

# City of Deltona , Florida



Fire Station 65 (Artistic Design-Architects Design Group)

## Annual Budget Fiscal Year 2009/2010





# *City of Deltona, Florida*



## **Budget FY 2009 / 2010** **October 1, 2009 through September 30, 2010**

### **MAYOR**

Dennis Mulder

### **CITY COMMISSION**

Vice Mayor, Michael Carmolingo, Commission Member, District 6  
Zenaida Denizac, Commission Member, District 1  
Herb Zischkau, Commission Member, District 2  
Michele McFall-Conte, Commission Member, District 3  
Paul Treusch, Commission Member, District 4  
Janet I. Deyette, Commission Member, District 5

### **CITY MANAGER**

Faith G. Miller

### **DEPUTY CITY MANAGER**

Dave Denny

### **ACTING CITY ATTORNEY**

James Fowler

### **CITY DEPARTMENT DIRECTORS**

Faith G. Miller, MMC, City Clerk's Office  
Robert Clinger, Finance Department  
Thomas Acquaro, Human Resources  
Chris Bowley, Planning and Development Services  
Cyrus Butts, Building and Zoning Department  
Dale Baker, Enforcement Services  
Robert Staples, Fire Chief, Fire/Rescue Department  
Glenn Whitcomb, Public Works and Utilities  
Steve Moore, Parks & Recreation

### **Prepared by:**

Finance Department Staff



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Deltona  
Florida**

For the Fiscal Year Beginning

**October 1, 2008**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Deltona for its annual budget for the fiscal year beginning, October 1, 2008.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## HOW TO USE THE BUDGET DOCUMENT

This section assists readers in understanding how the budget document is organized and what information is presented. The City of Deltona budget is divided into the following major sections:

### BUDGET OVERVIEW

The tabbed section labeled **Budget Overview** contains the City Manager's Budget Message. This message covers budgetary highlights, critical issues facing the City, challenges and successes, changes in Departmental operations, and the direction the current budget will take. It is most important in understanding what the City government is doing and why.

Following the Budget Message is an overview of the City of Deltona and the budget. General information consists of population, location, area industry, etc. This section contains the City's vision statement, changes in personnel, description of the funds, City-wide organization chart, description of the budget process and numerous charts and graphs that show where the money comes from (source of funds or revenues) and where the money goes (uses of funds or expenditures). Information regarding millage rates, taxes and property values is also included.

The Budget Overview Section comprises the "Budget in Brief" and is the most important section in the document. All budgeted dollars for all City funds are summarized and provided in easy to understand charts and graphs. The "Budget in Brief" provides an overview of the entire City budget in summary form.

### DEPARTMENT SUMMARIES

Although the general set-up of the City government and overall budget is provided in the introduction as described in this summary, details are included in the sections entitled **General Fund, Special Revenue Funds, Enterprise Funds, and Capital Project Funds**.

The detail information included in each fund section is broken down by Department budgets and includes: organization charts with division descriptions, goals, objectives, and performance measures, current programs, prior year highlights, personnel counts and changes to staffing, expenditures by type and division for three fiscal years, and budgeted capital outlay.

### OTHER INFORMATION

The last sections of this document contain miscellaneous data which support other budgetary areas and/or provide additional assistance.

**Five-Year Capital Plan:** This section contains an overview of the City's plans for formalizing long-term capital planning as part of the FY 09/10 budgeting process.

**Debt Management:** Contained in this section is information relating to City debt: explanation of how the City administers its debt, legal debt margin, outstanding bond issues, and long-term bond payment schedules.

**Schedules/Glossary:** Schedules contained in this section include personnel pay grade listing and the Chart of Accounts for Operating Expenses. The **Glossary** provides a list of terms which are commonly used in governmental budgeting, but may not be familiar to the lay person. These terms have been defined as they specifically relate to the City of Deltona whenever possible.

**Acronyms:** Acronyms used throughout this budget instrument are provided directly following the glossary. The acronyms are provided, along with their meaning, as a quick reference.

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*“Unifying Our Community Through Efficiency”*

September 8, 2009

### **CITY MANAGER’S BUDGET MESSAGE**

Honorable Mayor and Commissioners:

I am pleased to present the Fiscal Year 2009/2010 Annual Budget for your consideration. The budget document is the comprehensive expression of policy set by the Commission and is prepared based on staff’s understanding of the Commission’s goals and direction for the community. The Deltona City Commission has continued to support the development of quality municipal services for City residents; these services make Deltona a great place in which to live, work and raise families. Our responsibility is to provide a balanced budget that helps to achieve the Commission’s goals. Even though we continue to deal with difficult economic challenges, I am confident this budget will move the City forward pursuant to the Commission’s direction, while improving strict adherence to stewardship of public funds and the City’s long-term financial health.

This year, City staff held two workshops on June 29 and July 14 in order to involve the Commission in the budget process. Staff presented a variety of potential budget cuts with the Commission ultimately making many of the cuts. Staff continues to work to address concerns raised in regards to ever increasing costs and reduced ad valorem revenues. FY 2009/2010 represents the second year in a row that non bargaining unit employees will not receive either a merit or cost of living increase. During FY 2008/2009, City staff was reduced by a total of 22 positions through attrition and not filling vacancies. Late in FY 2008/2009 the City developed a Voluntary Budget Reduction Program that permitted employees to voluntarily resign from their positions in exchange for a three month separation package in addition to three months of health insurance coverage. Twelve employees took advantage of this program for a City-wide savings of just over \$200,000. There was much discussion and research conducted throughout FY 2008/2009 regarding the implementation of a special assessment district in order to help fund fire protection services costs. Ultimately, the Commission decided not to implement this additional assessment at this time.

For the second year in a row, the budget theme is *“Unifying Our Community Through Efficiency”* which reflects our on-going goal of doing more with less given the current economic times which are anticipated to continue into the foreseeable future. Staff has prepared and is presenting a balanced budget which will allow us to continue to provide quality services to all of our residents while managing our resources in the most efficient manner possible.

### **OVERVIEW**

The direction provided by the City Commission was to produce a balanced budget that is sustainable and that does not require employee layoffs. We believe this budget exceeds these goals. We expect FY 2009/2010 to present even more difficult financial challenges as the economy

Budget Message

continues to slow but hopefully the slump in the real estate market will level off. For the second year in a row, the City experienced a decline in its tax base and we expect to see a continued decline into at least the FY 2010/2011 budget year. For this budget year the City experienced a drastic 27.2% decrease in property values compared to the prior year. The overall economy continues to be bad and as a result, General Fund revenues are expected to be almost \$1.8 million less than the FY 2008/2009 budget, a 5.6% decline. To offset this we have reduced operating and maintenance expenditures once again, this time by \$1.66 million or 5.3%. Inter-fund transfers are up by \$2.45 million because of a transfer of \$2.55 million for Fire Station 65. Overall General Fund expenditures and transfers out are up by \$.79 million. Public Works led the way in operating and maintenance cuts with \$855,370 followed by Parks & Recreation with \$433,370, and Planning & Development Services with \$360,000 in cuts. Public Safety held its own with a net increase for Law Enforcement and Fire of \$32,000.

The City Manager’s office, with direction from the City Commission and the technical support of the Finance Department, followed a number of sound fiscal and financial principles in the preparation of the budget and developed this budget to be sustainable and affordable within the present environment and under prudent business practices and decisions. The two most important principles that we emphasize are that the budget must balance – and it does – and that we do not use one-time funds (reserves) for recurring expenses. This last principle is important to avoid incurring future recurring expenses for which there is no funding source.

At the beginning of the budget process, department Directors were directed to cut their operating budgets by 10% and diligently worked toward reaching this goal. Each department has played a critical role in presenting you with a balanced budget today. The proposed revenue and spending plan shows us to be in good financial standing throughout the upcoming year, and our hope is that this resource plan addresses the major issues identified in Commission discussions.

**BUDGET HIGHLIGHTS**

Deltona is a full-service city, and draws from a number of revenue sources and funds a variety of services.

**Revenue Sources:**

	General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Total
Taxes	\$ 23,657,000	\$ -	\$ -	\$ -	\$ 23,657,000
Licenses/Permits	904,000	-	-	-	904,000
Special Assessments	-	7,350,200	-	-	7,350,200
Impact Fees	-	50,000	50,000	-	100,000
Intergovernmental	4,729,000	8,155,425	56,000	224,775	13,165,200
Charges for Services	247,000	-	16,857,000	-	17,104,000
Fines & Forfeits	216,000	-	-	-	216,000
Miscellaneous	956,000	78,400	325,000	25,200	1,384,600
Bond Proceeds	-	-	20,000,000	-	20,000,000
<b>Total</b>	<b>\$ 30,709,000</b>	<b>\$ 15,634,025</b>	<b>\$ 37,288,000</b>	<b>\$ 249,975</b>	<b>\$ 83,881,000</b>

Budget Message

**Appropriated Expenditures:**

	General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Total
Operating	\$ 29,657,130	\$ 10,657,980	\$ 8,964,410	\$ -	\$ 49,279,520
Capital Outlay	-	16,307,454	17,342,970	9,718,275	43,368,699
Debt Service	-	2,005,256	5,177,813	-	7,183,069
<b>Total Appropriations</b>	<b>\$ 29,657,130</b>	<b>\$ 28,970,690</b>	<b>\$ 31,485,193</b>	<b>\$ 9,718,275</b>	<b>\$ 99,831,288</b>

**Transfers In (Out):**

	General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Total
Transfers In	\$ -	\$ 50,000	\$ -	\$ 3,600,000	\$ 3,650,000
Transfers Out	(3,600,000)	(50,000)	-	-	(3,650,000)
<b>Net Transfers</b>	<b>\$ (3,600,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,600,000</b>	<b>\$ -</b>

**Roll-back rate for Property Taxes**

The Commission decided that it was in the best interest of the City to adopt the “roll-back” rate of 5.43755 which required a majority vote of the Commission. This is a 30.9% increase in the millage rate but is not a tax increase under the Truth In Millage (TRIM) law since it will generate the same amount of revenue as the prior year. Unfortunately residents with sufficiently large accumulated “Save Our Homes” benefits will see increases in their Deltona property tax comparable in percentage to the increase in the millage. Many residents will also see little or no change in their taxes, and many will see decreases. The net result will be the same total property tax revenue as last year except for a small increase attributable to new construction.

Remaining at the previous rate of 4.15329 mills would have reduced the City’s ad valorem revenue by \$2.9 million and would have resulted in a combination of significant reductions in the levels of service, staff lay-offs and the use of reserves to fund recurring expenditures and would not be sustainable, particularly considering the future economic outlook, without further corrective action. The problem with leaving the millage at 4.15329 is that it would cost the City \$2.9 million in FY 2009/2010 but would also cost the City \$2.9 million in every subsequent year until such time as the Commission becomes willing to vote a real tax increase under the TRIM laws. Such shortfalls could deplete the General Fund’s undesignated reserves in less than two years after which time it will become necessary to use the “hurricanes disaster reserve” to cover annual recurring operating costs. That is an unsustainable scenario. Finally, given the fact that the assessment date for the FY 2010/2011 year is less than three months away, it is unrealistic to expect ad-valorem revenues to do anything but stay flat or decline over the next three to five years.

**Revenues Increase and Decrease**

The City relies on a wide variety of revenue sources. For FY 2009/2010 the following changes in revenues are expected when compared to the FY 08/09 budget:

General Fund:

- Taxes overall, including ad-valorem, as well as various franchise fees and service taxes, which include electric, gas, and telecommunications, are expected to increase by \$92,578. This increase was mainly driven by a modest amount of new construction being added to the ad-valorem tax base.
- Licenses/permits are budgeted to decrease \$47,000 due to the lower number of permits issued to new residential construction.
- Intergovernmental revenues are budgeted to decrease by \$1,529,000 due primarily to expected decreases in both State Revenue Sharing and Half-Cent Sales Tax.
- Charges for Services are budgeted to decrease by a modest \$13,000 due largely to the continuing downturn in the economy.
- Miscellaneous revenues are expected to decrease by \$326,578 due to a reduction of interest income and the continuing downturn in the economy.

Other Funds:

- Impact fees are expected to decrease by \$803,500, \$603,500 in Special Revenue Funds and \$200,000 in Enterprise Funds, due to a moratorium placed on impact fees in effect until April, 2009.
- Water and sewer charges for services are budgeted to increase by \$3,671,200 due primarily to the utility rate increase approved in early FY 08/09.

**Expenditures Change to Meet Commission Priorities**

Due to difficult economic times, there are a number of reductions as well as increases in expenditures for delivery of quality services, based on the goals and priorities of the Commission. Increases and decreases in expenditures include the following when compared to the FY 08/09 budget:

1. General Government – a reduction of \$406,200.
2. Public Safety – an increase of \$32,570.
3. Physical Environment – a reduction of \$370,660.
4. Transportation – a reduction of \$740,160.
5. Economic Environment – an increase of \$2,189,840, virtually all grant related.
6. Culture/Recreation - a reduction of \$433,370.

To put budget reductions more in perspective consider the history since FY2007/2008. Compared to the budget for that year the FY 2008/2009 budget reduced General Fund operating expenditures by \$5.9 million and this budget reduces it an additional \$1.7 million. That means that in two years staff has reduced budgeted operating costs by \$7.6 million or 20.4%. Even compared to spending three

years ago the trend is favorable because except for Public Safety all other General Fund operating expenditures are down by more than \$1 million or 8.3%.

To be considered with any new budget is not just the change in dollar amount, but also the change in function within the operations of the City. Significant functional or service changes include the following:

**City Commission:** Within the new budget, the City Commission has significantly reduced funds appropriated for student scholarships and monetary donations to local non-profit organizations. \$250,000 has been added for the operation of the amphitheater.

**City Manager:** The Assistant to the City Manager position was eliminated in FY 2008/2009 and the incumbent transferred to the Planning & Development Services Department to the position of Business Development/Grants Manager. The City-funded Employee Holiday Luncheon has been dropped for FY 2009/2010 as a cost savings; the employee-supported Thanksgiving Pot-Luck Luncheon will remain.

**City Clerk:** Eliminated one part time Records Coordinator position and reduced appropriations for holiday decorations and the City's special events.

**Fiscal Services:** The Accounting Supervisor position was eliminated in FY 2008/2009 and the incumbent transferred to a grant-funded Financial Analyst position in the Housing & Community Development Division in the Planning & Development Services Department. One Buyer I position in the Purchasing Division was reclassified to an Accounting Technician position, and the incumbent retained, in an effort to be more efficient and effective with the business license tax function.

**Information Technology:** Due to the increased use of technology by the City, costs relating to contractual services have increased significantly for this department as the City moves forward with improved technology and security. It is expected that the support this department provides to all departments within the City will continue. For the second year, all IT costs were budgeted in this department and then allocated out to all other City departments.

**City Attorney:** Funds have been appropriated to out-source the City's legal services until an internal City Attorney is hired. The Assistant City Attorney part-time position was eliminated through attrition.

**Planning and Development Services:** The Planning & Development Services Department continues to bring more functions in-house as staff gets trained which has significantly reduced appropriations for outside professional services. A Business Development/Grants Manager position was created in FY 2008/2009 to focus on acquiring and managing more Federal and State grant money. The Community Development Manager position was eliminated in FY 2008/2009 after the incumbent resigned. The positions of Planning Coordinator I and Community Development Coordinator were eliminated in FY 2008/2009 with the incumbents taking advantage of the severance program offered by the City. Going forward into FY 2009/2010, the position of Community Development Specialist has been created to assume many of the responsibilities of the two eliminated Community Development positions.

**Building and Zoning Services:** One Executive Assistant position has been eliminated with the incumbent taking advantage of the voluntary severance program. Also, one Office Assistant position was eliminated and the incumbent transferred to a grant-funded Community Development

Administrative Assistant position. Also, the department's Building Inspectors are being sent to formal training to be certified as Fire Inspectors in order for the department to be able to provide more services.

**Human Resources:** Employee benefits such as Long Term Disability and wellness programs have been dropped for FY 2009/2010 for a savings of over \$60,000 (many of the wellness benefits to include gym membership discounts are still available through the City's health care provider). The City negotiated a flat, zero percent, increase with United HealthCare while still being able to offer employees and their families' premium HMO. The City also negotiated a flat increase for a 24-month Package Policy renewal (property, liability, auto insurance). The part-time Risk Manager position is reclassified to include safety/risk management services for all public works functions.

**Enforcement Services:** Enforcement Services has reduced three positions through the Voluntary Budgetary Reduction Program and pro-active code enforcement services have been eliminated.

**Law Enforcement:** The Volusia County Sheriff's Office came in with a very modest increase of \$20,000.

**Fire/Rescue Services:** The Fire Department has eliminated a total of one position through attrition. This will have no impact on the level of service. The cost of fleet operations attributable to the maintenance of fire vehicles has been transferred to the Fire Department. The Fire Department has appropriated the purchase of one new fire truck and a replacement vehicle for the Battalion Commander. Construction of Fire Station 65 is included in the Municipal Complex Fund budget.

**Public Works:** Public Works has reduced six positions through attrition or by eliminating open positions. No reductions in levels of service are anticipated.

**Parks and Recreation:** Parks and Recreation has eliminated three full-time and three part-time positions through attrition or eliminating open positions. No reductions in levels of service are anticipated.

Appropriations for training, travel, memberships and publications were reduced City-wide, allowing for only critical training and memberships.

### CONCLUSION

This budget message and subsequent document highlights the operation and management of the City of Deltona in difficult times. As the City's single most important policy document, the annual budget serves as the Commission's ultimate planning tool to serve the needs of the community and to continue to provide quality services to more than 84,000 residents. We sincerely appreciate the support of a dedicated City Commission, involved residents, and our dedicated City staff.

It continues to be a pleasure to serve as the City Manager in our evolving community.

Respectfully submitted,



Faith G. Miller  
Deltona City Manager

**GENERAL INFORMATION**

The City of Deltona is approximately 40 square miles in size and is located in the southwest corner of Volusia County, in the east central part of the Florida Peninsula. Deltona is situated along the Interstate 4 corridor approximately 25 miles northeast of Orlando and approximately 25 miles southwest of Daytona Beach. The City of Deltona is adjacent to the Cities of DeBary, Orange City, Lake Helen, and is in close proximity to the City of DeLand. The City of Deltona also abuts the rural communities of Cassadaga, Enterprise, and Osteen.

Since its creation, Deltona has been a haven for young and old alike relocating from many areas of the Country and other more congested areas of Florida. The unhurried lifestyle combined with its location has made the City an ideal choice for living the affordable Florida lifestyle. In general, the population of the City is becoming younger and more diversified in ethnicity.

**CITY GOVERNMENT**

The City started as a planned community by the Deltona Corporation in 1962, with 36,000 building sites targeted at retirees. It remained unincorporated until 1995 when, through a referendum election, residents chose to organize as a City. The City’s operation began on December 31, 1995, and over 84,000 residents of all ages now call Deltona home.

The City operates under a Commission-Manager form of government consisting of a seven member Commission. Residents select, through non-partisan elections, a Mayor who represents the City at large and six Commissioners who each represent a specific district of the community. The City is governed by its Charter and by state and local laws and regulations. The Commission is responsible for the establishment and adoption of City policy and appointing a City Manager. The City Manager serves as the Chief Executive Officer of the City and is responsible for the execution of City policy and oversight of the day-to-day operations of the City.

The term of office for each member of the City Commission, including the Mayor’s position, shall be four (4) years. Neither the Mayor nor any other Commissioner may serve more than two successive four (4) year terms of office. The following are the current members of the City Commission listed with their respective term expiration years.

Dennis Mulder, Mayor	2010
Michael Carmolingo, Vice Mayor	2012
Zenaida Denizac, Commissioner	2010
Herb Zischkau, Commissioner	2012
Michele A. McFall-Conte, Commissioner	2010
Paul Treusch, Commissioner	2012
Janet I. Deyette, Commissioner	2010

**GENERAL INFORMATION (Continued)**

**EXISTING LAND USES AND CONDITIONS**

The land area of the City is dominated by the Deltona Lakes Planned Unit Development (PUD). The Deltona Lakes PUD is mainly comprised of single family residential parcels with more than 35,000 platted single family residential lots.

With over 33,000 developed residential units, residential land use dominates the City's development pattern. The development pattern has been on a first come first serve basis with the remaining residential lots.

Barring environmental or required service(s) constraints, residential construction will occur on an at-large basis.

Commercial land uses currently total less than 2.3% of all developed land in Deltona. Commercial uses are located along main thoroughfares such as Deltona Blvd., Providence Blvd., Saxon Blvd. and Howland Blvd. Presently, there are less than three acres of commercial property servicing every 1,000 persons in Deltona. The regional commercial average is approximately six acres of commercial property servicing every 1,000 persons.

Existing industrial land uses as identified by the Property Appraiser's tax rolls total only 13.6 acres. This equates to less than a quarter acre of industrial use per 1,000 persons. The regional average is approximately four acres per 1,000 persons. The Deltona Activity Center (approximately 900 acres) includes land zoned for industrial use and the Property Appraiser's tax rolls identify an additional 61 acres of vacant industrial property. The Deltona Activity Center will be located in the northwestern portion of the City, east of Interstate-4 and north and south of Howland Boulevard.

**EDUCATION**

The City has eight elementary schools, three middle, and two high schools operated by the Volusia County School System with a total enrollment of over 16,230 students. Some Deltona elementary school students also attend two other schools that are located outside of city limits. Deltona's first high school, Deltona High, opened in 1989. Deltona High has an enrollment rate of 3,000 students. In 1994, a second high school was built. Pine Ridge High has an enrollment rate of 2,500 students. Daytona State College (DSC), Deltona Center Campus, is located at the City of Deltona's Municipal Complex. City Hall is located on 10 acres of a 100-acre State educational site upon which the separate DSC Deltona Center Campus was opened on August 2004. The City has provided 4,000 sq. ft. of space in the City Hall facility to DSC. This space was to be provided for a five year period with an original expiration date of June 30, 2009. On March 2009, the City extended the lease for an additional three (3) years and, when the lease term expires in 2012, it is anticipated that City staff will take over the remainder of the building currently housing DSC classrooms.

**FIRE SERVICES**

The Fire Department operates four stations, each with fire protection and Paramedic level Emergency Medical Services. The Deltona Fire Department has the highest firefighter training, certification, and credentialing requirements in Volusia County. The citizens of Deltona benefit from minimum staffing levels of these highly trained firefighters with 3 on each of four engines, 4 on the ladder truck, and 2 firefighters on the rescue ambulance. Staffing levels and response times are critical elements to rapidly assembling an effective firefighting force and saving lives. The same is also true of saving the lives of trauma victims and critically ill patients.

**GENERAL INFORMATION (Continued)**

**FIRE SERVICES (Continued)**

**Station 61** is located at 1685 Providence Boulevard and was built in 1973. This location serves as the administration building.

**Station 62** is located at 320 Diamond Street and was built in 2005. The station is located in the part of Deltona often referred to as the “first area” and is situated in a quiet residential community.

**Station 63** is located at 2147 Howland Boulevard and was built in 1977. This facility underwent minor remodeling when it was converted to a full-time staffed station.

**Station 64** is located at 236 Fort Smith Boulevard. Originally opened in 1989 as a temporary facility, the permanent facility was built in 1996 and provides larger living and garage areas.

The City is planning a fifth fire station on Howland Blvd. near Catalina Blvd. to be completed in the summer of 2010.

**LAW ENFORCEMENT**

The City of Deltona continues to contract law enforcement services with the County of Volusia. This contractual relationship has been in place since the City’s incorporation in 1995.

We are committed to remain aggressive in dealing with crime in a proactive way and offering varied tools to our officers to accomplish those ends.

**RECREATION**

The City’s Parks & Recreation Department operates eighteen developed neighborhood and community parks, providing a variety of recreation facilities for all ages.

In March 2009, the City of Deltona and Volusia County became co-owners of the future home of Thornby Park. The City contributed half of the \$3,000,000 purchase price. Volusia County, through the Volusia Forever program, paid the remaining cost. The site is almost 40 acres of pristine wooded property including 1,000 feet of shoreline on the scenic St. Johns River.

The City was awarded a Volusia County ECHO grant of \$393,750 to assist in the construction of an all-inclusive playground at the newly acquired Thornby Park. The completion date of the playground project is expected to be in the summer of 2011.

The City is aggressively pursuing grant opportunities that are available for parks and recreation projects as they become known to us. We are very aware of the need for safe areas for our citizens to enjoy the nature trails in our parks. To this end we are working with Volusia and Seminole Counties as well as the entire St. Johns River Trail system to tie our trails into the Seminole County Lake Monroe Loop and the East/West trail.

**GENERAL INFORMATION (Continued)**

**RIVERS AND LAKES**

Previous, current, and planned park improvements have significantly enhanced our natural environment in the City. We will continue to make every effort to avail ourselves of opportunities to promote recreation and environmental opportunities to the citizens of the City of Deltona.

The City includes more than 100 lakes, totaling over eight square miles. One of the unique features of the lakes of Deltona is that the lake levels have a tendency to be erratic. Information compiled by the St. Johns River Water Management District, from 1991 to early March 1997, shows that some of the lake elevations have changed by as much as eight feet. In the six years of review, some of the lakes had high and low elevation differences of more than ten feet.

The City’s completion of the Sumatra Avenue Drainage Project and other Stormwater Projects has significantly improved the City’s ability to manage seasonal fluctuations in water levels and control the wide-spread flooding that has occurred within the City in past years. In June 2008, the City was awarded a grant from the State of Florida, Division of Emergency Management for \$290,853. The monies will provide financial assistance in the completion of the Lake Windsor Drainage Project. The project will improve drainage in the Lake Windsor area located at North Tulsa Drive and Dorchester Drive by providing a permanent pump station with an associated wet well to lower water level at the lake during times of excessive rainfall.

**ECONOMIC ENVIRONMENT**

The City is currently undergoing an economic downturn due to the local housing market and fluctuating energy costs. The City’s economic outlook is also largely impacted by the state and regional economy with a great deal of reliance placed on surrounding communities for work, shopping, and entertainment. Area employment consists predominately of service related activities, retail trade, manufacturing, government and construction. The regional economy has suffered economic losses and with it the City has experienced lower levels of building activity and population growth. The City’s land use is almost entirely residential and over three-fourths built out. New construction of single-family residential housing had the following number of permits issued:

<u>Fiscal Year</u>	<u># of Permits</u>
03/04	1,348
04/05	1,128
05/06	699
06/07	371
07/08	106

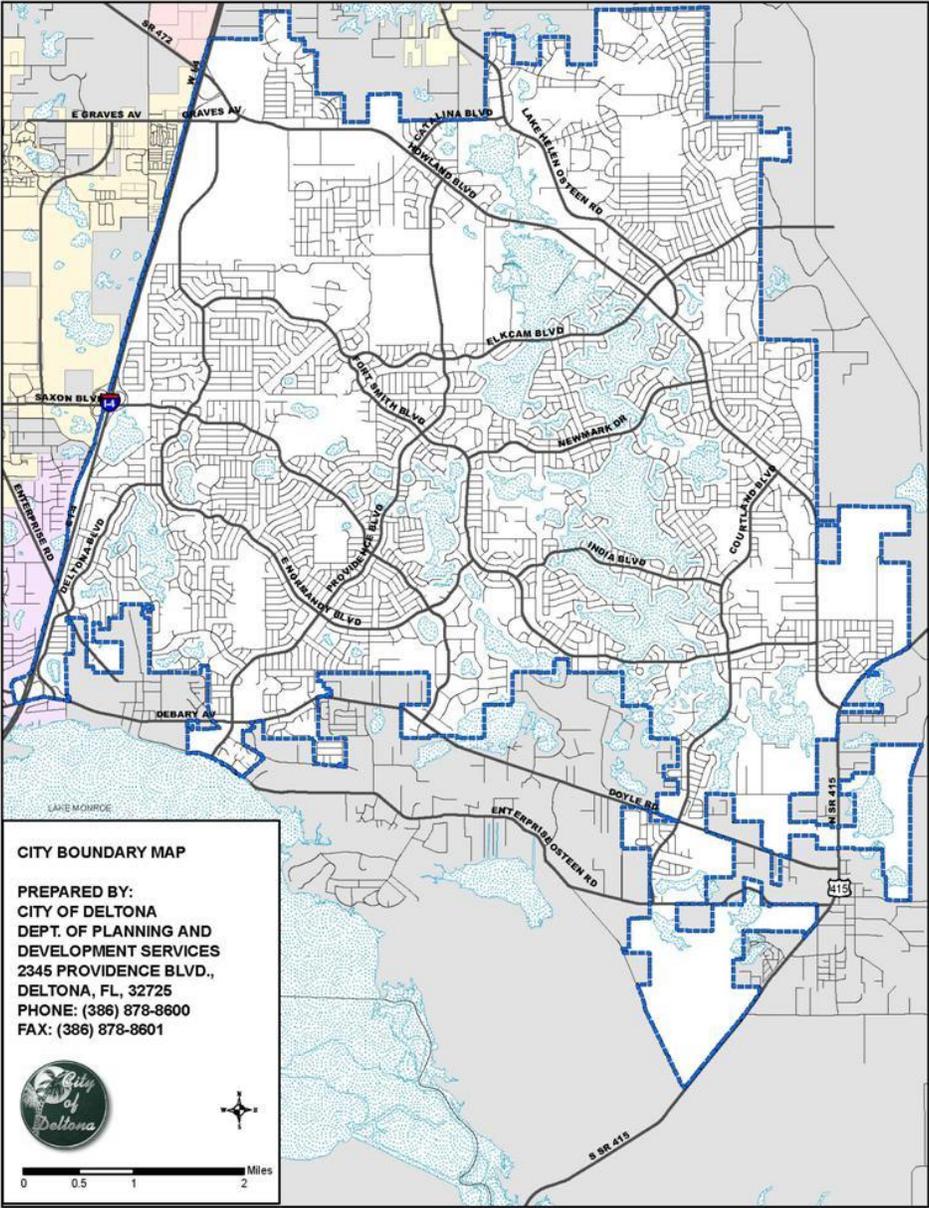
The City of Deltona has experienced a 41% increase in population over the last ten years, since 1999. The City is faced with the need to accommodate growth, as well as establish the means necessary to manage it.

While residents enjoy the quiet suburban lifestyle of this community and public sentiment is to maintain and preserve its residential character, the City’s largely residential make-up and continued growth presents a significant challenge for the City government, with respect to all aspects of service delivery and diversity in the upcoming years.

Location Map



The City of Deltona is approximately 40 square miles in size and is located in the southwest corner of Volusia County along the Interstate 4 corridor. The city is approximately 25 miles northeast of Orlando and approximately 25 miles southwest of Daytona Beach.



