
Total Expenditures- All Funds**

	FY 2016 Adopted	FY 2015 Adopted	FY2014 Actual	Amount Change	Percent Change
General Fund :					
City Council - 1100	\$ 168,728	\$ 131,528	\$ 149,801	\$ 37,200	28.3%
City Manager - 1200	431,997	455,973	483,113	(23,976)	-5.3%
Finance - 1300	283,900	260,402	355,255	23,498	9.0%
Legal Services - 1400	151,500	121,500	144,943	30,000	24.7%
General Government - 1900	356,881	900,611	846,301	(543,730)	-60.4%
Information Technology - 1910	173,396	-	-	173,396	
Law Enforcement - 2100	3,119,951	3,006,301	2,833,027	113,650	3.8%
Fire Services - 2200	1,688,503	1,474,456	1,730,376	214,047	14.5%
Development Sv - 1500,2401,2,3	530,391	716,048	503,641	(185,657)	-25.9%
Transit Oriented Dev - 1510	206,274	-	-	206,274	
Safety & Training Svcs - 2500	-	17,899	18,245	(17,899)	-100.0%
Animal Control - 2900	79,200	79,200	73,677	-	0.0%
Public Works - 4100	1,032,094	618,298	488,213	413,796	66.9%
Parks & Recreation - 7201,2,3	972,765	845,853	791,883	126,912	15.0%
Capital Imp Budget - 9000	2,301,800	2,697,885	960,403	(396,085)	100.0%
Transfers Out - 9002	500,393	49,284	2,397,147	451,109	915.3%
Subtotal	11,997,773	11,375,238	11,776,025	622,535	5.5%
Unappropriated	5,070,494	5,898,310	-	(827,816)	-14.0%
General Fund Total	17,068,267	17,273,548	11,776,025	(205,281)	-1.2%
SPECIAL REVENUE FUNDS:					
Solid Waste Fund - 101	1,414,511	1,391,520	1,397,745	22,991	1.7%
Streetlighting District Fund - 105	421,513	414,300	370,155	7,213	1.7%
Recycling Fund - 110	-	47,632	-	(47,632)	-100.0%
Orlandia Heights District - 115	93,813	94,050	100,097	(237)	-0.3%
Stormwater Assessment - 120	1,908,342	952,488	989,772	955,854	100.4%
Tree Preservation - 121	15,000	40,000	4,100	(25,000)	-62.5%
Franchise Fee Fund - 125	1,064,000	1,597,240	974,684	(533,240)	-33.4%
New Local Option Gas Tax - 126	195,000	212,000	156,000	(17,000)	-8.0%
Parks Benefit Impact Fee - 128	-	15,000	-	(15,000)	-100.0%
Public Bldg Bene Imp Fee - 129	-	42,189	-	(42,189)	-100.0%
Economic Opportunity Fund - 130	426,750	58,184	55,920	368,566	633.4%
Subtotal	5,538,929	4,864,603	4,048,473	674,326	13.9%
Unappropriated - All SRF	2,767,785	2,975,091	-	(207,306)	-7.0%
Sp Rev Fd Total	8,306,714	7,839,694	4,048,473	467,020	6.0%
DEBT SERVICE FUND:					
Ft FI Water Main - 210	74,600	-	-	74,600	
Unappropriated	-	-	-	-	
Debt Service Total	74,600	-	-	74,600	
CAPITAL PROJECTS FUND:					
Capital Projects - 300	650,000	2,124,758	599,146	(1,474,758)	-69.4%
Ft FI Water Main - 310	800,000	-	-	800,000	
Unappropriated	-	288,690	-	(288,690)	-100.0%
Capital Projects Total	1,450,000	2,413,448	599,146	(963,448)	-39.9%
TOTAL EXPENDITURES	\$ 26,899,581	\$ 27,526,690	\$ 16,423,644	\$ (627,109)	-2.3%

GENERAL FUND - REVENUES

General Fund :	FY16 Adopted	FY15 Adopted	FY14 Actual	Percent Change
Taxes	6,518,268	6,490,150	6,642,718	0.43%
Permits & Fees	315,400	315,400	258,977	0.00%
Intergovernmental	1,694,948	1,401,885	1,598,772	20.90%
Charges for Services	147,697	151,253	152,664	-2.35%
Fines & Forfeitures	37,000	32,200	52,170	14.91%
Miscellaneous	332,316	309,789	231,164	7.27%
Transfers In	1,001,750	1,677,561	956,000	-40.29%
Debt/Loan Proceeds	1,950,000	825,000	0	136.36%
Subtotal	11,997,379	11,203,238	9,892,465	7.09%
Balance Forward	5,070,888	6,070,310	0	-16.46%
Total General Fund	17,068,267	17,273,548	9,892,465	-1.19%

GENERAL FUND - EXPENDITURES

General Fund :	FY16 Adopted	FY15 Adopted	FY14 Actual	Percent Change
City Council - 1100	168,728	131,528	149,801	28.28%
City Manager - 1200	431,997	455,973	483,113	-5.26%
Finance - 1300	283,900	260,402	355,255	9.02%
Legal Services - 1400	151,500	121,500	144,943	24.69%
General Government - 1900	356,881	900,611	846,301	-60.37%
Information Technology - 1910	173,396	0	0	0.00%
Law Enforcement - 2100	3,119,951	3,006,301	2,833,027	3.78%
Fire Services - 2200	1,688,503	1,474,456	1,730,376	14.52%
Development Sv - 1500,2401,2,3	530,391	716,048	503,641	-25.93%
Transit Oriented Dev - 1510	206,274	0	0	0.00%
Safety & Training Svcs - 2500	0	17,899	18,245	-100.00%
Animal Control - 2900	79,200	79,200	73,677	0.00%
Public Works - 4100	1,032,094	618,298	488,213	66.93%
Parks & Recreation - 7201,2,3	972,765	845,853	791,883	15.00%
Capital Imp Budget - 9000	2,301,800	2,697,885	960,403	-14.68%
Transfers Out - 9002	500,393	49,284	2,397,147	915.33%
Subtotal	11,997,773	11,375,238	11,776,025	5.47%
Unappropriated	5,070,494	5,898,310	0	-14.03%
Total General Fund	17,068,267	17,273,548	11,776,025	-1.19%

Fund 001 - General Fund - Revenues FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual	Notes
001-3100-000-0000	TAXES:				
001-3100-311-1000	Current Ad Valorem Taxes	4,271,100	4,197,150	4,181,094	2.9247 Miis @ 95%
001-3100-311-2000	Delinquent Ad Valorem Taxes	10,000	10,000	56,971	
001-3100-312-4100	Local Option Gas Tax	270,745	255,000	256,681	
001-3100-314-1000	Utility Tax - Electric	1,240,000	1,240,000	1,349,550	
001-3100-314-8000	Utility Tax - Propane Gas	55,000	55,000	58,593	
001-3100-315-0000	Communications Services Tax	671,423	691,000	694,862	
001-3100-316-0000	Business Tax Receipts - City (see F130)	-	-	24,574	
001-3100-316-0010	Business Tax Receipts - County (see F130)	-	42,000	20,393	
	Total Taxes	6,518,268	6,490,150	6,642,718	
001-3200-000-0000	PERMITS & FEES:				
001-3200-322-0000	Building Permits	305,000	305,000	249,543	
001-3200-329-1500	Driveway, Sign, and Use Permits	-	-	-	
001-3200-329-1200	Fire Inspection Fees - City	1,400	1,400	1,289	
001-3200-329-1300	Fire Inspection Fees - BTR	9,000	9,000	8,145	
	Total Permits & Fees	315,400	315,400	258,977	
001-3300-000-0000	INTERGOVERNMENTAL REVENUE:				
001-3300-331-5000	HUD Grant - Federal	-	-	43,715	
001-3300-331-5010	Grant - Federal - DCA	-	-	67,170	
001-3300-331-7000	Grant Income - CDBG	150,000	54,885	54,891	Rob Sullivan
001-3300-331-7010	Grant - ECHO	-	-	-	
001-3300-334-1000	Grant Income - DCA State	-	-	11,188	
001-3300-334-1010	Grant - DEO (State)	-	-	25,000	
001-3300-334-2000	Grant Income - DCA (CERT)	-	-	3,049	
001-3300-334-7000	Grant - FRDP	-	-	-	
001-3300-335-1200	State Revenue Sharing	487,896	400,000	436,520	
001-3300-335-1400	Mobile Home Licenses	16,000	16,000	15,702	
001-3300-335-1500	Beverage Licenses	6,000	6,000	7,149	
001-3300-335-1800	Half Cent Sales Taxes	1,035,052	925,000	934,388	
	Total Intergovernmental	1,694,948	1,401,885	1,598,772	
001-3400-000-0000	CHARGES FOR SERVICES:				
001-3400-341-9300	Map, Beacon, & Miscellaneous	200	300	141	
001-3400-341-9200	Planning Development Fees	15,000	15,000	14,758	
001-3400-344-9000	Svc Chrgs-Other Transpnt. Charges - FDOT	44,697	48,953	47,227	
001-3400-346-4000	Animal Control Fees	500	1,000	356	
001-3400-347-2000	Recreation Fees	33,000	33,000	34,718	
001-3400-347-2010	Program Fees-Mayors Fitness Challenge	1,300	-	1,620	
001-3400-347-2100	Summer Camp Fees	42,000	42,000	42,838	
001-3400-347-2200	Pavilion/Field/Hall Rentals	11,000	11,000	11,006	
	Total Charges for Services	147,697	151,253	152,664	
001-3500-000-0000	FINES & FORFEITURES:				
001-3500-351-1000	Court Fines & Forfeitures	25,000	20,200	38,816	
001-3500-354-0000	Code Enforcement Fines	12,000	12,000	13,354	
	Total Fines & Forfeitures	37,000	32,200	52,170	

Fund 001 - General Fund - Revenues
FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual	Notes
001-3600-000-0000	MISCELLANEOUS:				
001-3600-361-1000	Interest Income	7,500	7,500	12,074	
001-3600-361-3000	Net Inc/(Dec)in Fair Value of Investmnts	-	-	(11,542)	
001-3600-364-0000	Sale of General Capital Assets	-	-	500	
001-3600-366-0000	Donations	1,500	1,500	3,325	
001-3600-369-9000	Miscellaneous Income	20,000	20,000	81,715	
001-3600-369-9030	Late Fees - BTR	350	350	376	
001-3600-369-9040	Contract Oversight	302,966	280,439	144,716	
	Total Miscellaneous	<u>332,316</u>	<u>309,789</u>	<u>231,164</u>	
001-3800-000-0000	OTHER SOURCES:				
001-3800-381-0110	Transfer from Recycle Fund	-	47,632	-	
001-3800-381-0121	Transfer from Tree Preservation Fund	-	25,000	-	
001-3800-381-0125	Transfer from Franchise Fee Fund	800,000	1,350,740	800,000	255 street/PW
001-3800-381-0126	Transfer from New Local Option Gas Tax	195,000	212,000	156,000	Street Repair
001-3800-381-0129	Transfer from Public Building Benefit Impact	-	42,189	-	
001-3800-381-0130	Transfer from Capital Economic Opportunity	6,750	-	-	
001-3800-384-0000	Debt Proceeds	1,950,000	825,000	-	FY16 Fire Station
	Total Other Sources	<u>2,951,750</u>	<u>2,502,561</u>	<u>956,000</u>	
001-3800-389-9000	Prior Year Cash Carry Forward	5,070,888	6,070,310	-	
	Total Revenues	<u>17,068,267</u>	<u>17,273,548</u>	<u>9,892,465</u>	
	Total Expenditures	<u>17,068,267</u>	<u>17,273,548</u>	<u>11,776,025</u>	
	Revenue Over/(Under) Expenditures	-	-	(1,883,560)	

