

**City of Deltona, Florida**

**Capital Outlay - Schedule**

<b>General Fund</b>		
Sidewalks	\$	640,000 (Page 135)
<b>Special Revenue Fund</b>		
Stormwater		3,290,200 (Page 165)
Transportation		14,202,000 (Page 170)
<b>Enterprise Fund</b>		
Water/Sewer Constructor		12,789,000 (Page 185)
Water/Sewer Utilities		5,731,700 (Page 190)
<b>Capital Projects Fund</b>		
Municipal Complex(es)		11,100,000 (Page 213)
Replacement Equipment		1,689,000 (Page 215)
New Equipment		568,600 (Page 217)
Park Projects		848,700 (Page 218)
		<u>\$ 50,859,200</u>

**City of Deltona, Florida**

**PAY GRADE LISTING**

**Annual Salary Range**

Revised October 1, 2001

<b>Pay Grade</b>	<b>Minimum</b>	<b>Mid-point</b>	<b>Maximum</b>
1	18,181	21,755	26,544
2	19,041	22,785	27,800
3	19,901	23,814	29,055
4	20,761	24,843	30,312
5	21,623	25,874	31,569
6	22,483	26,903	32,825
7	23,343	27,933	34,081
8	24,203	28,962	35,336
9	25,064	29,991	36,593
10	25,925	31,021	37,850
11	26,785	32,051	39,106
12	27,645	33,081	40,362
13	28,507	34,110	41,620
14	29,367	35,139	42,876
15	30,227	36,169	44,131
16	31,088	37,199	45,389
17	31,948	38,229	46,644
18	32,809	39,258	47,901
19	33,669	40,287	49,157
20	34,529	41,317	50,412
21	35,390	42,347	51,670
22	36,251	43,377	52,925
23	37,111	44,406	54,182
24	37,971	45,435	55,438
25	38,831	46,465	56,693
26	39,691	47,494	57,949
27	40,553	48,525	59,206
28	41,413	49,554	60,463
29	42,273	50,583	61,719
30	43,133	51,613	62,975

City of Deltona, Florida

PAY GRADE LISTING - Continued

Annual Salary Range  
Revised October 1, 2001

<u>Pay Grade</u>	<u>Minimum</u>	<u>Mid-point</u>	<u>Maximum</u>
31	43,993	52,642	64,230
32	44,855	53,673	65,487
33	45,715	54,702	66,744
34	46,575	55,731	68,000
35	47,435	56,761	69,256
36	48,296	57,790	70,511
37	49,156	58,820	71,767
38	50,017	59,850	73,025
39	50,877	60,879	74,281
40	51,737	61,909	75,537
41	52,598	62,938	76,792
42	53,458	63,968	78,048
43	54,319	64,998	79,306
44	55,179	66,027	80,562
45	56,040	67,057	81,818
46	56,900	68,086	83,074
47	57,760	69,116	84,330
48	58,620	70,145	85,586
49	59,480	71,174	86,842
50	60,340	72,203	88,098
51	61,200	73,232	89,354
52	62,060	74,261	90,610
53	62,920	75,290	91,866
54	63,780	76,319	93,122
55	64,640	77,348	94,378
56	65,500	78,377	95,634
57	66,360	79,406	96,890
58	67,220	80,435	98,146
59	68,080	81,464	99,402
60	68,940	82,493	100,658

## City of Deltona, Florida

### CHART OF ACCOUNTS OPERATING EXPENSES

The following is a listing of sub-account codes used to track City activity on a day-to-day basis. The main level, the level in which the budget has been presented, represents the Uniform Accounting Code mandated by the State of Florida. To allow for better information and cost control on a City-wide basis, the sub-account codes listed below are used to account for the day-to-day activities of the City.