Demographics

**DEMOGRAPHICS**

<b>POPULATION - 2000</b>	69,543	100.0			
As of August 20, 2009	84,264		<b>AREA</b>	40	sq. miles
<b>HOUSEHOLDS</b>			<b>HOUSING UNITS</b>	26,417	100.0
Total households	24,896	100.0	Owner-occupied housing units	21,680	87.1
Family households (families)	19,513	78.4	Renter-occupied housing units	3,216	12.9
With own children under 18 years	9,200	37.0			
Married-couple family	15,319	61.5	<b>HOUSEHOLD INCOME</b>		
With own children under 18 years	6,718	27.0	Less than \$10,000	1,233	5.0
Female householder	3,089	12.4	\$10,000 to \$14,999	1,290	5.2
With own children under 18 years	1,878	7.5	\$15,000 to \$24,999	3,707	14.9
Non-family households	5,383	21.6	\$25,000 to \$34,999	4,132	16.6
Householder living alone	4,106	16.5	\$35,000 to \$49,999	5,575	22.4
Householder 65 years and over	1,939	7.8	\$50,000 to \$74,999	5,717	23.0
Households with dwellers age 18 or less	10,174	40.9	\$75,000 to \$99,999	1,976	7.9
Households with dwellers age 65+	7,144	28.7	\$100,000 to \$149,999	967	3.9
			\$150,000 to \$199,999	167	0.7
			\$200,000 or more	142	0.6
<b>AGE</b>			Median household income (dollars)	39,736	(X)
Under 5 years	4,291	6.2			
5 to 9 years	5,247	7.5	<b>OCCUPATION</b>		
10 to 14 years	5,921	8.5	Management, professional	8,355	26.6
15 to 19 years	5,124	7.4	Service occupations	5,018	16.0
20 to 24 years	3,455	5.0	Sales and office occupations	9,771	31.1
25 to 34 years	8,335	12.0	Farming, fishing, & forestry	30	0.1
35 to 44 years	11,881	17.1	Construction, extraction, maint.	4,340	13.8
45 to 54 years	9,008	13.0	Production, transportation, & moving materials	3,882	12.4
55 to 59 years	3,107	4.5			
60 to 64 years	2,758	4.0	<b>VEHICLES / HOUSEHOLD</b>		
65 to 74 years	5,662	8.1	None	917	3.7
75 to 84 years	3,842	5.5	1	8,404	33.7
85 years and over	912	1.3	1	11,165	44.8
			3 or more	4,420	17.7
<b>SEX</b>					
Male	33,760	48.5	<b>SCHOOL YEARS COMPLETED</b>		
Female	35,783	51.5	Population 25 years and over	45,776	100.0
			Less than 9 <sup>th</sup> grade	1,986	4.3
<b>RACE</b>			9 <sup>th</sup> to 12 <sup>th</sup> grade, no diploma	6,027	13.2
One race	67,892	97.6	High school graduate or GED	16,145	35.3
White	58,659	84.3	Some college, no degree	11,816	25.8
Black or African American	4,848	7.0	Associate's degree	3,674	8.0
American Indian & Alaskan	245	0.4	Bachelor's degree	4,400	9.6
Native			Graduate or professional degree	1,728	3.6
Asian	650	0.9	Percent high school graduate or higher	(X)	82.5
Hispanic or Latino (of any race)	12,747	18.3	Percent bachelor's degree or higher	(X)	13.4
Native Hawaiian & Pacific Islander	36	0.1			
Some other race	3,454	5.0	<b>AGE OF HOUSING</b>		
Two or more races	1,651	2.4	1939 or earlier	80	0.3
			1940 to 1959	262	1.0
<b>HOUSING VALUE</b> <i>Specified owner-occupied units</i>			1960 to 1969	1,990	7.5
Less than \$50,000	1,375	6.6	1970 to 1979	4,380	16.5
\$50,000 to \$99,999	14,890	71.1	1980 to 1989	12,308	46.4
\$100,000 to \$149,999	3,850	18.4	1990 to 1994	4,151	15.6
\$150,000 to \$199,999	549	2.6	1995 to 1998	2,574	9.7
\$200,000 to \$299,999	218	1.0	1999 to March 2000	802	3.0
\$300,000 to \$499,999	26	0.1			
\$500,000 to \$999,999	17	0.1	(X) = Not Applicable		
\$1,000,000 or more	17	0.1			

Information taken from 2000 Census of  
Population and Housing Report

Demographics

**EXISTING POPULATION DISTRIBUTION**

	<i>Deltona</i>		<i>Volusia County</i>		<i>Florida</i>	
	Number	Percent	Number	Percent	Number	Percent
All Persons	69,543	100	443,343	100.0	15,982,378	100
Under 5 years	4,291	6.2	21,657	4.9	945,823	5.9
5 to 9 years	5,247	7.5	25,068	5.7	1,031,718	6.5
10 to 14 years	5,921	8.5	27,076	6.1	1,057,024	6.6
15 to 19 years	5,124	7.4	27,602	6.2	1,014,067	6.3
20 to 24 years	3,455	5.0	24,727	5.6	928,310	5.8
25 to 34 years	8,335	12.0	48,244	10.9	2,084,100	13.0
35 to 44 years	11,881	17.1	63,851	14.4	2,485,247	15.5
45 to 54 years	9,008	13.0	59,117	13.3	2,069,479	12.9
55 to 59 years	3,107	4.5	24,566	5.5	821,517	5.1
60 to 64 years	2,758	4.0	23,624	5.3	737,496	4.6
65 to 74 years	5,662	8.1	50,017	11.3	1,452,176	9.1
75 to 84 years	3,842	5.5	36,477	8.2	1,024,134	6.4
85 years and over	912	1.3	11,317	2.6	331,287	2.1

**EXISTING POPULATION: RACE AND ETHNICITY**

	<i>Deltona</i>		<i>Volusia County</i>		<i>Florida</i>	
	Number	Percent	Number	Percent	Number	Percent
One race	67,892	97.6	436,996	98.6	15,606,063	97.6
White	58,659	84.3	381,760	86.1	12,465,029	78.0
Black or African American	4,848	7.0	41,198	9.3	2,335,505	14.6
Am. Indian & Alaska Native	245	0.4	1,373	0.3	53,541	0.3
Asian	650	0.9	4,430	1.0	266,256	1.7
Asian Indian	149	0.2	1,345	0.3	70,740	0.4
Chinese	86	0.1	682	0.2	46,368	0.3
Filipino	149	0.2	798	0.2	54,310	0.3
Japanese	26	0.0	256	0.1	10,897	0.1
Korean	40	0.1	445	0.1	19,139	0.1
Vietnamese	38	0.1	329	0.1	33,190	0.2
Other Asian <sup>1</sup>	162	0.2	575	0.1	31,612	0.2
Native Hawaiian & Pacific Islander	36	0.1	164	0.0	8,625	0.1
Native Hawaiian	5	0.0	49	0.0	2,131	0.0
Guamanian or Chamorro	5	0.0	30	0.0	2,319	0.0
Samoan	5	0.0	26	0.0	1,232	0.0
Other Pacific Islander <sup>2</sup>	21	0.0	59	0.0	2,943	0.0
Some other race	3,454	5.0	8,071	1.8	477,107	3.0
Two or more races	1,651	2.4	6,347	1.4	376,315	2.4
<b><i>Race alone with one or more races</i> <sup>3</sup></b>						
White	60,029	86.3	387,116	87.3	12,734,292	79.7
Black or African American	5,345	7.7	43,010	9.7	2,471,730	15.5
American Indian and Alaska Native	633	0.9	3,358	0.8	117,880	0.7
Asian	869	1.2	5,582	1.3	333,013	2.1
Native Hawaiian and Other Pacific Islander	79	0.1	420	0.1	23,998	0.2
Some other race	4,351	6.3	10,606	2.4	697,074	4.4

Information from 2000 U.S. Census (X)= Not applicable; <sup>1</sup>Other Asian alone, or two or more Asian categories; <sup>2</sup> Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories; <sup>3</sup> In combination with one or more of the other races listed. The six numbers may add to more than the total population and the six percentages may add to more than 100 percent because individuals may report more than one race.

Demographics

**HISPANIC OR LATINO RACE – TOTAL POPULATION**

<b>Hispanic or Latino Race Total Population</b>	<b>69,543</b>	<b>100.0</b>	<b>443,343</b>	<b>100.0</b>	<b>15,982,378</b>	<b>100.0</b>
Hispanic or Latino (of any race)	12,747	18.3	29,111	6.6	2,682,715	16.8
Mexican	546	0.8	7,733	1.7	363,925	2.3
Puerto Rican	9,136	13.1	13,546	3.1	482,027	3.0
Cuban	543	0.8	1,570	0.4	833,120	5.2
Other Hispanic or Latino	2,522	3.6	6,262	1.4	1,003,643	6.3
Not Hispanic or Latino	56,796	81.7	414,232	93.4	13,299,663	83.2
White alone	50,540	72.7	363,045	81.9	10,458,509	65.4

Information from 2000 U.S. Census of Population and Housing

**EXISTING POPULATION: EDUCATIONAL ATTAINMENT**

	Deltona		Volusia County		Florida	
All Persons 25 years and over	45,776	Percent	317,225	Percent	11,024,645	Percent
Less than 9th grade	1,986	4.3	15,226	4.8	739,222	6.7
9th to 12th grade, no diploma	6,027	13.2	41,756	13.2	1,480,726	13.4
High school graduate (includes equivalency)	16,145	35.3	102,353	32.3	3,165,748	28.7
Some college, no degree	11,816	25.8	76,948	24.3	2,403,135	21.8
Associate degree	3,674	8.0	24,981	7.9	773,486	7.0
Bachelor's degree	4,400	9.6	36,646	11.6	1,573,121	14.3
Graduate or professional degree	1,728	3.8	19,315	6.1	889,207	8.1
Percent high school graduate or higher	(X)	82.5	(X)	82.0	(X)	79.9
Percent bachelor's degree or higher	(X)	13.4	(X)	17.6	(X)	22.3

Information from 2000 U.S. Census of Population and Housing

**EXISTING POPULATION: INCOME BY HOUSEHOLDS IN 1999**

	Deltona		Volusia County		Florida	
	Number	Percent	Number	Percent	Number	Percent
Less than \$10,000	1,233	5.0	17,264	9.3	606,995	9.6
\$10,000 to \$14,999	1,290	5.2	14,126	7.6	427,050	6.7
\$15,000 to \$24,999	3,707	14.9	31,063	16.8	918,455	14.5
\$25,000 to \$34,999	4,132	16.6	29,289	15.9	901,454	14.2
\$35,000 to \$49,999	5,575	22.4	33,808	18.3	1,103,554	17.4
\$50,000 to \$74,999	5,717	23.0	32,932	17.8	1,170,569	18.5
\$75,000 to \$99,999	1,976	7.9	13,165	7.1	552,379	8.7
\$100,000 to \$149,999	967	3.9	8,135	4.4	398,860	6.3
\$150,000 to \$199,999	167	0.7	2,417	1.3	114,432	1.8
\$200,000 or more	142	0.6	2,522	1.4	147,373	2.3
Median household income	\$39,736	(X)	\$35,219	(X)	\$38,819	(X)

Information from 2000 U.S. Census of Population and Housing

**EXISTING HOUSEHOLDS: NUMBER AND AVERAGE SIZE**

	Deltona	Volusia County	Florida
Number of Housing Units	24,896	184,723	6,337,929
Average Size	3.10	2.32	2.46

Information from 2000 U.S. Census of Population and Housing

Demographics

**EXISTING HOUSEHOLDS BY TYPE**

	Deltona		Volusia County		Florida	
	Number	Percent	Number	Percent	Number	Percent
Total households	24,896	100.0	184,723	100.0	6,337,929	100.0
Family households (families)	19,513	78.4	120,064	65.0	4,210,760	66.4
With own children under age 18	9,200	37.0	44,443	24.1	1,779,586	28.1
Married-couple family	15,319	61.5	93,161	50.4	3,192,266	50.4
With own children under age 18	6,718	27.0	29,883	16.2	1,215,197	19.2
Female householder	3,089	12.4	20,098	10.9	759,000	12.0
With own children under age 18	1,878	7.5	11,127	6.0	437,680	6.9
Non-family households	5,383	21.6	64,659	35.0	2,127,169	33.6
Householder living alone	4,106	16.5	51,579	27.9	1,687,303	26.6
Householder 65 years and over	1,939	7.8	25,095	13.6	710,025	11.2

Information from 2000 U.S. Census of Population and Housing

**PRINCIPAL TAXPAYERS  
FISCAL YEAR ENDED SEPTEMBER 30, 2008**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>
Florida Power & Light Company	Utility	\$ 16,303,670	0.3%
Wal-Mart Stores East LP	Discount Dept. Store	15,767,268	0.3%
D O T Properties N V	Real Estate	10,590,750	0.2%
Progress Energy Florida, Inc.	Utility	8,689,273	0.2%
Embarq Florida, Inc.	Utility	8,195,343	0.2%
Bellsouth Telecommunication, Inc.	Utility	8,002,194	0.2%
Bright House Networks LLC	Utility	7,754,619	0.2%
Trafalgar Holdings LLC	Real Estate	7,742,197	0.2%
Deutsche Bank Natl Tr Co Tr	Real Estate	7,011,650	0.2%
Deltona Associates LTD	Property Management	6,016,781	0.1%
All Other		<u>4,647,939,000</u>	<u>98.0%</u>
	<b>Total</b>	\$4,744,012,745	100.0%

Source: County of Volusia Property Appraiser

**MISCELLANEOUS STATISTICS**

**General City Information**

Date of incorporation.....	December 31, 1995
Form of Government.....	Commission – City Manager
Area in square miles.....	40
Number of paved streets.....	1,640
Miles of maintained streets.....	423.54
Developed lots.....	33,715
Platted single-family residential lots.....	36,683

**Fire Protection**

Number of stations.....	4
Number of Firefighters and Officers.....	68
Number of Staff and Communications.....	26
Number of calls (alarms) answered.....	7,087
Number of inspections conducted.....	4,387

**Law Enforcement Protection (Contracted services through County of Volusia Sheriff’s Office)**

Number of Stations.....	1
Number of Sworn Officers.....	69

**Parks and Recreation**

Number of Community Parks.....	9
Number of Neighborhood Parks.....	7
Number of Urban Open Spaces.....	1
Number of Tot Lots.....	1
Developed Park Area.....	211 Acres
Undeveloped Park Area.....	324 Acres
Baseball Fields.....	17
Basketball courts.....	11
Football fields.....	1
Multi-purpose fields.....	2
Playgrounds.....	14
Racquetball courts.....	3
Shuffleboard courts.....	28
Soccer fields.....	9
Tennis courts.....	7
Volleyball courts.....	3

**Public Schools**

Number of Elementary Schools.....	8
Number of Middle Schools.....	3
Number of High Schools.....	2

**Sewage System**

Miles of sanitary sewers.....	93
Miles of storm sewers.....	4.5
Number of treatment plants.....	1
Number of service connections.....	6,200
Daily average treatment in gallons.....	973 mgd
Maximum daily capacity of treatment plant in gallons.....	1.40 mgd

**Water System**

Miles of water mains.....	503
Number of services connections (as of 6/18/09).....	33,750
Number of fire hydrants.....	1,050
Daily average consumption in gallons.....	11.7 mgd
Maximum daily capacity of plant in gallons.....	26.9 mgd
Number of Water Treatment Plants.....	17

**ORGANIZATIONAL CHART**



**Citizens of Deltona**

**Elected Officials**

Dennis Mulder, Mayor

Zenaida Denizac, District 1

Herb Zischkau, District 2

Michele McFall-Conte, District 3

Paul Treusch, District 4

Janet Deyette, District 5

Michael Carmolingo, Vice Mayor, District 6

**Various Appointed  
Boards & Committees**

**Building & Zoning Services**

Cyrus "Cy" Butts, Director

- *Permitting*

**City Clerk's Office**

Faith G. Miller, MMC, City Clerk  
Joyce Kent, Deputy City Clerk

**Enforcement Services**

Dale Baker, Director

- *Animal Control*
- *Solid Waste*
- *Code Enforcement*

**Finance**

Robert "Bob" Clinger, Director

- *Accounting/Payroll*
- *Fiscal Services*
- *Budget & Financial Planning*
- *Purchasing*

**City Manager**

Faith G. Miller, MMC, MPA

**Deputy City Manager**

William "Dave" Denny

**Public Works**

Glenn Whitcomb, Director

- *Traffic Operations*
- *Engineering*
- *Field Operations*
- *Fleet Maintenance*
- *Stormwater*
- *Utilities*
- *Water & Wastewater Operations*
- *Customer Service & Billing*

**Parks & Recreation**

William "Steve" Moore, Director

**Information Technology**

Steve Narvaez, IT Manager

**Acting City Attorney**

James "Skip" Fowler

**Fire / Rescue Department**

Robert "Bob" Staples, Fire Chief

- *Communications*
- *Combat*
- *Fire Loss Management*
- *Training*

**Human Resources**

Tom Acquaro, Director

**Law Enforcement**

Captain David "Dave" Brannon  
District Commander

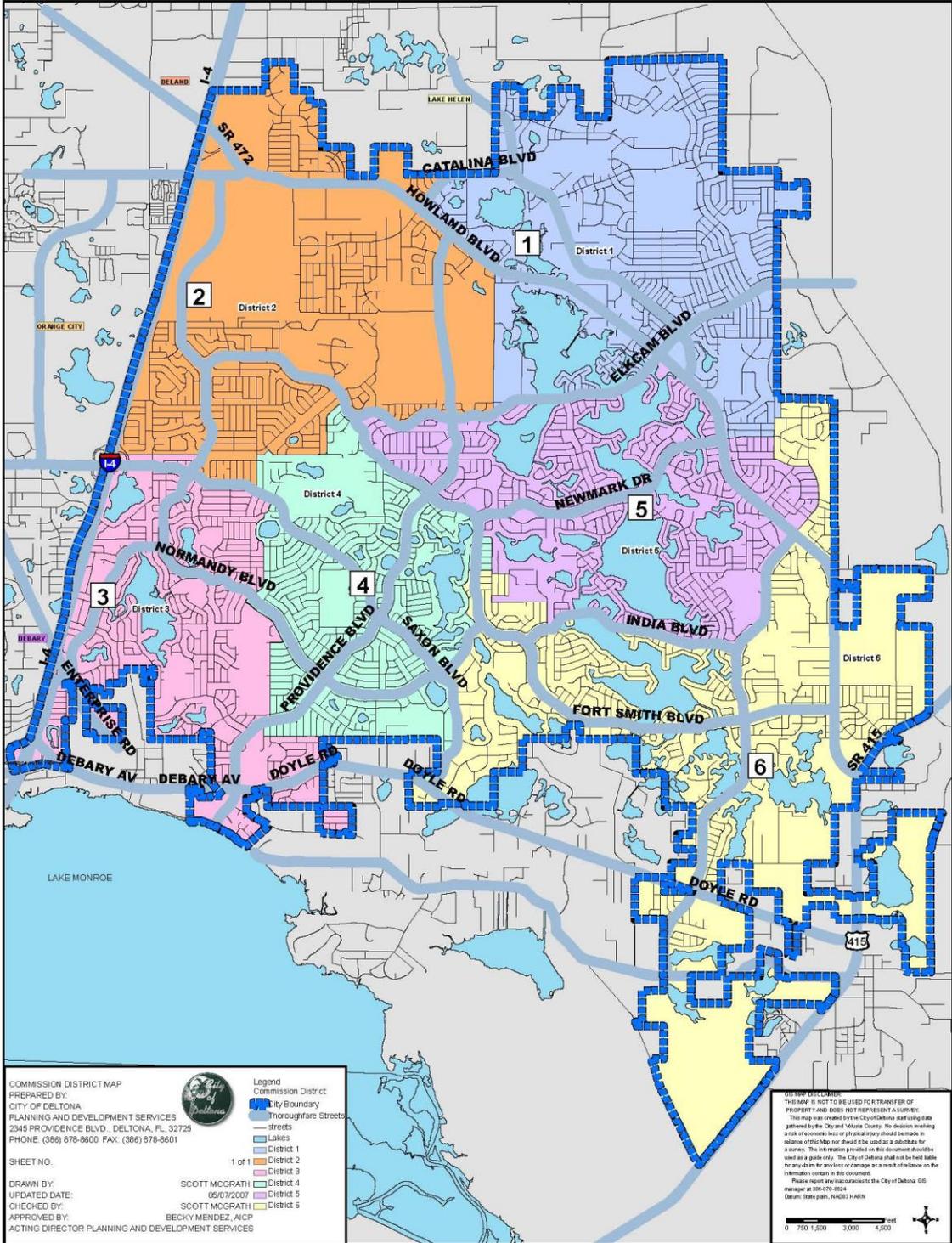
*Contracted services with Volusia  
County Sheriff's Office*

**Planning & Development  
Services**

Chris Bowley, Director

- *Short Range Planning*
- *Long Range Planning*
- *Community Development*
- *Economic Development*

COMMISSION DISTRICT MAP



**BUDGET SUMMARY - FULL TIME EQUIVALENT HISTORICAL STAFFING SUMMARY**

	<b>FY07</b>	<b>FY08</b>	<b>Budget FY09</b>	<b>Adjusted FY09</b>	<b>Change</b>	<b>FY10</b>
<b>GENERAL FUND:</b>						
City Commission	1.0	1.0	1.0	1.0	0.0	1.0
City Manager	4.0	4.0	5.0	4.0	0.0	4.0
City Clerk	8.0	6.0	6.0	5.0	0.0	5.0
Finance Department	13.0	13.0	13.0	12.0	0.0	12.0
Information Technology Services	4.5	6.0	5.0	5.0	0.0	5.0
City Attorney	6.0	6.0	5.0	4.5	(0.5)	4.0
Planning & Development Services	25.0	15.0	12.0	10.0	0.0	10.0
Building & Zoning Services	24.0	11.0	11.0	9.0	0.0	9.0
Human Resources	7.5	4.5	4.5	4.5	0.0	4.5
General Government	0.0	0.0	1.0	1.0	0.0	1.0
Enforcement Services	19.0	19.0	18.0	15.0	0.0	15.0
Fire/Rescue	93.5	95.0	95.0	95.0	(1.0)	94.0
<b>Public Works</b>						
Traffic Operations	6.0	8.0	8.0	6.0	0.0	6.0
Engineering Division	0.0	4.0	5.0	5.0	0.0	5.0
Field Operations	16.5	18.0	12.0	12.0	(1.0)	11.0
Administration Division	0.0	4.0	4.0	3.0	0.0	3.0
Fleet Maintenance	8.0	5.5	5.5	4.5	(0.5)	4.0
	<u>30.5</u>	<u>39.5</u>	<u>34.5</u>	<u>30.5</u>	<u>(1.5)</u>	<u>29.0</u>
<b>Parks &amp; Recreation</b>	<u>37.5</u>	<u>43.5</u>	<u>34.5</u>	<u>30.0</u>	<u>0.0</u>	<u>30.0</u>
<b>TOTAL GENERAL FUND</b>	<u>273.5</u>	<u>263.5</u>	<u>245.5</u>	<u>226.5</u>	<u>(3.0)</u>	<u>223.5</u>
<b>SPECIAL REVENUE FUNDS:</b>						
Stormwater Fund	25.0	21.0	27.0	26.0	0.0	26.0
Solid Waste Fund	1.0	2.0	2.0	2.0	0.0	2.0
State Housing Initiatives (SHIP)	0.0	0.0	1.0	1.0	0.0	1.0
Neighborhood Stabilization (NSP)	0.0	0.0	0.0	2.0	0.0	2.0
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<u>26.0</u>	<u>23.0</u>	<u>30.0</u>	<u>31.0</u>	<u>0.0</u>	<u>31.0</u>
<b>ENTERPRISE FUND:</b>						
<b>Water Utility Services</b>						
Administration	8.0	6.0	6.0	5.0	(1.0)	4.0
Water Plant Operations	14.5	12.5	10.0	10.0	0.0	10.0
Wastewater Plant Operations	4.0	7.0	10.0	9.0	0.0	9.0
Customer Service/Billing	15.0	16.0	16.0	16.0	0.0	16.0
Water/WW Field Operations	27.0	27.0	26.0	25.0	0.0	25.0
<b>TOTAL ENTERPRISE FUND</b>	<u>68.5</u>	<u>68.5</u>	<u>68.0</u>	<u>65.0</u>	<u>(1.0)</u>	<u>64.0</u>
<b>TOTAL ALL FUNDS</b>	<u>368.0</u>	<u>355.0</u>	<u>343.5</u>	<u>322.5</u>	<u>(4.0)</u>	<u>318.5</u>

**BUDGET SUMMARY - STAFFING CHANGES**

	Number of Postions (full & part-time) by Department									Budgeted		
	FY09			Change			FY10			Full-time Equivalents		
	FT	PT	Total	FT	PT	Total	FT	PT	Total	FY09	Change	FY10
<b>GENERAL FUND</b>												
<b>City Commission</b>	1.0	0.0	1.0	0.0	0.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0
<b>City Manager</b>	5.0	0.0	5.0	(1.0)	0.0	(1.0)	4.0	0.0	4.0	5.0	(1.0)	4.0
<b>City Clerk</b>	6.0	0.0	6.0	(1.0)	0.0	(1.0)	5.0	0.0	5.0	6.0	(1.0)	5.0
<b>Finance Department</b>	13.0	0.0	13.0	(1.0)	0.0	(1.0)	12.0	0.0	12.0	13.0	(1.0)	12.0
<b>Inf. Technology Services</b>	5.0	0.0	5.0	0.0	0.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0
<b>City Attorney</b>	5.0	0.0	5.0	(1.0)	0.0	(1.0)	4.0	0.0	4.0	5.0	(1.0)	4.0
<b>Planning &amp; Development Svcs.</b>	12.0	0.0	12.0	(2.0)	0.0	(2.0)	10.0	0.0	10.0	12.0	(2.0)	10.0
<b>Building &amp; Zoning Services</b>	11.0	0.0	11.0	(2.0)	0.0	(2.0)	9.0	0.0	9.0	11.0	(2.0)	9.0
<b>Human Resources</b>	4.0	1.0	5.0	0.0	0.0	0.0	4.0	1.0	5.0	4.5	0.0	4.5
<b>General Government</b>	1.0	0.0	1.0	0.0	0.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0
<b>Enforcement Services</b>	18.0	0.0	18.0	(3.0)	0.0	(3.0)	15.0	0.0	15.0	18.0	(3.0)	15.0
<b>Fire/Rescue</b>	95.0	0.0	95.0	(1.0)	0.0	(1.0)	94.0	0.0	94.0	95.0	(1.0)	94.0
<b>Public Works</b>												
Traffic Operations	8.0	0.0	8.0	(2.0)	0.0	(2.0)	6.0	0.0	6.0	8.0	(2.0)	6.0
Engineering Division	5.0	0.0	5.0	0.0	0.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0
Field Operations	12.0	0.0	12.0	(1.0)	0.0	(1.0)	11.0	0.0	11.0	12.0	(1.0)	11.0
Administration	4.0	0.0	4.0	(1.0)	0.0	(1.0)	3.0	0.0	3.0	4.0	(1.0)	3.0
Fleet Maintenance	5.0	1.0	6.0	(1.0)	(1.0)	(2.0)	4.0	0.0	4.0	5.5	(1.5)	4.0
	<u>34.0</u>	<u>1.0</u>	<u>35.0</u>	<u>(5.0)</u>	<u>(1.0)</u>	<u>(6.0)</u>	<u>29.0</u>	<u>0.0</u>	<u>29.0</u>	<u>34.5</u>	<u>(5.5)</u>	<u>29.0</u>
<b>Parks &amp; Recreation</b>	26.0	17.0	43.0	(3.0)	(3.0)	(6.0)	23.0	14.0	37.0	34.5	(4.5)	30.0
<b>SPECIAL REVENUE FUNDS</b>												
<b>Stormwater Fund</b>	27.0	0.0	27.0	(1.0)	0.0	(1.0)	26.0	0.0	26.0	27.0	(1.0)	26.0
<b>Solid Waste Fund</b>	2.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0
<b>State Housing Init. (SHIP)</b>	1.0	0.0	1.0	0.0	0.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0
<b>Neighborhood Stabilization (NS)</b>	0.0	0.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0	0.0	2.0	2.0
<b>ENTERPRISE FUNDS</b>												
<b>Water Utility Services</b>												
Administration	6.0	0.0	6.0	(2.0)	0.0	(2.0)	4.0	0.0	4.0	6.0	(2.0)	4.0
Water Plant Operations	10.0	0.0	10.0	0.0	0.0	0.0	10.0	0.0	10.0	10.0	0.0	10.0
Wastewater Plant Operations	10.0	0.0	10.0	(1.0)	0.0	(1.0)	9.0	0.0	9.0	10.0	(1.0)	9.0
Customer Service/Billing	16.0	0.0	16.0	0.0	0.0	0.0	16.0	0.0	16.0	16.0	0.0	16.0
Water/WW Field Operations	26.0	0.0	26.0	(1.0)	0.0	(1.0)	25.0	0.0	25.0	26.0	(1.0)	25.0
	<u>68.0</u>	<u>0.0</u>	<u>68.0</u>	<u>(4.0)</u>	<u>0.0</u>	<u>(4.0)</u>	<u>64.0</u>	<u>0.0</u>	<u>64.0</u>	<u>68.0</u>	<u>(4.0)</u>	<u>64.0</u>
<b>Total City Staff</b>	<b>334.0</b>	<b>19.0</b>	<b>353.0</b>	<b>(25.0)</b>	<b>(4.0)</b>	<b>(29.0)</b>	<b>311.0</b>	<b>15.0</b>	<b>326.0</b>	<b>343.5</b>	<b>(25.0)</b>	<b>318.5</b>
<b>Full Time Equivalent</b>	<b>334.0</b>	<b>9.5</b>	<b>343.5</b>	<b>(25.0)</b>	<b>(2.0)</b>	<b>(27.0)</b>	<b>311.0</b>	<b>7.5</b>	<b>318.5</b>			

**VISION 2026**

**VISION STATEMENT**

Deltona is a premiere City that takes pride in our neighborhoods and embraces the diversity of our residents. This caring community provides a high quality of life where people live, work and play in a safe and secure environment. With an appreciation for our history, and our location along the St. John’s River, we ensure a sustainable future through the careful stewardship of our resources.

**MISSION STATEMENT**

It is the mission of the Deltona City Government to anticipate and provide for the needs of its residents with quality service, innovation and leadership for today and in the future.

**GOALS & OBJECTIVES**

**1. Overall Development**

- a. Assure a variety of housing options in the city
- b. Create an overall development plan for the city, including a strategic plan with citizen input
- c. Develop financially feasible strategic capital projects list

**2. Infrastructure**

- a. Develop plans for city-wide expansion of the sewer system
- b. Build sewer treatment plant
- c. Continue road program improvements, new roads

**3. Financial Sustainability**

- a. Develop strategies to kick-start development of activity centers
- b. Review budget process for possible improvements

**4. Internal and External Communication**

- a. Protect home rule powers
- b. Improve proactive efforts to get information to all the public, media, etc.