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-1100-511-0000	CITY COUNCIL (1100):			
001-1100-511-1000	PERSONNEL COSTS:			
001-1100-511-1100	City Council - Executive Salaries	25,200	25,200	20,300
001-1100-511-2100	City Council - FICA & Medicare	1,928	1,928	1,553
001-1100-511-2400	City Council - Worker's Compensation	-	-	-
001-1100-511-2500	City Council - Unemployment Compensation	-	-	-
001-1100-511-3000	OPERATING EXPENDITURES:			
001-1100-511-3100	City Council - Professional Services	20,000	15,000	31,102
001-1100-511-4000	City Council - Travel, Lodging etc	5,000	5,000	4,813
001-1100-511-4100	City Council - Communications, Telephone	1,400	1,800	1,909
001-1100-511-4200	City Council - Postage and Freight	9,000	8,000	8,347
001-1100-511-4430	City Council - Equipment Rentals	7,000	5,000	5,321
001-1100-511-4700	City Council - Printing & Binding	13,000	10,000	8,496
001-1100-511-4800	City Council - Promotional Activities/Ad	8,900	8,900	12,655
001-1100-511-4805	CC-Promotional Activities-Paver Project	-	-	5,265
001-1100-511-4810	CC-Prom Act-Mayors Fitness Challenge	-	-	1,415
001-1100-511-4900	City Council - Other Current Charges	32,000	-	-
001-1100-511-4910	City Council - Legal Advertising	-	-	-
001-1100-511-5100	City Council - Office Supplies	300	300	293
001-1100-511-5200	City Council - Operating Supplies	4,000	4,000	8,641
001-1100-511-5400	City Council-Pubs., Subs., & Memberships	17,000	22,400	22,482
001-1100-511-5500	City Council - Training	4,000	4,000	1,177
001-1100-511-5600	City Council - Contingency	15,000	15,000	-
001-1100-511-8000	GRANTS AND AIDS:			
001-1100-511-8200	City Council - Contributions	5,000	5,000	16,032
	Total City Council	168,728	131,528	149,801

OPERATING EXPENSE DETAIL

Department Description and Number City Council

1100

-31

Professional Services	Cost	Explanation
July 4th, fireworks	20,000	
	\$	
Total	\$ 20,000	

-40

Travel and Per Diem	Cost	Explanation
Meeting Attendance & Vehicle Use	\$ 1,300	Reimbursement for mileage
Volusia League of Cities	700	Attend 20 mtgs @ \$35 for Council Members
Conferences	3,000	Other Conferences/meetings, etc
Total	\$ 5,000	

-41

Communications	Cost	Explanation
Council Members' Cell Phone Service	\$ 1,400	
Total	\$ 1,400	

-42

Postage & Freight	Cost	Explanation
Newsletter	\$ 9,000	Quarterly
Total	\$ 9,000	

OPERATING EXPENSE DETAIL

Department Description and Number City Council

1100

-44

Equipment Rentals	Cost	Explanation
Special Events, July 4th	\$ 7,000	Restrooms, message boards, etc
Total	\$ 7,000	

-47

Printing and Binding	Cost	Explanation
Newsletter	\$ 13,000	Quarterly
Total	\$ 13,000	

-48

Promotional Activities	Cost	Explanation
	\$	
Christmas Parade	6,000	Sponsorship
St Johns River Cleanup Day	300	Sponsorship
Promotional Items	800	Lapel Pins
Youth Celebration of the Arts	1,800	
Total	\$ 8,900	

-49

Other Current Chgs	Cost	Explanation
City Manager Search	\$ 32,000	Hiring firm, background checks, travel exp
Total	\$ 32,000	

OPERATING EXPENSE DETAIL

Department Description and Number City Council

1100

-51

Office Supplies	Cost	Explanation
For the Boards	\$ 300	Paper, etc (Includes plaques)
Total	\$ 300	

-52

Operating Supplies	Cost	Explanation
Meeting Food/Drinks	\$ 600	Council Meetings
	200	Advisory Committee Meetings
	1,000	West Volusia Summit
	2,200	Other operating supplies
Total	\$ 4,000	

-54

Memberships & Publications	Cost	Explanation
Team Volusia	\$ 10,000	Council Approved last year
Volusia League of Cities	1,000	
River to Sea TPO	2,000	
National League of Cities	1,500	
Florida League of Cities	2,000	
Newspaper Subscriptions	500	News Journal, Beacon, etc.
Total	\$ 17,000	

OPERATING EXPENSE DETAIL

Department Description and Number City Council

1100

-55

Training	Cost	Explanation
Florida League of Cities Annual Conf	\$ 3,600	
Miscellaneous Training Conferences	400	Other conferences as directed by City Council
Total	\$ 4,000	

-56

Contingency	Cost	Explanation
As Determined By Council	\$ 15,000	
Total	\$ 15,000	

-82

Contributions and Investments	Cost	Explanation
4Th of July	\$ 5,000	City 4th of July Event
Total	\$ 5,000	

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-1200-512-0000	CITY MANAGER (1200):			
001-1200-512-1000	PERSONNEL COSTS:			
001-1200-512-1200	City Manager - Salaries and Wages	254,396	329,930	276,562
001-1200-512-1400	City Manager - Overtime	-	-	-
001-1200-512-1500	City Manager - Special Pay	72,588	-	-
001-1200-512-1600	City Manager - Compensated Personal Leav	-	-	64,985
001-1200-512-2100	City Manager - FICA	19,461	25,240	26,473
001-1200-512-2200	City Manager - Retirement	25,440	32,993	34,155
001-1200-512-2301	City Manager - Life & Health Insurance	37,762	50,460	36,274
001-1200-512-2400	City Manager - Workers Compensation	-	-	-
001-1200-512-2500	City Manager - Unemployment Compensation	-	-	-
001-1200-512-3000	OPERATING EXPENDTURES:			
001-1200-512-3100	City Manager - Professional Service Fees	-	-	-
001-1200-512-3400	City Manager - Contract Services	-	-	8,352
001-1200-512-3700	City Manager - Election Expense	7,500	2,000	15,163
001-1200-512-4000	City Manager - Travel and Per Diem	4,200	8,000	9,615
001-1200-512-4660	City Manager - Repairs & Maint Equipment	-	-	-
001-1200-512-4700	City Manager - Printing and Binding	700	700	605
001-1200-512-4910	City Manager - Legal Advertising	2,500	2,500	4,248
001-1200-512-4920	City Manager - Recording Fees	150	150	55
001-1200-512-5100	City Manager - Office Supplies	-	-	-
001-1200-512-5200	City Manager - Operating Supplies	2,800	-	2,425
001-1200-512-5400	City Manager - Pubs, Subs & Memberships	2,500	2,500	2,498
001-1200-512-5500	City Manager - Training	2,000	1,500	1,703
001-1200-512-6000	CAPITAL OUTLAYS:			
001-1200-512-6400	City Manager - Machinery and Equipment	-	-	-
	Total City Manager	431,997	455,973	483,113

OPERATING EXPENSE DETAIL

Department Description and Number

City Manager/City Clerk

1200

-37

Election Expenses	Cost	Explanation
	\$	
Supervisor of Elections	7,500	Pro Rata Share of Ads, personnel
Total	\$ 7,500	

-40

Travel and Per Diem	Cost	Explanation
City Manager	\$ 3,600	Auto Allowance
Staff Mileage/Meeting Meals	600	Mileage and conference attendance; FLC; FCCMA and FPPA
Total	\$ 4,200	

-47

Printing and Binding	Cost	Explanation
Stationary, business cards, etc	\$ 700	
Total	\$ 700	

-49

Other Current Charges	Cost	Explanation
Legal Advertising	\$ 2,500	Job Announcements/Ordinances/Meetings/etc.
Clerk of the Circuit Court	\$ 150	Recording Fees - Ordinances, etc
Total	\$ 2,650	

OPERATING EXPENSE DETAIL

Department Description and Number

City Manager/City Clerk

1200

-52

Operating Supplies	Cost	Explanation
Desk supplies, meetings, etc	\$ 1,000	
Staff Meetings	1,800	
Total	\$ 2,800	

-54

Memberships & Publications	Cost	Explanation
IIMC	\$ 150	Assistant City Clerk
ICMA & FCCMA	2,350	City Manager
Total	\$ 2,500	

-55

Training	Cost	Explanation
Florida League of Cities	\$ 650	City Manager
Florida Association of City Clerks	1,000	Annual Conferences
ICMA Conference	350	Annual Conferences
Total	\$ 2,000	

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-1300-513-0000	FINANCE DEPARTMENT (1300):			
001-1300-513-1000	PERSONNEL COSTS:			
001-1300-513-1200	Finance - Salaries and Wages	152,486	152,144	172,774
001-1300-513-1600	Finance - Compensated Personal Leave	-	-	56,173
001-1300-513-2100	Finance - FICA	11,665	11,639	17,213
001-1300-513-2200	Finance - Retirement	15,249	15,214	22,847
001-1300-513-2301	Finance - Life & Health Insurance	29,585	22,240	33,826
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	41,040
001-1300-513-3400	Finance - Contract Services	20,000	4,250	5,380
001-1300-513-4000	Finance - Travel and Per Diem	2,500	2,500	618
001-1300-513-4100	Finance - Communications, Telephone	-	-	-
001-1300-513-4660	Finance - Maintenance - Equipment	5,200	5,200	4,253
001-1300-513-5200	Finance - Operating Supplies	1,500	1,500	636
001-1300-513-5400	Finance - Pubs., Subs. & Memberships	640	640	45
001-1300-513-5500	Finance - Training	3,475	3,475	450
001-1300-513-6000	CAPITAL OUTLAYS:			
001-1300-513-6400	Finance - Machinery and Equipment	-	-	-
	Total Finance	283,900	260,402	355,255

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-1400-514-0000	LEGAL (1400):			
001-1400-514-3000	OPERATING EXPENDTURES:			
001-1400-514-3101	Legal - Legal Fees	150,000	120,000	133,148
001-1400-514-3300	Legal - Court Reporter Services	-	-	-
001-1400-514-3400	Legal - Other Contracted Services	1,500	1,500	11,795
001-1400-514-4900	Legal - Other Current Charge	-	-	-
	Total Legal	151,500	121,500	144,943

OPERATING EXPENSE DETAIL

Department Description and Number

Legal Services

1400

-31

Professional Services	Cost	Explanation
Legal Services - General	\$ 150,000	Retainer for Council Mtgs, legal opinions, document , review and other legal services
Total	\$ 150,000	

-34

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

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-1700-517-0000	DEBT SERVICE (1700):			
001-1700-517-7000	DEBT SERVICE:			
001-1700-517-7100	Debt Service - Principal	-	400,000	439,754
001-1700-517-7200	Debt Service - Interest	-	7,270	25,626
001-1900-519-0000	GENERAL GOVERNMENT (1900):			
001-1900-519-1000	PERSONNEL COSTS:			
001-1900-519-1200	Gen Govt - Salaries and Wages	26,883	30,925	27,087
001-1900-519-1600	Gen Govt - Compensated Personal Leave	-	23,530	2,639
001-1900-519-2100	Gen Govt - FICA	2,057	2,317	2,476
001-1900-519-2200	Gen Govt - Retirement	2,688	3,029	3,237
001-1900-519-2301	Gen Govt - Life & Health Insurance	3,073	12,369	10,282
001-1900-519-2400	Gen Govt - Workers Compensation	-	-	-
001-1900-519-3000	OPERATING EXPENDITURES:			
001-1900-519-3100	Gen Govt - Professional Service Fees	30,000	27,070	37,664
001-1900-519-3400	Gen Govt - Contract Services	5,500	15,900	2,827
001-1900-519-4100	Gen Govt - Communications, Telephone	8,400	8,400	7,077
001-1900-519-4200	Gen Govt - Postage and Freight	7,000	7,000	940
001-1900-519-4300	Gen Govt - Utility Services	30,000	30,000	25,353
001-1900-519-4430	Gen Govt - Equipment Rentals	720	720	637
001-1900-519-4500	Gen Govt - Insurance	157,000	143,056	137,557
001-1900-519-4610	Gen Govt - Maintenance - Bldgs & Grounds	20,000	30,000	49,811
001-1900-519-4660	Gen Govt - Maintenance - Equipment	25,000	20,000	32,130
001-1900-519-4900	Gen Govt - Other Current Charges	1,760	1,760	1,760
001-1900-519-5100	Gen Gov - Office Supplies	6,500	6,500	5,354
001-1900-519-5200	Gen Govt - Operating Supplies	15,000	15,000	27,468
001-1900-519-5205	Gen Govt - Fuel	1,300	1,300	830
001-1900-519-5500	Gen Govt - Training/Education	1,000	2,000	292
001-1900-519-5600	Gen Govt - Contingency	5,000	101,615	-
001-1900-519-6000	CAPITAL OUTLAY:			
001-1900-519-6400	Gen Gov't - Machinery and Equipment	8,000	10,850	5,500
	Total General Government	356,881	900,611	846,301

OPERATING EXPENSE DETAIL

Department Description and Number

General Government

1900

-31

Professional Services	Cost	Explanation
Records Management	\$ 30,000	Independent Contractor
Total	\$ 30,000	

-34

Contract Services	Cost	Explanation
Code/LDC Codification	\$ 5,500	
Total	\$ 5,500	

-41

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

-42

Postage & Freight	Cost	Explanation
General Postage	\$ 6,800	
	200	US Postal Permit/Bulk Mail Permit
Total	\$ 7,000	