#### 5231 Professional Services

- Professional Services - Other
- General Legal
- Comprehensive Plan & Land Development Regulations
- Code Enforcement Support
- Special Assessments
- Litigation
- Associated Legal Costs
- Labor Attorney
- Code Enforcement Attorney
- Development Review - Transportation
- Development Review - Environmental
- Consulting Engineer

#### 5232 Accounting & Auditing

- Procedure Implementation
- Audit Services
- Special Projects

#### 5234 Other Contractual Services

- Contractual Services - Other
- Ordinance Codification / Minute Indexing
- Records Management Program
- Software Maintenance Agreement
- Computer Network Support
- Mowing & Litter Control
- Public Works Services
- Comprehensive Plan
- Building Permitting / Inspections
- Lot Maintenance Enforcement
- Janitorial Services
- Animal Kennel Fees
- Law Enforcement Services

City of Deltona, Florida

CHART OF ACCOUNTS OPERATING EXPENSES - Continued

- 5235 Investigations
  - Fire Marshal Investigations
- 5240 Travel and Per Diem
  - Travel / Per Diems
  - Mileage - Local
- 5241 Communications & Freight Services
  - Communications
  - Postage & Shipping
- 5243 Utility Services
  - Utility Services - General
  - Lighting/Electric
  - Water/Sewer
  - Waste Management
  - Streetlighting
  - Pump & Lift Stations
- 5244 Rentals & Leases
  - Equipment Rental & Leases
- 5245 Insurance
- 5246 Repair & Maintenance Services
  - R&M - Vehicles
  - R&M - Equipment
  - R&M - Building
  - R&M - Hydrants
  - R&M - Parks
- 5247 Printing & Binding
  - Printing & Binding - General
  - Printing - Newsletter
- 5248 Promotional Activities
  - Promotional Activities - General
  - City Appreciation Events
- 5249 Other Current Charges
  - Recognition's / Sympathies
  - Reimbursable Expenses
  - Legal & Classified Ads

**City of Deltona, Florida**

**CHART OF ACCOUNTS OPERATING EXPENSES - Continued**

- 5249 Other Current Charges, continued
  - Personnel Advertising
  - Dumping Fees
  - Economic Development Efforts
  - Sheriff's Service of Notices
  - Emergency Management
  - Employee Physicals & Exams
  - Assessment Billings/Fees
  - Advisory Boards Support
  - Feasibility Studies & Research
  - Employee Recognition/Benefits
  - Recording Fees
  - Unsafe Conditions Abatement
  - Temporary Staffing
  - Licenses Renewal Fees
  - Legislative Actions
  - Commission Initiatives
  
- 5251 Office Supplies
  - Office Supplies - General
  - Furniture & Equipment (Non-Capital)
  
- 5252 Operating Supplies
  - Fuel & Oil
  - Small Tools & Equipment (Non-Capital)
  - Janitorial Supplies
  - Bunker Gear
  - Medical Supplies
  - Uniforms
  - Safety and Traffic Control
  - Computer Software
  - Park Furnishings and Equipment
  - Operating Supplies - Other
  
- 5253 Road Materials & Supplies
  - Road Materials & Supplies
  - Drainage Materials and Supplies
  - Sidewalk Materials and Supplies
  
- 5254 Publications / Memberships / Training
  - Books / Publications
  - Memberships/Licenses
  - Conferences/Meetings
  - Training / Seminars

## City of Deltona, Florida

### GLOSSARY

**Accrual** To increase or accumulate by regular growth, as interest on capital.

**Activity**

A specific and distinguishable unit of work or service performed.

**Ad Valorem Taxes** Real estate and personal property taxes. Ad Valorem is defined by *Webster's New World Dictionary* as "in proportion to the value". The taxes are assessed on a portion of the value of the property. Local governments set the levy.

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

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

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

**Assets** Property that has monetary value.

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

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

**Beginning Balance** The residual non-restricted funds brought forward from the previous fiscal year (ending balance).

**Bond** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds typically are used for long-term debt.

**Bond Funds** The revenues derived from issuance of bonds used to finance capital projects.

**Budget (Operating)** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

**Budget Calendar** The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

## City of Deltona, Florida

### GLOSSARY - Continued

**Budget Document** The official written statement prepared by the finance department and supporting staff which presents the proposed budget to the legislative body.