**5. Economic Development and Redevelopment**

- a. Redevelopment plans for Deltona Blvd. and Saxon Blvd.

- b. Develop overall economic development plan
- c. Development of a hospital on east side (SR 415)

**6. Public Services**

- a. Develop additional parks and recreational facilities
- b. Assess social service needs and appropriate role for the city in provision of them
- c. Build a public safety complex

**7. Beautification**

- a. Develop comprehensive, city-wide beautification plan



From left to right: Commissioners Janet I. Deyette and Herb Zischkau, Vice Mayor Michael Carmolingo, Mayor Dennis Mulder, Commissioners Zenaida Denizac, Paul Treusch and Michele McFall-Conte

**CROSS-REFERENCE BETWEEN VISION 2026  
AND DEPARTMENTAL GOALS AND OBJECTIVES**

Goals & Objectives	Overall Development	Infrastructure	Financial Sustainability	Internal and External Communication	Economic Development & Redevelopment	Public Services	Beautification
City Manager							
City Clerk							
Building and Zoning Services							
Planning and Development							
Enforcement Services							
Finance Department							
Inf. Technology							
Fire / Rescue Services							
Human Resources							
Parks & Recreation							
Public Works							
Water Utility							

## **BUDGET PROCESS**

### **GENERAL DESCRIPTION**

The budget is a document that communicates to the citizens of the City, the Mayor & City Commission's vision and priorities for the upcoming fiscal year. Preparing the budget document is a major effort that affects almost every City employee. Once the budget document is prepared and approved, much of the City's daily business is impacted by procedures related to securing approvals, documenting transactions and reporting on the results to ensure compliance with the budget documents used to demonstrate and carry out the Commission's plan. The following is an outline of the budget process.

### **PREPARATION**

In April, each department receives a budget preparation package, which includes current year budget and actual data. Each department head then compiles budget requests for the new fiscal year including justifications.

The budget requests are given extensive review and revised as necessary by the City's Management staff. Upon completion of this review and matching with projected available revenues, the budget is compiled by the Finance Department and presented to the City Commission by the City Manager.

### **ADOPTION**

Procedures and specific timetables for adoption of the budget are mandated by Florida State Statute and must be followed explicitly. The City must demonstrate compliance with State requirements and certify compliance to the State in the specified manner.

The recommended budget is distributed to the Mayor and City Commissioners in July. Copies are then made available to the public and press and summaries offered to all those interested. A workshop meeting, also open to the public, is conducted to review the proposed budget's content. The purpose of the meeting is to establish a general consensus on any changes desired to be made and the establishment of a proposed millage rate to be utilized by the County Property Appraiser's Office in the mailing of the "Notice of Proposed Property Taxes" to City property owners.

In September, two public hearings are held, as required by Florida State Statute. At the first hearing, the Mayor and City Commissioners adopt a tentative millage rate for property taxes and a tentative budget. Within 15 days, a half-page advertisement summarizing the budget and inviting the public to the final budget hearing is publicized in a newspaper(s) of general paid circulation in the County. At the second hearing, the Mayor and City Commissioners adopt the final millage rate and budget.

### **AMENDMENTS AND TRANSFERS**

The process of amending and modifying the budget is specified in the City's Charter. The City Manager has authority to transfer among line items within a department. City Commission approval is required for all budget amendments, which includes transfers among departments, transfers involving contingency, reserve allocations, or increases in the total budget.

Adjustments recommended by the City Manager throughout the fiscal year are usually prompted by significant changes in circumstances. These are documented and explained, as they occur, to the City Commission in an agenda item at a regularly scheduled City Commission meeting.

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**FY 09/10 BUDGET CALENDAR**

April 7, 2009	<ul style="list-style-type: none"> <li>Budget Preparation Begins – City Manager Provides Directors Guidance on Issues to be addressed, and Budget Workbooks Distributed to Departments</li> </ul>
April 7 – May 13, 2009	<ul style="list-style-type: none"> <li>Departments complete Budget Submittal Packages</li> <li>All requests for personnel changes to be submitted to HR by April 16<sup>th</sup></li> <li>Finance Department completes preliminary budget work</li> </ul>
April 25, 2009	<ul style="list-style-type: none"> <li>City Commission Economic/Budget Strategy Workshop</li> </ul>
May 13, 2009	<ul style="list-style-type: none"> <li>Departments submit Budget Packages to Finance Director</li> </ul>
May 13 – June 19, 2009	<ul style="list-style-type: none"> <li>Compilation of Budget data by Finance Department</li> <li>Budget review by City Manager and Director of Finance with Department Directors</li> <li>Budget revisions by Departments, as needed</li> </ul>
July 1, 2009	<ul style="list-style-type: none"> <li><b>Form DR-420</b> Certification of Taxable Value received <b>from</b> the County Property Appraiser’s Office</li> </ul>
July 14, 2009 (4:30 p.m.)	<ul style="list-style-type: none"> <li>Budget Workshop: Draft of proposed Annual Budget presented to City Commission               <ul style="list-style-type: none"> <li>Budget Overview, Presentation and Discussion</li> <li>Proposed Millage Rate Discussion</li> <li>Proposed Assessment Rate Discussion</li> </ul> </li> </ul>
July 14, 2009 (6:00 p.m.) <i>(Meeting immediately following the workshop or 6:00 p.m. whichever is later. Meeting will not start before 6:00 p.m.)</i>	<ul style="list-style-type: none"> <li>Special Commission Meeting               <ul style="list-style-type: none"> <li>Tentative Proposed Millage Rate Resolution</li> <li>Preliminary Rate Resolutions for Special Assessments                   <ul style="list-style-type: none"> <li>Stormwater Utility Assessment</li> <li>Solid Waste Management Assessment</li> <li>Streetlighting Districts’ Assessment</li> </ul> </li> </ul> </li> </ul>
By August 3, 2009	<b>Form DR-420</b> , stating the City proposed millage rate, and <b>Form DR-420 MMP</b> submitted to the County Property Appraiser’s Office
August 21, 2009	Notice of Proposed Property Taxes (TRIM Notice) mailed to residents by County Property Appraiser’s Office

**FY 09/10 BUDGET CALENDAR – Continued**

September 8, 2009 (6:30 p.m.)	<ul style="list-style-type: none"> <li>• City Commission Meeting                             <ul style="list-style-type: none"> <li>○ First Public Hearing: Adoption of Tentative Budget &amp; Millage Rate (Must be done between September 3<sup>rd</sup> and 18<sup>th</sup>)</li> <li>○ Annual Rate Resolution on Special Assessments                                     <ul style="list-style-type: none"> <li>▪ Stormwater Utility Assessment</li> <li>▪ Solid Waste Management Assessment</li> <li>▪ Streetlighting Districts' Assessment</li> </ul> </li> </ul> </li> </ul>
September 17, 2009	<ul style="list-style-type: none"> <li>• Publication of Budget in Newspaper</li> </ul>
September 21, 2009 (6:30 p.m.)	<ul style="list-style-type: none"> <li>• City Commission Meeting                             <ul style="list-style-type: none"> <li>○ Second Public Hearing: Adoption of Final Budget &amp; Millage Rate (Must be done 2 to 5 days after publication)</li> </ul> </li> </ul>
September 23, 2009	<ul style="list-style-type: none"> <li>• <b>Certified Copy of Resolution adopting Final Millage Rate</b> forwarded to <b>County Property Appraiser's Office</b> and <b>Department of Revenue</b> (Must be done within 3 days of final hearing)</li> </ul>
Within 3 days of receipt	<ul style="list-style-type: none"> <li>• <b>Form DR-422</b> completed and certified to the County Property Appraiser's Office</li> </ul>
By October 13, 2009	<ul style="list-style-type: none"> <li>• Certification of Compliance <b>Form DR-487 and Form DR-420-MM</b> submitted to Property Tax Administration Program, Department of Revenue, State of Florida. (Must be done within 30 days of final hearing)</li> </ul>

CERTIFIED

RESOLUTION NO. 2009-32

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELTONA, VOLUSIA COUNTY, FLORIDA; DETERMINING THE AMOUNT AND FIXING THE RATE OF TAXATION AND MAKING THE ANNUAL TAX LEVY FOR THE FISCAL YEAR 2009/2010 ON ALL TAXABLE PROPERTY LOCATED WITHIN THE CITY OF DELTONA, VOLUSIA COUNTY, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE.**

---

**WHEREAS,** the Volusia County Property Appraiser has certified the quantity of taxable property within the City for Fiscal Year 2009/2010; and

**WHEREAS,** the City Manager has delivered her recommended budget for said year in accordance with Section 7, Subsection (2)(b)(9) of the City Charter; and

**WHEREAS,** by affirmative motion the City Commission of the City of Deltona adopted Resolution 2009-22, which established a tentative millage rate of 5.43755.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELTONA, FLORIDA,** as follows:

**SECTION 1.** The City Commission hereby adopts and imposes a final millage rate of 5.43755 for ad valorem taxation within the City of Deltona, Florida, for the 2009/2010 fiscal year. This final ad valorem tax shall be levied upon the 2009 Tax Assessment Roll for ad valorem tax on all taxable property located within the City of Deltona and is to be used for the City's fiscal year beginning October 1, 2009 and ending September 30, 2010. The tentative millage rate reflects no increase from the rollback rate.

**SECTION 2.** That this Resolution shall become effective immediately upon its adoption.

CERTIFIED

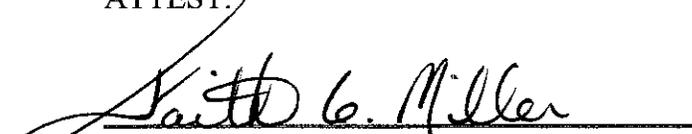
ADOPTED BY the City Commission of the City of Deltona, Florida this 21st day of

September, 2009.

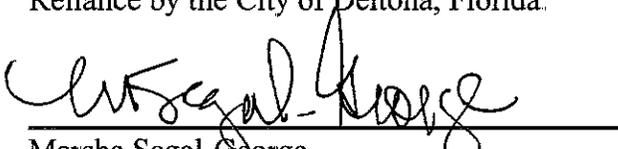


Dennis Mulder, MAYOR

ATTEST:

  
Faith G. Miller, MMC, CITY MANAGER

Approved as to form & legality for use and  
Reliance by the City of Deltona, Florida.

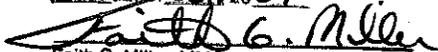
  
Marsha Segal-George,  
ACTING ASSISTANT CITY ATTORNEY

NAME	YES	NO
CARMOLINGO	<input checked="" type="checkbox"/>	<input type="checkbox"/>
DEYETTE	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DENIZAC	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
MCFALL-CONTE	<input checked="" type="checkbox"/>	<input type="checkbox"/>
MULDER	<input checked="" type="checkbox"/>	<input type="checkbox"/>
TREUSCH	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ZISCHKAU	<input type="checkbox"/>	<input checked="" type="checkbox"/>

STATE OF FLORIDA  
COUNTY OF VOLUSIA  
This is to certify that the  
foregoing is a true and correct copy of

Res. 2009-32

Witness my hand and official Seal this  
15th day of Oct., 2009

  
Faith G. Miller, MMC  
City Clerk, City of Deltona, Florida

RESOLUTION NO. 2009-33

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELTONA, VOLUSIA COUNTY, FLORIDA; ADOPTING THE FINAL ANNUAL GENERAL FUND, SPECIAL REVENUE FUNDS, ENTERPRISE FUNDS, CAPITAL PROJECTS FUNDS, AND CAPITAL EQUIPMENT FUND BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; PROVIDING FOR AN EFFECTIVE DATE.

---

WHEREAS, the City Manager of the City of Deltona, Florida, has prepared and submitted to the City Commission of the City of Deltona, an estimate of revenues and recommended budgeted expenditures for the City for the Fiscal Year beginning October 1, 2009, and ending September 30, 2010, such estimates and recommendations having been made with particular application to the various departments of the City; and

WHEREAS, the City Charter requires that the City Commission of the City of Deltona adopt its annual budget by resolution on or before the 30<sup>th</sup> day of September; and

WHEREAS, the City Charter requires the adoption of the City’s budget prior to any expenditure of City funds.

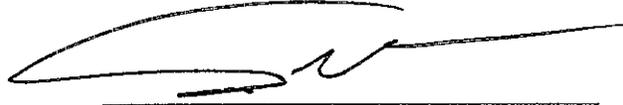
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELTONA, FLORIDA, as follows:

**SECTION 1.** The City Commission hereby adopts the final General Fund, Special Revenue Funds, Enterprise Funds, Capital Projects Funds, and Capital Equipment Fund budgets, which are attached hereto and by reference made a part hereof, of the City of Deltona, Florida, for the fiscal year beginning October 1, 2009, and ending September 30, 2010, said budgets showing combined sources and uses of \$143,447,451.

CERTIFIED

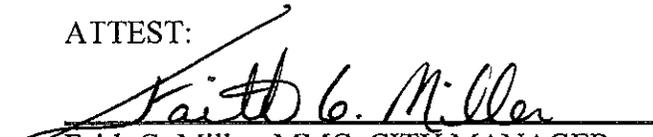
**SECTION 2.** That this Resolution shall become effective immediately upon its adoption.

**ADOPTED BY** the City Commission of the City of Deltona, Florida this 21st day of September, 2009.

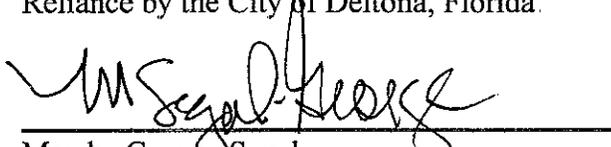


Dennis Mulder, MAYOR

ATTEST:

  
 Faith G. Miller, MMC, CITY MANAGER

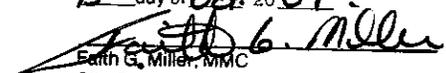
Approved as to form & legality for use and Reliance by the City of Deltona, Florida.

  
 Marsha George-Segal,  
 ACTING ASSISTANT CITY ATTORNEY

NAME	YES	NO
CARMOLINGO	✓	
DEYETTE		✓
DENIZAC		✓
MCFALL-CONTE	✓	
MULDER	✓	
TREUSCH	✓	
ZISCHKAU		✓

STATE OF FLORIDA  
 COUNTY OF VOLUSIA  
 This is to certify that the foregoing is a true and correct copy of

Res. # 2009-32  
 Witness my hand and official Seal this 15th day of Oct. 2009

  
 Faith G. Miller, MMC  
 City Clerk, City of Deltona, Florida

**BASIS OF ACCOUNTING**

The modified accrual basis of accounting is followed by the Governmental Funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the “susceptible to accrual” concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based on the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditures and are usually revocable only for failure to comply with the prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

Property taxes are recognized when received. Licenses, permits, charges for service, fines, forfeitures and other miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash since they cannot be measured until actually received. Investment earnings are recorded as earned since they are measurable and available.

The accrual basis of accounting is used for Proprietary Funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The government applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations.

**FINANCIAL POLICIES****I. Background and Purpose**

The stewardship of public funds is one of the greatest responsibilities given to the officials and managers of the City of Deltona. Therefore, the establishment and maintenance of prudent fiscal policies enables City officials to protect public interests and ensure public trust.

This document incorporates past financial practices in defining the current policies to be used by the City to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the City's financial affairs.

**II. General Financial Philosophy**

The financial policy of the City of Deltona is to provide a sufficient financial base and the resources necessary to sustain a high level of municipal services to ensure public safety, to maintain the physical infrastructure and surroundings of the City, and to promote the social well-being of the citizens of Deltona.

It shall be the goal of the City to achieve a strong financial condition with the ability to:

- Provide a high level of police, fire and other protective services to assure public health and safety;
- Effectively maintain and improve the City's infrastructure;
- Prudently plan, coordinate, review, and implement responsible community development and growth;
- Withstand local and regional economic impacts; and
- Adjust efficiently to the community's changing service requirements.

**III. Accounting System, Auditing and Budgetary Control**

The City utilizes a computerized financial accounting system, which incorporates a system of internal accounting controls. Such controls have been designed and are continually being reevaluated to provide reasonable, but not absolute, assurance regarding:

- The safeguarding of assets against loss from unauthorized use or disposition, and
- The reliability of financial records for preparing financial statements and monitoring accountability for assets.

The concept of reasonable assurance recognizes that:

- The cost of control should not exceed the benefits likely to be derived, and
- The evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework, and are believed to adequately safeguard and provide reasonable assurance of proper recording of financial transactions.

**FINANCIAL POLICIES – Continued**

Accounting and budgeting records for governmental fund types and similar trust and agency funds are maintained on a modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

Budgets for the governmental fund types are adopted on a modified accrual basis.

In all funds, encumbrances are treated as expenditures for purposes of calculating the balances carried forward by them.

In applying the “susceptible to accrual” concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based on the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditures and are usually revocable only for failure to comply with the prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

Property taxes are recognized when received. Licenses, permits, charges for service, fines, forfeitures and other miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash since they cannot be measured until actually received. Investment earnings are recorded as earned since they are measurable and available.

Accounting and budgeting records for proprietary fund types and similar trust funds are maintained on the accrual basis. Under the accrual basis, revenues are recognized when earned and expenses are recognized when incurred. The government applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations.

For proprietary funds, accounting and budget records differ to the extent that depreciation, compensated absences, amortization of prepaid expenses, bad debt expenses and certain other items are not budgeted for but are a factor in determining fund balance revenues available for appropriation. Budgets for the Proprietary Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that debt service, capital acquisitions, capital leases, and water and sewer impact fees are included in budgetary revenue and expenditures.

The annual operating budget is proposed by the City Manager and enacted by the City Commission after public participation. The City Charter sets the lowest level of budgetary control at the Department level and management control of the operating budget is additionally maintained at the Division/Activity level.

The City Finance Department is solely responsible for the reporting of the financial affairs of the City, both internally and externally. The Finance Director is the City’s Chief Financial Officer and is responsible for establishing the Chart of Accounts and for properly recording financial transactions.

**FINANCIAL POLICIES – Continued**

The City will be audited annually by outside independent accountants (“auditor”). The auditor must be a CPA that can demonstrate that it has the breadth and depth of staff to conduct the City’s audit in accordance with generally accepted auditing standards and contractual requirements. The auditor’s report on the City’s financial statement should be completed within 120 days of the City’s fiscal year end, and the auditor will jointly review the management letter with the City Manager and Finance Director within 30 days of its receipt by City staff.

The auditor is retained by and is accountable directly to the City Commission and will have access to direct communication with the City Commission if City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

**IV. General Budget Policy****○ General Description**

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. It is the budget document that serves as the primary tool for communicating to the citizens of the City, the Mayor & City Commission’s vision and priorities for the upcoming fiscal year. Preparing the budget document is a major effort that affects almost every City employee. Once the budget document is prepared and approved, much of the City’s daily business is impacted by procedures related to securing approvals, documenting transactions and reporting on the results to ensure compliance with the budget document used to demonstrate and carry out the Commission’s plan.

**○ Balanced Budget**

The budget must be balanced for all funds. The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by the City Commission, greater than or equal to current expenditures/expenses. (Section 166.241 of Florida Statutes requires that all budgets be balanced).

**○ Planning**

A calendar will be designed each year to provide the framework necessary to formulate a sound budget. At the same time, this calendar will ensure that the City complies with all applicable State and Federal legal mandates.

The budget process will be scheduled so as to identify major policy issues for City Commission consideration several months prior to the budget approval date to allow adequate time for appropriate decisions and analysis of financial impacts.

The City will coordinate development of the capital improvement budget with the development of the annual operating budget.

Each capital improvement project is reviewed for its impact on the operating budget in terms of revenue generation, additional personnel required and additional operating expenses.

**FINANCIAL POLICIES – Continued**○ Preparation

All operating funds are subject to the annual budget process and are reflected in the budget document.

The budget is prepared by the City Manager and Finance Director with the participation of all department directors, on a basis which is consistent with applicable generally accepted accounting principles (GAAP).

The City Manager presents the budget to the Mayor and City Commission at least sixty (60) days prior to the beginning of each budget year.

The budget shall be adopted annually no later September 30<sup>th</sup> and a copy filed in the City Clerk's Office.

○ Reporting

Expenditure reporting is available to all directors through the City's computerized financial accounting system. This system includes the approved annual operating budget and related transfers and/or amendments for all operating departments/divisions within the City.

○ Control and Accountability

Each department director shall be solely responsible to insure that their department budgets will not exceed budgeted amounts. Failure to achieve budgetary control of their individual expenditure and revenue budgets will be evaluated and investigated by the City Manager.

○ Amendments and Transfers

The process of amending and modifying the budget is specified in the City's Charter. The City Manager has authority to transfer among line items within a department. City Commission approval is required for all budget amendments, which includes transfers among departments, transfers involving contingency, reserve allocations, or increases in the total budget.

Adjustments recommended by the City Manager throughout the fiscal year are usually prompted by significant changes in circumstances. These are documented and explained, as they occur, to the City Commission in an agenda item at a regularly scheduled City Commission meeting.

○ Contingency

The City Manager should establish an adequate contingent appropriation in each of the operating funds for expenditures only in cases of emergency or an unforeseen need.

**FINANCIAL POLICIES – Continued****V. Revenue Policies**○ Overview

In the City of Deltona's fiscal system, the monitoring and control of revenues is a primary concern. The City's primary revenue policy goal is to develop and maintain a diversified revenue system to protect it from possible short-term fluctuations in any of its various revenue sources. To accomplish this, revenues are monitored on a continuous basis to insure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors which directly and indirectly affect the level of revenue collections is an important part of the City's revenue policy. To further reduce the impact of fluctuations in revenue sources, the City's revenue policies establish guidelines regarding the use of one-time and unpredictable revenue sources.

○ General Revenue Guidelines

The City shall be conservative in all revenue forecasts.

The City will budget 96% of anticipated gross ad valorem proceeds to provide an allowance for discounts for early payment of taxes (Section 200.065 of Florida Statutes states that each taxing authority shall utilize not less than 95% of taxable value).

The City shall ensure that fees charged in enterprise operations are calculated at a level that will support all direct and indirect costs of the enterprise.

The City shall ensure that the basis for computing indirect cost allocations are reviewed periodically and are based on prudent and defensible assumptions.

Revenue projections for all major non-ad valorem revenue sources will be based on prudent trend analysis that considers current and projected economic conditions. Budget projections for State-shared revenues will consider State of Florida estimates that are contained in the Local Government Financial Information Handbook as one of several factors for determining final revenue estimates.

The City will ensure that no revenue source whose terms of acceptance or collection may adversely affect the City will be accepted.

The use of revenues which have been pledged to bond holders will conform to bond covenants which commit those revenues.

○ Revenue Diversification

The City shall strive to diversify its revenues and create a stable revenue system to protect the City from possible short-term fluctuations in any of its revenue sources.

The City will, after having considered possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help insure a balanced budget.

Cost recovery revenue sources will be analyzed on a regular basis and modified as necessary to insure that revenue collections reflect the cost of providing associated City services.

### FINANCIAL POLICIES – Continued

The City will follow an aggressive policy of enforcement of revenue regulations and collection of revenues.

○ Fees and Charges

The City will maximize utilization of user charges for services that can be individually identified and where the costs are directly related to the level of service.

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

In setting user fees and cost recovery levels, the following factors will be considered: (1) community-wide versus special benefit; (2) service recipient versus service driver; (3) effect of pricing on the demand for services and (4) feasibility of collection and recovery.

The following general concepts will be used in developing and implementing service charges:

- Revenues should not exceed the reasonable cost of providing the service.
- Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, insurance etc.
- The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- Rate structures should be sensitive to the “market” for similar services as well as to smaller, infrequent users of the service.
- A unified approach should be used in determining cost recovery levels for various programs.

For enterprise funds, the City will set fees and rates at levels which fully cover the total direct and indirect costs of the fund, including operations, capital outlay and debt service.

○ Use of One-Time Revenues

To the extent feasible, one-time revenues will be applied toward one-time expenditures; they will not be used to finance ongoing programs. Ongoing revenues should be equal to or exceed ongoing expenditures.

○ Discretionary Revenues

Unless otherwise stated explicitly by the Commission, the City will not earmark discretionary revenues for specific purposes. This will preserve the ability of the Commission to determine the best use of available revenues to meet changing service requirements.

**FINANCIAL POLICIES – Continued****VI. Expenditure Policies**○ Appropriations

The point of budgetary control is at the department level budget for all funds. Fund appropriations by the City Commission will be allocated to departments, divisions and line item object codes as deemed appropriate by the Finance Director to facilitate managerial control and reporting of financial operations.

If the City Manager and Finance Director certify that there are available projected revenues for appropriation in excess of those estimated in the budget, the City Commission may authorize supplemental appropriations up to the amount of such excess.

Every appropriation (except an appropriation for capital projects and federal, state and local grants) shall lapse at the close of the fiscal year to the extent that it has not been carried forward. Appropriations for capital projects and federal, state or local grants shall continue in force until the purposes for which they were approved have been accomplished or abandoned; the purpose of any appropriation shall be deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation unless re-appropriated by the City Commission.

○ Budgetary Requests

Departments must prepare their budget requests at the Department/Division and line item object level set forth by the Finance Director. The budget request for City Departments/Divisions will include itemized lists of all desired capital equipment and replacement of capital equipment. When possible, program expansions should be offset by reductions in other programs that have proven marginal.

Emphasis in planning for the delivery of City services will center on the development of goals and performance objectives that lead to end results or service levels to be accomplished. Divisions are asked to give careful attention to the identification of specific performance objectives and service levels and to relate budget requests to those objectives.

○ Central Control

No significant salary or capital budgetary savings in any department shall be spent by the department director without the prior authorization of the City Manager. The City Manager has authority to transfer among line items within a department. City Commission approval is required for all transfers among departments, transfers involving contingency, reserve allocations, or increases in the total budget.

○ Purchasing

All City purchases of goods or services will be made in accordance with applicable State statutes and the City's current Procurement Policies.

**FINANCIAL POLICIES – Continued**○ Prompt Payment

All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within forty-five (45) calendar days of receipt in accordance with the provisions of Florida Statutes 218.70.

○ Reporting

The Finance Director will prepare and provide to the City Commission a quarterly analysis of financial condition at the end of the second, third and fourth quarters describing the financial and budgetary conditions of the City. If any actions are required to bring the budget into balance, recommendations for such action will be included with the quarterly report.

**VII. Debt Capacity, Issuance and Management**○ Overview

The City of Deltona Debt Policy is intended to establish a framework for debt issuance and to provide general direction in the planning, implementation and maintenance of the City's debt program. This policy is set forth in the City Charter, Article IV. Financial Policies, Division 1. Debt Policy and was adopted by Ordinance Number 26-02, Section 1, 12-6-2002.

The following information has been extracted from the City Charter and is intended to highlight the major elements of the City of Deltona Debt Policy that are applicable to the budgeting process.

○ Purpose for Which Debt can be Issued

The City will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) with a useful life of at least five years. The City normally will rely on internally generated funds and/or grants and contributions from other governments to finance its capital needs. Debt will be issued for a capital project only in the case of emergency or when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries. Debt shall not, in general, be used for projects solely because insufficient funds are budgeted at the time of acquisition or construction.

○ Debt Limitations

- *Self-supporting debt.* For the City to issue self-supporting governmental debt, revenues, as defined under the resolution authorizing the revenue bonds in question, shall be a minimum of 110 percent of the average annual debt service and 110 percent of the debt service for the year in which requirements are scheduled to be the greatest, but should be maintained at 125 percent of the maximum annual debt service for financial planning purposes. For proprietary debt, revenues shall be a minimum of 110 percent of the annual debt service in such fiscal year.

### FINANCIAL POLICIES – Continued

- *Non self-supporting debt.* The City shall conduct an objective analysis as to the community's ability to assume and support additional debt service payments before the issuance of non-self supported debt. The City shall use an analytical approach for its determination.
- *Debt burden measures.* For the purposes of measuring the general government debt capacity, the City includes all non self-supporting debt under the definition of general government debt. Additionally, the City considers all tax-supported debt to include all non self-supporting debt, as well as the self-supporting governmental debt. This distinction recognizes that self-supporting proprietary programs should be measured by comparing the user rates of comparable governmental providers and that such programs do not directly or indirectly place a burden on taxpayers in the form of increased taxes. As long as each system's user rates meet the needs of both operations and debt service, the debt program is not considered part of either the general government or tax-supported debt of the City.
- *City Commission commitments.*
  - ◆ Act with regard to self-supporting proprietary operations, when necessary, to increase rates to ensure that each operation maintains rate coverage (revenue to debt service ratios) as required by the higher of either City policy or related debt covenants.
  - ◆ Limit with regard to self-supporting governmental revenues, the level of annual debt service as a percentage of available annual revenues to ensure a reasonable ability to address recurring operations and maintenance and/or capital requirement on a pay-as-you-go basis.
  - ◆ Establish with regard to all non self-supporting debt, debt limits to ensure current and future flexibility.
- Types of debt permitted and criteria for issuance
  - *Short term debt.* Short-term obligations may be issued to finance projects or portions of projects for which the City ultimately intends to issue long-term debt.
  - *Long term debt.* The City will consider the issuance of long-term debt under the following conditions:
    - ◆ One time capital project or capital improvement projects, when the project is included in the City's capital improvement program and appropriated in the budget.
    - ◆ An unusual equipment purchase for which it is determined to be economically beneficial for the City to purchase through financing.
    - ◆ When a project is not included in the City's capital improvement plan, but it is an emerging critical need whose timing was not anticipated or it is a project mandated immediately by State or Federal requirements.
    - ◆ To finance the acquisition or implementation of a self-supporting proprietary or governmental program/activity.

**FINANCIAL POLICIES – Continued**

- *General obligation bonds.* When determined to be the most appropriate method of debt issuance, the City will seek approval through a voter referendum to issue general obligation bonds.
  - *Revenue debt.* As part of the City's financing activities, specific general fund revenue sources may be identified to pledge for repayment of revenue debt.
  - *Variable rate debt.* The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of the securities, consistent with State law and covenants of pre-existing bonds, and depending on market conditions.
  - *Leasing.* When found to be advantageous, the City may lease equipment and facilities rather than purchase them outright.
  - *Conduit debt.* Conduit debt are securities issued by a government agency to finance a project of a third party, such as a non-profit organization or other private entity. The City may sponsor conduit debt for those activities that have a general public purpose and are consistent with the City's overall service and policy objectives.
  - *Taxable debt.* The City may issue taxable obligations when determined to be the best method for the intended purpose.
  - *Bond anticipation notes.* Use of short-term borrowing, such as bond anticipation notes and tax-exempt commercial paper, will be undertaken only if the transaction costs plus interest of the debt are less than the cost of internal financing or available cash is insufficient to meet working capital requirements.
  - *Interfund borrowing.* Interfund borrowing may be used when it would reduce costs of interest, debt issuance, and/or administration.
  - *Other borrowing facilities.* The City may maintain or procure a special facility that will allow for borrowing on short notice, either in the form of short-term or long-term notes, for small amounts not economical to finance through a regular bond issuance.
- Credit objectives

The City seeks to hold the highest possible credit ratings that can be achieved without compromising delivery of basic City services and achievement of City policy objectives. The City recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. Nevertheless, the City is committed to ensuring that actions within its control are financially prudent.