-43

Utility	Cost	Explanation
Electric - City Hall and Town Hall	\$ 28,430	
Volusia County Utilities Water & Sewer Service	475	
City Hall & Town Hall Generator Natural Gas	1,095	
Total	\$ 30,000	

OPERATING EXPENSE DETAIL

Department Description and Number

General Government

1900

-44

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

-45

Insurance	Cost	Explanation
Automobile Liability & Physical Damage	\$ 9,763	Preferred Governmental Insurance Trust (PGIT)
General Liability	21,349	Preferred Governmental Insurance Trust (PGIT)
Property/Other Liability	90,612	Preferred Governmental Insurance Trust (PGIT)
Workers' Compensation	35,276	Preferred Governmental Insurance Trust (PGIT)
Total	\$ 157,000	

-46

Repair and Maintenance Services	Cost	Explanation
Pest Control/Lawn and Shrub Treatments	\$ 2,500	Lawn \$110 Qtrly; Shrubs \$100 Qtrly, other pest
Misc. Plumbing, Electrical Work and Irrigation repairs	17,000	General Maintenance
Fire Extinguisher Maint.	500	Annual
Software & Office Equipment Maintenance	25,000	Computer, Copier, Printer, Software & Network Maint
Total	\$ 45,000	

-49

Other Current Charges	Cost	Explanation
Other Charges	\$ 1,760	
Total	\$ 1,760	

OPERATING EXPENSE DETAIL

Department Description and Number

General Government

1900

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 6,500	Centralized Office Supplies
Total	\$ 6,500	

-52

Operating Supplies	Cost	Explanation
Facility Operating Supplies	\$ 10,000	City Hall & Town Hall Cleaning & Maint. Supplies
Employee Recognition	5,000	
Fuel	1,300	
Total	\$ 16,300	

-55

Training	Cost	Explanation
Training/Tuition Reimbursement	\$ 1,000	
Total	\$ 1,000	

-56

Contingency	Cost	Explanation
Miscellaneous Charges	\$ 5,000	
Total	\$ 5,000	

-64

Contingency	Cost	Explanation
Computer Replacements	\$ 8,000	
Total	\$ 8,000	

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-1910-519-0000	INFORMATION TECHNOLOGY (IT):			
001-1910-519-1000	PERSONNEL COSTS:			
001-1910-519-1200	IT - Salaries & Wages	69,833	-	-
001-1910-519-1600	IT - Compensated Personal Le	-	-	-
001-1910-519-2100	IT - FICA & Medicare	5,342	-	-
001-1910-519-2200	IT - Retirement	6,983	-	-
001-1910-519-2301	IT - Life & Health Insurance	9,958	-	-
001-1910-519-2400	IT - Workers Compensation	-	-	-
001-1910-519-2500	IT - Unemployment Compensati	-	-	-
001-1910-519-3000	OPERATING EXPENDTURES:			
001-1910-519-3100	IT - Professional Services	-	-	-
001-1910-519-3400	IT - Contract Services	73,100	-	-
001-1910-519-4000	IT - Travel and Per Diem	1,200	-	-
001-1910-519-4100	IT - Communications (Telephone)	780	-	-
001-1910-519-4660	IT - Equipment Maintenance	-	-	-
001-1910-519-5100	IT - Office Supplies	1,000	-	-
001-1910-519-5200	IT - Operating Supplies	4,000	-	-
001-1910-519-5400	IT - Pubs, Subs, and Members	-	-	-
001-1910-519-5500	IT - Training	1,200	-	-
001-1910-519-5600	IT - Contingency	-	-	-
001-1910-519-6000	CAPITAL OUTLAYS:			
001-1910-519-6400	IT - Machinery & Equipment	-	-	-
	Total IT	173,396	-	-

OPERATING EXPENSE DETAIL

Department Description and Number

Information Technology

1910

-34

Contract Services	Cost	Explanation
Internet Service	\$ 22,000	AT&T 100x100 Fiber
Laserfiche	1,600	Renew License/Support
Municipal Code Int Host	2,100	
First Class Hosting	3,000	Website
On Hold	100	
Anti Virus/Spam/Email Arc	2,700	Annual costs
e-City	6,000	Webcast videos
i-drive (back-up off site)	1,600	Off site back-up
govQA (social media back-up)	9,000	Archive/search
govQA (FOI software)	9,000	Public records request software
Record Management	16,000	Software and implementation for email and docs
Total	\$ 73,100	

-40

Travel and Per Diem	Cost	Explanation
Seminars/Conferences	\$ 1,200	Mileage/Travel/Meals
Total	\$ 1,200	

-41

Communications	Cost	Explanation
Cell Phone	\$ 780	
Total	\$ 780	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 1,000	
Total	\$ 1,000	

-52

Operating Supplies	Cost	Explanation
Computer hardware	\$ 4,000	Switches/Replacement parts
Total	\$ 4,000	

-55

Training	Cost	Explanation
Seminars/Conferences	\$ 1,200	Registration Fees
Total	\$ 1,200	

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-2100-521-0000	LAW ENFORCEMENT SHERIFF (2100):			
001-2100-521-3000	OPERATING EXPENDTURES:			
001-2100-521-3400	Law - Contract Services	3,083,501	2,962,953	2,805,635
001-2100-521-4100	Law - Communications, Telephone	2,000	-	-
001-2100-521-4300	Law - Utility Services	21,000	6,900	5,950
001-2100-521-4410	Law - Building Rent	-	24,348	20,748
001-2100-521-4610	Law - Maintenance - Bldgs and Grounds	12,500	1,500	214
001-2100-521-4660	Law Enf - R&M - Equipment	500	10,500	480
001-2100-521-5200	Law - Operating Supplies	450	100	-
	Total Law Enforcement	3,119,951	3,006,301	2,833,027

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-2200-522-0000	FIRE SERVICES (2200):			
001-2200-522-3000	OPERATING EXPENDITURES:			
001-2200-522-3400	Fire - Contract Services	1,405,890	1,343,653	1,333,826
001-2200-522-4100	Fire - Communications, Telephone	1,900	1,500	1,047
001-2200-522-4300	Fire - Utility Services	11,000	9,400	10,725
001-2200-522-4500	Fire - Insurance	-	-	-
001-2200-522-4610	Fire - Maintenance - Bldgs and Grounds	6,000	6,000	5,067
001-2200-522-4660	Fire - Maintenance - Equipment	-	-	1,682
001-2200-522-4900	Fire - Other Current Charges and	52,500	52,500	-
001-2200-522-5200	Fire - Operating Supplies	150	150	12
001-2200-522-6000	CAPITAL OUTLAYS:			
001-2200-522-6400	Fire - Machinery and Equipment	30,500	7,500	378,017
001-2200-522-7000	DEBT SERVICE:			
001-2200-522-7100	Fire - Principal	154,805	51,715	-
001-2200-522-7200	Fire - Interest	25,758	2,038	-
	Total Fire Services	1,688,503	1,474,456	1,730,376

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-1500-515-0000	PLANNING SCVS (1500/2403):			
001-1500-515-1000	PERSONNEL COSTS:			
001-1500-515-1200	Planning Svcs - Salaries & Wages	101,618	79,026	71,589
001-1500-515-1600	Planning Svcs - Compensated Personal Le	-	-	6,195
001-1500-515-2100	Planning Svcs - FICA & Medicare	7,774	6,045	5,932
001-1500-515-2200	Planning Svcs - Retirement	10,162	7,903	7,803
001-1500-515-2301	Planning Svcs - Life & Health Insurance	19,285	8,266	8,837
001-1500-515-2400	Planning Svcs - Workers Compensation	-	-	-
001-1500-515-2500	Planning Svcs - Unemployment Compensati	-	-	-
001-1500-515-3000	OPERATING EXPENDTURES:			
001-1500-515-3100	Planning Svcs - Professional Services	25,000	140,800	81,785
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	7,500	1,154
001-1500-515-3445	Planning Svcs - Graphic/Mapping Service	5,000	5,000	2,008
001-1500-515-4000	Planning Svcs - Travel and Per Diem	1,500	1,500	1,415
001-1500-515-4100	Planning Svcs - Communications (Telepho	780	-	-
001-1500-515-4200	Planning Svcs - Postage & Freight	250	250	-
001-1500-515-4660	Planning Svcs - Equipment Maintenance	945	945	945
001-1500-515-4700	Planning Svcs - Printing and Binding	500	500	-
001-1500-515-4910	Planning Svcs - Legal Advertising	800	800	519
001-1500-515-5100	Planning Svcs - Office Supplies	1,700	1,700	134
001-1500-515-5200	Planning Svcs - Operating Supplies	150	150	106
001-1500-515-5400	Planning Svcs - Pubs, Subs, and Members	550	550	511
001-1500-515-5500	Planning Svcs - Training	1,100	1,100	1,010
001-1500-515-5600	Planning Svcs - Contingency	-	114,855	-
001-1500-515-6000	CAPITAL OUTLAYS:			
001-1500-515-6400	Planning Svcs - Machinery & Equipment	-	-	-
	Total Planning Svcs	184,614	376,890	189,943

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-2401-524-0000	BUILDING PERMITTING & INSPECTION (2401):			
001-2401-524-3000	OPERATING EXPENDTURES:			
001-2401-524-3110	Building - Prof. Svc. - Bldg. Dept Serv	224,000	224,000	204,985
001-2401-524-3111	Building - Fire Inspections PDCS	-	500	-
001-2401-524-3112	Building - Fire Inspections Orange City	-	900	-
001-2401-524-4100	Building - Communications, Telephone	300	300	213
001-2401-524-4300	Building - Utility Services	900	900	921
001-2401-524-4660	Building - Maintenance - Equipment/Comp	3,120	3,120	4,220
001-2401-524-4700	Building - Printing and Binding	450	450	386
001-2401-524-4900	Building - Radon & DPR Taxes	-	6,100	-
001-2401-524-5100	Building - Office Supplies	1,000	1,000	1,311
001-2401-524-5200	Building - Operating Supplies	500	500	364
	Total Building Permitting & Inspection	230,270	237,770	212,400
001-2402-524-0000	ZONING & CODE COMPLIANCE (2402):			
001-2402-524-1000	PERSONNEL COSTS:			
001-2402-524-1200	Code Admin - Salaries and Wages	53,732	27,494	26,177
001-2402-524-1600	Code Admin - Compensated Personal Leav	-	-	2,320
001-2402-524-2100	Code Admin - FICA	4,111	2,103	2,194
001-2402-524-2200	Code Admin - Retirement	5,373	2,749	2,674
001-2402-524-2301	Code Admin - Life & Health Insurance	6,082	6,023	5,340
001-2402-524-2400	Code Admin - Workers Compensation	-	-	-
001-2402-524-3000	OPERATING EXPENDTURES:			
001-2402-524-3100	Code Admin - Professional Service Fees	3,500	3,500	4,045
001-2402-524-3101	Code Admin - Legal Fees	200	200	577
001-2402-524-3432	Code Admin - Mowing/Weedeating/Lawn care	4,000	2,500	3,060
001-2402-524-3455	Code Admin - Sign Compliance Services	3,500	3,500	3,218
001-2402-524-4000	Code Admin - Travel and Per Diem	200	600	706
001-2402-524-4100	Code Admin - Communications, Telephone	650	650	451
001-2402-524-4200	Code Admin - Postage and Freight	5,800	3,500	5,706
001-2402-524-4660	Code Admin - Maintenance - Equipment	1,000	1,000	1,200
001-2402-524-4700	Code Admin - Printing and Binding	500	500	250
001-2402-524-4910	Code Admin - Legal Advertising	-	-	-
001-2402-524-4920	Code Admin - Recording Fees	2,000	1,200	1,123
001-2402-524-5100	Code Admin - Office Supplies	400	400	415
001-2402-524-5200	Code Admin - Operating Supplies	500	500	579
001-2402-524-5205	Code Admin - Fuel	600	400	561
001-2402-524-5400	Code Admin - Memberships	100	100	70
001-2402-524-5500	Code Admin - Training	1,000	1,500	350
	Total Zoning & Code Compliance	93,248	58,419	61,016