**Budget Message** A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document as presented in writing by the City Manager to the City Commission. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Finance Director.

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

**Budgetary Expenditures** Decreases in net assets. In contrast to conventional expenditures, budgetary expenditures exclude amounts represented by noncurrent liabilities.

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

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

**Capital Improvement** Additions, replacements or improvements to facilities with a unit cost in excess of \$5,000 and a useful life of one or more years. Items with a unit cost of less than \$5,000 will be charged to operating expenditures.

**Capital Improvement Program** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Improvement** Additions, replacements or improvements to facilities with a unit cost in excess of \$5,000 and a useful life of one or more years. Items with a unit cost of less than \$5,000 will be charged to operating expenditures.

**Capital Outlay** The cost of acquiring or improving land, buildings, equipment, furnishings etc. with a unit cost in excess of \$5,000 and a useful life of one or more years. (See Capital Improvement)

**Capital Projects** Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

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

**Contractual Service** (Also called User Charges or Fees) The charge for goods or services provided by local government to those private individuals who receive the service. Such charges reduce the reliance on property tax funding.

**Cost** The amount of money or other consideration exchanged for property, services, or an expense.

## City of Deltona, Florida

### GLOSSARY – Continued

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

**Debt Service** The expense of retiring debts such as loans and bond issues, it includes principal and interest payments, and administrative costs for paying agents, registrars, and escrow agents.

**Debt Service Reserve** A fund used to pay debt services of revenue bonds if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements; it is funded in whole or in part from the proceeds of the bonds or is allowed to gradually accumulate over a period of years through required payments from the pledged revenues.

**Department** A basic organizational unit which is functionally unique in its service delivery established to efficiently meet the needs of the citizens.

**Depreciation** 1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. 2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**Encumbrance** A commitment of funds against an appropriation, it may be in the form of a purchase order or contract; until such time as the goods or services are received, the commitment is referred to as an encumbrance.

**Enterprise Fund** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services to

be financed primarily through charges and fees, thus removing the expense from the tax rate.

**Expenditures** Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

**Expenses** Decreases in net total assets. Expenses represent the total cost of operations during a period, regardless of the timing of related expenses.

**Fees** Charges for services that are based upon the cost of providing the service.

**Final Millage** The tax rate adopted in the final public budget hearing of a taxing authority.

**Fiscal Year** The twelve month financial period used by the City that begins October 1 and ends September 30- of the following calendar year. The year is represented by the date on which it ends. Example: October 1, 2004 – September 30, 2005 would be fiscal year 2005.

**Full-Time Equivalent (FTE)** A measure of effective authorized position, indicating the percentage of time a position or group of positions is funded. It is calculated by equating 2,080 hours per year with the full-time equivalent of one position; thus one position would have and FTE of 1.0, or 100 percent.

**Function** A major class or grouping of tasks directed toward a common goal, such as improvements to public safety, improvement of the physical environment, etc.

## City of Deltona, Florida

### GLOSSARY - Continued

**Fund** A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money available specified purposes.

**Fund Balance** The amount available within a fund at the close of the fiscal year that can be carried over as a revenue for the upcoming fiscal year.

**General Fund** The governmental accounting fund supported by ad Valorem (property) taxes, licenses and permits, service charges, and other general revenues to provide for operating services.

**Goal** A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

**Grant** A contribution of assets by one governmental unit or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

**Interfund Transfers** Transfers among funds. These are utilized to track items for management purposes. They represent a "double counting" and, therefore, are subtracted when computing a "net" operating budget.

**Internal Control** A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that:

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

processing of a transaction are completed, and

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

**Investment Securities** and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

**Levy** The total amount of taxes, special assessments, or charges imposed by a government.

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

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

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

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

## City of Deltona, Florida

### GLOSSARY - Continued

**Mill** 1/1000 of one dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: Millage rate of \$4.198 per thousand, taxable value of \$50,000/1,000=50 x \$4.198= \$209.90.