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of the City's financial advisor, will prepare the necessary information for presentation to the rating agencies. Credit rating will be sought from Moody's, Standard & Poor's and/or Fitch, as recommended by the City's financial advisor.

### FINANCIAL POLICIES – Continued

- Integration of capital planning and debt financing activities
  - *Capital planning and financing system.* The City shall develop and maintain a capital planning and financing system for use in preparing a five-year capital improvement plan for consideration and adoption by the City Commission as part of the City's annual budget process. Individual departments shall prepare multi-year capital plans for coordination and integration into the preparation of the City-wide capital improvement plan.
  - *Funding of the capital improvement program.* Whenever possible, the City will first attempt to fund capital projects with grants or developer contributions. When such funds are insufficient, the City will use dedicated revenues such as impact fees or other restricted use revenues. If these are not available, the City will use general revenues, surplus and bond financing. The City is guided by three principles in selecting a funding source for capital improvements: equity, effectiveness and efficiency.
    - ◆ *Equity.* When appropriate, the beneficiaries of a project or service will pay for it. For example, if a project is a general function of government that benefits the entire community, the project could be funded from general tax revenues directly or through debt service. If the project benefits specific users, the source of funding will be derived through user fees/charges or targeted assessments.
    - ◆ *Effectiveness.* In selection of financing sources for projects, the City will select one or more that effectively fund the total cost of the project.
    - ◆ *Efficiency.* If grants or current revenues are not available to fund a project, the City will select a financing technique that provides for the lowest total cost consistent with acceptable risk factors and principles of equity and effectiveness.
  - *Maintenance, replacement and renewal.* Consistent with the City's philosophy of keeping its capital facilities and infrastructure systems in good repair and to maximize the useful life of its capital assets, the City intends to set aside current revenues to finance ongoing maintenance needs and to provide periodic replacement and renewal.
- Investment of Debt Proceeds

Debt proceeds will be invested primarily to assure the safety and liquidity of such investments, and secondarily, to maximize investment yield. The primary goal of liquidity is to ensure that proceeds will be available to fulfill the purposes of the issue on a timely basis. Debt covenants will specifically address investment guidelines for debt proceeds.

### VIII. Reserve and Stabilization Accounts

The City shall establish an appropriated Contingency Reserve in the General Fund in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Funding shall be targeted at one (1) percent of the City's operating expenditures in the General Fund.

**FINANCIAL POLICIES – Continued**

The City shall establish a Strategic Reserve in the General Fund which shall neither be appropriated nor spent without Commission authorization. The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated projects. Funding shall be targeted at not less than fifteen (15) percent of the City's operating expenditures in the General Fund.

Reserves for Encumbrances and Continuing Appropriations are established at the end of every fiscal year to reserve fund balance in the amount equal to the City's unpaid obligations and unfinished projects at year-end.

Restoration of the Strategic Reserve Fund will begin the fiscal year following their use and, to the extent possible, will be restored to the 15% target level as quickly as reasonably feasible to do so.

The Emergency Reserve for future fiscal years is not intended to function as a second contingency fund to address unfunded expenditures or over-expenditures related to the normal provision of City services.

The minimum Strategic Reserve balance will be attained and maintained through expenditure management and revenue management.

The City will strive to establish and maintain minimum fund balance targets for Enterprise Funds, Capital Projects Funds (excluding bond proceeds) and Internal Service Funds (Special Purpose Funds).

Impact Fee Funds shall be excluded from this policy. Since impact fees are limited to fund capital projects, an operating reserve is not necessary. Year-end balances must have an anticipated use. While anticipated projects may be reprioritized, the ultimate use must always comply with the special purpose restriction.

Other funds may be excluded from this policy because (1) there are already other legal restrictions that control the ability to maintain reserves, (2) the funds are to be used to fund future liabilities (pension funds), (3) the funds are small and have no material impact on City operations, or (4) other special circumstances exist.

**IX. Cash Management and Investment Policies****o Cash Management Policies**

The City's cash flow will be managed to maximize the cash available to invest. Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safe keeping and administration.

The City's cash management will entail the centralization of cash collections, where feasible, resulting in a limited number of cash collection points throughout the City. Investment of City funds emphasizes the preservation of principal, with liquidity and yield being secondary factors. Liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable U.S. Treasury Bills.

## FINANCIAL POLICIES – Continued

### ○ Investment Policies

The City’s Investment Policy sets forth the investment objectives and parameters for the management of public funds of the City of Deltona, Florida, and was last updated through Resolution No. 2005-42. The Investment Policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed and an investment return competitive with comparable funds and financial market indices.

The investment program is operated in conformance with Federal, State and other legal requirements including Section 218.45, Florida Statutes, governing the investment of public funds.

The following information has been extracted from the City Investment Policy and is intended to highlight the major elements of the policy.

- The Investment Policy applies to all funds held by the City on behalf of the citizenship of the City of Deltona with the exception of: A) Pension fund assets, and B) Funds whose uses are restricted by debt covenants; prior contract; or legal, regulatory or other constraints.
- Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
- The primary objectives, in priority order, of investment activities shall be safety, liquidity and yield.
- The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing the overall portfolio. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Management responsibility for all City funds in the investment program and investment transactions is delegated to the Director of Finance, who shall act in accordance with established written procedures and internal controls for the operations of the investment program consistent with the Investment Policy. The City may employ an investment manager to assist in managing some of the City’s portfolios.
- A list shall be maintained of financial institutions, depositories and broker/dealers that are approved to provide investment services (“Qualified Institutions”).
- All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible institution prior to the release of funds. Securities will be held by a (centralized) independent third-party custodian selected by

**FINANCIAL POLICIES – Continued**

the City as evidenced by safekeeping receipts in the City's name. The custodial relationship shall be governed by a written agreement properly executed by all parties. This City shall design and maintain a system of internal controls designed to prevent the loss of public funds arising from fraud, employee error, misrepresentations by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

- Investments should be made subject to the cash flow needs and such cash flows are subject to revisions as market conditions and the City's needs change.
- The following investment types are permitted by the Investment Policy: Florida Local Government Surplus funds Trust Fund, United States Government Securities, United States Government Agencies, Federal Instrumentalities, Interest Bearing Time Deposit or Saving Accounts, Commercial Paper, Corporate Notes, Bankers' Acceptances, State and/or Local Government Taxable and/or Tax-Exempt Debt, Repurchase Agreements, Registered Investment Companies (Money Market Mutual Funds) and Intergovernmental Investment Pool.
- Investments in any derivative products or the use of reverse repurchase agreements are not permitted.
- It is the policy of the City to diversify its investment portfolios. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all City funds shall be diversified by maturity, issuer, and class of security.
- To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase and in accordance with State and local statutes and ordinances. Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio shall be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

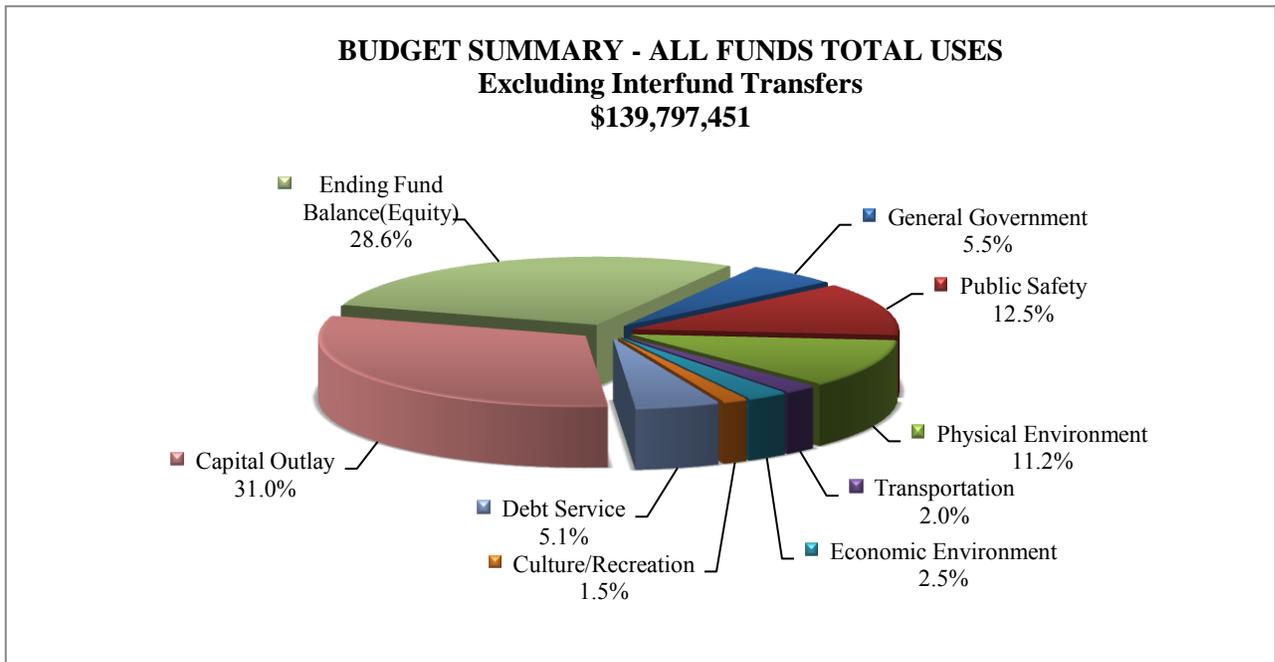
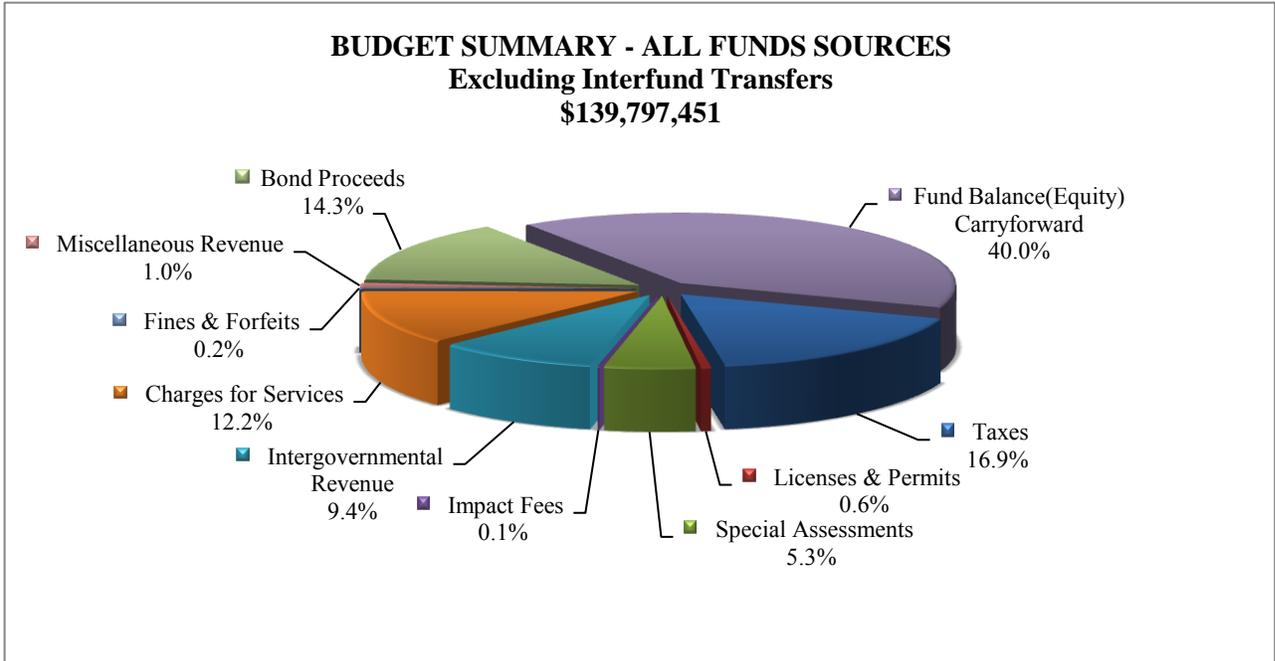
**X. Approval of Financial Policies**

The Financial Policies shall be approved by the City Manager as an administrative policy and reviewed by the City Manager during the annual budget process.

**BUDGET SUMMARY - ALL FUNDS**

<u>Description</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Fund</u>	<u>Capital Project Funds</u>	<u>Total</u>
<b><u>SOURCES</u></b>					
Taxes	\$ 23,657,000	\$ -	\$ -	\$ -	\$ 23,657,000
Licenses & Permits	904,000	-	-	-	904,000
Special Assessments	-	7,350,200	-	-	7,350,200
Impact Fees	-	50,000	50,000	-	100,000
Intergovernmental Revenue	4,729,000	8,155,425	56,000	224,775	13,165,200
Charges for Services	247,000	-	16,857,000	-	17,104,000
Fines & Forfeits	216,000	-	-	-	216,000
Miscellaneous Revenue	956,000	78,400	325,000	25,200	1,384,600
	<i>Revenues</i>				
	30,709,000	15,634,025	17,288,000	249,975	63,881,000
Transfers In	-	50,000	-	3,600,000	3,650,000
Bond Proceeds	-	-	20,000,000	-	20,000,000
Fund Balance(Equity) Carryforward-9/30/09	13,338,988	19,922,770	13,680,619	8,974,074	55,916,451
	<b><u>TOTAL SOURCES</u></b>	<b><u>\$ 44,047,988</u></b>	<b><u>\$ 35,606,795</u></b>	<b><u>\$ 50,968,619</u></b>	<b><u>\$ 12,824,049</u></b>
					<b><u>\$ 143,447,451</u></b>
<b><u>USES</u></b>					
General Government	\$ 7,751,100	\$ -	\$ -	\$ -	\$ 7,751,100
Public Safety	17,475,270	-	-	-	17,475,270
Physical Environment	-	6,684,830	8,964,410	-	15,649,240
Transportation	2,295,030	504,910	-	-	2,799,940
Economic Environment	-	3,468,240	-	-	3,468,240
Culture/Recreation	2,135,730	-	-	-	2,135,730
Debt Service:					
Principal	-	855,779	1,400,000	-	2,255,779
Interest	-	1,149,477	3,777,813	-	4,927,290
	<i>Operating Appropriations</i>				
	29,657,130	12,663,236	14,142,223	-	56,462,589
Capital Outlay	-	16,307,454	17,342,970	9,718,275	43,368,699
	<i>Total Appropriations</i>				
	29,657,130	28,970,690	31,485,193	9,718,275	99,831,288
Transfers Out	3,600,000	50,000	-	-	3,650,000
Ending Fund Balance (Equity)-9/30/10	10,790,858	6,586,105	19,483,426	3,105,774	39,966,163
	<b><u>TOTAL USES</u></b>	<b><u>\$ 44,047,988</u></b>	<b><u>\$ 35,606,795</u></b>	<b><u>\$ 50,968,619</u></b>	<b><u>\$ 12,824,049</u></b>
					<b><u>\$ 143,447,451</u></b>

Budget Summary - Sources and Uses



**BUDGET SUMMARY - ALL FUNDS**

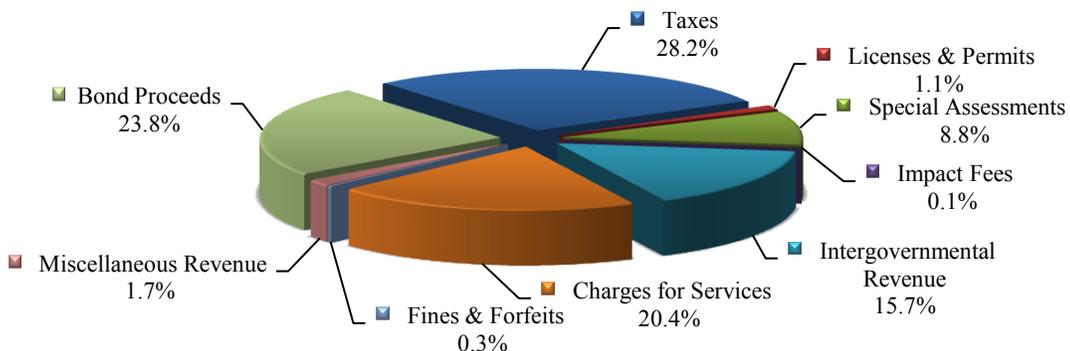
**Trend Analysis - Revenues By Source**

Description	Actual FY 06/07	Actual FY 07/08	Estimated Actual FY 08/09	Adopted Budget FY 09/10
<b><u>SOURCES</u></b>				
Taxes	\$ 24,138,950	\$ 23,332,200	\$ 24,603,000	\$ 23,657,000
Licenses & Permits	1,460,317	800,871	951,000	904,000
Special Assessments	6,202,613	6,368,299	7,355,700	7,350,200
Impact Fees	1,433,342	822,740	249,000	100,000
Intergovernmental Revenue	8,923,827	9,321,591	11,586,051	13,165,200
Charges for Services	13,438,499	13,671,179	15,030,000	17,104,000
Fines & Forfeits	218,447	280,293	227,000	216,000
Miscellaneous Revenue	5,388,886	3,849,826	1,511,028	1,384,600
<i>Revenues</i>	61,204,880	58,446,999	61,512,779	63,881,000
Bond Proceeds	-	-	6,514,000	20,000,000
Transfers In	4,129,153	7,558,717	3,033,100	3,650,000
Fund Balance(Equity) Carryforward	80,685,634	79,140,691	62,462,679	55,916,451
<b>TOTAL RESOURCES</b>	<b>\$ 146,019,667</b>	<b>\$ 145,146,407</b>	<b>\$ 133,522,558</b>	<b>\$ 143,447,451</b>

**Budget FY 09/10 Compared to FY 08/09**

<b><u>SOURCES</u></b>			
Taxes	-3.8%	Impact Fees	-59.8%
Licenses & Permits	-4.9%	Charges for Services	13.8%
Special Assessments	-0.1%	Fines & Forfeits	-4.8%
Intergovernmental Revenue	<u>13.6%</u>	Miscellaneous Revenue	<u>-8.4%</u>
<i>Revenues</i>		<u>3.8%</u>	

**REVENUES BY SOURCE  
TOTAL: \$83,881,000  
(Excluding Interfund Transfers)**



**BUDGET SUMMARY - ALL FUNDS**

**Trend Analysis - Expenditures By Function**

Description	Actual FY 06/07	Actual FY 07/08	Estimated Actual FY 08/09	Adopted Budget FY 09/10
<u>USES</u>				
General Government	\$ 8,647,565	\$ 10,032,173	\$ 7,649,219	\$ 7,751,100
Public Safety	14,467,316	17,289,673	17,324,049	17,475,270
Physical Environment	12,740,678	14,305,945	14,819,018	15,649,240
Transportation	2,767,917	3,792,428	3,075,253	2,799,940
Economic Environment	1,874,167	860,369	971,800	3,468,240
Culture/Recreation	2,231,633	2,737,321	2,342,110	2,135,730
Debt Service	5,764,128	6,039,890	6,366,125	7,183,069
Capital Outlay	16,739,997	22,433,869	22,710,833	43,368,699
<i>Appropriations</i>	65,233,401	77,491,668	75,258,407	99,831,288
Transfers Out	4,129,153	7,558,717	3,033,100	3,650,000
Ending Fund Balance(Equity)	79,140,691	62,462,679	57,471,051	39,966,163
<b>TOTAL USES</b>	<b>\$ 148,503,245</b>	<b>\$ 147,513,064</b>	<b>\$ 135,762,558</b>	<b>\$ 143,447,451</b>

Budget FY 09/10 Compared to FY 08/09

USES

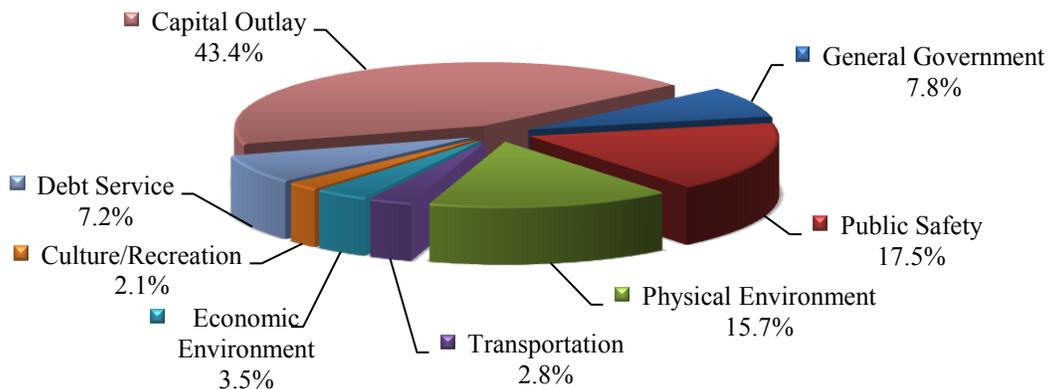
General Government	1.3%	Economic Environment	256.9%
Public Safety	0.9%	Culture/Recreation	-8.8%
Physical Environment	5.6%	Debt Service	12.8%
Transportation	-9.0%	Capital Outlay	91.0%

*Appropriations*                      32.7%

**EXPENDITURES BY FUNCTION**

**TOTAL: \$99,831,288**

**(Excluding Interfund Transfers)**



**CONSOLIDATED FINANCIAL OVERVIEW  
CHANGES IN FUND BALANCE - ALL FUNDS**

	General Fund Summary	Special Revenue Funds Summary	Enterprise Funds Summary	Capital Projects Funds Summary	Total
<b><i>Actual Fund Balance(Equity) - 09/30/08</i></b>	<b>\$ 11,858,723</b>	<b>\$ 21,943,350</b>	<b>\$ 18,786,432</b>	<b>\$ 9,874,174</b>	<b>\$ 62,462,679</b>
<b><u>Estimated FY09:</u></b>					
Revenues	34,284,229	20,580,750	15,253,000	148,800	70,266,779
Expenditures	(30,003,964)	(22,475,230)	(20,358,813)	(3,975,000)	(76,813,007)
Transfers	(2,800,000)	(126,100)	-	2,926,100	-
Net Change	1,480,265	(2,020,580)	(5,105,813)	(900,100)	(6,546,228)
<b><i>Estimated Fund Balance(Equity) - 09/30/09</i></b>	<b><u>\$ 13,338,988</u></b>	<b><u>\$ 19,922,770</u></b>	<b><u>\$ 13,680,619</u></b>	<b><u>\$ 8,974,074</u></b>	<b><u>\$ 55,916,451</u></b>
<b><u>Budget FY10:</u></b>					
Revenues	30,709,000	15,634,025	17,288,000	249,975	63,881,000
Bond Proceeds	-	-	20,000,000	-	20,000,000
Expenditures	(29,657,130)	(28,970,690)	(31,485,193)	(9,718,275)	(99,831,288)
Transfers	(3,600,000)	-	-	3,600,000	-
Net Change	(2,548,130)	(13,336,665)	5,802,807	(5,868,300)	(15,950,288)
<b><i>Budgeted Fund Balance(Equity) - 09/30/10</i></b>	<b><u>\$ 10,790,858</u></b>	<b><u>\$ 6,586,105</u></b>	<b><u>\$ 19,483,426</u></b>	<b><u>\$ 3,105,774</u></b>	<b><u>\$ 39,966,163</u></b>

**GENERAL FUND  
CHANGES IN FUND BALANCE**

	<u>General Fund Summary</u>
<i><b>Actual Fund Balance - 09/30/08</b></i>	<b>11,858,723</b>
<u>Estimated FY09:</u>	
Revenues	34,284,229
Expenditures	(30,003,964)
Transfers	<u>(2,800,000)</u>
Net Change	1,480,265
<i><b>Estimated Fund Balance - 09/30/09</b></i>	<b><u>\$ 13,338,988</u></b>
<u>Budget FY10:</u>	
Revenues	30,709,000
Expenditures	(29,657,130)
Transfers	<u>(3,600,000)</u>
Net Change	(2,548,130)
<i><b>Budgeted Fund Balance - 09/30/10</b></i>	<b><u>\$ 10,790,858</u></b>

Changes in Fund Balance

**SPECIAL REVENUE FUNDS  
CHANGES IN FUND BALANCE**

	Stormwater Utility	Solid Waste Management	Fire/Rescue Impact Fees	SHIP Fund	CDBG Fund	Streetlighting Districts	Park Impact Fees
<b>Actual Fund Balance - 09/30/08</b>	<b>\$ 803,641</b>	<b>\$ (117,975)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180</b>	<b>\$ -</b>
<b>Estimated FY09:</b>							
Revenues	9,812,000	4,296,000	21,100	1,692,000	772,400	151,700	105,000
Expenditures	(2,772,018)	(4,113,000)	-	(1,692,000)	(772,400)	(150,700)	-
Transfers	-	-	(21,100)	-	-	-	(105,000)
Net Change	7,039,982	183,000	-	-	-	1,000	-
<b>Estimated Fund Balance - 09/30/09</b>	<b>\$ 7,843,623</b>	<b>\$ 65,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,180</b>	<b>\$ -</b>
<b>Budget FY10:</b>							
Revenues	4,341,725	4,292,500	100	1,176,000	1,115,200	145,700	-
Expenditures	(8,306,076)	(4,155,880)	-	(1,176,000)	(1,115,200)	(132,300)	-
Transfers	-	-	-	-	-	-	-
Net Change	(3,964,351)	136,620	100	-	-	13,400	-
<b>Budgeted Fund Balance - 09/30/10</b>	<b>\$ 3,879,272</b>	<b>\$ 201,645</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,580</b>	<b>\$ -</b>

	Transportation	Tree Replacement Fees	Environment Improvement Trust	Law Enforcement Impact Fees	NSP Fund	Transportation Impact Fees	Special Revenue Funds Summary
<b>Actual Fund Balance - 09/30/08</b>	<b>\$ 20,703,616</b>	<b>\$ 494,458</b>	<b>\$ 59,430</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,943,350</b>
<b>Estimated FY09:</b>							
Revenues	3,530,000	20,000	550	11,000	62,000	107,000	20,580,750
Expenditures	(12,884,112)	-	(29,000)	-	(62,000)	-	(22,475,230)
Transfers	107,000	-	-	-	-	(107,000)	(126,100)
Net Change	(9,247,112)	20,000	(28,450)	11,000	-	-	(2,020,580)
<b>Estimated Fund Balance - 09/30/09</b>	<b>\$ 11,456,504</b>	<b>\$ 514,458</b>	<b>\$ 30,980</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,922,770</b>
<b>Budget FY10:</b>							
Revenues	2,452,000	17,000	200	100	2,043,500	50,000	15,634,025
Expenditures	(11,691,734)	(350,000)	-	-	(2,043,500)	-	(28,970,690)
Transfers	50,000	-	-	-	-	(50,000)	-
Net Change	(9,189,734)	(333,000)	200	100	-	-	(13,336,665)
<b>Budgeted Fund Balance - 09/30/10</b>	<b>\$ 2,266,770</b>	<b>\$ 181,458</b>	<b>\$ 31,180</b>	<b>\$ 11,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,586,105</b>

**ENTERPRISE FUNDS**  
**CHANGES IN FUND BALANCE**

	<u>Water/Sewer Construction</u>	<u>Water/Sewer Utility</u>	<u>Enterprise Fund Summary</u>
<b><i>Actual Fund Equity - 09/30/08</i></b>	<b>\$ 16,721,128</b>	<b>\$ 2,065,304</b>	<b>\$ 18,786,432</b>
<b><u>Estimated FY09:</u></b>			
Revenues	229,000	15,024,000	15,253,000
Expenditures	(5,000,000)	(15,358,813)	(20,358,813)
Transfers	-	-	-
Net Change	<u>(4,771,000)</u>	<u>(334,813)</u>	<u>(5,105,813)</u>
<b><i>Estimated Fund Equity - 09/30/09</i></b>	<b><u>\$ 11,950,128</u></b>	<b><u>\$ 1,730,491</u></b>	<b><u>\$ 13,680,619</u></b>
<b><u>Budget FY10:</u></b>			
Revenues	196,000	17,092,000	17,288,000
Bond Proceeds	20,000,000		20,000,000
Expenditures	(14,040,000)	(17,445,193)	(31,485,193)
Transfers	-	-	-
Net Change	<u>6,156,000</u>	<u>(353,193)</u>	<u>5,802,807</u>
<b><i>Budgeted Fund Equity - 09/30/10</i></b>	<b><u>\$ 18,106,128</u></b>	<b><u>\$ 1,377,298</u></b>	<b><u>\$ 19,483,426</u></b>

**CAPITAL PROJECT FUNDS  
CHANGES IN FUND BALANCE**

	Municipal Complex(es)	Park Projects	Replacement Equipment	New Equipment	Capital Project Funds Summary
<b><i>Actual Fund Balance - 09/30/08</i></b>	<b>\$ 7,787,942</b>	<b>\$ 320,033</b>	<b>\$ 1,766,199</b>	<b>\$ -</b>	<b>\$ 9,874,174</b>
<u>Estimated FY09:</u>					
Revenues	47,000	91,800	10,000	-	148,800
Expenditures	(975,000)	(1,725,000)	(1,275,000)	-	(3,975,000)
Transfers	171,100	1,605,000	1,150,000	-	2,926,100
Net Change	(756,900)	(28,200)	(115,000)	-	(900,100)
<b><i>Estimated Fund Balance - 09/30/09</i></b>	<b><u>\$ 7,031,042</u></b>	<b><u>\$ 291,833</u></b>	<b><u>\$ 1,651,199</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 8,974,074</u></b>
<u>Budget FY10:</u>					
Revenues	24,000	225,975	-	-	249,975
Expenditures	(8,260,500)	(412,775)	(1,045,000)	-	(9,718,275)
Transfers	2,550,000	-	1,050,000	-	3,600,000
Net Change	(5,686,500)	(186,800)	5,000	-	(5,868,300)
<b><i>Budgeted Fund Balance - 09/30/10</i></b>	<b><u>\$ 1,344,542</u></b>	<b><u>\$ 105,033</u></b>	<b><u>\$ 1,656,199</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 3,105,774</u></b>

**FUND STRUCTURE****GENERAL DESCRIPTION**

The City utilizes a fund structure as outlined in the accounting regulations that govern units of local government. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Funds are divided into various types according to the legal restrictions imposed upon them or the uses to which the funds may be placed. The following is the fund structure contained in the budget.