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-2403-524-0000	BUSINESS TAX RECEIPTING (BTR) (2403)			
001-2403-524-1000	PERSONNEL COSTS:			
001-2403-524-1200	BTR - Salaries and Wages	16,547	27,494	24,640
001-2403-524-1600	BTR - Compensated Personal Leave	-	-	2,003
001-2403-524-2100	BTR - FICA	1,266	2,103	1,971
001-2403-524-2200	BTR - Retirement	1,655	2,749	2,725
001-2403-524-2301	BTR - Life & Health Insurance	241	6,023	6,309
001-2403-524-2400	BTR - Workers Compensation	-	-	-
001-2403-524-3000	OPERATING EXPENDITURES:			
001-2403-524-4200	BTR - Postage and Freight	900	1,500	829
001-2403-524-4660	BTR - Maintenance/Equipment/Software	1,150	-	945
001-2403-524-4700	BTR - Printing and Binding	100	400	-
001-2403-524-5100	BTR - Office Supplies	400	900	387
001-2403-524-5400	BTR - Pubs./Subscriptions/Memberships	-	-	65
001-2403-524-5500	BTR - Training	-	1,800	408
	Total Business Tax Receipts	22,259	42,969	40,282

OPERATING EXPENSE DETAIL

Development Services

1500 / 2401 / 2402 / 2403

-31

Professional Services					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
TOD Master Storm Water/ Planning Asst	25,000				Engineering Consultants
Building & Permit Processing		224,000			Independent Contract 80/20 Split
Professional Services			3,500		
Legal Fees			200		
Total	25,000	224,000	3,700	0	\$252,700

-34

Contract Services					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Contract Services as needed	7,500				Independent Contract Services
Mowing & Lawncare			4,000		Independent Contract for Violations
Sign Compliance			3,500		
Mapping	5,000				
Total	12,500	0	7,500	0	\$20,000

-40

Travel and Per Diem					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Training Travel, Lodging etc	1,500		200		Mileage, Lodging and Meals
Total	1,500	0	200	0	\$1,700

-41

Communications					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Telephone and Internet Service	780	300	650		Permitting based on square footage
Total	780	300	650	0	\$1,730

-42

Postage					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Postage	250		5,800	900	Certified Mailings & Bulk Mail Postage
Total	250	0	5,800	900	\$6,950

OPERATING EXPENSE DETAIL

Development Services

1500 / 2401 / 2402 / 2403

-43

Utility					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Utilities		900			Based sq ft of 610 sq. ft. of 12,287
Total	0	900	0	0	\$900

-46

Repair and Maintenance Services					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Copier/Computer/Software Maintenance	945	3,120		1,150	Building Permitting/Software Maint.
Vehicle Maintenance			1,000		Neighborhood Improvement Vehicle
Total	945	3,120	1,000	1,150	\$6,215

-47

Printing and Binding					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Printed Materials	500	450	500	100	Maps, Permit Placards, Door Hangers and Hearing Notice Posters
Total	500	450	500	100	\$1,550

-49

Other Charges					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Legal Advertising	800				Legal Advertising
Recording Fees			2,000		
Total	800	0	2,000	0	\$2,800

-51

Office Supplies					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Office Supplies	1,700	1,000	400	400	Folders, Labels, etc
Total	1,700	1,000	400	400	\$3,500

OPERATING EXPENSE DETAIL

Development Services

1500 / 2401 / 2402 / 2403

-52

Operating Supplies					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Operating Supplies	150	500	500		Business Cards, etc
Fuel			600		Neighborhood Improvement Vehicle
Total	150	500	1,100	0	\$1,750

-54

Memberships & Publications					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Am. Institute of Certified Planners (AICP)	550				Annual Memberships
Florida Assn. of Code Enforcement (FACE)			100		Annual Memberships
American Planning Association (APO)					Annual Memberships
Florida American Planning Assn. (FAPA)					Annual Memberships
Total	550	0	100	0	\$650

-55

Training					Explanation
	Planning	Bldg Permit	Code Comp	BTR	
	1500	2401	2402	2403	
Training	1,100		1,000		Seminars/Conference Registration
Total	1,100	0	1,000	0	\$2,100

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-1510-515-0000	TRANSIT ORIENTED DEVELOPMENT (TOD):			
001-1510-515-1000	PERSONNEL COSTS:			
001-1510-515-1200	TOD - Salaries & Wages	121,427	-	-
001-1510-515-1600	TOD - Compensated Personal Le	-	-	-
001-1510-515-2100	TOD - FICA & Medicare	9,289	-	-
001-1510-515-2200	TOD - Retirement	12,143	-	-
001-1510-515-2301	TOD - Life & Health Insurance	19,285	-	-
001-1510-515-2400	TOD - Workers Compensation	-	-	-
001-1510-515-2500	TOD - Unemployment Compensati	-	-	-
001-1510-515-3000	OPERATING EXPENDTURES:			
001-1510-515-3100	TOD - Professional Services	10,000	-	-
001-1510-515-3400	TOD - Contract Services	-	-	-
001-1510-515-3445	TOD - Graphic/Mapping Service	6,000	-	-
001-1510-515-3450	TOD - Environmental Services	-	-	-
001-1510-515-4000	TOD - Travel and Per Diem	4,600	-	-
001-1510-515-4100	TOD - Communications (Telephone)	780	-	-
001-1510-515-4200	TOD - Postage & Freight	1,750	-	-
001-1510-515-4660	TOD - Equipment Maintenance	-	-	-
001-1510-515-4700	TOD - Printing and Binding	7,500	-	-
001-1510-515-4800	TOD - Promotional Activities	2,500	-	-
001-1510-515-5100	TOD - Office Supplies	2,000	-	-
001-1510-515-5200	TOD - Operating Supplies	5,500	-	-
001-1510-515-5400	TOD - Pubs, Subs, and Members	2,000	-	-
001-1510-515-5500	TOD - Training	1,500	-	-
001-1510-515-5600	TOD - Contingency	-	-	-
	Total TOD	206,274	-	-

OPERATING EXPENSE DETAIL

Department Description and Number

Transit Oriented Development

1510

-31

Professional Services	Cost	Explanation
Professional Services	\$ 10,000	Biotech Environ, Little John Consulting, ECFRPC
Total	\$ 10,000	

-34

Contract Services	Cost	Explanation
Graphic/Mapping	\$ 6,000	Pegasus engineering plans / CPH map prep
Total	\$ 6,000	

-40

Travel and Per Diem	Cost	Explanation
TOD Director	\$ 3,600	Auto Allowance
Staff Mileage/Meeting Meals	1,000	Mileage and conference/training attendance
Total	\$ 4,600	

-41

Communications	Cost	Explanation
TOD Director cell phone	\$ 780	Cell phone charges
Total	\$ 780	

-42

Postage & Freight	Cost	Explanation
	\$ 1,750	Mailings
Total	\$ 1,750	

-47

Printing and Binding	Cost	Explanation
	\$ 7,500	TOD Marketing Materials / Brochures
Total	\$ 7,500	

OPERATING EXPENSE DETAIL

Department Description and Number

Transit Oriented Development

1510

-48

Promotional Activities	Cost	Explanation
	\$ 2,500	Investor/Developer functions, promotional items
		Municipal Economic Development Organization
Total	\$ 2,500	

-51

Office Supplies	Cost	Explanation
	\$ 2,000	Files, labels, brochure materials (paper, jackets, etc.)
Total	\$ 2,000	

-52

Operating Supplies	Cost	Explanation
	\$ 3,000	GIS Software, business cards
	2,500	Stakeholder meetings
Total	\$ 5,500	

-54

Memberships & Publications	Cost	Explanation
	\$ 2,000	FL Dept Economic Opportunity, Volusia Cty Assoc
		of Responsible Development, West Volusia Chamber of
		Commerce, International Econ Dev Council
Total	\$ 2,000	

-55

Training	Cost	Explanation
	\$ 1,500	FL Econ Dev Conference, Seminole State College training
Total	\$ 1,500	

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-2500-525-0000	SAFETY & TRAINING SERVICES (2505):			
001-2500-525-1000	PERSONNEL COSTS:			
001-2500-525-1200	Safety & Training - Salaries & Wages	-	5,875	3,867
001-2500-525-1600	Safety & Trng-Compensated Personal Leave	-	-	899
001-2500-525-2100	Safety & Training - FICA & Medicare	-	449	286
001-2500-525-2200	Safety & Training - Retirement	-	588	584
001-2500-525-2301	Safety - Life & Health Insurance	-	937	862
001-2500-525-3000	OPERATING EXPENDTURES:			
001-2500-525-3400	Safety - Contract Services	-	1,000	1,855
001-2500-525-4000	Safety - Travel and Per Diem	-	1,800	-
001-2500-525-4100	Safety - Communications, Telephone	-	1,950	1,705
001-2500-525-4800	Safety - Promotional Activities/Advertis	-	2,400	2,187
001-2500-525-5100	Safety - Office Supplies	-	-	1,939
001-2500-525-5200	Safety - Operating Supplies	-	2,000	2,936
001-2500-525-5400	Safety - Memberships	-	150	150
001-2500-525-5500	Safety - Training	-	750	975
	Total Safety & Training Services	-	17,899	18,245

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-2900-529-0000	ANIMAL CONTROL (2900):			
001-2900-529-3000	OPERATING EXPENDTURES:			
001-2900-529-3400	Animal - Contract Services	74,200	74,200	73,641
001-2900-529-5200	Animal - Operating Supplies	5,000	5,000	36
	Total Animal Control	79,200	79,200	73,677

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-4100-541-0000	PUBLIC WORKS (4100):			
001-4100-541-1000	PERSONNEL COSTS:			
001-4100-541-1200	Public Works - Salaries and Wages	227,212	208,716	188,827
001-4100-541-1400	Public Works - Overtime	15,000	15,000	1,685
001-4100-541-1500	Public Works - Special Pay	3,900	-	2,175
001-4100-541-1600	Public Works - Compensated Personal Leav	-	-	12,062
001-4100-541-2100	Public Works - FICA & Medicare	18,830	12,918	15,657
001-4100-541-2200	Public Works - Retirement	24,612	22,072	19,991
001-4100-541-2301	Public Works - Life & Health Insurance	67,860	55,852	53,680
001-4100-541-2400	Public Works - Workers Compensation	-	-	-
001-4100-541-3000	OPERATING EXPENDTURES:			
001-4100-541-3100	Public Works - Professional Service Fees	-	-	135
001-4100-541-3107	Public Works - Inspection Sevices	-	12,000	-
001-4100-541-3400	Public Works - Contract Services	69,040	69,040	11,679
001-4100-541-3409	Public Works - Mosquito Control Services	-	-	4,428
001-4100-541-3465	Public Works - Traffic Engineering Svc	-	-	39,264
001-4100-541-4000	Public Works - Travel, Lodging, etc	450	-	88
001-4100-541-4100	Public Works - Communications, Telephone	5,000	5,000	4,672
001-4100-541-4300	Public Works - Utility Services	5,000	1,000	804
001-4100-541-4610	Public Works - Maint - Bldgs and Grounds	5,000	3,000	3,180
001-4100-541-4621	Public Works - Asphalt Maint & Repair	12,000	15,000	11,635
001-4100-541-4623	Public Works - Road Resurfacing	450,000	-	21,495
001-4100-541-4624	Public Works - Maint-Brush Cutting	2,190	4,000	8,406
001-4100-541-4625	Public Works - Maint-Clean Curb and Gutt	-	5,000	-
001-4100-541-4628	Public Works - Dirt Road Maintenance	-	500	-
001-4100-541-4630	Public Works - Ditch Clean	-	35,000	-
001-4100-541-4633	Public Works - Miscellaneous Work	50,000	50,000	66
001-4100-541-4634	Public Works - Mowing	-	5,000	-
001-4100-541-4637	Public Works - Irrigation Repairs	6,000	5,000	20,380
001-4100-541-4640	Public Works - Shoulder Repair	3,000	5,000	3,114
001-4100-541-4641	Public Works - Sidewalk Maintenance	-	-	3
001-4100-541-4643	Public Works - Streetscape Maintenance	-	-	2,194
001-4100-541-4644	Public Works - Tree Maintenance	7,500	20,000	4,730
001-4100-541-4660	Public Works - Maintenance - Equipment	18,000	18,000	17,085
001-4100-541-4666	Public Works - Railroad Crossing Signal	7,300	12,000	-
001-4100-541-5200	Public Works - Operating Supplies	15,000	20,000	17,007
001-4100-541-5205	Public Works - Fuel	15,000	15,000	14,949
001-4100-541-5500	Public Works - Training	4,200	4,200	3,702
001-4100-541-6000	CAPITAL OUTLAYS:			
001-4100-541-6400	Public Works - Machinery and Equipment	-	-	5,120
	Total Public Works	1,032,094	618,298	488,213

OPERATING EXPENSE DETAIL

Public Works

4100

-34

Professional Services	Cost	Explanation
Traffic Engineering Contract	\$ 54,040	Volusia County Engineering Contract
Mosquito/Aquatic Control Svcs	15,000	Volusia County Mosquito Control
Total	\$ 69,040	