**Modified Accrual Basis** The basis of accounting under which expenditure other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

**Modified Accrual Basis of Accounting** The basis a government uses to account for its governmental funds; it records expenditures rather than expenses, and requires that payment on revenues be received during the year or soon enough thereafter to be used to liquidate the current year's liabilities.

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

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

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

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

**Operating Fund** Also called general fund. Usually, the operating fund is the major portion of a budget. It details the expenses of day-to-day operations.

**Other Expenditures** These include items of a non-expense or expenditure nature such as reserves, transfers to other funds and debt service.

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

**Personal Services** Costs related to compensating employees including salaries, wages, taxes and benefit costs.

**Property Appraiser** Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

**Proposed Millage** The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage is to be sent to an appraiser within 30 days after a county's tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than the one it originally proposed.

## City of Deltona, Florida

### GLOSSARY – Continued

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

**Real Property** Land and buildings and other structures attached to it that are taxable under state law.

**Reserve** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

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

**Revenue Estimate** A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

**Revenue Sharing** Federal and state money allocated to local governments.

**Rolled Back Rate** That millage rate which, when multiplied times the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. In normal circumstances, as the tax roll rises by virtue of reassessment, the rolled back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations

added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

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

**Source of Revenue** The point of origin of a particular revenue or group of revenues.

**Special Assessment** A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund** A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Street Lighting District** A revenue source derived from funds received by the City from residents of a special district established to finance street lighting.

**Tax Base** The total property valuations on which each taxing agency levies its tax rates.

**Tax Roll** The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) of each year.

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

## City of Deltona, Florida

### GLOSSARY – Continued

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

**Uniform Accounting System** The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

**Unit Cost** The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

**User (Fees) Charges** The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

**Vision** Most desirable future state.

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

## City of Deltona, Florida

### ACRONYMS

<b>ACH</b> Automated Clearing House	<b>HBA</b> Home Builder's Association
<b>ADA</b> American's with Disabilities Act	<b>HTML</b> - HyperText Markup Language
<b>CADD</b> Computer Aided Draft Design	<b>ISO</b> Insurance Services Office
<b>CAFR</b> Comprehensive Annual Financial Report	<b>MPO</b> Metropolitan Planning Organization
<b>CDBG</b> Community Development Block Grant	<b>LOGT</b> Local Option Gas Tax
<b>CERT</b> Community Emergency Response Team	<b>MUTCD</b> Manual of Uniform Traffic Control Devices
<b>CIP</b> Capital Improvement Program	<b>NFPA</b> National Fire Protection Association
<b>CO</b> Certificate of Occupancy	<b>NOAA</b> National Oceanic and Atmospheric Administration
<b>COBRA</b> Consolidated Omnibus Reconciliation Act	<b>NPDES</b> National Pollutant Discharge Elimination System
<b>CPR</b> Cardiopulmonary Resuscitation	<b>PC</b> Personal Computer
<b>DCA</b> Department of Community Affairs	<b>PODs</b> Personal On-Demand Storage Unit
<b>ECHO</b> Ecological, Cultural, Heritage and Outdoor Tourism	<b>PUD</b> Planned Unit Development
<b>EKG</b> Electrocardiogram	<b>RV</b> Recreational Vehicle
<b>EMS</b> Emergency Medical Services	<b>S.W.A.T.</b> Student's Working Against Tobacco
<b>ERU</b> Equivalent Residential Unit	<b>VGMC</b> Volusia Growth Management Commission
<b>FDOT</b> Florida Department of Transportation	<b>SHIP</b> State Housing Initiatives Partnership Fund
<b>FWS</b> Florida Water Services	<b>SJRWMD</b> St. John's River Water Management District
<b>FY</b> Fiscal Year	<b>TOP</b> Transportation Outreach Program
<b>GASB</b> Government Accounting Standards Board	<b>TRIM</b> -Truth in Millage Law
<b>GFOA</b> Government Finance Officers Association	<b>UCF</b> University of Central Florida
<b>GIS</b> Geographic Information System	<b>USAR</b> Urban Search and Rescue