**GOVERNMENTAL FUNDS**

Governmental funds are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and modified accrual basis of accounting. Accordingly, the reported fund balances provide an indicator of available, spendable or appropriable resources but may be reserved or designated for specific purposes. Following are the City's governmental funds.

**GENERAL FUND**

The **General Fund** is the City's primary operating fund. This fund accounts for all financial resources, except those required to be accounted for in another fund.

**SPECIAL REVENUE FUNDS**

The **Special Revenue Funds** account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The following funds are included:

- **Stormwater Utility** – Accounts for the fiscal activity relating to the fees for stormwater utility operation and capital activities.
- **Solid Waste Management** – Accounts for the fiscal activities related to the provision of solid waste services to residential properties within the City.
- **Fire/Rescue Impact Fees** – Accounts for the fiscal activity relating to the City's fire/rescue impact fees charged for growth-related fire protection and rescue capital improvements.
- **State Housing Initiatives Partnership (SHIP)** – Accounts for the fiscal activities of all funds received by the City from its share of the State local housing distribution funds, all funds received or budgeted by the City to provide for the Local Housing Assistance Plan, and all funds generated from local housing assistance plan activities.
- **Community Development Block Grant (CDBG)** – Accounts for the fiscal activities of the CDBG Grant Program operated by the City of Deltona.
- **Streetlighting Districts** – Accounts for the fiscal activities relating to the provision of street lighting services within the defined areas of each district.

**SPECIAL REVENUE FUNDS (Continued)**

- **Park Impact Fees** – Accounts for the fiscal activity relating to the City's park impact fees assessed for growth-related parks and improvements.
- **Transportation** – Accounts for the proceeds from the City's share of the six-cent and five-cent local option tax on fuel and proceeds from the July 12, 2006 bond issue.
- **Tree Replacement Fund** – Accounts for the fiscal activity relating to the City's tree replacement fees charged for growth-related replenishment of trees and development of green spaces.
- **Environmental Improvement Trust** – Accounts for the fiscal activity relating to the City's mitigation fees charged to compensate for unavoidable adverse environment impacts upon wetlands.
- **Law Enforcement Impact Fees** – Accounts for the fiscal activity relating to the City's Law Enforcement impact fees charged for growth-related law enforcement capital improvements.
- **Neighborhood Stabilization Program (NSP)** – Accounts for the fiscal activity relating to the City's participation in the NSP Grant Program. The NSP is a special Community Development Block Grant (CDBG) allocation to fund the City's goal of purchasing and rehabilitating foreclosed and abandoned homes in the City of Deltona.
- **Transportation Impact Fees** – Accounts for the fiscal activity relating to the City's transportation impact fees assessed for growth-related projects.

**CAPITAL PROJECT FUNDS**

The **Capital Project Funds** account for financial resources to be used for the acquisition or construction of capital facilities and equipment. The following funds are included:

- **Municipal Complex(es) Fund** – Accounts for the fiscal activities related to the funding and construction of capital facilities for City operations.
- **Park Projects Fund** – Accounts for the fiscal activities related to the funding and construction of park and recreational facility development.
- **Replacement Equipment Fund** – Accounts for the fiscal activities related to funding of replacement vehicles and equipment necessary for the day to day operation of City departments.
- **New Equipment Fund** – Accounts for the fiscal activities related to funding of new vehicles and equipment necessary for the day to day operation of City departments.

**ENTERPRISE FUNDS**

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

**ENTERPRISE FUNDS (Continued)**

The City's Enterprise Fund is used to account for the water/sewer utility. The following funds are included:

- **Water/Sewer Utility Construction** – Accounts for the fiscal activities related to the funding, improvements and construction of capital projects for Deltona Water.
- **Water/Sewer Utility Operations** – Accounts for the fiscal activities of Deltona Water (water/sewer utility) which are financed and operated in a manner similar to private business enterprises.

**DEPARTMENTS / DIVISIONS**

The major City funds are budgeted and managed as combinations or organizational units known as Departments and Divisions. Departments consist of one or more Divisions and may include Divisions accounted for in more than one fund.

**ACCOUNTS**

For managerial control purposes, budgeted expenditures of each Fund/Department/ Division are further accounted for with the use of object codes (accounts). A list of object codes and sub-accounts is provided in the schedules section of this budget. The object codes and sub-accounts included on the listing used on each division summary of the budget are used only to illustrate the types of expenditures and facilitate reporting requirements and do not represent legally controlled budgetary accounts.

**CHANGES FROM PRIOR YEAR**

In the discussion that follows the term General Fund means only the City’s General Fund, the term Governmental Funds means all City Funds except Enterprise Funds, and the term total City means all funds of the City including Enterprise Funds. All references using the term prior year’s budget or FY 08/09 budget refer to the original FY 08/09 budget unless otherwise stated.

The total FY 09/10 Budget for all City funds is \$143.4 million, an increase of \$17.9 million. Excluding the anticipated \$20,000,000 bond issue in Deltona Water, the overall decrease in the budget for all City funds is \$2.1 million from the FY 08/09 Budget. The City has budgeted a significant increase in Special Revenue Fund grants, but anticipates a significant decline in General Fund operating revenues of FY 08/09. In response to these challenges, the City has reduced General Fund operating expenditures by \$1.6 million. General Fund transfers out to capital project funds has increased by \$2,450,000 for funding of new Fire Station 65. Special Revenue fund expenditures increased by \$2.3 million in anticipation of using grant funding. Enterprise Funds operating expenditures decreased slightly.

The Enterprise Funds Budget for FY 09/10 is \$50.9 million, an increase of \$20 million from the FY 08/09 Budget which is attributable solely to the anticipated bond issue. The General Fund, Special Revenue Funds and Capital Project Funds Budgets for FY 09/10 total \$92.5 million, a net decrease of \$2.07 million from the FY 08/09 Budget. These reductions are intentional and due to the current economic environment.

**PROPERTY TAXES**

Ad valorem taxes (property taxes) comprise an important source of revenue for the City generating approximately 40.2% of General Fund revenues, 26.5% of total Governmental Fund revenues, and 19.3% of total City revenues for all Funds.

Revenues from property taxes are a function of both the property tax rate and the property’s taxable value. The City Commission is empowered with establishing the property tax rate on an annual basis. The County Property Appraiser establishes the value of property throughout the County. The Property Appraiser has determined that the taxable value of all property within the City during the past year has decreased by approximately 23.6%. This is above and beyond a taxable value decrease of 20.7% the previous year. This decrease was the result of a continuing decline in market value of properties located within the City. The effects of Amendment I that added portability for the so called “Save Our Homes Benefit” have yet to be realized. The net result was to remove about \$726.7 million from the tax rolls although new construction offset this slightly by adding \$28.1 million, bringing the total taxable value to \$2.378 billion down from \$3.077 billion in the prior year.

The chart “Historical Comparison of Taxable Property Value & Ad Valorem Rates” summarizes the history of the City’s taxable valuation of property and applicable property tax rate. The net new value represents the valuation added in that year from new construction and is backed out of the current valuation to demonstrate the increase (decrease) in the valuation of existing property from year to year. The data is based on the final actual tax roll, except for FY 09/10 which is based on the preliminary tax roll since the final tax roll is not available until October.

**PROPERTY TAXES – Continued**

Historically, the City maintained its property tax rate at 4.198 mills, the rate set at incorporation on December 31, 1995, through and including FY 04/05. In FY 05/06 it adopted a rate of 4.15 mills, in FY 06/07 it adopted a rate of 4.01451 mills, and in FY 07/08 it adopted a rate of 3.2837 mills. In FY 08/09 the City adopted the “rolled-back” rate of 4.15329 mills and, once again, the City has adopted the “rolled-back” rate of 5.43755 for FY 09/10.

The rolled-back rate is the millage rate that would generate the same amount of revenue dollars as the previous year if applied to the current year’s taxable value (excluding new construction and annexations). The rolled-back rate is the rate at which there is no tax increase per State law so by adopting the rolled-back rate of 5.43755 mills the City has not raised taxes for FY 09/10 resulting in flat ad valorem revenues for three consecutive years. The effect on individual property owners is dependent on the increase or decrease in valuation of their specific property along with various other factors.

The City has continued to provide for its qualified senior residents the additional \$25,000 senior tax exemption; in addition to the State mandated \$50,000 of homestead exemptions. The City has provided an additional \$25,000 senior tax exemption in FY 10/11.

Historically, revenues actually received from property taxes have totaled approximately 95% to 96% of the actual levy. The City has budgeted property tax revenue this year at 95.5% of the actual levy. Therefore property tax revenues are budgeted at approximately \$12.3 million for FY 09/10. The chart “Historical Comparison of Taxable Property Value & Ad Valorem Rates” shows the millage rates levied as compared to the statutory rolled back rate for that year since FY 03/04.

**OTHER REVENUES**

**TAXES (Other Than Property)**

Utility taxes and franchise fees generate approximately 36.8% of General Fund revenues, 24.3% of total Governmental Fund revenues, and 17.7% of total City revenues. Subsequent to the enactment of the City’s utility franchise ordinance (January 2002) covering electric services provided by private companies within the City’s jurisdictional boundaries, the City has realized a growth in revenue from this source both as a percent of revenue and in actual dollars collected. The City now collects approximately \$3.9 million annually in electric franchise fee revenues. Other franchise agreements cover cable television, telecommunications and solid waste services.

The City has levied a public service tax on the purchase of electricity and metered or bottled gas (liquefied petroleum, manufactured and natural) at a rate of 10% of gross sales. This general revenue source has remained a steady source of income over the past three years and accounts for approximately \$3.9 million annually.

The City has levied a public service tax on gross sales for applicable telecommunications services. The rate of taxation for all services (telecommunications and cable) is a State assigned conversion rate of 6.22%. This general revenue source now accounts for approximately \$3.4 million annually.

### LICENSES & PERMITS

The City collects permit and inspection fees on all construction; planning fees for site review and approvals; a sidewalk fee at the option of the contractor or prospective homeowner (fee versus the contractor putting in a sidewalk for new residential construction); and a fee for the issuance of animal licenses. The City has a business tax license program and per State statute, the City receives a portion of the revenue derived from the County's business tax licenses issued within the City.

For FY 09/10, the City projects a decrease in license and permit revenue of approximately 4.9% from prior year budget due to current economic conditions. Licenses and Permits revenue, budgeted at \$0.9 million, represents approximately 2.9% of General Fund revenues, 1.9% of total Governmental Fund revenues, and 1.4% of total City revenues for all Funds.

### INTERGOVERNMENTAL REVENUE

Intergovernmental revenues represent "shared revenues" from Federal, State and Local governments and account for 15.4% of General Fund revenues, 28.1% of total Governmental Fund revenues, and 20.6% of total City revenues. Intergovernmental revenues include state revenue sharing, half-cent sales tax, local option gas tax, grants and other miscellaneous taxes and fees.

State Revenue Sharing is budgeted at \$1.7 million for fiscal year 09/10, representing about 5.5% of General Fund revenues, 3.6% of total Governmental Fund revenues, and 2.6% of total City revenues for all Funds. The FY 09/10 revenue estimate for State Revenue Sharing is 26.1% less than the FY 08/09 Budget as a result of a general down turn in the economy.

Half-cent sales tax collections are budgeted at \$3.0 million for FY 09/10 and account for approximately 9.8% of General Fund revenues, 6.5% of total Governmental Fund revenues, and 4.7% of total City revenues. The FY 09/10 revenue estimate for half-cent sales tax is 23.5% less than the FY 08/09 Budget as a result of a general down turn in the economy. This program generates the largest amount of revenue for local governments among the state-shared revenue sources authorized by the legislature. The program distributes approximately 92% of the total sales tax proceeds to counties and municipalities that meet the eligibility requirements. Funds are distributed within the County per an allocation formula based on population, with the County receiving an extra 2/3<sup>rd</sup> share of incorporated area population. The City's budget reflects approximately 92% of the State's estimates for State revenue sharing and half-cent sales tax.

Local option gas tax revenues represent approximately 4.0% total Governmental Fund revenues, and 2.9% of total City revenues. This revenue source is 9.6% less than the FY 08/09 budget because of a general down turn in the economy. Local option gas tax revenues are derived from the levy of a 6-cent tax on every net gallon of motor and diesel fuel sold and a 5-cent tax on every net gallon of motor fuel sold within the County. The taxes are distributed based on an interlocal agreement with the County of Volusia. The City has established a special revenue fund to account for the proceeds of local option gas taxes budgeted at \$1.9 million for FY 09/10. The fund clearly demonstrates the City's compliance with the State laws governing the use of these taxes.

Management and staff are aggressively pursuing grant opportunities. Grants that have already been awarded are included in this budget. For grants not yet awarded, in most cases, the actual award of these grants, as well as the amounts, are considered too uncertain to justify inclusion in the budget.

**CHARGES FOR SERVICES**

This revenue source currently accounts for a total of 26.8% of total City revenues. The water/sewer utility is accounted for in the Enterprise Funds and Charges for Services for that fund are budgeted in FY 09/10 at \$16.8 million or 26.4% of total City revenues. The remaining 0.4% of this revenue source is from the collection of park facility rental fees and registration fees for the various recreation programs offered and a contract for fire/rescue dispatch services provided to neighboring Orange City that was enacted during fiscal year 02/03.

**FINES & FORFEITS**

Fines & Forfeits are revenues generated from traffic tickets, parking fines, code violations and the like. Revenues are expected to decrease 4.9% from last year's budget and comprise approximately 0.5% of total Governmental Fund revenue.

**SPECIAL ASSESSMENTS**

Special Assessments account for 15.8% of Governmental Fund revenues and 11.5% of total City revenues. These revenues are restricted to use for their intended purpose (stormwater, solid waste and streetlighting).

The schedule of stormwater utility assessment rates is complex, but generally the annual assessment rate is \$76.11 per ERU (equivalent residential unit), which did not increase from the FY 08/09 rate. This is budgeted to generate \$2.9 million of revenue for FY 09/10. In FY 08/09 the City borrowed \$6.5 million for improvements to the stormwater system. The annual costs to operate, maintain, improve, and provide for renewal & replacement of the current system is estimated to average approximately \$3.9 – \$5.1 million annually for the next five years. This figure includes debt service on the new loan referred to above.

The solid waste assessment rate on all residential properties located within the City did not experience an increase for this budget year. The assessment rate is \$132 annually for solid waste management services and is budgeted to generate \$4.3 million in FY 09/10.

**IMPACT FEES**

The City currently charges impact fees for growth-related capital improvements for fire protection/rescue, parks/recreation, law enforcement, transportation, and Enterprise Funds. However, there is a moratorium on all commercial impact fees, except water and sewer and transportation as restricted by bond covenants, until April, 2010. Therefore, no revenues have been budgeted for impact fees in the FY 09/10 budget with the exception of water and sewer impact fees which are budgeted at \$50,000 for FY 09/10. Impact fees are designed to cover the cost of capital improvements necessitated by new development. The fees provide one way to ensure existing residents will not bear the cost of new facilities necessitated by the demand generated from new residents. Since the existing residents have either paid for or committed themselves to pay for the capital facilities already in place, the logic of impact fees anticipates that each unit of new growth would pay its fair share of new infrastructure. The moratorium placed on commercial impact fees was intended to facilitate commercial growth within the City.

**INTEREST INCOME**

The City maintains a pooled cash and investment fund for substantially all City deposits and investments. This gives the City the ability to invest large amounts of idle cash for short periods of time and to maximize earnings potential. The City’s investment policy places the highest priority on the safety of principal and maintenance of adequate liquidity to meet current needs, with the optimization of investment returns being secondary to the requirements for safety and liquidity. Cash temporarily idle during the year is invested primarily in money market funds although when surplus funds allow it some funds are invested in longer term Federal Agency Coupon Securities. In all cases only investments carrying the highest credit quality rating are used.

An automatic sweep investment service is maintained on the City’s operating account; which settles daily business transactions against an AAA rated institutional money market account so that excess funds held for operations are continually invested. Interest income is down from the prior budget as interest rates continue to decline.

**MISCELLANEOUS REVENUES**

Miscellaneous revenues consist of any and all revenue sources not otherwise classified under some other heading. Miscellaneous revenue includes a \$469,000 charge from the General Fund to the Stormwater Utility, Solid Waste Management, Local Option Gas Tax, and Streetlighting Districts Funds for administrative charges. The administrative charge covers the expense of management and administration that is directly charged to the General fund (i.e. City Manager, City Attorney, City Engineer, Public Works Director and related support services such as billing and procurement). Also included is \$133,000 from rental & lease payments, \$100,000 charge to Deltona Water for “in lieu of property taxes”, \$340,600 of interest income, and approximately \$117,000 of various other miscellaneous revenues. Enterprise Funds revenue accounts for approximately \$225,000 of miscellaneous revenue.

**EXPENDITURES BY FUNCTION**

Analysis of budgeted expenditures for FY 09/10 by function shows appropriated expenditures as follows: 17.5% on Public Safety, 15.7% on Physical Environment, 2.8% on Transportation, 7.2% on Debt Service, 7.8% on General Government, 2.1% on Culture/Recreation, 43.4% on Capital Outlay and 3.5% Economic Environment.

**CAPITAL IMPROVEMENTS**

Included in the FY 09/10 budget is \$43,368,699 for capital improvements relating to the following functions/services:

Municipal Facilities	\$8,260,500
Equipment Replacement	1,045,000
Park Projects	412,775
Stormwater	6,447,655
Transportation	9,859,799
Water/Sewer Utilities	17,342,970

### CAPITAL IMPROVEMENTS – Continued

Future operational expenses related to completed capital projects have been addressed in future forecasts of General Fund operating expenditures. The maintenance of stormwater projects has been addressed in a detailed study of stormwater operations and funding. Future operational expenses related to maintaining water/sewer projects have been addressed in future forecasts of Enterprise Funds operating expenditures. Road resurfacing and reconstruction projects should result in future operational costs savings as a result of reduced maintenance activities currently high due to the condition of the City's road system.

### OTHER ISSUES

### FUND BALANCE

The City continues to maintain a healthy fund balance, no small feat in these poor economic times. The City established an appropriated Contingency Reserve in the General Fund in order to accommodate unexpected changes which could not have been reasonably anticipated at the time the budget was prepared. Funding is targeted at one (1) percent of the City's operating expenditures in the General Fund (\$307,000). The City also established a Strategic Reserve in the General Fund. The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated projects. Funding is targeted at not less than fifteen (15) percent of the City's operating expenditures in the General Fund (\$4,607,000). Per Commission direction the combined total of the Contingency Reserve and the Strategic Reserve is to be a minimum of \$6 million so the actual reserve shown in this budget is that amount. All funds are budgeted to have a positive fund balance at the end of FY 09/10.

### Changes in Fund Balances:

#### **General Fund – budgeted to decrease by 19.1%**

In the FY 09/10 budget, there are significant reductions of both revenues and expenditures compared to the prior budget. The expenditure reductions were made in order to avoid using reserves to pay for recurring expenditures and therefore better position the City to deal with financial challenges that may or may not be encountered in future years. As directed by the Commission, \$2.6 million was budgeted for a transfer to the Municipal Complex Fund for completion of Fire Station 65.

#### **Special Revenue Funds – budgeted to decrease by 66.9%**

Continued capital outlays for stormwater projects and road improvements are driving this decrease.

#### **Enterprise Funds – budgeted to increase by 42.4%**

\$20.0 million of this increase is attributable to an anticipated bond issue and capital outlay will decrease fund balance by \$17.3 million. The remainder of the increase in fund balance is attributed to an increase in water and wastewater rates during FY 08/09 to provide additional funding for operations and future capital projects. The first full year of these new rates is reflected in this budget.

#### **Capital Projects Fund – budgeted to decrease by 65.4%**

The Capital Projects Fund for several years has accumulated funding for municipal projects and the expenditure of significant portions of these accumulated funds are budgeted for FY 09/10.

**DEBT**

In February 2007, the Financial Planning Policies were approved. The policy provides a general framework of guidance for debt issuance and debt management, while providing flexibility to permit the City to take advantage of market opportunities and to respond to changing conditions without jeopardizing essential public services. The City Charter and State law require that general obligation debt or debt pledging property taxes (ad valorem revenue) will only be issued after an affirmative vote of the electors of the City. However, the City Commission can authorize and issue revenue bonds pledging non ad valorem revenues, consistent with the City's debt policy.

In November 2003, the City issued \$81,725,000 of Utility System Revenue Bonds, Series 2003, for the purpose of acquiring and making capital improvements to the City's Water and wastewater system. The bonds are insured and have been assigned AAA rating from all three rating services.

On July 12, 2006, the City issued \$18,240,000 of Transportation Capital Improvement Revenue Bonds, Series 2006 for the purpose of improving existing roads within the City. The bonds are insured and have been assigned AAA rating from Standard and Poor's Corporation, Aaa from Moody's Investor Service, and AAA from FITCH.

In April of 2006, the City entered into an Option to enter into an interest rate swap (swaption). Put simply, an interest rate swap is the exchange of one set of cash flows for another set of cash flows over time based on interest rate specifications. The City approved and entered into a contract with a swap provider to grant an option to have the City issue variable rate bonds on or about October 1, 2013, at which time \$67.75 million of the 2003 Utility Bonds should be outstanding, to refund the 2003 Utility Bonds in exchange for an upfront payment of \$3,206,837 estimated to be equal to the estimated present value savings the City would achieve as a result of such a refunding. Should the swap option be exercised in 2013, the City would either; 1) issue the variable rate bonds at which time the swap provider would pay the City an agreed to variable interest rate, and the City would pay the swap provider an agreed to fixed interest rate or; 2) the City would have to pay the swap provider a termination payment to cancel the right.

On April 8, 2009, the City entered into a loan agreement with Branch Banking and Trust Company for \$6,569,345 for stormwater capital projects and has budgeted for debt service payments accordingly.

In FY 09/10, the City anticipates issuing additional Utility System bonds or bank notes to finance water and wastewater capital projects. Capital outlay and debt service has been budgeted accordingly.

The City has no general obligation debt.

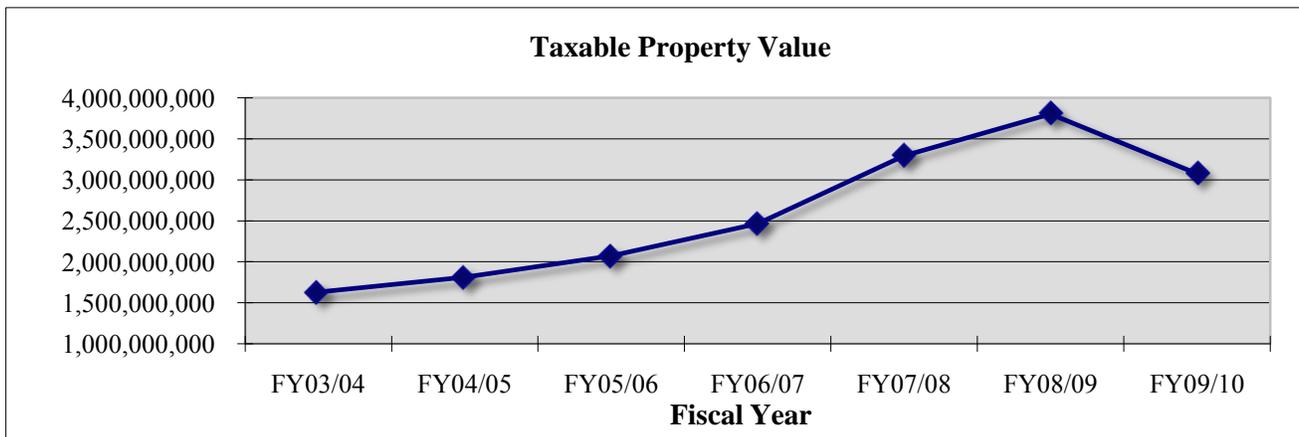
**SOUND PUBLIC STEWARDSHIP**

The preparation of the budget involves a variety of challenges and difficult decisions. Our efforts in preparing this budget were guided by a commitment to long-term, sound public stewardship practices. The City operates within a complex financial environment and is dedicated to strong financial management of the public's resources. This is especially critical when there is ever-increasing pressure to realize greater productivity with fewer dollars. The City's primary focus is current and future financial stability through projection of future impacts of current decisions.

Historical Comparison

**HISTORICAL COMPARISON OF TAXABLE PROPERTY VALUE & AD VALOREM RATES**

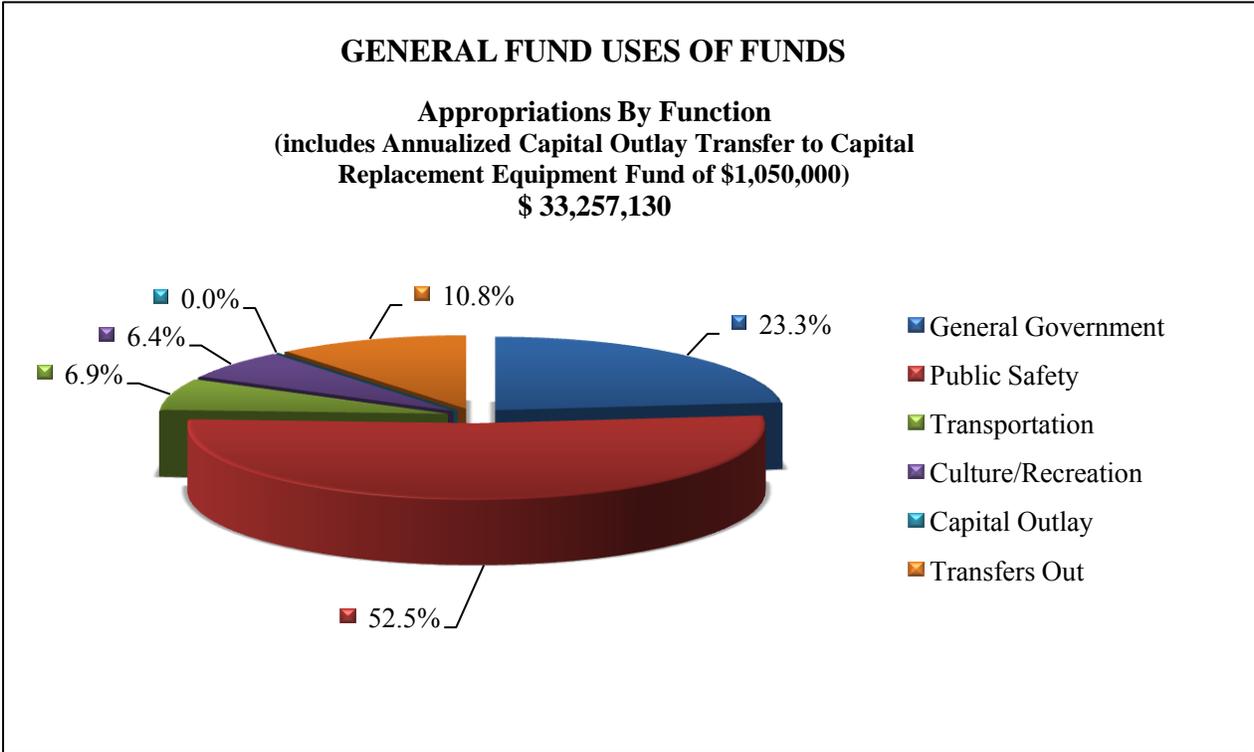
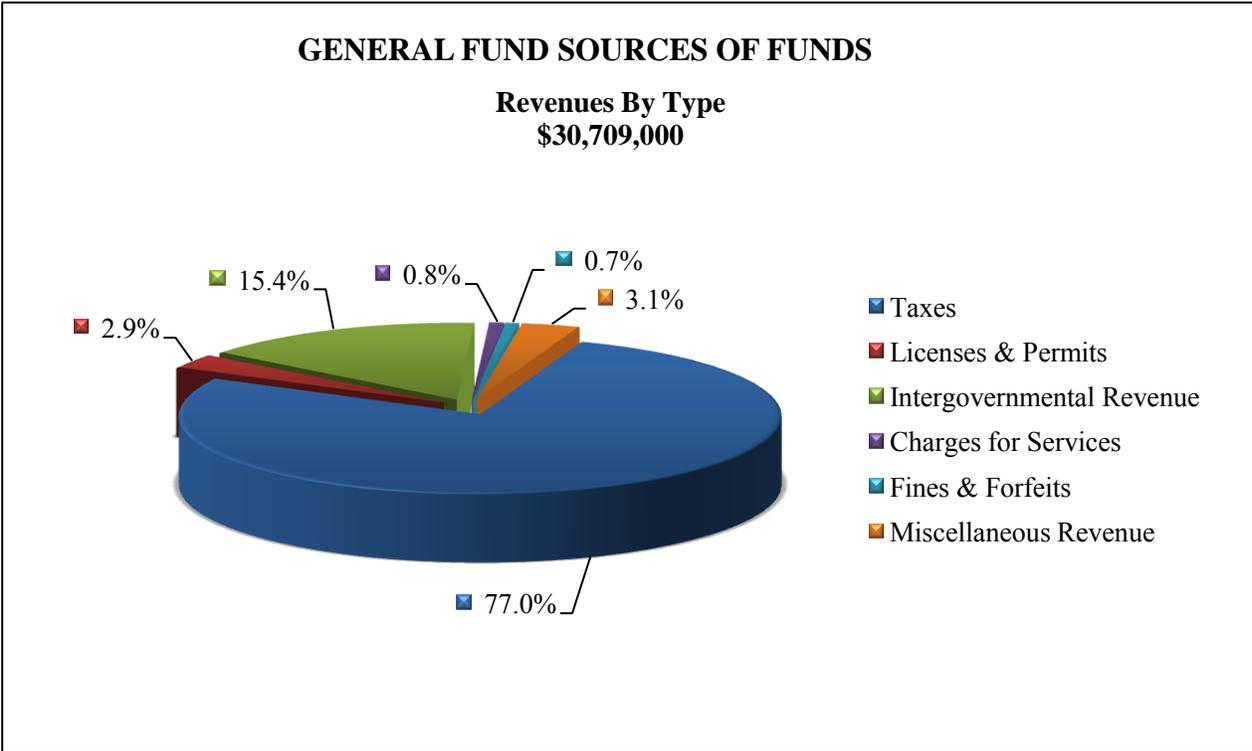
Valuation Date	January 1, 2003	January 1, 2004	January 1, 2005	January 1, 2006	January 1, 2007	January 1, 2008	January 1, 2009
Fiscal Year	FY03/04	FY04/05	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10
<b>Real Property</b>	\$ 1,702,828,922	\$ 1,984,620,273	\$ 2,388,438,207	\$ 3,207,250,948	\$ 3,717,845,831	\$ 2,992,388,966	\$ 2,291,710,737
<b>Personal Property</b>	109,800,430	86,533,624	76,723,419	84,822,623	85,743,512	84,666,847	86,778,344
<b>Estimated Gross Value</b>	1,812,629,352	2,071,153,897	2,465,161,626	3,292,073,571	3,803,589,343	3,077,055,813	2,378,489,081
<b>Less Net New Value</b>	(86,405,529)	(122,780,297)	(139,903,703)	(153,551,548)	(134,669,600)	(58,816,118)	(28,181,737)
<b>Current Year Adjusted</b>	1,726,223,823	1,948,373,600	2,325,257,923	3,138,522,023	3,668,919,743	3,018,239,695	2,350,307,344
<b>Prior Year Final</b>	1,630,738,499	1,812,629,352	2,071,153,897	2,465,161,626	3,292,073,571	3,803,589,343	3,077,055,813
<b>Inc(dec) in Prior Year</b>	\$ 95,485,324	\$ 135,744,248	\$ 254,104,026	\$ 673,360,397	\$ 376,846,172	\$ (785,349,648)	\$ (726,748,469)
<b>% Change in Value of Existing Property</b>	5.86%	7.49%	12.27%	27.32%	11.45%	-20.65%	-23.62%
<b>% Change Adjusted for Senior Exemption</b>							
<b><u>Overall Change from PY</u></b>							
<b>Inc(dec) From Prior Year</b>	\$ 181,890,853	\$ 258,524,545	\$ 394,007,729	\$ 826,911,945	\$ 511,515,772	\$ (726,533,530)	\$ (698,566,732)
<b>Percentage</b>	11.15%	14.26%	19.02%	33.54%	15.54%	-19.10%	-22.70%
<b><u>Ad valorem Tax Millage Rate</u></b>							
<b>Millage Rate</b>	4.19800	4.19800	4.15000	4.01451	3.28370	4.15329	5.43755
<b>Rolled-Back Rate</b>	3.97684	3.90946	3.70932	3.25939	3.59740	4.15329	5.43755
<b>Difference</b>	0.22116	0.28854	0.44068	0.75512	(0.31370)	-	-
<b>Statutory Tax Increase</b>	<u>5.56%</u>	<u>7.38%</u>	<u>11.88%</u>	<u>23.17%</u>	<u>-8.72%</u>	<u>0.00%</u>	<u>0.00%</u>