-40

Contracted Services	Cost	Explanation
Seminars/Training	\$ 450	Mileage/Meals
Total	\$ 450	

-41

Communications	Cost	Explanation
Cell Phones	\$ 5,000	Approx \$700 x 7
Total	\$ 5,000	

-43

Utilities	Cost	Explanation
Water and Electricity	\$ 5,000	Speed signs, Lake Charles pump and Barn
Total	\$ 5,000	

OPERATING EXPENSE DETAIL

Public Works

4100

-46

Repairs & Maintenance	Cost	Explanation
Building/Grounds Maintenance	\$ 5,000	
Asphalt Maintenance	12,000	Potholes/shoulder repair
Road Resurfacing	450,000	Select streets based on analysis
Brush cutting	2,190	
Misc Work	50,000	
Irrigation Repairs	6,000	
Shoulder Repair	3,000	
Tree Maintenance	7,500	
Equipment Maint	18,000	
Railroad Crossing Signal Maintenance	7,300	CSX Railway
Total	\$ 560,990	

-52

Operating Supplies	Cost	Explanation
Blades, hoses, supplies	\$ 10,000	Risers, bricks, riprap, concrete
Aramark	5,000	Uniforms
Fuel	15,000	Vehicles and mowers
Total	\$ 30,000	

-55

Training	Cost	Explanation
Employee Certification	\$ 4,200	Seminars/Conferences
Total	\$ 4,200	

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-7201-572-0000	PARKS & RECREATION - ADMIN (7201):			
001-7201-572-1000	PERSONNEL COSTS:			
001-7201-572-1200	Parks & Rec Admin - Salaries and Wages	449,892	390,923	347,486
001-7201-572-1400	Parks & Rec Admin - Overtime	20,000	12,000	12,569
001-7201-572-1500	Parks & Rec Admin - Special Pay/Bonus	3,900		3,825
001-7201-572-1600	Parks & Rec Admin - Comp Personal Leave	-	-	28,864
001-7201-572-2100	Parks & Rec Admin - FICA	35,870	30,823	28,707
001-7201-572-2200	Parks & Rec Admin - Retirement	46,880	40,292	23,344
001-7201-572-2301	Parks & Rec Admin - Life & Health Insurance	95,944	76,590	72,277
001-7201-572-2400	Parks & Rec Admin - Workers Compensation	-	-	-
001-7201-572-2500	Parks & Rec Admin - Unemployment Comp	-	-	891
001-7201-572-3000	OPERATING EXPENDTURES:			
001-7201-572-3100	Parks & Rec Admin - Professional Service	22,000	-	-
001-7201-572-3400	Parks & Rec Admin - Contracted Services	10,000	4,000	4,606
001-7201-572-4000	Parks & Rec Admin - Travel & Per Diem	2,500	5,000	2,266
001-7201-572-4100	Parks & Rec Admin - Communications	6,500	6,500	7,966
001-7201-572-4200	Parks & Rec Admin - Postage	179	125	107
001-7201-572-4300	Parks & Rec Admin - Utility Services	50,000	60,000	45,471
001-7201-572-4400	Parks & Rec Admin - Building/Land Rent	300	300	300
001-7201-572-4430	Parks & Rec Admin - Equipment Rentals	500	-	-
001-7201-572-4500	Parks & Rec Admin - Insurance	-	1,900	-
001-7201-572-4610	Parks & Rec Admin - Maint - Bldgs/Grnds	4,000	500	6,496
001-7201-572-4910	Parks & Rec Admin - Legal Advertising	-	100	-
001-7201-572-5100	Parks & Rec Admin - Office Supplies	1,700	1,300	1,691
001-7201-572-5200	Parks & Rec Admin - Operating Supplies	6,200	6,200	11,631
001-7201-572-5400	Parks & Rec Admin - Memberships	1,300	1,300	660
001-7201-572-5500	Parks & Rec Admin - Training	3,000	4,400	4,063
	Total Parks & Rec Admin	760,665	642,253	603,220
001-7202-572-0000	RECREATION (7202):			
001-7202-572-3000	OPERATING EXPENDTURES:			
001-7202-572-3412	Recreation - Program Expense	36,600	36,600	34,377
001-7202-572-4800	Recreation - Promotional Activities/Adve	7,500	7,500	6,528
001-7202-572-5200	Recreation - Operating Supplies	-	-	199
	Total Recreation	44,100	44,100	41,104

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-7203-572-0000	PARKS MAINTENANCE (7203):			
001-7203-572-3000	OPERATING EXPENDTURES:			
001-7203-572-3400	Parks Maint - Contract Services	-	-	-
001-7203-572-4610	Parks Maint - Maint - Buildings & Grnds	70,000	67,000	51,625
001-7203-572-4660	Parks Maint - Maint - Equipment	20,000	17,500	18,612
001-7203-572-5200	Parks Maint - Operating Supplies	60,000	58,000	57,620
001-7203-572-5205	Parks Maint - Fuel	18,000	17,000	17,902
001-7203-572-6000	CAPITAL OUTLAYS:			
001-7203-572-6400	Parks Maint - Machinery & Equipment	-	-	1,800
	Total Parks Maintenance	168,000	159,500	147,559

OPERATING EXPENSE DETAIL

Parks and Recreation

7201 / 7202 / 7203

-31

Professional Services				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Grant writer for CDBG	7,000			
Engineering for CDBG Project	15,000			
Total	22,000	0	0	\$22,000

-34

Contract Services				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Volusia County	3,500			County Water Testing
Background Screening	1,500			New and part time employees
ActiveNet	5,000			Transaction Charges
Program Expenses		36,600		Summer Camp/Other Programs
Total	10,000	36,600	0	\$46,600

-40

Travel and Per Diem				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Seminars/Conferences	2,500			Mileage, Lodging and Meals
Total	2,500	0	0	\$2,500

-41

Communications				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Cell Phones	5,000			Approx \$700 x 7
Internet	1,500			Gateway
Total	6,500	0	0	\$6,500

-42

Postage				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Postage	179			
Total	179	0	0	\$179

OPERATING EXPENSE DETAIL

Parks and Recreation

7201 / 7202 / 7203

-43

Utility				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Utilities	50,000			Parks lighting, concession, etc
Total	50,000	0	0	\$50,000

-44

Building/Land Rent				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Gateway Firetower Area	300			
Equipment Rentals	500			
Total	800	0	0	\$800

-46

Repair and Maintenance Services				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Buildings/Grounds	4,000		70,000	
Equipment Maintenance			20,000	
Total	4,000	0	90,000	\$94,000

-48

Promotional Activities				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Volunteer Luncheon		4,000		Awards, Recognition
Marketing, promotion, advertising		3,500		
Total	0	7,500	0	\$7,500

-51

Office Supplies				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Office Supplies	1,700			Folders, Labels, etc
Total	1,700	0	0	\$1,700

OPERATING EXPENSE DETAIL

Parks and Recreation

7201 / 7202 / 7203

-52

Operating Supplies				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Operating Supplies	6,200		60,000	
Fuel			18,000	
Total	6,200	0	78,000	\$84,200

-54

Memberships & Publications				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Annual Membership	350			FRPA - P&R Director
Annual Membership	150			FRPA - Rec Coordinator
Annual Membership	70			CPRP - Rec Coordinator
Annual Membership	100			STMA - P&R Superintendent
Other	630			
Total	1,300	0	0	\$1,300

-55

Training				Explanation
	Admin	Recreation	Maintenance	
	7201	7202	7203	
Training	3,000			Seminars/Conference Registration
Total	3,000	0	0	\$3,000

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-9000-590-6100	Land	-	-	399,961
001-9000-590-6200	Buildings	1,950,000	1,191,000	100,088
001-9000-590-6300	Infrastructure	150,000	1,279,885	119,099
001-9000-590-6400	Machinery & Equipment	201,800	227,000	341,255
	Total Capital	2,301,800	2,697,885	960,403

City of DeBary General Fund - Capital FY 2016 Budget

	Buildings	Infrastructure	Machinery & Equip
Fire Department Facility	\$1,950,000		
IT Capital (see listing below)			\$80,300
Bill Keller Park Variable Speed Pump			\$15,000
Toro 72" Mower Replacement P&R			\$17,000
Rob Sullivan CDBG Project		\$150,000	
4500D Rotary Turf Mower P&R			\$67,000
Message Boards (2)			\$20,000
PW Ice Machine			\$2,500
Totals	\$1,950,000	\$150,000	\$201,800

IT Capital Outlay	
Server upgrade soft/hard	\$ 15,000
Council Chambers upgrade	9,000
Fiber to share inet	6,500
Source One	25,000
City Networking Equipment	16,500
Security Cameras	1,500
Disaster Recovery	6,000
Laptop Council	800
Total	\$ 80,300

Fund 001 - General Fund - Expenditures FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
001-9002-581-9000	TRANSFERS OUT:			
001-9002-581-9120	Transfer Out - Stormwater Assessment Fnd	-	-	20,000
001-9002-581-9125	Transfer Out - Franchise Fee Fund	335,393	-	-
001-9002-581-9130	Transfer Out to Econ Opp Fund 130	-	49,284	21,031
001-9002-581-9131	Transfer-Fund 300 Capital Projects Fund	-	-	2,356,116
001-9002-581-9310	Transfer-Fund 310 Ft FL Rd Water Main	165,000	-	-
	Total Transfers Out	500,393	49,284	2,397,147
001-9001-590-0000	RESERVES (9001):			
001-9001-590-9900	Unrestricted Reserves	5,070,494	5,898,310	-
	Total Expenditures	17,068,267	17,273,548	11,776,025
	Total Revenue	17,068,267	17,273,548	9,892,465
	Revenue Over/(Under) Expenditures	-	-	(1,883,560)



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	FY16 Adopted	FY15 Adopted	FY14 Actual	Percent Change
Solid Waste - 101				
Revenues	1,396,000	1,391,009	1,412,539	0.4%
Balance Forward	377,964	377,964	-	0.0%
Solid Waste Total	1,773,964	1,768,973	1,412,539	0.3%
Streetlighting Districts - 105				
Revenues	365,886	343,464	325,322	6.5%
Balance Forward	305,732	343,686	-	-11.0%
Streetlighting Total	671,618	687,150	325,322	-2.3%
Recycling - 110				
Revenues	150	6,000	5,948	-97.5%
Balance Forward	80	41,632	-	-99.8%
Recycling Total	230	47,632	5,948	-99.5%
Orlandia Heights Neighborhood Improvement District - 115				
Revenues	93,813	93,813	95,334	0.0%
Balance Forward	10,000	35,000	-	0.0%
OHNID Total	103,813	128,813	95,334	-19.4%
Stormwater Assessment - 120				
Revenues	1,938,696	851,000	874,645	127.8%
Balance Forward	-	113,988	-	-100.0%
Stormwater Util Total	1,938,696	964,988	874,645	100.9%
Tree Preservation - 121				
Revenues	-	-	-	0.0%
Balance Forward	45,000	75,000	-	0.0%
Tree Preservation Total	45,000	75,000	-	-40.0%
Franchise Fees - 125				
Revenues	1,110,393	775,000	777,518	43.3%
Balance Forward	2,000,000	3,000,000	-	-33.3%
Franchise Fees Total	3,110,393	3,775,000	777,518	-17.6%
New Local Option Gas Tax - 126				
Revenues	195,000	195,000	193,549	0.0%
Balance Forward	-	17,000	-	-100.0%
NLOGT Total	195,000	212,000	193,549	-8.0%
Parks Benefit Impact Fee - 128				
Revenues	-	-	16,487	
Balance Forward	6,000	79,765	-	-92.5%
Parks Benefit IF Total	6,000	79,765	16,487	-92.5%
Public Buildings Benefit Impact Fee - 129				
Revenues	-	-	7,231	
Balance Forward	17,000	42,189	-	-59.7%
Public Bldgs IF Total	17,000	42,189	7,231	-59.7%
Economic Opportunity - 130				
Revenues	45,000	49,284	21,031	-8.7%
Balance Forward	400,000	8,900	-	4394.4%
Econ Opp Total	445,000	58,184	21,031	664.8%
Sp Rev Fd Total	8,306,714	7,839,694	3,729,604	6.0%