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**GENERAL FUND SUMMARY**

<u>Description</u>	<u>General Fund</u>
<u>SOURCES</u>	
Taxes	\$ 23,657,000
Licenses & Permits	904,000
Intergovernmental Revenue	4,729,000
Charges for Services	247,000
Fines & Forfeits	216,000
Miscellaneous Revenue	956,000
	<hr/>
<i>Revenues</i>	30,709,000
Transfers In	-
Fund Balance Carryforward - 9/30/09	13,338,988
	<hr/>
<i>TOTAL SOURCES</i>	\$ 44,047,988
	<hr/> <hr/>
<u>USES</u>	
General Government	\$ 7,751,100
Public Safety	17,475,270
Transportation	2,295,030
Culture/Recreation	2,135,730
Capital Outlay	-
	<hr/>
<i>Uses</i>	29,657,130
Transfers Out	3,600,000
Ending Fund Balance - 9/30/10	10,790,858
	<hr/>
<i>TOTAL USES</i>	\$ 44,047,988
	<hr/> <hr/>



**GENERAL FUND**  
**SOURCES BY REVENUE CLASSIFICATION**

<u>Description</u>	<u>Actual</u> <u>FY 06/07</u>	<u>Actual</u> <u>FY 07/08</u>	<u>Estimated</u> <u>Actual</u> <u>FY 08/09</u>	<u>Adopted</u> <u>Budget</u> <u>FY 09/10</u>
<b><u>SOURCES</u></b>				
<b><i>Taxes</i></b>				
Ad Valorem Taxes	\$ 12,782,897	\$ 12,106,008	\$ 12,321,000	\$ 12,351,000
Electric Utility Franchise	3,730,656	3,732,717	4,200,000	3,955,000
Gas Franchise Fees	58,244	55,953	70,000	71,000
Electric Utility Service Tax	3,870,079	3,799,154	4,000,000	3,765,000
Telecommunications Service Tax	3,589,600	3,525,064	3,900,000	3,409,000
Gas/Propane Service Tax	107,474	113,304	112,000	106,000
	<u>24,138,950</u>	<u>23,332,200</u>	<u>24,603,000</u>	<u>23,657,000</u>
<b><i>Licenses and Permits</i></b>				
Local Business Tax	241,762	242,810	310,000	295,000
Building Permits and Inspections	906,323	511,990	450,000	428,000
Sidewalk Fees	-	46,071	-	-
Other Fees and Permits	312,232	-	191,000	181,000
	<u>1,460,317</u>	<u>800,871</u>	<u>951,000</u>	<u>904,000</u>
<b><i>Intergovernmental Revenues</i></b>				
Grants	30,822	14,925	1,446,651	-
State Revenue Sharing	2,506,737	2,289,126	2,100,000	1,689,000
Alcoholic Beverage Licenses	10,327	9,067	10,000	10,000
Half-Cent Sales Tax	4,263,700	3,935,428	3,500,000	3,016,000
FF Supplemental Compensation	17,115	17,520	15,000	14,000
	<u>6,828,701</u>	<u>6,266,066</u>	<u>7,071,651</u>	<u>4,729,000</u>
<b><i>Charges For Services</i></b>				
Service Contracts	-	110,405	40,000	38,000
Parks/Recreation Fees	239,614	152,592	220,000	209,000
	<u>239,614</u>	<u>262,997</u>	<u>260,000</u>	<u>247,000</u>
<b><i>Fines and Forfeits</i></b>				
Law Enforcement Fines	145,132	159,865	122,000	116,000
Parking Violations/Fines	5,720	5,895	6,000	6,000
Code Enforcement Violations	67,595	114,533	99,000	94,000
	<u>218,447</u>	<u>280,293</u>	<u>227,000</u>	<u>216,000</u>
<b><i>Other</i></b>				
Interest Income	1,036,413	597,595	160,000	152,000
Rentals & Leases	148,563	144,369	140,000	133,000
Other	417,269	240,163	272,578	102,000
Administration/PILOT Charges	752,029	699,000	599,000	569,000
	<u>2,354,274</u>	<u>1,681,127</u>	<u>1,171,578</u>	<u>956,000</u>
<i>Total Revenues</i>	35,240,302	32,623,554	34,284,229	30,709,000
Transfers In	-	-	-	-
Fund Balance Carryforward	16,395,253	19,880,416	11,858,723	13,338,988
<b>TOTAL SOURCES</b>	<u>\$ 51,635,555</u>	<u>\$ 52,503,970</u>	<u>\$ 46,142,952</u>	<u>\$ 44,047,988</u>

**GENERAL FUND  
USES BY DIVISION SUMMARY**

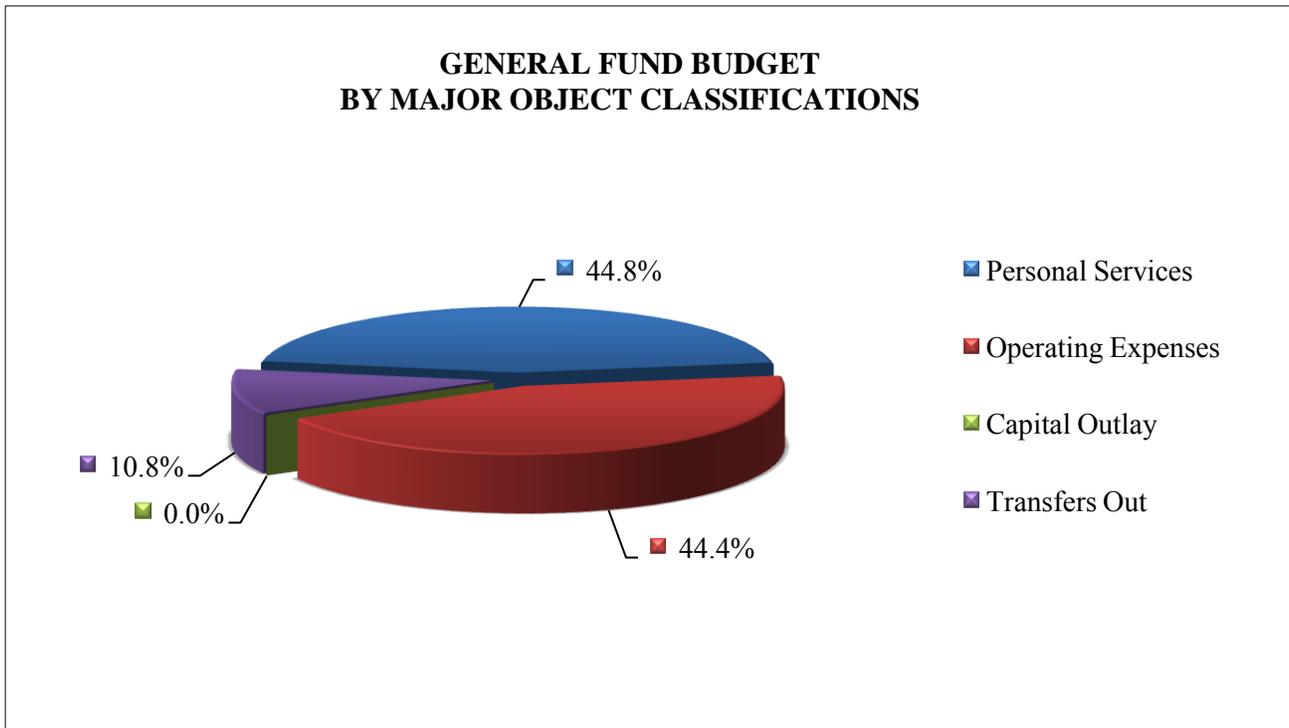
<u>Description</u>	<u>Actual</u> <u>FY 06/07</u>	<u>Actual</u> <u>FY 07/08</u>	<u>Estimated</u> <u>Actual</u> <u>FY 08/09</u>	<u>Adopted</u> <u>Budget</u> <u>FY 09/10</u>
<b><u>USES</u></b>				
<b><u>General Government</u></b>				
City Commission	\$ 314,559	\$ 481,401	\$ 325,296	\$ 512,500
Social Services	-	-	49,464	27,500
City Manager	772,015	1,064,616	583,379	527,020
City Clerk	514,499	536,305	436,289	440,330
Fiscal Services	1,014,717	1,297,214	1,031,099	1,003,410
Information Technology Services (1)	543,710	717,910	-	-
City Attorney	441,432	581,356	511,580	673,300
Planning & Development Services	1,321,287	1,809,054	1,063,536	832,020
Building & Zoning Services	1,052,111	968,921	813,474	700,480
Human Resources	559,905	380,977	413,762	393,900
General Government	927,921	778,322	1,031,048	1,391,130
Enforcement Services	1,185,409	1,416,097	1,390,292	1,249,510
	<u>8,647,565</u>	<u>10,032,173</u>	<u>7,649,219</u>	<u>7,751,100</u>
<b><u>Public Safety:</u></b>				
Law Enforcement	7,304,747	9,310,954	8,823,679	8,850,800
Fire	7,162,569	7,978,719	8,500,370	8,624,470
	<u>14,467,316</u>	<u>17,289,673</u>	<u>17,324,049</u>	<u>17,475,270</u>
<b><u>Transportation:</u></b>				
Public Works - Traffic Division	501,901	671,388	629,074	558,600
Public Works - Engineering	-	157,012	218,523	115,400
Public Works -Field Operations	1,005,993	1,715,140	804,563	806,100
Public Works - Administration	-	268,133	318,744	272,940
Fleet Maintenance	889,718	613,991	714,649	541,990
	<u>2,397,612</u>	<u>3,425,664</u>	<u>2,685,553</u>	<u>2,295,030</u>
<b><u>Culture &amp; Recreation:</u></b>				
Parks & Recreation	2,231,633	2,737,321	2,342,110	2,135,730
<i>Total Appropriations</i>	27,744,126	33,484,831	30,000,931	29,657,130
Capital Outlay	444,360	158,293	3,033	-
<b><u>Transfers Out:</u></b>				
Stormwater Fund	-	-	-	-
Transportation Fund	-	-	-	-
Streetlighting Fund	50,653	9,000	-	-
Municipal Complex Fund	2,250,000	5,500,000	150,000	2,550,000
Park Projects Fund	-	-	1,500,000	-
Replacement Equipment Fund	1,266,000	1,261,000	1,150,000	1,050,000
New Equipment Fund	-	232,123	-	-
<i>Total Transfers</i>	<u>3,566,653</u>	<u>7,002,123</u>	<u>2,800,000</u>	<u>3,600,000</u>
<i>Total Appropriations, Capital Outlay and Transfers</i>	<u>31,755,139</u>	<u>40,645,247</u>	<u>32,803,964</u>	<u>33,257,130</u>
Ending Fund Balance:				
Reserved	4,000,000	4,000,000	6,000,000	6,000,000
Unreserved/Undesignated	15,880,416	7,858,723	7,338,988	4,790,858
<i>Ending Fund Balance</i>	<u>19,880,416</u>	<u>11,858,723</u>	<u>13,338,988</u>	<u>10,790,858</u>
<b>TOTAL USES</b>	<b><u>\$ 51,635,555</u></b>	<b><u>\$ 52,503,970</u></b>	<b><u>\$ 46,142,952</u></b>	<b><u>\$ 44,047,988</u></b>

(1) Information Technology Services is fully allocated to all departments within the city.

Uses by Expenditure Classification

**GENERAL FUND  
USES BY EXPENDITURE CLASSIFICATION**

Uses	Actual FY 06/07	Actual FY 07/08	Estimated Actual FY 08/09	Adopted Budget FY 09/10
Personal Services	\$ 14,438,034	\$ 16,758,476	\$ 15,050,000	\$ 14,894,180
Operating Expenses	13,306,092	16,726,354	14,950,931	14,762,950
Capital Outlay	444,360	158,293	3,033	-
Transfers Out	<u>3,566,653</u>	<u>7,002,124</u>	<u>2,800,000</u>	<u>3,600,000</u>
<b>TOTAL</b>	<b><u>\$ 31,755,139</u></b>	<b><u>\$ 40,645,247</u></b>	<b><u>\$ 32,803,964</u></b>	<b><u>\$ 33,257,130</u></b>



**GENERAL FUND**  
**DIVISIONS BY MAJOR OBJECT CLASSIFICATION**

Division	Personal Services	Operating Expenses	Capital Outlay	Transfers Out-Capital Projects Funds		Total
				Replacement Equipment	Other	
<b>General Government:</b>						
City Commission	\$ 129,300	\$ 383,200	\$ -	\$ 8,000	\$ -	\$ 520,500
Social Services	-	27,500	-	-	-	27,500
City Manager	400,820	126,200	-	6,000	-	533,020
City Clerk	271,730	168,600	-	11,000	-	451,330
Fiscal Services	815,910	187,500	-	10,000	-	1,013,410
Information Technology Services (1)	-	-	-	-	-	-
City Attorney	505,400	167,900	-	9,000	-	682,300
Human Resources	307,600	86,300	-	9,000	-	402,900
Planning & Development Services	661,920	170,100	-	38,000	-	870,020
Building & Zoning Services	585,380	115,100	-	62,000	-	762,480
General Government	319,730	1,071,400	-	-	2,550,000	3,941,130
Enforcement Services	869,910	379,600	-	62,000	-	1,311,510
	<u>4,867,700</u>	<u>2,883,400</u>	<u>-</u>	<u>215,000</u>	<u>2,550,000</u>	<u>10,516,100</u>
<b>Public Safety:</b>						
Law Enforcement	-	8,850,800	-	-	-	8,850,800
Fire	7,237,370	1,387,100	-	379,000	-	9,003,470
	<u>7,237,370</u>	<u>10,237,900</u>	<u>-</u>	<u>379,000</u>	<u>-</u>	<u>17,854,270</u>
<b>Transportation:</b>						
Traffic Division	222,400	336,200	-	26,000	-	584,600
Engineering	94,900	20,500	-	-	-	115,400
Field Operations	505,500	300,600	-	273,000	-	1,079,100
Administration	163,540	109,400	-	-	-	272,940
Fleet Maintenance	200,390	341,600	-	47,000	-	588,990
	<u>1,186,730</u>	<u>1,108,300</u>	<u>-</u>	<u>346,000</u>	<u>-</u>	<u>2,641,030</u>
<b>Culture/Recreation:</b>						
Parks & Recreation	1,239,330	896,400	-	110,000	-	2,245,730
<i>Sub Total</i>	\$ 14,531,130	\$ 15,126,000	\$ -	\$ 1,050,000	\$ 2,550,000	\$ 33,257,130
Personal Service Cost Included in Information Technology Services Allocation (1)	363,050	(363,050)	-	-	-	-
<i>Total Appropriations</i>	<u>\$ 14,894,180</u>	<u>\$ 14,762,950</u>	<u>\$ -</u>	<u>\$ 1,050,000</u>	<u>\$ 2,550,000</u>	<u>\$ 33,257,130</u>

(1) Information Technology Services is fully allocated to all departments within the city.

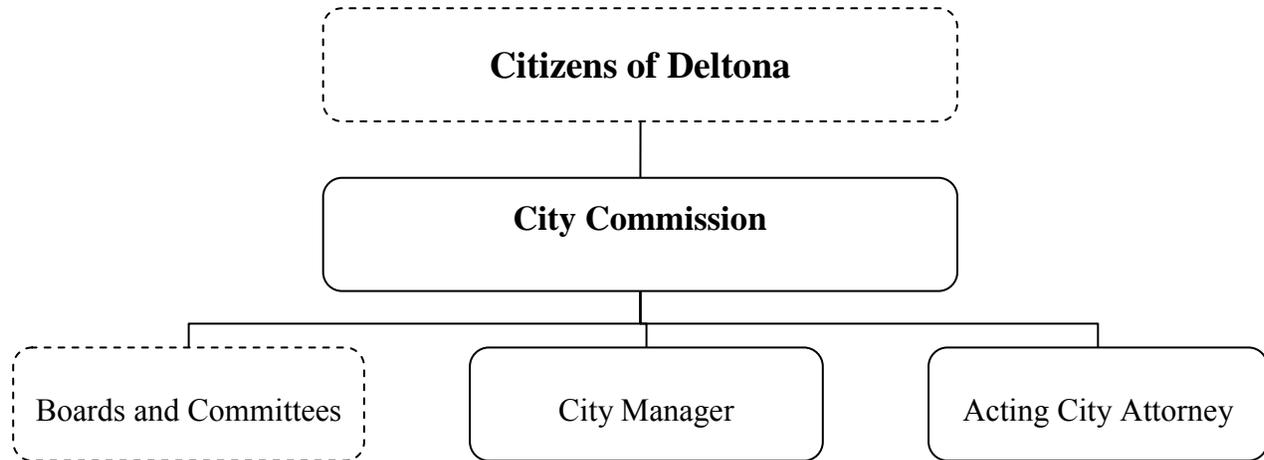
**Summary**

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
<b>Personal Services:</b>				
Salaries & Wages	\$ 10,027,873	\$ 11,853,456	\$ 11,265,200	\$ 10,194,550
Overtime	492,039	429,514	334,200	326,790
Other Pay	48,775	44,985	47,000	43,300
Benefits and Taxes	3,869,347	4,430,521	4,403,867	4,329,540
<b>Total Personal Service Costs</b>	<b>14,438,034</b>	<b>16,758,476</b>	<b>16,050,267</b>	<b>14,894,180</b>
<b>Operating Expenditures</b>	<b>13,306,092</b>	<b>16,726,354</b>	<b>16,434,333</b>	<b>14,762,950</b>
<b>Capital Transfers/Outlay:</b>				
Transfers to Replacement Equipment Fund	1,266,000	1,261,000	1,150,000	1,050,000
Transfers to New Equipment Fund	-	232,124	-	-
Capital Outlay	444,360	158,293	-	-
Debt Service	-	-	-	-
Other Transfers Out	2,300,653	5,509,000	334,900	2,550,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 31,755,139</b>	<b>\$ 40,645,247</b>	<b>\$ 33,969,500</b>	<b>\$ 33,257,130</b>
<b>Staffing:</b>				
Full-Time	259	248	236	216
Part-Time	29	31	19	15
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 286,440	\$ 656,341	\$ 286,600	\$ 311,000
5232 - Accounting and Auditing	49,725	59,504	48,900	50,000
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	7,912,694	10,570,789	9,730,050	9,608,800
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	96,371	46,373	45,650	25,200
5241 - Communications and Freight Services	322,636	402,559	483,000	431,300
5243 - Utility Services	539,951	517,180	626,633	712,500
5244 - Rentals and Leases	98,000	195,600	216,200	443,400
5245 - Insurance	505,012	436,225	320,000	370,000
5246 - Repairs and Maintenance Services	778,292	681,875	1,084,850	891,200
5247 - Printing and Binding	62,482	36,833	75,500	53,400
5248 - Promotional Activities	121,475	99,996	122,600	113,400
5249 - Other Current Charges	863,323	719,345	578,100	547,100
5251 - Office Supplies	202,887	161,554	145,210	80,000
5252 - Operating Supplies	1,026,956	1,098,749	1,248,040	1,065,000
5253 - Road Materials & Supplies	97,691	96,654	181,000	129,000
5254 - Publications, Memberships & Training	290,057	224,986	203,100	141,400
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT Costs Allocated To Other Funds (2)	-	-	(242,200)	(245,750)
5882 - Aid To Private Organizations	52,100	82,600	116,000	36,000
<b>Total</b>	<b>\$ 13,306,092</b>	<b>\$ 16,087,163</b>	<b>\$ 15,269,233</b>	<b>\$ 14,762,950</b>

(1) Budget as last amended.

(2) Information Technology Services is fully allocated to all departments within the city. The negative balance represents amounts allocated outside the General Fund, i.e. to the Stormwater Fund, Solid Waste Fund, Deltona Water, *Adopted-9/21/2009*

**CITY COMMISSION**



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

CITY COMMISSION							
<b>PERSONAL SERVICES SCHEDULE:</b>							
Personnel Roster	Number of Positions						
Position Title	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	Pay Grade
Mayor and Commission	-	-	-	-	-	-	Charter
Executive Assistant	1	1	1	1	-	1	12
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	

**VISION STATEMENT:** *Deltona is a premiere City that takes pride in our neighborhoods and embraces the diversity of our residents. This caring community provides a high quality of life where people live, work and play in a safe and secure environment. With an appreciation for our history, and our location along the St. John’s River, we ensure a sustainable future through the careful stewardship of our resources.*

**MISSION STATEMENT:** *It is the mission of the Deltona City Government to anticipate and provide for the needs of its residents with quality service, innovation and leadership for today and in the future.*

**CITY ADVISORY BOARDS****QUALIFICATIONS**

To be qualified for appointment to a City Advisory board, a prospective appointee must reside within the City limits. All applicants for a City Advisory Board/Committee shall complete a Citizen Board/Committee application form, which will be kept on file by the City Clerk. Advisory Board members serve their appointed term without monetary compensation. Additional qualifications may be ordained or be otherwise applied to a particular board. Individual members of the City Commission appoint Board members, with the approval of the City Commission, or by the City Commission as an elected body.

**STRUCTURE**

The City Commission and staff, with the help of advisory boards/committees determine overall goals. Citizen members advise and assist the City Commission in areas of special concern, opening additional lines of communication between the general public and the City Commission. Such groups help assure that City government is responsive to its citizens.

Current City of Deltona Advisory Boards/Committees are listed as follows:

**BEAUTIFICATION ADVISORY BOARD (7 MEMBERS)**

This Committee is responsible for studying and recommending projects to improve the natural beauty and quality of the City. The Public Works Director oversees the activities of this Board. Meets 4<sup>th</sup> Tuesday of each month, at 6:00 p.m., at City Hall, 2<sup>nd</sup> Floor Conference Room, 2345 Providence Blvd.

**FIREFIGHTERS' PENSION PLAN BOARD OF TRUSTEES (5 MEMBERS)**

This Board of Trustees oversees the investments, distributions and management of the Firefighters' Pension Plan in conjunction with the City's Finance Director. Meets on an as needed basis, at least quarterly, at City Hall, 2<sup>nd</sup> Floor Conference Room, 2345 Providence Blvd.

**PARKS & RECREATION ADVISORY COMMITTEE (7 MEMBERS)**

Committee established to advise the City Commission on policies related to parks and recreation related projects, programs, facilities or activities. Meets 2<sup>nd</sup> Monday of each month, at 7:00 p.m., at City Hall, 2<sup>nd</sup> Floor Conference Room, 2345 Providence Blvd. Three Sub-Committees, one for Teens, one for Seniors, and one for Citizens Accessibility have also been established and these Committees meet on monthly basis at various City locations.

**PLANNING AND ZONING BOARD (7 MEMBERS)**

Quasi-judicial board responsible for making recommendations to the City Commission on planning and zoning related matters. The Board meets on a monthly basis to review requests for special exceptions, conditional uses, site plan reviews, and rezoning requests. Meets 3<sup>rd</sup> Wednesday of each month, at 7:00 p.m., at the Deltona Commission Chambers, 2345 Providence Blvd.

**SPECIAL MAGISTRATE**

The Deltona City Commission voted via the adoption of Ordinance No. 20-2004 on July 19, 2004, to dissolve the City's Code Enforcement Board and appoint a Special Magistrate to adjudicate any matter that could be brought before the Code Enforcement Board including matters regarding the City of Deltona codes, ordinances, and other violations. Meetings of the Special Magistrate are held on the 4<sup>th</sup> Wednesday of each month, at 6:00 p.m., at the Deltona Commission Chambers, 2345 Providence Blvd.

**CITY ADVISORY BOARDS (Continued)****WILLIAM S. HARVEY SCHOLARSHIP SELECTION COMMITTEE (7 MEMBERS)**

At its February 4, 2008 Regular Meeting, the City Commission approved the creation of a Scholarship Selection Committee which was renamed at the Regular City Commission Meeting on August 4, 2008 the William S. Harvey Scholarship Selection Committee after former Commissioner William S. Harvey. The Scholarship Program will provide financial assistance for college/university related expenses to outstanding Deltona students. The Committee will be responsible for reviewing applications from area students and recommending scholarship awards to the City Commission. Meetings of the Scholarship Selection Committee vary throughout the year and are held most often during the spring. Meetings are held at City Hall, 2<sup>nd</sup> Floor Conference Room, 2345 Providence Blvd.

**ECONOMIC DEVELOPMENT ADVISORY BOARD**

At the May 7, 2007 Regular Meeting, the Deltona City Commission approved Resolution No. 2007-04 which established an Economic Development Advisory Board to study economic issues and make recommendations to the City Commission on programs involving the economic development of the City. Meetings are held on the 2<sup>nd</sup> Monday of each month, at 6:30 p.m., at City Hall, 2<sup>nd</sup> Floor Conference Room, 2345 Providence Blvd.

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 88,562	\$ 92,195	\$ 107,000	\$ 107,000
Overtime	1,202	132	-	1,800
Other Pay	-	-	-	-
Benefits and Taxes	17,605	19,792	20,800	20,500
<b>Total Personal Service Costs</b>	<b>107,369</b>	<b>112,119</b>	<b>127,800</b>	<b>129,300</b>
Operating Expenditures	207,190	369,282	215,100	383,200
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	10,000	10,000	9,000	8,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 324,559</b>	<b>\$ 491,401</b>	<b>\$ 351,900</b>	<b>\$ 520,500</b>
<b>Staffing:</b>				
Full-Time	1	1	1	1
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 11,225	\$ 170,226	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	620	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	13,903	6,864	6,000	4,000
5241 - Communications and Freight Services	1,608	2,544	7,900	5,000
5243 - Utility Services	99	-	-	-
5244 - Rentals and Leases	-	-	-	250,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	758	-	-	-
5247 - Printing and Binding	800	222	1,500	1,500
5248 - Promotional Activities	61,058	5,826	35,000	25,000
5249 - Other Current Charges	6,367	55,279	-	-
5251 - Office Supplies	10,326	2,770	2,000	2,000
5252 - Operating Supplies	1,967	2,174	1,700	1,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	46,979	40,157	45,000	43,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	15,200
5882 - Aid To Private Organizations	52,100	82,600	116,000	36,000
<b>Total</b>	<b>\$ 207,190</b>	<b>\$ 369,282</b>	<b>\$ 215,100</b>	<b>\$ 383,200</b>

(1) Budget as last amended.

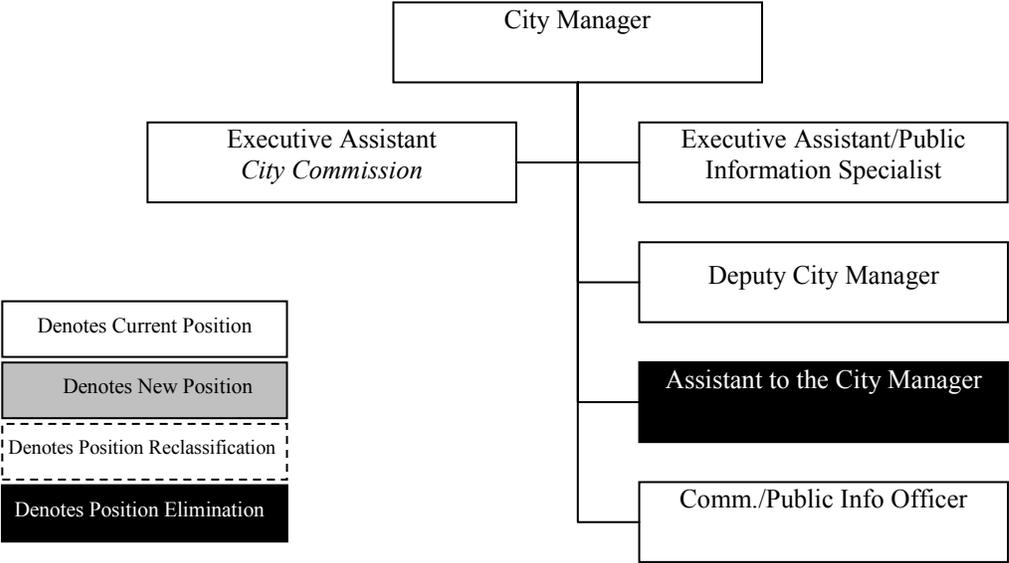
Social Services

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ -	\$ -	\$ 11,000	\$ -
Overtime	-	-	-	-
Other Pay	-	-	-	-
Benefits and Taxes	-	-	1,467	-
<b>Total Personal Service Costs</b>	-	-	12,467	-
Operating Expenditures	-	-	47,533	27,500
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	\$ -	\$ -	\$ 60,000	\$ 27,500
<b>Staffing:</b>				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	-	12,900	9,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	-
5241 - Communications and Freight Services	-	-	9,900	500
5243 - Utility Services	-	-	17,233	10,500
5244 - Rentals and Leases	-	-	1,000	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	4,000	6,000
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	-	-	-	-
5251 - Office Supplies	-	-	-	-
5252 - Operating Supplies	-	-	2,500	1,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	-	-	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	\$ -	\$ -	\$ 47,533	\$ 27,500

(1) Budget as last amended.