SPECIAL REVENUE FUNDS - EXPENDITURES

Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual	Percent Change
Solid Waste - 101				
Expenditures	1,414,511	1,391,520	1,397,745	1.7%
Unappropriated	359,453	377,453	-	-4.8%
Solid Waste Total	1,773,964	1,768,973	1,397,745	0.3%
Streetlighting Districts - 105				
Expenditures	421,513	414,300	370,155	1.7%
Unappropriated	250,105	272,850	-	-8.3%
Streetlighting Total	671,618	687,150	370,155	-2.3%
Recycling - 110				
Expenditures	-	47,632	-	-100.0%
Unappropriated	230	-	-	-
Recycling Total	230	47,632	-	-99.5%
Orlandia Heights Neighborhood Improvement District - 115				
Expenditures	93,813	94,050	100,097	-0.3%
Unappropriated	10,000	34,763	-	-71.2%
OHNID Total	103,813	128,813	100,097	-19.4%
Stormwater Assessment - 120				
Expenditures	1,908,342	952,488	989,772	100.4%
Unappropriated	30,354	12,500	-	142.8%
Stormwater Util Total	1,938,696	964,988	989,772	100.9%
Tree Preservation - 121				
Expenditures	15,000	40,000	4,100	-62.5%
Unappropriated	30,000	35,000	-	0.0%
Tree Preservation Total	45,000	75,000	4,100	-40.0%
Franchise Fees - 125				
Expenditures	1,064,000	1,597,240	974,684	-33.4%
Unappropriated	2,046,393	2,177,760	-	-6.0%
Franchise Fees Total	3,110,393	3,775,000	974,684	-17.6%
New Local Option Gas Tax - 126				
Expenditures	195,000	212,000	156,000	-8.0%
Unappropriated	-	-	-	-
NLOGT Total	195,000	212,000	156,000	-8.0%
Parks Benefit Impact Fee - 128				
Expenditures	-	15,000	-	-100.0%
Unappropriated	6,000	64,765	-	-90.7%
Parks Benefit IF Total	6,000	79,765	-	-92.5%
Public Buildings Benefit Impact Fee - 129				
Expenditures	-	42,189	-	-100.0%
Unappropriated	17,000	-	-	-
Public Bldgs IF Total	17,000	42,189	-	-59.7%
Economic Opportunity - 130				
Expenditures	426,750	58,184	55,920	633.4%
Unappropriated	18,250	-	-	-
Econ Opp Total	445,000	58,184	55,920	664.8%
Sp Rev Fd Total	8,306,714	7,839,694	4,048,473	6.0%

Fund 101 - Solid Waste FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
101-3400-343-4000	Service charges - Garbage/Solid Waste	1,396,000	1,391,009	1,403,839
101-3600-361-1000	Interest Income	-	-	-
101-3600-369-9000	Miscellaneous Income	-	-	8,700
101-3800-389-9000	Prior Year Cash Carry Forward	377,964	377,964	-
		1,773,964	1,768,973	1,412,539
Expenditures				
101-3400-534-3400	Solid Waste - Contracted Services	1,302,181	1,287,859	1,275,714
101-3400-534-3700	Solid Waste - Administrative Services	111,680	103,011	116,631
101-3400-534-4910	Solid Waste - Legal Advertising	650	650	-
101-3400-534-5200	Solid Waste - Operating Supplies	-	-	5,400
101-9001-590-9900	Unrestricted Reserves	359,453	377,453	-
		1,773,964	1,768,973	1,397,745
	Revenue Over/(Under) Expenditures	-	-	14,794

Fund 105 - Street Lighting Districts FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
105-0000-000-0000	SPECIAL REVENUE - ST LIGHTING			
105-1930-325-2000	Lake Marie - Non Advalorem	12,893	12,783	6,737
105-1950-325-2000	Leisure World - Non Advalorem	14,421	14,421	14,815
105-2011-325-2000	Debary West - Non Advalorem	12,371	12,306	12,553
105-2050-325-2000	Debary East - Non Advalorem	5,629	5,444	5,552
105-2060-325-2000	Summerhaven - Non Advalorem	7,076	6,916	7,037
105-2080-325-2000	Woodbound Lakes - Non Advalorem	3,258	3,258	3,285
105-2120-325-2000	Pinnacle Plaza - Non Advalorem	1,425	1,425	1,440
105-2140-325-2000	Debary Plantation - Non Advalorem	148,162	137,332	139,318
105-2150-325-2000	Eagles Nest/Glen Abby - Non Advalorem	760	760	772
105-2170-325-2000	Debary Plantation West - Non Advalorem	3,363	3,363	3,418
105-2200-325-2000	Glen Abbey - Non Advalorem	27,911	20,611	20,914
105-2260-325-2000	Debary Woods - Non Advalorem	3,069	3,069	3,119
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	1,281
105-2460-325-2000	Reserve at Debary - Non Advalorem	5,016	5,016	5,094
105-2480-325-2000	Parkview - Non Advalorem	5,771	4,232	4,286
105-2580-325-2000	River Bluff - Non Advalorem	1,965	1,965	1,995
105-2750-325-2000	Parkview Heights - Non Advalorem	4,078	4,078	4,132
105-2760-325-2000	Pinnacle Reserve at Debary - Non Advalor	5,068	5,068	5,135
105-2780-325-2000	Saxon Woods - Non Advalorem	19,688	19,688	19,958
105-2790-325-2000	Debary Plantation Unit17 - Non Advalorem	19,002	19,002	4,921
105-2900-325-2000	Spring Glen Unit 1-2 - Non Advalorem	6,173	6,173	6,260
105-2940-325-2000	Woodlands at Glen Abby - Non Advalorem	2,095	2,095	2,125
105-2950-325-2000	Springview Unit 2-5 - Non Advalorem	13,158	13,158	13,348
105-3030-325-2000	Buena Vista - Non Advalorem	2,215	2,215	1,316
105-3040-325-2000	Glen Abby Club - Non Advalorem	2,826	2,826	2,973
105-3080-325-2000	Springview Industrial Park - Non Advalor	1,596	1,330	1,351
105-3330-325-2000	Riviera Bella - Non Advalorem	34,414	32,447	30,947
105-3800-000-0000	OTHER SOURCES:			
105-3800-389-9000	Prior Year Cash Forward	305,732	343,686	-
		671,618	687,150	325,322

Fund 105 - Street Lighting Districts FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Expenditures				
105-0000-000-0000	SPECIAL REVENUE - STREET LIGHTING			
105-1930-000-0000	LAKE MARIE:			
105-1930-541-3400	Lake Marie - Contracted Services	281	278	223
105-1930-541-3700	Lake Marie - Contract Administration	1,289	1,278	674
105-1930-541-4300	Lake Marie - Utilities	9,570	9,504	8,538
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	1,482
105-1950-541-4300	Leisure World - Utilities	14,784	14,520	12,707
105-2011-000-0000	DEBARY WEST:			
105-2011-541-3400	DeBary West - Contracted Services	460	457	402
105-2011-541-3700	DeBary West - Contract Administration	1,237	1,231	1,255
105-2011-541-4300	DeBary West - Utilities	15,444	15,180	13,672
105-2050-000-0000	DEBARY EAST:			
105-2050-541-3400	DeBary East - Contracted Services	237	229	202
105-2050-541-3700	DeBary East - Contract Administration	563	544	555
105-2050-541-4300	DeBary East - Utilities	8,712	8,580	7,661
105-2060-000-0000	SUMMERHAVEN:			
105-2060-541-3400	Summerhaven - Contracted Services	160	156	139
105-2060-541-3700	Summerhaven - Contract Administration	708	692	704
105-2060-541-4300	Summerhaven - Utilities	9,438	9,240	8,336
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	329
105-2080-541-4300	Woodbound Lakes - Utilities	4,422	4,356	3,894
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	594	528	468
105-2140-000-0000	DEBARY PLANTATION:			
105-2140-541-3400	DeBary Plantation - Contracted Services	668	667	612
105-2140-541-3700	DeBary Plantation - Contract Admin	14,816	13,733	13,932
105-2140-541-4300	DeBary Plantation - Utilities	159,060	158,400	141,881
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 Abbey - Contract Admin	76	76	77
105-2150-541-4300	Eagles Nest/Glen Abby - Utilities	1,056	924	819
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	342
105-2170-541-4300	DeBary Plantation West - Utilities	4,620	4,488	3,994
105-2200-000-0000	GLEN ABBEY:			
105-2200-541-3400	Glen Abbey - Contracted Services	271	271	249
105-2200-541-3700	Glen Abbey - Contract Administration	2,791	2,061	2,091
105-2200-541-4300	Glen Abbey - Utilities	26,400	26,400	22,242
105-2260-000-0000	DEBARY WOODS:			
105-2260-541-3400	DeBary Woods - Contracted Services	57	57	52

Fund 105 - Street Lighting Districts FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
105-2260-541-3700	DeBary Woods - Contract Administration	307	307	312
105-2260-541-4300	DeBary Woods - Utilities	4,224	3,960	3,553
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
105-2400-541-4300	Heritage Woods - Utilities	1,716	1,584	1,404
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	1,848	1,782	1,549
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	509
105-2460-541-4300	Reserve At DeBary - Utilities	3,168	3,036	2,727
105-2480-000-0000	PARKVIEW:			
105-2480-541-3400	Parkview - Contracted Services	49	49	45
105-2480-541-3700	Parkview - Contract Administration	577	423	429
105-2480-541-4300	Parkview - Utilities	5,016	4,884	4,361
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	197	200
105-2580-541-4300	River Bluff - Utilities	2,508	2,376	2,049
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	413
105-2750-541-4300	Parkview Heights - Utilities	4,620	4,488	4,026
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	514
105-2760-541-4300	Pinnacle Reserve At DeBary - Utilities	3,960	3,960	3,299
105-2780-000-0000	SAXON WOODS:			
105-2780-541-3400	Saxon Woods - Contracted Services	188	188	173
105-2780-541-3700	Saxon Woods - Contract Administration	1,969	1,969	1,989
105-2780-541-4300	Saxon Woods - Utilities	22,836	22,440	19,718
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	1,900	492
105-2790-541-4300	DeBary Plantation Units 17 - Utilities	15,312	15,180	13,548
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	626
105-2900-541-4300	Spring Glen Units 1 & 2 - Utilities	7,260	7,128	6,343
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	210	212
105-2940-541-4300	Woodlands At Glen Abbey - Utilities	2,772	2,640	2,267
105-2950-000-0000	SPRINGVIEW UNITS 2-5:			
105-2950-541-3400	Springview Units 2-5 - Contracted Serv	166	166	152
105-2950-541-3700	Springview Unit 2-5 - Contract Admin	1,316	1,316	1,335

Fund 105 - Street Lighting Districts FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
105-2950-541-4300	Springview Units 2-5 - Utilities	13,332	13,200	11,640
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	222	132
105-3030-541-4300	Buena Vista - Utilities	1,584	1,452	1,217
105-3040-000-0000	GLEN ABBEY CLUB:			
105-3040-541-3400	Glen Abbey Club - Contracted Services	21	21	19
105-3040-541-3700	Glen Abbey Club - Contract Admin	283	283	297
105-3040-541-4300	Glen Abbey Club - Utilities	3,102	2,970	2,613
105-3080-000-0000	SPRINGVIEW INDUSTRIAL PARK:			
105-3080-541-3400	Springview Industrial Park - Cont Serv	14	12	10
105-3080-541-3700	Springview Industrial Pk-Contract Admin	160	133	135
105-3080-541-4300	Springview Industrial Pk-Utilities	1,782	1,650	1,439
105-3330-000-0000	RIVIERA BELLA:			
105-3330-541-3400	Riviera Bella - Contracted Services	124	124	114
105-3330-541-3700	Riviera Bella - Contract Administration	3,441	3,245	3,095
105-3330-541-4300	Riviera Bella - Utilities	32,340	31,680	28,595
105-9001-590-0000	RESERVES (9001):			
105-9001-590-9900	Unrestricted Reserves	250,105	272,850	-
		671,618	687,150	370,155
	Revenue Over/(Under) Expenditures	-	-	(44,833)

Fund 110 - Recycling FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
110-3600-361-1000	Interest Income	-	-	-
110-3600-365-5000	Sale of Recyclables	150	6,000	5,948
110-3600-369-9000	Miscellaneous Revenues	-	-	-
110-3800-389-9000	Prior Year Cash Carryforward	80	41,632	-
		230	47,632	5,948
Expenditures				
110-0000-000-0000	SPECIAL REVENUE - RECYCLING			
110-4100-541-6000	CAPITAL OUTLAY:			
110-4100-541-6300	Infrastructure - Streets/Roads	-	-	-
110-4100-541-9000	TRANSFERS OUT:			
110-4100-581-9001	Transfer out to General Fund	-	47,632	-
110-9001-590-0000	RESERVES:			
110-9001-590-9900	Unrestricted Reserves	230	-	-
		230	47,632	-
	Revenue Over/(Under) Expenditures	-	-	5,948

Fund 115 - Orlandia Heights Neighborhood Improvement District FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
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	95,334
115-3600-361-1000	Interest Income	-	-	-
115-3600-369-0000	Miscellaneous Revenues	-	-	-
115-3800-389-9000	Prior Year Cash Carry Forward	10,000	35,000	-
		103,813	128,813	95,334
Expenditures				
115-0000-000-0000	SPECIAL REV - ORLANDIA HGTS			
115-4100-541-3000	OPERATING EXPENDTURES:			
115-4100-541-3100	Orlandia Hgts - Professional Services	-	-	-
115-4100-541-3400	Orlandia Hgts - Contract Services	77,063	72,300	95,631
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	4,149
115-4100-541-4610	Orlandia Hgts - Maint - Bldgs & Grounds	750	750	-
115-4100-541-4700	Orlandia Hgts - Printing and Binding	250	250	-
115-4100-541-5100	Orlandia Hgts - Office Supplies	200	200	200
115-4100-541-5200	Orlandia Hgts - Operating Supplies	700	700	-
115-4100-541-5300	Orlandia Hgts - Road Mat'ls & Supplies	-	5,000	117
115-4100-541-5600	Orlandia Hgts - Contingency	10,000	10,000	-
115-9001-590-0000	RESERVES:			
115-9001-590-9900	Unrestricted Reserves	10,000	34,763	-
		103,813	128,813	100,097
	Revenue Over/(Under) Expenditures	-	-	(4,763)

Fund 120 - Stormwater Management FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
120-0000-000-0000	SPECIAL REV - STORMWATER			
120-3200-325-2000	Stormwater Assessment	1,938,696	851,000	851,749
120-3600-369-9000	Miscellaneous Revenues	-	-	2,896
120-3800-381-1001	Interfund Transfer from General Fund	-	-	20,000
120-3800-389-9000	Prior Year Cash Carry Forward	-	113,988	-
		1,938,696	964,988	874,645
Expenditures				
120-0000-000-0000	SPECIAL REV - STORMWATER			
120-3800-538-0000	STORMWATER MGT & FLOOD CONTROL:			
120-3800-538-1000	PERSONNEL COSTS:			
120-3800-538-1200	Salaries and Wages	230,347	-	-
120-3800-538-1400	Overtime	10,000	-	-
120-3800-538-1600	Compensated Personal Leave	-	-	-
120-3800-538-2100	FICA	18,390	-	-
120-3800-538-2200	Retirement	24,035	-	-
120-3800-538-2301	Life & Health Insurance	62,957	-	-
120-3800-538-3000	OPERATING EXPENDITURES:			
120-3800-538-3100	Mgt & Flood - Professional Service Fees	-	15,000	-
120-3800-538-3101	Mgt & Flood - Legal Fees	-	-	16,330
120-3800-538-3105	Mgt & Flood - Professional Fees/Engineer	150,000	75,000	175,924
120-3800-538-3107	Mgt & Flood - CEI/Inspection Services	10,000	9,000	-
120-3800-538-3400	Mgt & Flood - Contract Svcs/Lk Monitoring	65,000	-	7,761
120-3800-538-3700	Mgt & Flood - Administrative Services	155,096	68,080	-
120-3800-538-4300	Mgt & Flood - Utility Services	1,600	1,500	1,530
120-3800-538-4430	Mgt & Flood - Equipment Rentals	-	-	200
120-3800-538-4500	Mgt & Flood - Insurance	-	-	613
120-3800-538-4610	Mgt & Flood - R & M - Infrastructure	350,000	35,000	44,629
120-3800-538-4660	Mgt & Flood - Maintenance - Equipment	15,000	6,500	10,328
120-3800-538-4900	Mgt & Flood - Other Current Charges&Obli	15,000	25,000	8,013
120-3800-538-5100	Mgt & Flood - Office Supplies	2,000	-	-
120-3800-538-5200	Mgt & Flood - Operating Supplies	45,000	1,500	148
120-3800-538-5205	Mgt & Flood - Fuel	18,000	-	-
120-3800-538-6000	CAPITAL OUTLAYS:			
120-3800-538-6300	Mgt & Flood - Infrastructure	-	-	-
120-3800-538-6400	Mgt & Flood - Machinery and Equipment	23,712	-	-
120-3800-538-7000	DEBT SERVICE:			
120-3800-538-7100	Mgt & Flood - Debt Service Principal	460,000	450,000	445,000
120-3800-538-7200	Mgt & Flood - Debt Service Interest	252,205	265,908	279,296
120-9001-590-9900	Unrestricted Reserves	30,354	12,500	-
		1,938,696	964,988	989,772
Revenue Over/(Under) Expenditures		-	-	(115,127)

OPERATING EXPENSE DETAIL

Fund 120 - STORMWATER

Stormwater

3800

-31

Professional Services	Cost	Explanation
Engineering Services	\$ 150,000	
CEI / Inspection Svcs	10,000	
Total	\$ 160,000	

-34

Contracted Services	Cost	Explanation
Lake Monitoring	\$ 65,000	
Total	\$ 65,000	

-37

Administrative Services	Cost	Explanation
Admin overhead costs	\$ 155,096	To reimb general fund for all admin costs
Total	\$ 155,096	

-43

Utilities	Cost	Explanation
Electricity	\$ 1,600	Pumps
Total	\$ 1,600	

-46

Repairs & Maintenance	Cost	Explanation
Infrastructure	\$ 350,000	Pipe replacement, flume repairs, restoration
Equipment Maint	15,000	
Total	\$ 365,000	

OPERATING EXPENSE DETAIL

Fund 120 - STORMWATER

Stormwater

3800

-49

Other Current Charges & Oblig	Cost	Explanation
Other charges	\$ 15,000	Pump station costs/maint
Total	\$ 15,000	

-51

Office Supplies	Cost	Explanation
Office Supplies	\$ 2,000	Folders, toner, paper
Total	\$ 2,000	

-52

Operating Supplies	Cost	Explanation
Operating Supplies	\$ 40,000	Risers, bricks, riprap, concrete
Aramark	5,000	Uniforms
Fuel	18,000	Vehicles and mowers
Total	\$ 63,000	

-64

Capital - Machinery & Equip	Cost	Explanation
Kubota 60" diesel deck mower 2 @ \$11,356	\$ 23,712	Mowing around stormwater ponds
Total	\$ 23,712	

Fund 121 - Tree Preservation FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
121-0000-000-0000	SPECIAL REV - TREE TRUST			
121-3400-341-9200	Tree - Planning Development	-	-	-
121-3500-351-1500	S/R - Code Enforcement F & F	-	-	-
121-3600-361-1000	Interest Income	-	-	-
121-3600-366-0000	S/R - Donations/Contributions	-	-	-
121-3800-389-9000	Prior Year Cash Carry Forward	45,000	75,000	-
		45,000	75,000	-
		45,000	75,000	-
Expenditures				
121-0000-000-0000	SPECIAL REVENUE - TREE TRUST FUND			
121-3900-539-5250	Garden & Nursery Supplies	15,000	15,000	4,100
121-9000-590-6200	Buildings	-	-	-
121-9000-590-6300	Infrastructure	-	-	-
121-9002-581-9001	Transfer Out to General Fund	-	25,000	-
121-9001-590-9900	Unrestricted Reserves	30,000	35,000	-
		45,000	75,000	4,100
		45,000	75,000	4,100
	Revenue Over/(Under) Expenditures	-	-	(4,100)

Fund 125 - Franchise Fees FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
125-0000-000-0000	SPECIAL REV - ELECTRIC/STR			
125-3200-323-1000	Franchise Fees - Electric	747,000	747,000	765,130
125-3200-323-4000	Franchise Fees - Gas	28,000	28,000	12,388
125-0000-000-0001	Transfer In from General Fund	335,393	-	-
125-3800-389-9000	Prior Years Cash Carry Forward	2,000,000	3,000,000	-
		3,110,393	3,775,000	777,518
Expenditures				
125-0000-000-0000	SPECIAL REVENUE - ELECTRIC/STR			
125-4100-541-3100	Franchise P/W - Contract Administration	75,000	75,000	653
125-4100-541-4300	Pub Works Spc Rev - Utility Services	15,000	11,000	12,053
125-4100-541-4301	Pub Works Spc Rev - Arterial Lighting	160,000	150,000	149,672
125-4100-541-4302	Pub Works Spc Rev - Traffic Signal Utili	4,000	3,000	3,516
125-4100-541-4641	Pub Works Spc Rev - Sidewalk Maintenance	10,000	7,500	8,790
125-9001-590-9900	Unrestricted Reserves	2,046,393	2,177,760	-
125-9002-581-9001	Transfer Out to General Fund	800,000	1,350,740	800,000
125-9002-581-9300	Transfer Out - Capital Projects Fund	-	-	-
		3,110,393	3,775,000	974,684
	Revenue Over/(Under) Expenditures	-	-	(197,166)

Fund 126 - Local Option Gas Tax FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
126-0000-000-0000	SPECIAL REV - NLOGT			
126-3100-312-4200	New Local Option Gas Tax	195,000	195,000	193,549
126-3800-389-9000	Prior Years Cash Carry Forward	-	17,000	-
		195,000	212,000	193,549
Expenditures				
126-0000-000-0000	SPECIAL REV - NEW LOCAL OPTION GAS TAX			
126-4100-541-4623	Road Resurfacing	-	-	-
126-9002-581-9001	Transfer to General Fund (Road Resurface)	195,000	212,000	156,000
126-9001-590-9900	Unrestricted Reserve	-	-	-
		195,000	212,000	156,000
	Revenue Over/(Under) Expenditures	-	-	37,549

Fund 128 - Park Benefit Impact Fee FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
128-0000-000-0000	TRUST FUND - PARKS BENEFIT:			
128-3200-324-6100	Impact Fees - Rec Residential	-	-	16,487
128-3200-324-6200	Impact Fees - Rec Commercial	-	-	-
128-3600-361-1000	Interest Income	-	-	-
128-3800-389-9000	Prior Year Cash Forward	6,000	79,765	-
		6,000	79,765	16,487
Expenditures				
128-0000-000-6300	Infrastructure	-	-	-
128-0000-000-9900	Unappropriated Reserves	6,000	64,765	-
128-9002-581-9001	Transfer Out to General Fund	-	-	-
128-7201-572-6300	Infrastructure	-	15,000	-
		6,000	79,765	-
	Revenue Over/(Under) Expenditures	-	-	16,487

Fund 129 - Public Buildings Benefit Impact Fee FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
129-0000-000-0000	TRUST FUND - PUBLIC BUILDINGS:			
129-3200-324-7100	Impact Fees - Public Bldg Re	-	-	5,858
129-3200-324-7200	Impact Fees - PB Commercial	-	-	1,373
129-3600-361-1000	Interest Income	-	-	
129-3800-389-9000	Prior Year Cash Forward	17,000	42,189	
		17,000	42,189	7,231
Expenditures				
129-0000-000-9900	Unappropriated Reserves	17,000	-	-
129-1900-519-4610	Repairs & Maintenance - Buildings	-	-	-
129-9002-581-9001	Transfer Out to General Fund	-	42,189	-
129-1900-519-6200	Buildings - General Government	-	-	-
129-1900-519-6300	General Gov't - Buildings Infrastructure	-	-	-
		17,000	42,189	-
	Revenue Over/(Under) Expenditures	-	-	7,231

Fund 130 - Economic Opportunity FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
130-3100-316-0000	Business Tax Receipts - City	24,000	-	-
130-3100-316-0010	Business Tax Receipts - County	21,000	-	-
130-3600-369-9000	Miscellaneous Income	-	-	-
130-3800-381-0001	Interfund Transfer from General Fund	-	49,284	21,031
130-3800-389-9000	Prior Years Cash Carry Forward	400,000	8,900	-
		445,000	58,184	21,031
Expenditures				
130-9001-590-9900	Unappropriated Reserve	18,250	-	-
130-9002-581-9001	Transfer to General Fund (15%)	6,750	-	-
130-9002-594-8200	Payments to Private Org. - Sign Grants	20,000	20,000	37,520
130-9002-594-8201	Payments to Private Org. - Job Incentive	400,000	38,184	18,400
		445,000	58,184	55,920
	Revenue Over/(Under) Expenditures	-	-	(34,889)