**CITY MANAGER’S OFFICE**



CITY MANAGER'S OFFICE							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						
Position Title	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	Pay Grade
City Manager	1	1	1	1	-	1	Contract
Deputy City Manager	-	-	1	1	-	1	EBB
Economic Development Manager	1	-	-	-	-	-	EBB
Assistant to the City Manager	1	1	1	-	-	-	18
Comm/Public Info Officer	-	1	1	1	-	1	18
Comm/Public Info Specialist	-	-	-	-	-	-	18
Economic Development Coord.	-	-	-	-	-	-	12
Executive Assist/Public Info Spec.	1	1	1	1	-	1	12
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>-</b>	<b>4</b>	

**Functional Duties:** The City Manager as Chief Executive Administrative Officer of the City, plans, organizes and directs the activities of all Departments of the municipality. In carrying out these duties, the City Manager interprets and implements City Commission policies; coordinates departmental efforts; handles citizen’s inquiries, complaints and requests; prepares management reports that will assist in the decision making process; recommends legislation that appears necessary and desirable; represents the City in its relations with the public, the press and other governmental entities; submits the annual budget for approval; and executes policies and desires of the City Commission through administrative directives.

**CITY MANAGER’S OFFICE**

**Mission Statement:** *“The mission of the City Manager’s Office is to manage and direct all activities of the City government as outlined by the City Charter, Code of Ordinances and as directed by the City Commission. The City Manager’s Office strives to provide the residents of Deltona with services that are efficient, cost effective and meet their needs through customer service-based delivery.”*

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Communication
  - Ensure Commission is provided with advice and options concerning emerging issues and policy to achieve the City’s mission.
  - Continue advancement of technology in the City’s operations to improve communication between the City government, residents, and businesses.
  - Continue to develop City of Deltona TV, Channel 199, for timely public information.
- Development
  - Ensure development of City staff.
- Service
  - Ensure adequate resources to meet service levels
  - Facilitate interdepartmental cooperation
  - Use of common resources and similar processes to increase operational effectiveness and efficiency
  - Monitor and implement best practices
  - Identify and implement best practices that will enhance level of services
  - Implement sound fiscal budget
  - Search for alternative revenue sources

**Performance Measures:**

- Weekly updates provided
- Meetings with Commissioners
- Commission Workshops
- Commission Retreat
- Annual Report
- Create Public Service Announcements for DTV
- Encourage professional development activities
- Implement sound fiscal budget
- Search for alternative revenue sources

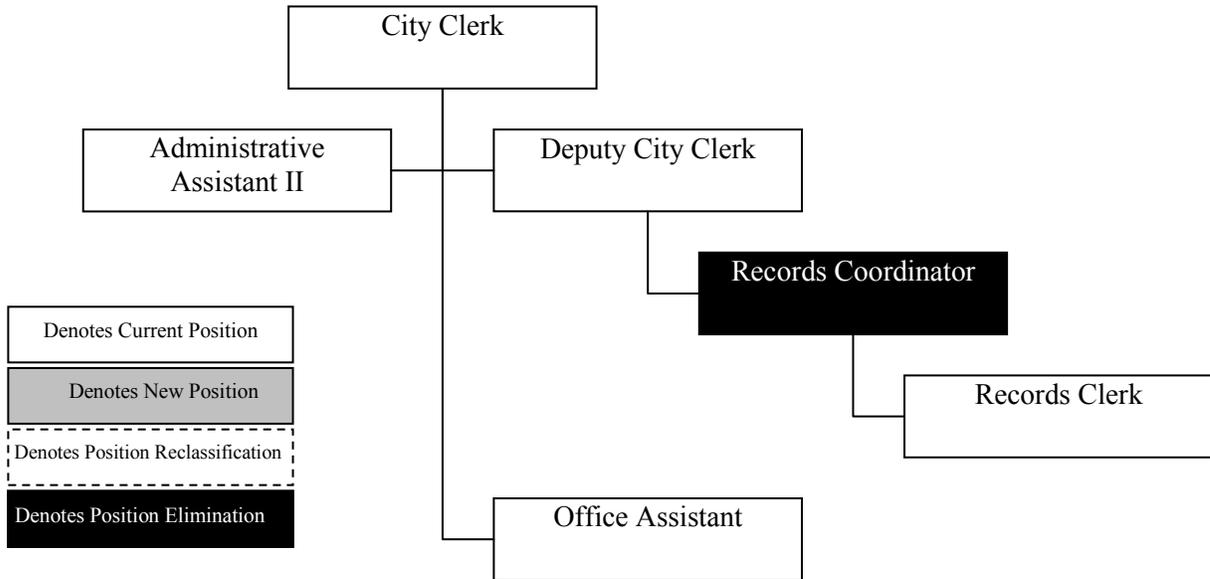
	<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
	50	50	50
	50	50	25
	50	50	15
	1	1	1
	1	1	
	2		12
	1		
	1		1
	4		

**Summary**

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
<b>Personal Services:</b>				
Salaries & Wages	\$ 324,353	\$ 538,620	\$ 359,600	\$ 293,100
Overtime	523	1,548	500	1,900
Other Pay	6,000	2,000	-	-
Benefits and Taxes	118,675	178,464	124,900	105,820
<b>Total Personal Service Costs</b>	<b>449,551</b>	<b>720,632</b>	<b>485,000</b>	<b>400,820</b>
Operating Expenditures	322,464	343,984	140,000	126,200
<b>Capital Transfers/Outlay:</b>				
Transfers to Replacement Equipment Fund	7,000	7,000	6,000	6,000
Transfers to New Equipment Fund	-	7,927	-	-
Capital Outlay	-	158,293	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 779,015</b>	<b>\$ 1,237,836</b>	<b>\$ 631,000</b>	<b>\$ 533,020</b>
<b>Staffing:</b>				
Full-Time	4	4	5	4
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ 46,010	\$ 28,900	\$ 35,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	12,789	4,211	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	7,009	6,110	3,500	1,500
5241 - Communications and Freight Services	6,701	8,268	26,100	22,600
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	1,037	2,100	5,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	47	1,190	3,650	10,000
5247 - Printing and Binding	510	16,677	19,200	14,000
5248 - Promotional Activities	2,118	8,371	5,000	2,000
5249 - Other Current Charges	271,611	226,925	7,000	3,500
5251 - Office Supplies	10,666	9,109	2,250	7,000
5252 - Operating Supplies	2,302	2,061	300	1,400
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	8,711	14,015	5,000	3,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	37,000	20,700
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 322,464</b>	<b>\$ 343,984</b>	<b>\$ 140,000</b>	<b>\$ 126,200</b>

(1) Budget as last amended.

**CITY CLERK**



CITY CLERK'S OFFICE							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
City Clerk	1	1	1	1	-	1	EBB
Deputy City Clerk	1	1	1	1	-	1	13
Contracts Coordinator	1	-	-	-	-	-	12
Administrative Assistant II	1	1	1	1	-	1	8
Records Coordinator	-	1	1	-	-	-	4
Records Clerk	1	1	1	1	-	1	2
Records Clerk (PT)	2	-	-	-	-	-	2
Office Assistant	-	1	1	1	-	1	1
Switchboard Operator	1	-	-	-	-	-	1
Receptionist/Secretary	1	-	-	-	-	-	1
<b>TOTAL</b>	<b>9</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>-</b>	<b>5</b>	

**CITY CLERK’S OFFICE**

**Mission Statement:** “To preserve the integrity of the City’s official records and to provide for the highest degree of excellence and professional commitment to ensure that we provide exceptional customer service in a timely manner to the City Manager, Elected Officials, City Staff, other governmental agencies and the general public.”

**Functional Duties:** The City Clerk’s Office is responsible for administering all municipal legislative processes; serving as custodian of all official City records and administering City-wide Records Management Program including optical imaging system for long-term storage; providing open access to public records; providing research support to the City Commission and staff; coordinating municipal elections’ administration; coordinating the Commission and City Advisory Boards’ agenda process; maintaining an accurate record of the proceedings of City Commission and Advisory Board/Committee meetings; preparing all legal advertisements and recording official City documents with the Clerk of the Circuit Court; maintaining City’s official WebPage; overseeing codification of municipal ordinances; managing City’s switchboard, reception areas and centralized mail processing; performing administrative functions as specified per the City Charter and Florida Statutes, along with other duties related to community relations, special projects/events, voter education and citizen needs.

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Coordinate Commission/Board agenda process & document City Commission actions efficiently.
- Provide 1<sup>st</sup> response telephonic customer service.
- Provide public information on a timely basis.
- Preserve the integrity of official City records.
- Manage the City’s official WebPage.
- Manage all legal/display advertising for the City.
- Provide internal support to City Departments.

**Performance Measures:**

- Number of Commission/advisory board meetings
- Number of pages of transcribed minutes
- Number of switchboard calls
- Number of public requests
- Number of imaged documents
- Number of hits/visits – City’s WebPage
- Hours of maintenance – City’s WebPage
- Number of checks processed

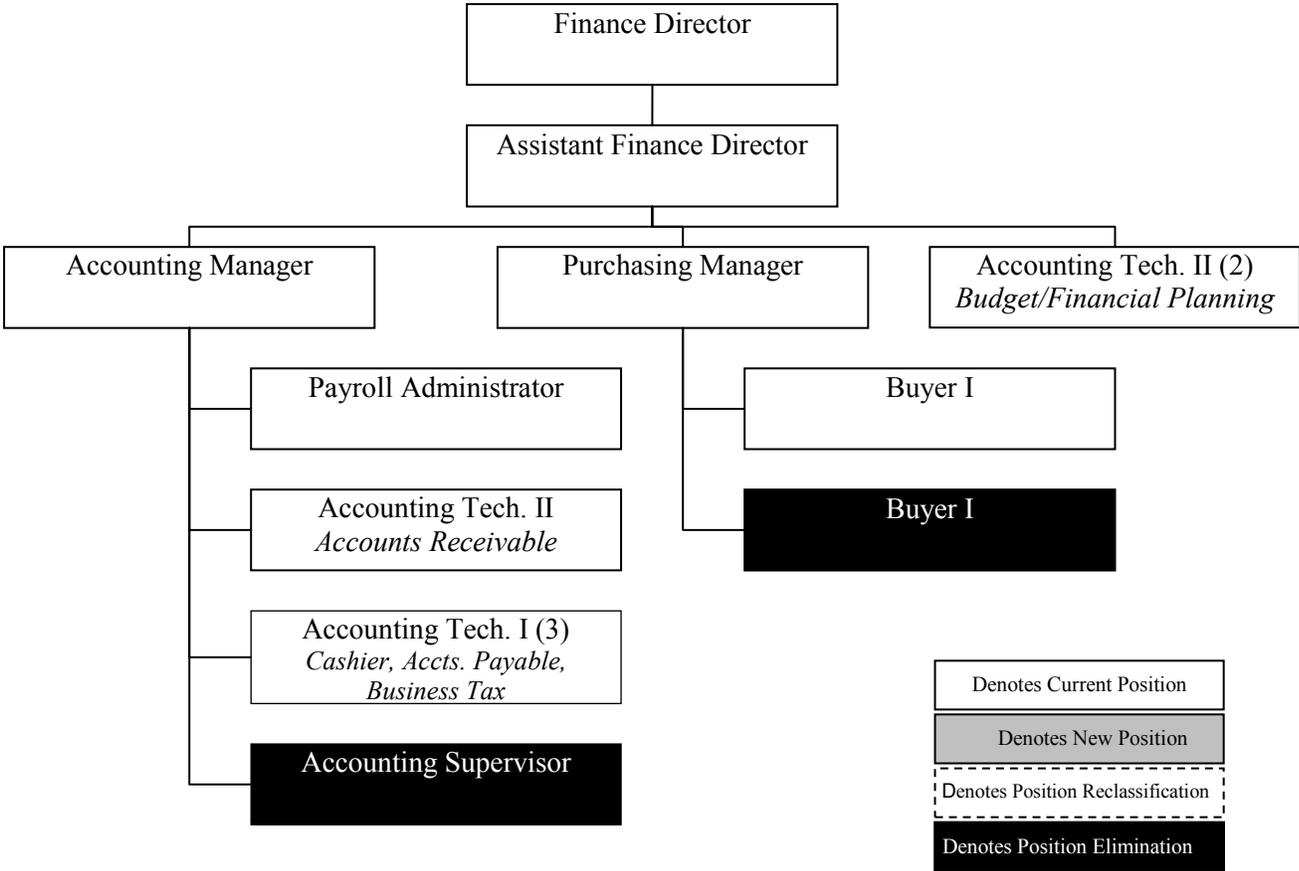
	<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
	70	75	58
	550	575	550
	73,000	85,000	1,400
	395	425	400
	191,000	200,000	175,000
	322,500	340,000	340,000
	122	125	125
	11,000	11,500	0

**Summary**

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
<b>Personal Services:</b>				
Salaries & Wages	\$ 274,556	\$ 266,847	\$ 245,100	\$ 185,300
Overtime	884	1,810	1,200	920
Other Pay	-	-	-	-
Benefits and Taxes	113,385	110,456	103,700	85,510
<b>Total Personal Service Costs</b>	<b>388,825</b>	<b>379,113</b>	<b>350,000</b>	<b>271,730</b>
<b>Operating Expenditures</b>	<b>125,674</b>	<b>157,192</b>	<b>188,800</b>	<b>168,600</b>
<b>Capital Transfers/Outlay:</b>				
Transfers to Replacement Equipment Fund	13,000	13,000	12,000	11,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 527,499</b>	<b>\$ 549,305</b>	<b>\$ 550,800</b>	<b>\$ 451,330</b>
<b>Staffing:</b>				
Full-Time	7	6	6	5
Part-Time	2	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	18,321	36,558	28,000	32,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,829	1,754	3,500	3,500
5241 - Communications and Freight Services	523	675	500	400
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	271	6,200	8,900
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	398	95	500	300
5247 - Printing and Binding	540	146	300	300
5248 - Promotional Activities	42,019	66,353	59,100	42,000
5249 - Other Current Charges	40,189	33,953	40,400	36,000
5251 - Office Supplies	15,046	12,639	10,560	7,000
5252 - Operating Supplies	4,282	2,989	1,440	500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	2,527	1,759	3,000	3,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	35,300	34,200
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 125,674</b>	<b>\$ 157,192</b>	<b>\$ 188,800</b>	<b>\$ 168,600</b>

(1) Budget as last amended.

FINANCE DEPARTMENT



**Functional Duties:** The Finance Department manages the financial affairs of the City, including budget development and management, cash management, investments, debt, payroll, grants, procurement, contract administration, revenue, disbursements, fixed assets, accounting and financial reporting. This Department is responsible for developing and maintaining a balanced budget, monitoring and analyzing ongoing fiscal activity, and producing documents and reports to assist management in financial planning and maximizing the allocation of resources.

**FINANCE DEPARTMENT**

**Mission Statement:** “The mission of the Department of Finance is to use an innovative and technologically oriented approach to responsibly manage the financial affairs of the City by providing efficient internal services, careful investment and debt management, sound financial leadership, and professional and courteous support services to other City Departments.”

<b>FINANCE DEPARTMENT</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
<b>Position Title</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Adjusted FY 08/09</b>	<b>Change FY 09/10</b>	<b>FY 09/10</b>	<b>Pay Grade</b>
Finance Director	1	1	1	1	-	1	EBB
Budget & Proc. Svcs. Director	-	1	1	-	-	-	EBB
Assistant Finance Director	-	-	-	1	-	1	23
Finance Manager	1	-	-	-	-	-	22
Purchasing Manager	1	1	1	1	-	1	21
Accounting Manager	-	1	1	1	-	1	20
Accounting Supervisor	1	1	1	-	-	-	17
Accountant II (Payroll)	1	-	-	-	-	-	14
Grants & Projects Coordinator	1	-	-	-	-	-	14
Payroll Administrator	-	1	1	1	-	1	14
Accounting Technician II	1	3	3	3	-	3	11
Buyer	2	2	2	1	-	1	10
Accounting Technician I	3	2	2	3	-	3	9
Cashier	1	-	-	-	-	-	3
<b>TOTAL</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>-</b>	<b>12</b>	

**FINANCE DEPARTMENT**

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Produce the City’s Comprehensive Annual Financial Report.
- Maintain and produce monthly and quarterly financial reports.
- Reconcile and track over 25 different funds.
- Perform internal monitoring procedures.
- Process over 9,300 accounts payable check, 11,600 purchasing cards transactions, and 9,800 payroll checks, 13,183 cash receipt transactions and 4,000 local business tax billings.
- Timely and accurate preparation of a quality annual budget document.
- Continue improvement of purchasing practices of the City by employing technology solutions to increase efficiency of the purchasing process.
- Provide City-wide Contract Administration while maintaining compliance with City policies & procedures.
- Provide training throughout the year related to budget, contract, and procurement services.
- Ensure all City employees remain in compliance with City procurement, contract policies and procedures.

**Performance Measures:**

- Number of monthly (12) and quarterly (4) financial reports.
- Receive Certificate of Achievement for Excellence from GFOA relating to Comprehensive Annual Financial Report.
- Reconcile and track fund (25) transactions
- Internal transaction audit: (240) accounts payable, (780) purchasing cards, (520) payroll items, (240) cash receipt transactions, (100) local business tax
- Receipt of GFOA Distinguished Budget Presentation Award
- Continue to enhance the requisition entry module of ERP software by developing automation of the purchasing processes.
- Number of contracts in compliance
- Number of trainings

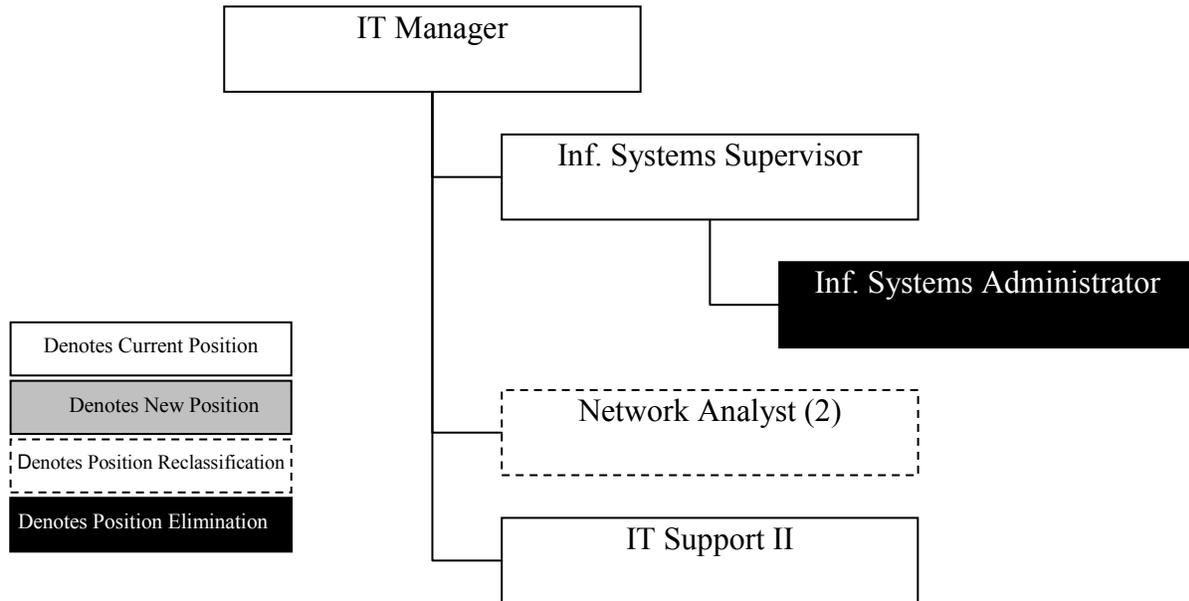
	<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
	16	16	16
	Awarded	Awarded	Expected
	25	25	25
	966	1,256	1,256
	Received	Received	Expected
	6/08	06/09	06/10
	98%	100%	100%
	6	8	8

**Summary**

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
<b>Personal Services:</b>				
Salaries & Wages	\$ 553,297	\$ 765,828	\$ 678,200	\$ 600,000
Overtime	14,020	3,533	1,600	3,100
Other Pay	-	-	-	-
Benefits and Taxes	207,910	272,545	245,100	212,810
<b>Total Personal Service Costs</b>	<b>775,227</b>	<b>1,041,906</b>	<b>924,900</b>	<b>815,910</b>
Operating Expenditures	239,490	255,308	189,400	187,500
<b>Capital Transfers/Outlay:</b>				
Transfers to Replacement Equipment Fund	24,000	24,000	22,000	10,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,038,717</b>	<b>\$ 1,321,214</b>	<b>\$ 1,136,300</b>	<b>\$ 1,013,410</b>
<b>Staffing:</b>				
Full-Time	13	13	13	12
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 2,500	\$ -	\$ 9,000	\$ -
5232 - Accounting and Auditing	49,725	59,504	48,900	50,000
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	64,199	87,127	31,250	48,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	6,562	1,888	1,050	100
5241 - Communications and Freight Services	1,577	985	800	500
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	9,427	11,608	8,500	12,200
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	158	1,024	600	3,500
5247 - Printing and Binding	9,341	4,613	8,500	3,500
5248 - Promotional Activities	-	569	-	-
5249 - Other Current Charges	57,159	57,523	-	500
5251 - Office Supplies	17,175	11,141	6,100	4,500
5252 - Operating Supplies	2,960	6,266	-	100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	18,707	13,060	5,000	4,300
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	69,700	59,800
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 239,490</b>	<b>\$ 255,308</b>	<b>\$ 189,400</b>	<b>\$ 187,500</b>

(1) Budget as last amended.

**INFORMATION TECHNOLOGY SERVICES DIVISION**



INFORMATION TECHNOLOGY SERVICES DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
IT Manager	1	1	1	1	-	1	EBB
Operations Architect	1	1	1	-	-	-	19
Inf. Systems Supervisor	-	1	1	1	-	1	19
Inf. Systems Administrator	2	1	1	1	(1)	-	17
Network Analyst	-	-	-	1	1	2	16
PC Technician	-	1	-	-	-	-	11
IT Support II	-	1	1	1	-	1	11
Intern	1	-	-	-	-	-	1
<b>TOTAL</b>	<b>5</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>5</b>	

**Functional Duties:** The Information Technology Services Division (ITSD) provides information technology services to all City departments and other agencies in accordance with City policies and through information and technology sharing agreements. ITSD is organized as a strongly centralized IT function that provides leadership, vision and support for all technology functions and builds information systems around good business practices that reflect the mission, goals and policies of the City of Deltona and the departments, employees and citizens it serves. The focus of ITSD’s mission includes: Information Management, Technology Management, Enterprise Resource Management (ERM), Geographic Information Systems (GIS), Network Computing Platforms, Communications Networks and Business Applications.

**INFORMATION TECHNOLOGY SERVICES DIVISION**

**Mission Statement:** *“The mission of the Information Technology Services is to use an innovative and technologically oriented approach to responsibly manage the communications of the City by providing efficient, professional and courteous support services to other City Departments.”*

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Expand the City’s use of technology to improve customer service, increase access to real-time information, add new communication pathways and create greater efficiency in operations.

**Performance Measures:**

- Number of personnel using wireless technology.

<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
23	50	52

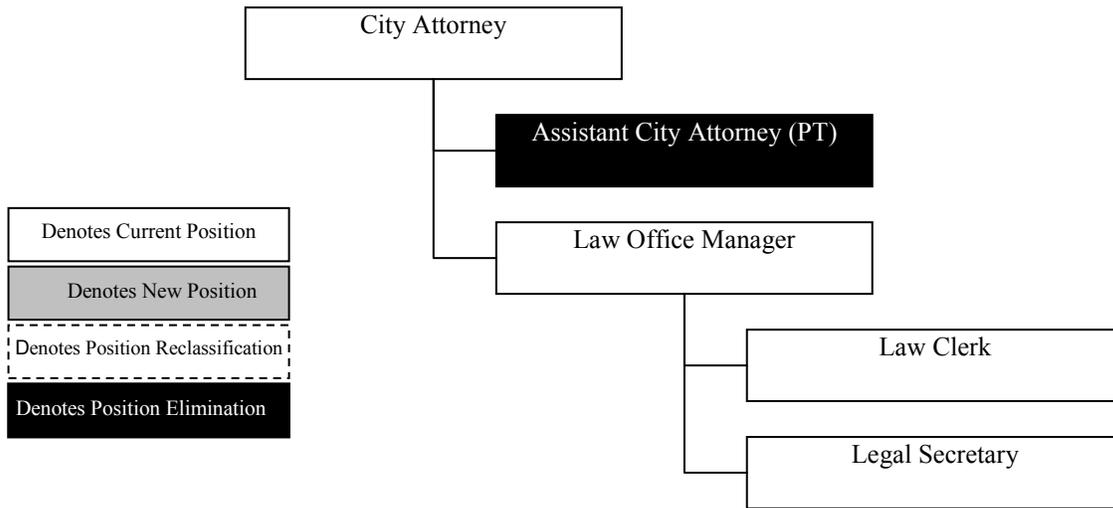
Information Technology Services

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 256,284	\$ 317,999	\$ 288,600	\$ 252,700
Overtime	12,313	7,851	1,400	7,050
Other Pay	1,820	3,492	3,700	3,700
Benefits and Taxes	83,856	100,185	106,800	99,600
<b>Total Personal Service Costs</b>	<b>354,273</b>	<b>429,527</b>	<b>400,500</b>	<b>363,050</b>
Operating Expenditures	189,437	288,383	764,600	734,300
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	10,000	10,000	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	(1,165,100)	(1,097,350)
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 553,710</b>	<b>\$ 727,910</b>	<b>\$ -</b>	<b>\$ -</b>
Staffing:				
Full-Time	4	6	5	5
Part-Time	1	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ 20,000	\$ 20,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	45,432	133,899	236,100	286,800
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	2,170	2,263	2,500	4,000
5241 - Communications and Freight Services	91,280	114,645	311,800	331,800
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	98	-	400
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	3,531	3,072	171,700	66,300
5247 - Printing and Binding	-	25	-	-
5248 - Promotional Activities	-	261	-	-
5249 - Other Current Charges	-	1,930	5,000	5,000
5251 - Office Supplies	13,539	10,469	1,500	1,500
5252 - Operating Supplies	19,399	15,425	6,000	8,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	14,086	6,296	10,000	10,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 189,437</b>	<b>\$ 288,383</b>	<b>\$ 764,600</b>	<b>\$ 734,300</b>

(1) Budget as last amended.

**CITY ATTORNEY'S OFFICE**



CITY ATTORNEY'S OFFICE							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
City Attorney	1	1	1	1	-	1	Contract
Assistant City Attorney (PT)	1	-	1	1	(1)	-	19
Law Office Manager	-	1	1	1	-	1	12
Legal Assistant	1	-	-	-	-	-	12
Law Clerk	2	2	1	1	-	1	12
Legal Secretary	-	1	1	1	-	1	10
Receptionist/Secretary	1	1	-	-	-	-	1
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>(1)</b>	<b>4</b>	

**Functional Duties:** The City Attorney serves as general counsel to the City and handles most of its legal matters. The City Attorney defends and prosecutes for the City in civil litigation and administrative proceedings, and prosecutes ordinance violations. Litigation and appeals in State and Federal courts includes, but is not limited to, eminent domain; civil rights actions; inverse condemnation; mortgage and lien foreclosures; property assessment disputes; challenges to City codes and ordinances; and appeals of City Commission decisions and elections dispute cases. Administrative proceedings include, but are not limited to, internal hearings of the Firefighter's Pension Fund Board; Planning and Zoning Board hearings; and State administrative hearings in labor and environmental cases. The City Attorney's office is responsible for conducting legal research; and drafting, reviewing and revising ordinances, resolutions, leases, contracts, real property instruments, and proposed legislation. The City Attorney's office updates bankruptcy files on notices of bankruptcy; collects code enforcement fines, costs, fees and special assessments; and files claims when necessary. This office continues to reduce the costs associated with representation of the City by building a strong legal support team, and by limiting the use of outside counsel for both litigated and non-litigated matters.

**CITY ATTORNEY’S OFFICE**

**Mission Statement:** *“The mission of the City Attorney’s Office is to assure representation to the City government, the City Commission, the City Manager and all appointed Department Heads as City officers, all other Departments and Divisions of the City government and all adjustment, regulatory and advisory boards in all legal matters affecting the City government. It provides exemplary legal services by addressing the legal challenges facing the City of Deltona in a professional, ethical, and cost effective manner.”*

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Assist the City in effectively fulfilling the mandates imposed by law and enforcing City policies.
- Assist the City in effectively recovering costs required by enforcement of our ordinances.
- Assure representation of the City in all litigation for and against the City.
- Provide internal support to City Departments.

**Performance Measures:**

- Number of files managed.
- Number of foreclosures.
- Number of municipal lien collections.
- Number of Chapter 48 violations.
- Number of written Legal Opinions.
- Number of land acquisitions managed.
- Number of Eminent Domain cases handled.