Fund 210 - Debt Service FT FL Road Area SAD FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
210-0000-000-0000	Debt Svc - FT FL Rd Area SAD			
210-3200-325-1000	Special Assessments - Capital Improvement	74,600	-	-
210-3800-389-9000	Prior Year Cash Carry Forward	-	-	-
		74,600	-	-
Expenditures				
210-3300-533-7000	DEBT SERVICE:			
210-3300-533-7100	Debt Service Principal	60,000	-	-
210-3300-533-7200	Debt Service Interest	14,600	-	-
210-3300-533-7300	Other Debt Service Costs	-	-	-
210-9001-590-9900	Reserves	-	-	-
		74,600	-	-
	Revenue Over/(Under) Expenditures	-	-	-

Fund 300 - Capital Projects FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
300-3300-000-0000	INTERGOVERNMENTAL REV:			
300-3300-331-3610	Grant - DCA (FEMA/HMGP)	-	583,319	62,012
300-3300-331-3620	Grant - HMGP Lakeside	-	-	102,296
300-3300-334-4520	Grant - FDOT/LAP	-	-	100,475
300-3600-369-9000	Miscellaneous Revenues	-	-	434
300-3800-000-0000	OTHER SOURCES:			
300-3800-381-0001	Interfund Transfer from General Fund	-	-	2,356,116
300-3800-389-9000	Prior Years Cash Carry Forward	650,000	1,830,129	-
		650,000	2,413,448	2,621,333
Expenditures				
300-9000-590-6100	General Government - Land	-	-	12,360
300-9000-590-6200	Gen Gov't - Buildings & Structures	-	-	-
300-9000-590-6300	General Government - Infrastructure	-	-	-
300-9000-590-6400	General Government - Equipment	-	-	-
300-9001-590-9900	Unrestricted Reserves	-	288,690	-
300-9380-590-6300	Stormwater - Infrastructure	250,000	1,724,758	481,574
300-9380-590-6400	Stormwater - Equipment	400,000	400,000	53,238
300-9410-590-6300	Public Works - Infrastructure	-	-	51,974
300-9900-581-9001	Transfer Out - General Fund	-	-	-
300-9900-581-9120	Transfer Out - Stormwater Assessment Fnd	-	-	-
		650,000	2,413,448	599,146
	Revenue Over/(Under) Expenditures	-	-	2,022,187

City of DeBary
Capital Projects Fund 300 - Capital
FY 2016 Budget

	<u>Infrastructure</u>	<u>Machinery & Equip</u>
Minor Storm Water Projects	250,000	
No Name Lake Pump Station		400,000
	<hr/>	
Totals	<u>250,000</u>	<u>400,000</u>

Fund 310 - FT FL Water Main Extension FY 2016 Budget

Account Number	Account Description	FY16 Adopted	FY15 Adopted	FY14 Actual
Revenues				
310-0000-000-0000	FT FL Water Main Extension			
310-3800-381-0001	Transfer In from General Fund	165,000	-	-
310-3800-384-0000	Debt Proceeds	635,000	-	-
310-3800-389-9000	Prior Year Cash Forward	-	-	-
		800,000	-	-
Expenditures				
310-9330-533-6300	Water Svcs - Infrastructure	800,000	-	-
310-9001-590-9900	Reserves	-	-	-
		800,000	-	-
	Revenue Over/(Under) Expenditures	-	-	-

City of DeBary
 Personal Services Budget
 Plan for FY 2016

Title	Full Time Part Time	Hours	Budget FY16 Annual Rate Increase by	FICA	Retirement	Health Insurance Increase by	Dental Insurance Increase by	Life/AD&D Insurance Increase by	Short/Long Term Disability Increase by	H.S.A.	Budget FY16 Total Compensation	Fringe Benefit % excluding FICA
1100-Council												
Mayor	Elected		6,000	459							6,459	0.00%
Vice Mayor	Elected		4,800	367							5,167	0.00%
Councilmember	Elected		4,800	367							5,167	0.00%
Councilmember	Elected		4,800	367							5,167	0.00%
Councilmember	Elected		4,800	367							5,167	0.00%
Department Total			25,200	1,928							27,128	0.00%
1200-City Manager												
City Manager	FT	2080	117,435	8,984	11,743	6,953	342	138	829	2,000	148,423	18.74%
HR Admin/Admin Asst	FT	2080	58,286	4,459	5,829	6,953	342	138	428	2,000	78,434	26.92%
Office Assistant	FT	2080	31,468	2,407	3,147	6,953	342	138	249	2,000	46,704	40.77%
Assistant to City Clerk	FT	2080	47,208	3,611	4,721	6,953	342	138	525	-	63,498	26.85%
Department Total			254,396	19,461	25,440	27,810	1,369	552	2,031	6,000	337,059	24.84%
1300-Finance Department												
Finance Director	FT	2080	81,305	6,220	8,131	6,953	342	138	688	2,000	105,776	22.45%
Accounting Clerk II	FT 80%	1664	31,664	2,422	3,166	6,953	342	138	299	2,000	46,984	40.73%
Accounting Clerk I	FT	2080	39,517	3,023	3,952	6,953	342	138	299	2,000	56,223	34.63%
Department Total			152,486	11,665	15,249	20,858	1,027	414	1,286	6,000	208,984	29.40%
1900-General Government												
Maintenance Worker I	FT 20%	416	5,974	457	597	1,391	68	28	50	-	8,565	35.72%
Office Assistant	FT 70%	1456	20,909	1,600	2,091	1,391	68	28	50	-	26,136	17.35%
Department Total			26,883	2,057	2,688	2,781	137	55	100	-	34,701	21.43%
2402-Zoning & Code Compliance												
Planning Tech	FT 30%	624	11,742	898	1,174	-	113	46	82	-	14,056	12.05%
Neighborhood Improvement Offi	FT	2080	41,990	3,212	4,199	3,476	171	69	125	2,000	55,242	23.91%
Department Total			53,732	4,111	5,373	3,476	284	115	207	2,000	69,298	21.32%
2403-Business Tax Receipt												
Office Assistant	FT 30%	624	8,631	660	863	-	113	46	82	-	10,395	12.79%
Accounting Clerk II	FT 20%	416	7,916	606	792	-	-	-	-	-	9,313	10.00%
Department Total			16,547	1,266	1,655	-	113	46	82	-	19,709	11.46%
1500-Growth Mgt												
Planning Administrator	FT	2080	74,219	5,678	7,422	6,953	342	138	652	2,000	97,403	23.59%
Planning Tech	FT 70%	1456	27,399	2,096	2,740	6,953	116	46	85	2,000	41,434	43.57%

Title	Full Time Part Time	Hours	Budget FY16 Annual Rate Increase by	FICA	Retirement	Health Insurance Increase by	Dental Insurance Increase by	Life/AD&D Insurance Increase by	Short/Long Term Disability Increase by	H.S.A.	Budget FY16 Total Compensation	Fringe Benefit % excluding FICA
Department Total			101,618	7,774	10,162	13,905	459	184	737	4,000	138,837	28.98%
1510-TOD												
TOD Director	FT	2080	74,219	5,678	7,422	6,953	342	138	652	2,000	97,403	23.59%
Admin Assistant	FT	2080	47,208	3,611	4,721	6,953	116	46	85	2,000	64,740	29.49%
Department Total			121,427	9,289	12,143	13,905	459	184	737	4,000	162,143	25.88%
1910-Information Tech												
i.T. Director	FT	2080	69,833	5,342	6,983	6,953	342	138	525	2,000	92,116	24.26%
Department Total			69,833	5,342	6,983	6,953	342	138	525	2,000	92,116	24.26%
4100-Public Works												
PW/Stormwater Director	FT 50%	1040	32,853	2,513	3,285	3,476	171	69	220	1,000	43,588	25.03%
PW/Stormwater Superint	FT 50%	1040	22,857	1,749	2,286	3,476	171	69	220	1,000	31,828	31.60%
Office Assistant	FT 50%	1040	14,385	1,100	1,439	3,476	171	69	125	1,000	21,766	43.65%
Maintenance Worker I	FT	2080	29,870	2,285	2,987	6,953	342	138	216	2,000	44,791	42.30%
Maintenance Worker II	FT	2080	31,209	2,387	3,121	6,953	342	138	216	2,000	46,366	40.92%
Maintenance Worker I	FT	2080	29,870	2,285	2,987	6,953	342	138	216	2,000	44,791	42.30%
Maintenance Worker I	FT	2080	29,870	2,285	2,987	6,953	342	138	216	2,000	44,791	42.30%
Public Works Crew Chief	FT		6,427	492	643	-	-	-	-	-	7,562	10.00%
Maintenance Worker I	FT	2080	29,870	2,285	2,987	6,953	342	138	216	2,000	44,791	42.30%
Department Total			227,212	17,382	22,721	45,192	2,225	897	1,643	13,000	330,271	37.71%
7201-Parks & Recreation												
Maintenance Worker I	FT	2080	29,870	2,285	2,987	6,953	342	138	249	2,000	44,824	42.41%
Part Time Mower	PT	832	10,104	773	-	-	-	-	-	-	10,876	0.00%
Parks & Rec Director	FT	2080	76,514	5,853	7,651	6,953	342	138	599	2,000	100,051	23.11%
Office Assistant	FT	2080	29,324	2,243	2,932	6,953	342	138	249	2,000	44,182	43.02%
Parks Crew Chief	FT	2080	35,535	2,718	3,553	6,953	342	138	216	2,000	51,455	37.15%
Maintenance Worker III	FT	2080	36,180	2,768	3,618	5,562	274	138	201	2,000	50,740	32.59%
Maintenance Worker I	FT	2080	32,145	2,459	3,214	6,953	342	138	282	2,000	47,533	40.22%
Maintenance Worker I	FT	2080	29,870	2,285	2,987	6,953	342	138	216	2,000	44,791	42.30%
Recreation Coordinator	FT	2080	50,173	3,838	5,017	6,953	342	138	407	2,000	68,869	29.61%
Maintenance Worker I	FT 80%	1664	23,896	1,828	2,390	6,953	342	138	216	2,000	37,762	50.38%
Parks Superintendent	FT	2080	58,171	4,450	5,817	6,953	342	138	440	2,000	78,311	26.97%
301-Recreation Programs												
Summer Camp			25,750	1,970	-	-	-	-	-	-	27,720	0.00%
Recreation Aids and Referees			12,360	946	-	-	-	-	-	-	13,306	0.00%
Department Total			449,892	34,417	40,168	68,135	3,354	1,380	3,075	20,000	620,421	30.25%
General Fund 001 Total			1,499,226	114,691	142,581	203,015	9,768	3,963	10,422	57,000	2,040,667	28.46%

Title	Full Time Part Time	Hours	Budget FY16 Annual Rate Increase by	FICA	Retirement	Health Insurance Increase by	Dental Insurance Increase by	Life/AD&D Insurance Increase by	Short/Long Term Disability Increase by	H.S.A.	Budget FY16 Total Compensation	Fringe Benefit % excluding FICA
3800-Stormwater - Fund 120												
PW/Stormwater Director	FT 50%	1040	32,853	2,513	3,285	3,476	171	69	220	1,000	43,588	25.03%
PW/Stormwater Superint	FT 50%	1040	22,857	1,749	2,286	3,476	171	69	220	1,000	31,828	31.60%
Office Assistant	FT 50%	1040	14,385	1,100	1,439	3,476	171	69	125	1,000	21,766	43.65%
Stormwater Crew Chief	FT		6,427	492	643	-	-	-	-	-	7,562	10.00%
Maintenance Worker I	FT	2080	30,765	2,354	3,076	6,953	342	138	216	2,000	45,843	41.36%
Maintenance Worker I	FT	2080	30,765	2,354	3,076	6,953	342	138	216	2,000	45,843	41.36%
Maintenance Worker I	FT	2080	30,765	2,354	3,076	6,953	342	138	216	2,000	45,843	41.36%
Maintenance Worker I	FT	2080	30,765	2,354	3,076	6,953	342	138	216	2,000	45,843	41.36%
Stormwater Fund 120 Total			230,347	17,622	23,035	45,192	2,225	897	1,643	13,000	333,960	37.33%
Total City Payroll												
		37.4	1,729,573	132,312	165,616	248,207	11,992	4,860	12,065	70,000	2,374,627	29.65%

City of DeBary

The City of DeBary has the following outstanding debt for fiscal year 2016:

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

Stormwater Utility Revenue Note, Series 2009
\$5 million, 20 Years, 4.05%, 7 Year Balloon
Dated May 27, 2009

Fiscal Year	Principal	Interest	Total
2010	-	204,750	204,750
2011	150,000	199,462	349,462
2012	160,000	193,185	353,185
2013	165,000	186,604	351,604
2014	170,000	179,820	349,820
2015	175,000	172,834	347,834
2016	180,000	165,645	345,645
2017	4,000,000	81,000	4,081,000
	\$ 5,000,000	\$1,383,300	\$6,383,300