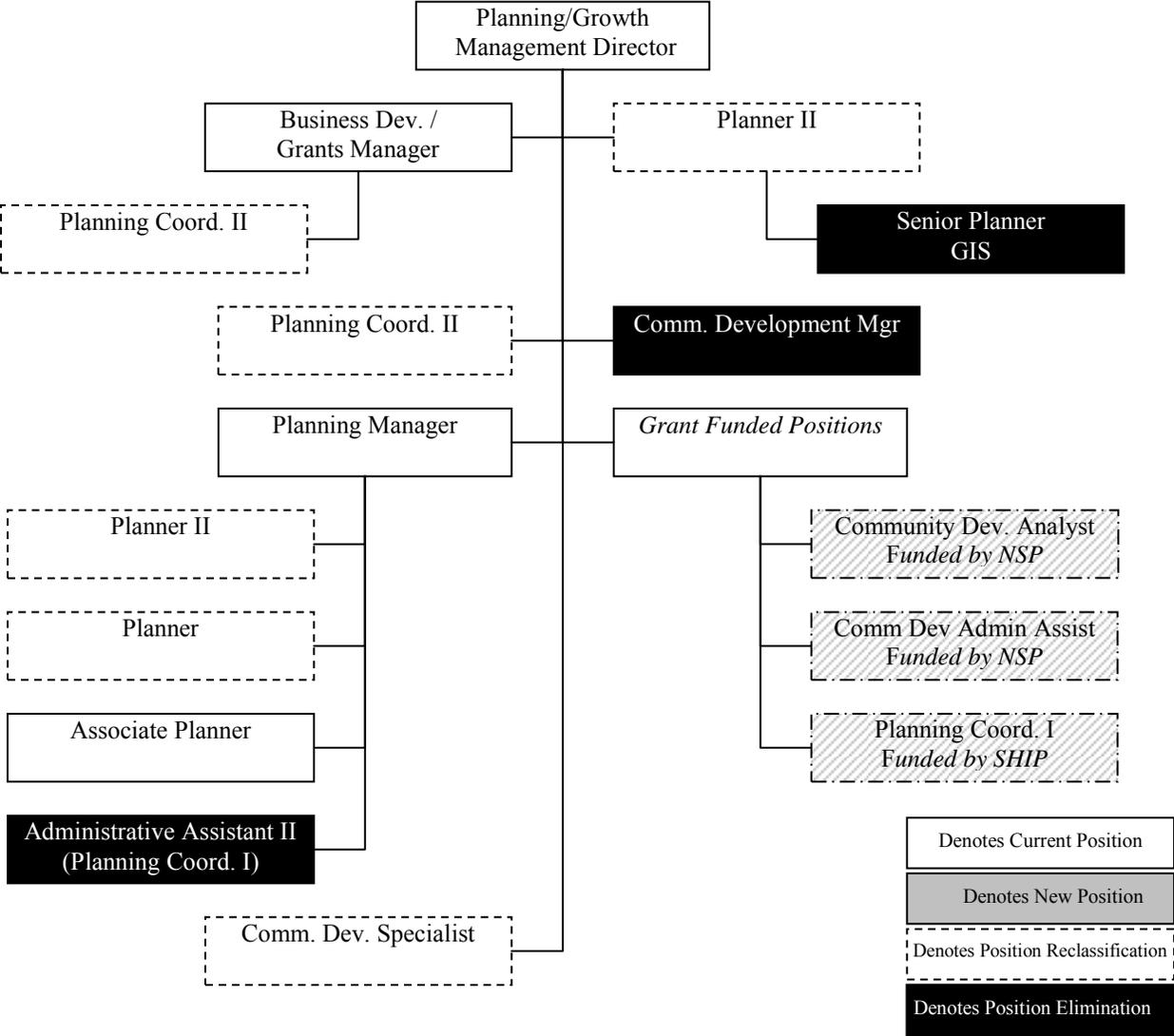
<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
600	1,400	2,100
50	45	68
-	900	1,350
48	20	30
100	51	75
-	23	35
-	1	10

**Summary**

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
<b>Personal Services:</b>				
Salaries & Wages	\$ 291,719	\$ 414,337	\$ 293,800	\$ 384,300
Overtime	231	100	1,200	1,200
Other Pay	6,000	1,000	-	-
Benefits and Taxes	112,586	131,645	108,200	119,900
<b>Total Personal Service Costs</b>	<b>410,536</b>	<b>547,082</b>	<b>403,200</b>	<b>505,400</b>
Operating Expenditures	30,896	34,274	108,000	167,900
<b>Capital Transfers/Outlay:</b>				
Transfers to Replacement Equipment Fund	11,000	11,000	10,000	9,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 452,432</b>	<b>\$ 592,356</b>	<b>\$ 521,200</b>	<b>\$ 682,300</b>
<b>Staffing:</b>				
Full-Time	6	6	5	4
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 8,146	\$ 8,633	\$ 55,000	\$ 120,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	580	1,912	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,663	2,808	4,500	2,000
5241 - Communications and Freight Services	582	491	-	-
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	604	900	900
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	45	-	-
5247 - Printing and Binding	76	67	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	1,775	2,301	4,200	4,000
5251 - Office Supplies	2,784	1,847	5,000	5,000
5252 - Operating Supplies	-	483	-	-
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	15,290	15,083	22,000	19,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	16,400	17,000
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 30,896</b>	<b>\$ 34,274</b>	<b>\$ 108,000</b>	<b>\$ 167,900</b>

(1) Budget as last amended.

**PLANNING AND DEVELOPMENT SERVICES DEPARTMENT**



**Functional Duties:** The Department of Planning and Development Services provides efficient and effective planning and development services by integrating related urban design functions into a single agency. This allows the Department to actively manage all elements of the urban design process: City Design – Comprehensive Planning; District Design - Neighborhood Planning, Zoning and Subdivision Review; Site Design – Development Review, Building Plan Review; and Building Design – Architectural Review, Building Plan Review.

**PLANNING AND DEVELOPMENT SERVICES DEPARTMENT**

**Mission Statement:** *“The Department of Planning and Development Services is committed to serving the citizens of the City of Deltona by striving to enrich the quality of life for all residents, visitors, and commercial industry. The Department exists for the purpose of effectively planning for the future of the City of Deltona and is committed to providing excellence in customer service and consistent policy advice that guides the physical, economic, and social growth of the City of Deltona. Through effective communication, progressive development, redevelopment, equal partnerships, and customer satisfaction, we will set the standard for all planning agencies to follow.”*

PLANNING & DEVELOPMENT SERVICES DEPARTMENT							
PERSONAL SERVICES SCHEDULE:							
Personnel Roster	Number of Positions						
Position Title	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	Pay Grade
Planning & Growth Mgmt. Director	1	1	1	1	-	1	EBB
Economic Development Manager	-	1	-	-	-	-	22
Sr. Land Development Engineer	1	-	-	-	-	-	22
Planning Manager	2	2	2	1	-	1	21
Community Development Mgr.	1	1	1	-	-	-	21
Principal Planner	1	1	1	-	-	-	19
Planner II	-	-	-	2	-	2	19
Business Development/Grants Mgr.	-	-	-	1	-	1	18
Senior Planner	2	1	1	-	-	-	18
Community Development Specialist	-	2	1	1	-	1	15
Planning & Zoning Admin.	1	-	-	-	-	-	14
Development Review Coordinator	1	1	1	-	-	-	14
Planner	-	-	-	1	-	1	14
Associate Planner	2	2	2	1	-	1	13
Planning Coordinator II	-	-	-	2	-	2	12
Executive Assistant	1	-	-	-	-	-	12
Economic Development Coord.	-	1	-	-	-	-	12
Sr Planning Technician	-	1	1	-	-	-	11
Senior Zoning Technician	1	-	-	-	-	-	9
Land Development Coordinator	1	-	-	-	-	-	9
Administrative Assistant II	2	1	1	-	-	-	8
Engineering Inspector	3	-	-	-	-	-	7
Zoning Technician	1	-	-	-	-	-	7
Housing Specialist-HHRP	1	-	-	-	-	-	6
Administrative Assistant I	1	-	-	-	-	-	6
Planning Interns	2	-	-	-	-	-	5
Housing Rehab Specialist-CDBG	1	-	-	-	-	-	5
<b>TOTAL</b>	<b>26</b>	<b>15</b>	<b>12</b>	<b>10</b>	<b>-</b>	<b>10</b>	

**PLANNING AND DEVELOPMENT SERVICES DEPARTMENT**

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Increase Public Participation & Awareness
  - Access to GIS Information
  - Access to Development Review Guide and Project Review information on web
  - Creating a user friendly website
- Create a Comprehensive City-Wide Beautification Plan
  - Establish design standards for public and private development
  - Create a unified public design standard for development in the Activity Center – DRI
  - Provide a priority list of public beautification projects for funding
  - Finalize Pattern Book
- Promote Environmental Awareness
  - Provide resources to citizens and organizations
  - Establish Green Building Standards and LEED Certification for Public Buildings
  - Establish a TDR Program for Map “A” Lands
  - Coordinate with local jurisdiction and VCOG
- Effectively Plan for Future Redevelopment of Core Urban Areas
  - Encourage mixed-use transit oriented design
  - Implement a Unified Land Development Code and Comprehensive Plan Text Amendment
- Assist clients to facilitate project process.
  - Work with clients from concept to the completion of a project.
- Inquiries (phone and email)
  - Respond expeditiously to all phone and email inquiries.
- Business retention
  - Conduct business retention visits.
- Implement the 5 Year Strategic Economic Development Plan.
  - Continue to advance the 5 Year Plan.
- Research grants opportunities and apply for grants.
  - Explore grants local, state and federal opportunities.
- Press releases
  - Provide information on the activities that are occurring in the City.
- Facilitate Economic Develop Advisory Board.
  - Provide necessary information and resource to obtain recommendations for the City Commission.

**Performance Measures:**

- Number of major projects
- Number of inquiries
- Number of visits
- Present Annual Report
- Number of grants
- Number of press releases
- Number of meetings

<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
25	30	25
68	70	2,500
15	25	1,000
1	1	1
6	6	30
6	8	25
12	12	50

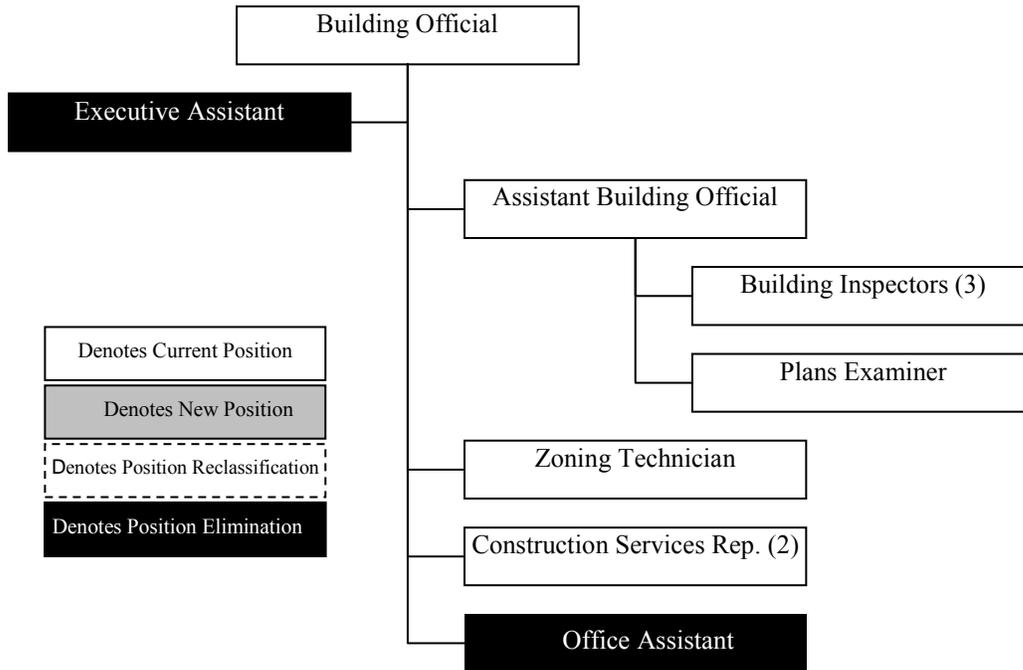
Planning & Development Services

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
<b>Personal Services:</b>				
Salaries & Wages	\$ 687,867	\$ 751,388	\$ 622,200	\$ 488,200
Overtime	12,270	3,914	1,500	780
Other Pay	-	-	-	-
Benefits and Taxes	260,824	278,308	235,000	172,940
<b>Total Personal Service Costs</b>	<b>960,961</b>	<b>1,033,610</b>	<b>858,700</b>	<b>661,920</b>
Operating Expenditures	360,326	775,444	333,900	170,100
<b>Capital Transfers/Outlay:</b>				
Transfers to Replacement Equipment Fund	44,500	44,500	42,000	38,000
Transfers to New Equipment Fund	-	92,918	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,365,787</b>	<b>\$ 1,946,472</b>	<b>\$ 1,234,600</b>	<b>\$ 870,020</b>
<b>Staffing:</b>				
Full-Time	24	15	12	10
Part-Time	2	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 144,589	\$ 357,889	\$ 125,000	\$ 50,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	13,173	329,404	7,000	7,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	13,974	5,307	3,000	2,500
5241 - Communications and Freight Services	7,488	5,580	5,000	5,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	1,565	5,679	15,800	15,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	310	1,710	2,500	3,500
5247 - Printing and Binding	3,989	1,184	2,000	-
5248 - Promotional Activities	214	358	-	2,500
5249 - Other Current Charges	13,989	13,221	-	-
5251 - Office Supplies	36,214	20,148	23,000	7,500
5252 - Operating Supplies	95,055	19,337	5,800	5,100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	29,766	15,627	10,000	5,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	134,800	66,500
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 360,326</b>	<b>\$ 775,444</b>	<b>\$ 333,900</b>	<b>\$ 170,100</b>

(1) Budget as last amended.

**BUILDING AND ZONING SERVICES DEPARTMENT**



BUILDING & ZONING SERVICES DEPARTMENT							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Position Title	FY 06/07	FY 07/08	FY 08/09	FY 08/09	FY 09/10	FY 09/10	Pay Grade
Building Official	1	1	1	1	-	1	EBB
Assistant Building Official	1	1	1	1	-	1	21
Plans Examiner	3	1	1	1	-	1	16
Const Svc. Rep. Manager	1	-	-	-	-	-	16
Inspection Team Leader	1	-	-	-	-	-	15
Building Inspector	10	3	3	3	-	3	13
Executive Assistant	-	1	1	-	-	-	12
Construction Service Assist.	1	-	-	-	-	-	8
Zoning Technician	-	1	1	1	-	1	7
Construction Services Rep.	6	2	2	2	-	2	5
Office Assistant	-	1	1	-	-	-	1
<b>TOTAL</b>	<b>24</b>	<b>11</b>	<b>11</b>	<b>9</b>	<b>-</b>	<b>9</b>	

**Functional Duties:** The Building and Zoning Department provides building plan review, permitting, and inspections for the built environment of citizens of Deltona complying with the Florida Building Code, State Statutes, and City Ordinances.

**BUILDING AND ZONING SERVICES DEPARTMENT**

**Mission Statement:** *“The objective of the City of Deltona Building and Zoning Services Department is to protect the public's life, health, safety, and welfare as it relates to construction. To provide the highest level of customer service by a fully-trained team dedicated to serving the public. This is accomplished through the implementation of building, plumbing, mechanical and electrical codes along with various State and local codes and standards. As a functioning and ever evolving department, we will endeavor to provide the highest level of Customer Service to the public by continuing to train and educate the Inspection and Permitting staff. Office response to public needs will be addressed through improvements in office automation and the introduction of new policies to streamline and simplify procedures.”*

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Centralize all Residential plan reviews within a single agency.
- Continue to prepare for commercial growth and construction within the City of Deltona.
- Increase the effectiveness of the office staff through education and cross training.
- Increase the financial efficiency of the department by performing more duties with less staff.

**Performance Measures:**

- Perform all Building Inspections on the next business day
- Issue “Walk Through” Permits on the same day application is received
- Perform all plan reviews related to residential permits

	<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
	100%	100%	100%
	100%	100%	100%
	75%	100%	100%

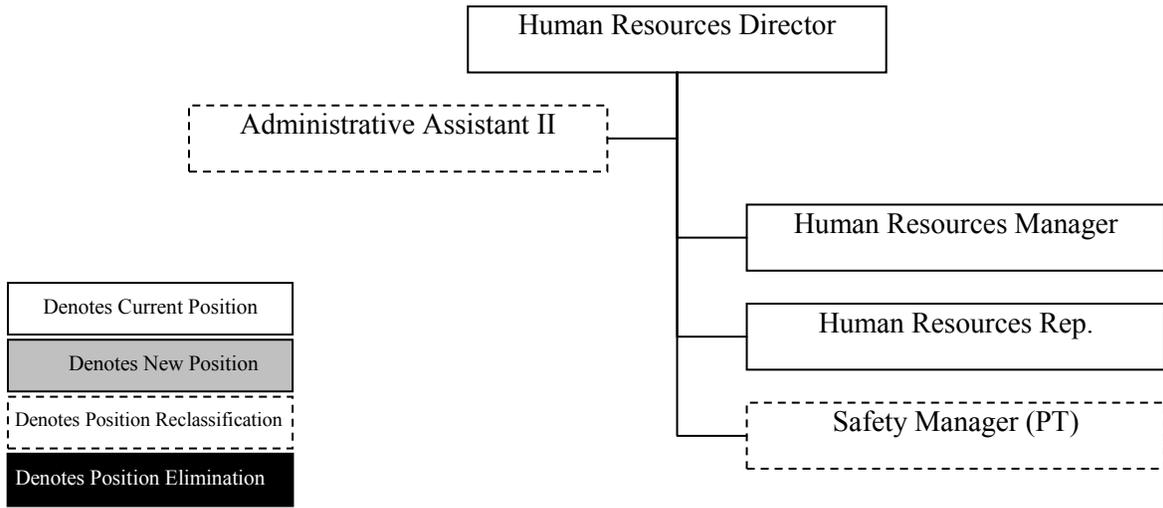
Building & Zoning Services

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 669,542	\$ 647,169	\$ 490,400	\$ 427,710
Overtime	5,021	2,791	3,500	2,830
Other Pay	-	-	-	-
Benefits and Taxes	275,303	247,259	184,200	154,840
<b>Total Personal Service Costs</b>	<b>949,866</b>	<b>897,219</b>	<b>678,100</b>	<b>585,380</b>
Operating Expenditures	102,245	71,702	143,600	115,100
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	72,000	72,000	67,000	62,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,124,111</b>	<b>\$ 1,040,921</b>	<b>\$ 888,700</b>	<b>\$ 762,480</b>
<b>Staffing:</b>				
Full-Time	24	11	11	9
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	8,024	10,419	1,200	2,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	3,006	1,298	700	-
5241 - Communications and Freight Services	10,000	7,644	4,000	3,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	2,287	3,091	700	4,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	294	2,000	1,400
5247 - Printing and Binding	1,109	1,489	1,500	1,500
5248 - Promotional Activities	4,485	1,091	2,000	700
5249 - Other Current Charges	50	-	-	-
5251 - Office Supplies	10,257	9,976	6,500	5,000
5252 - Operating Supplies	52,344	27,115	26,000	13,000
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	10,683	9,285	20,500	17,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	78,500	67,500
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 102,245</b>	<b>\$ 71,702</b>	<b>\$ 143,600</b>	<b>\$ 115,100</b>

(1) Budget as last amended.

**HUMAN RESOURCES DEPARTMENT**



HUMAN RESOURCES DEPARTMENT							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Human Resources Director	1	1	1	1	-	1	EBB
Human Resources Manager	1	1	1	1	-	1	19
Safety Manager (PT)	-	1	1	1	-	1	19
Comm/Public Info Officer	1	-	-	-	-	-	18
Comm/Public Info Specialist	1	-	-	-	-	-	18
Human Resources Representative	-	1	1	1	-	1	13
Human Resources Associate	1	-	-	-	-	-	9
Administrative Assistant II	-	-	-	1	-	1	8
Administrative Assistant I	1	1	1	-	-	-	6
College Intern	1	-	-	-	-	-	1
Temporary Office Assistant	2	-	-	-	-	-	N/A
<b>TOTAL</b>	<b>9</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>5</b>	

**HUMAN RESOURCES DEPARTMENT**

**Mission Statement:** *“The mission of Human Resources Department is to provide high quality personnel and labor relations services to the City by recruiting, developing and maintaining an effective, competent work force able to deliver timely, responsive and cost-effective services to the community.”*

**Functional Duties:** The Human Resources Department (HRD) is responsible for recruitment, training and development of City staff, administration of health, dental, vision and life insurance programs as well as short term disability insurance. HRD administers employee recognition programs, performance evaluations, the City’s job classification and compensation program, safety, security and risk management programs including property, liability, auto and workers’ compensation insurance programs, and is responsible for labor relations including administration of the IAFF Local 2913 collective bargaining agreement. The department is also responsible for employee physicals and certifications and for the administration of legally mandated programs such as COBRA and the Family Medical Leave Act. HRD maintains all employee official personnel files and is responsible for maintaining the City’s Personnel Policies & Procedures Manual, the Employee Handbook, and the Employee Safety Handbook. HRD functions in an advisory capacity to all City Departments relating to employee relations, investigations, and the resolution of employee or citizen complaints. The department also processes all insurance claims against and on behalf of the City as well as managing the annual insurance renewal process.

**GOALS, OBJECTIVES & PERFORMANCE MEASURES****Key Objectives:**

- Update the City’s Personnel Policies & Procedures Manual.
- Work with IT and Finance in developing a plan to implement a viable time and attendance program.
- Work with key department directors in developing a supervisory development program.
- Review City job descriptions and prepare revisions as necessary.
- Further develop and refine the City’s Reclassification/Classification program.
- Review and renew City property/casualty/auto insurance and Worker’s Comp insurance.
- Review and renew employee health/dental/vision insurance.
- Work with senior management in administering and/or negotiating the IAFF Local 2913 contract.
- Provide on-going training City-wide in anti-harassment, customer service, supervision, safety and health related topics.
- Develop and implement a City-wide vehicle accident review program.
- Develop and implement Safety Manual.
- Develop and implement a City-wide drug and alcohol field screening program.

**Performance Measures:**

- Number of job applications processed
- Number of position recruitments completed
- Number of screening completed:
  - Employment physicals
  - Drug and alcohol screenings
- Number of separations processed:
  - Voluntary
  - Dismissals
  - Retirements
  - Other
- Turnover rate
- Union Grievance Processed
- Workers Comp Claims
- FMLA Absences
- Discrimination Claims (State/Federal)

<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
1,250	600	600
42	30	25
46	30	25
46	30	25
31	25	15
18	18	15
3	1	2
-	1	1
6.25%	5.8%	3%
4	4	4
56	40	40
30	31	30
-	1	-

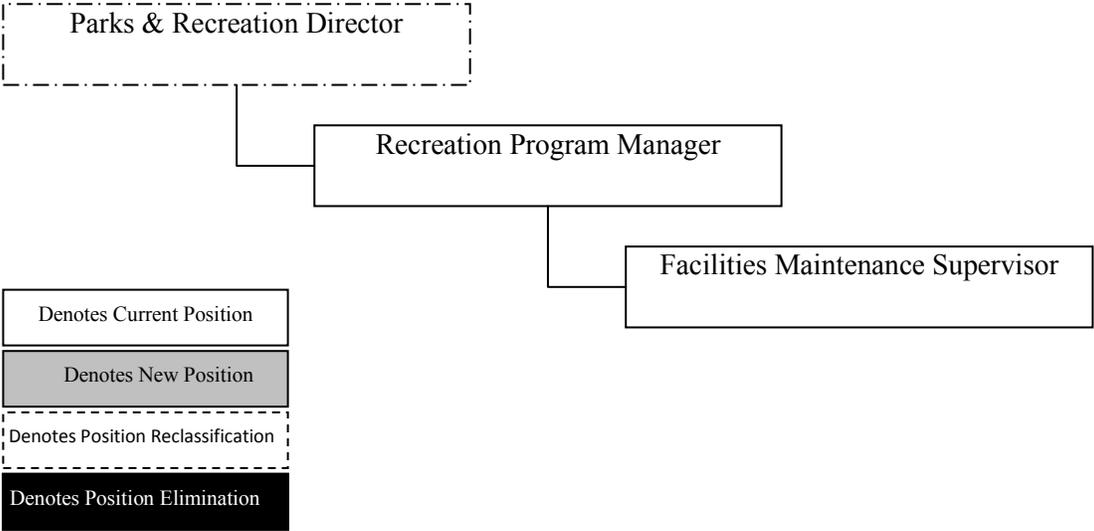
Human Resources

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 242,322	\$ 165,825	\$ 230,200	\$ 223,000
Overtime	1,106	313	700	700
Other Pay	-	-	-	-
Benefits and Taxes	90,481	72,332	90,600	83,900
<b>Total Personal Service Costs</b>	<b>333,909</b>	<b>238,470</b>	<b>321,500</b>	<b>307,600</b>
Operating Expenditures	225,996	142,507	110,900	86,300
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	11,000	11,000	10,000	9,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 570,905</b>	<b>\$ 391,977</b>	<b>\$ 442,400</b>	<b>\$ 402,900</b>
<b>Staffing:</b>				
Full-Time	6	4	4	4
Part-Time	3	1	1	1
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 43,178	\$ 20,708	\$ -	\$ 15,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	-	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	7,390	681	2,900	-
5241 - Communications and Freight Services	30,343	1,021	1,100	1,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	4,656	5,543	900	3,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	93	-	-	-
5247 - Printing and Binding	28,869	1,035	5,000	5,600
5248 - Promotional Activities	2,647	819	1,000	-
5249 - Other Current Charges	79,264	100,719	63,100	24,500
5251 - Office Supplies	7,442	4,127	4,000	4,000
5252 - Operating Supplies	6,138	1,847	4,500	5,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	15,976	6,007	8,100	5,800
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	20,300	21,400
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 225,996</b>	<b>\$ 142,507</b>	<b>\$ 110,900</b>	<b>\$ 86,300</b>

(1) Budget as last amended.

**GENERAL GOVERNMENT**



GENERAL GOVERNMENT							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Facilities Maintenance Supervisor (Reports to Parks & Recreation, budgeted in General Government.)	-	-	1	1	-	1	13
<b>TOTAL</b>	-	-	<b>1</b>	<b>1</b>	-	<b>1</b>	

**Functional Duties:** General Government contains appropriations for general administrative services not specifically assigned to operating departments.

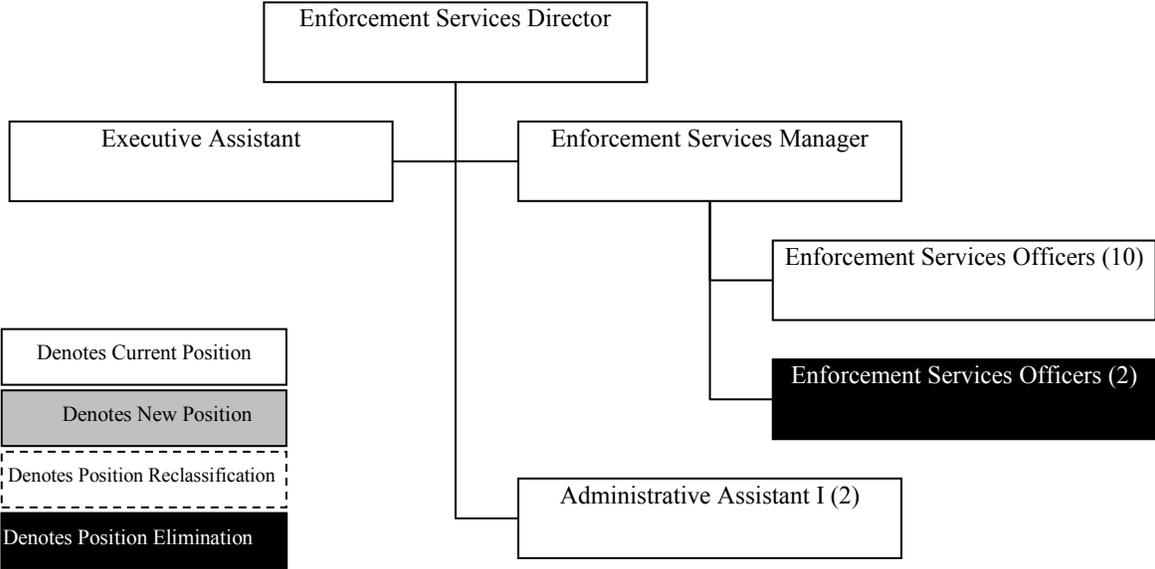
General Government

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ -	\$ -	\$ 40,000	\$ 46,900
Overtime	-	-	-	430
Other Pay	-	-	3,700	-
Benefits and Taxes	11,082	28,676	25,000	272,400
<b>Total Personal Service Costs</b>	<b>11,082</b>	<b>28,676</b>	<b>68,700</b>	<b>319,730</b>
Operating Expenditures	916,839	749,646	961,100	1,071,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	5,000	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	2,300,653	5,509,000	1,500,000	2,550,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 3,233,574</b>	<b>\$ 6,287,322</b>	<b>\$ 2,529,800</b>	<b>\$ 3,941,130</b>
<b>Staffing:</b>				
Full-Time	-	-	1	1
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 67,351	\$ 7,025	\$ -	\$ 10,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	1,179	1,250	73,100	63,700
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	100	-
5241 - Communications and Freight Services	47,699	116,297	80,500	33,000
5243 - Utility Services	133,408	123,187	145,000	250,000
5244 - Rentals and Leases	22,757	26,530	29,500	25,000
5245 - Insurance	505,012	436,225	320,000	370,000
5246 - Repairs and Maintenance Services	14,114	19,481	60,000	35,500
5247 - Printing and Binding	9,661	3,290	10,000	4,500
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	94,069	11,033	230,000	272,700
5251 - Office Supplies	-	-	4,400	-
5252 - Operating Supplies	21,589	5,328	8,500	7,000
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	-	-	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 916,839</b>	<b>\$ 749,646</b>	<b>\$ 961,100</b>	<b>\$ 1,071,400</b>

(1) Budget as last amended.

**ENFORCEMENT SERVICES DEPARTMENT**



ENFORCEMENT SERVICES DEPARTMENT							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Position Title	FY 06/07	FY 07/08	FY 08/09	FY 08/09	FY 09/10	FY 09/10	Pay Grade
Enforcement Services Director	1	1	1	1	-	1	EBB
Enforcement Services Manager	1	1	1	1	-	1	18
Executive Assistant	1	1	1	1	-	1	12
Enforcement Services Officer	14	13	13	10	-	10	12
Rental Housing Inspector	-	-	-	-	-	-	10
Administrative Assistant I	2	3	2	2	-	2	6
<b>TOTAL</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>15</b>	<b>-</b>	<b>15</b>	

**Functional Duties:** The Enforcement Services Department is responsible for enforcing all regulatory chapters of the City Code enacted by the City Commission to protect health, safety and welfare of the citizens of Deltona. This Department is comprised of three sections. The Administrative Section is responsible for assisting citizens in understanding and complying with all ordinances related to the development process in the City. Also, staff provides clerical support in the operational structure of Enforcement Services and Solid Waste Compliance. The Enforcement Services Section performs inspections and enforcement of applicable codes along with protecting citizens by controlling the City’s animal population. Staff investigates complaints, enforces codes, documents violations, and captures stray or unwanted animals, and educates the public in responsible pet and home ownership. The Solid Waste Section is funded by the Solid Waste Fund (see Special Revenue Funds section of this budget document).

**ENFORCEMENT SERVICES DEPARTMENT**

**Mission Statement:** *“To provide the most professional Animal Control, Code, and Solid Waste Compliance Services to the Citizens of Deltona by the most effective and efficient means possible.”*

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Increase the Department’s efficiency and the City’s appearance by reviewing and making recommendations for changes to the current Code of Ordinances.
- To provide the most professional Animal Control, Code, and Solid Waste Compliance Services to the Citizens of Deltona by the most effective and efficient means possible.
- Establish system for tracking money owed and received through the Department.
- Provide the public with a timely response to complaints and adequate follow-up to ensure complaint resolution.

**Performance Measures:**

- Average number of inspections per officer
- Number of Special Magistrate cases
- Number of lien search inquiries
- Number of requests for service.

<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
1,345	1,250	1,250
286	330	330
900	1,340	1,340
17,002	15,000	15,000

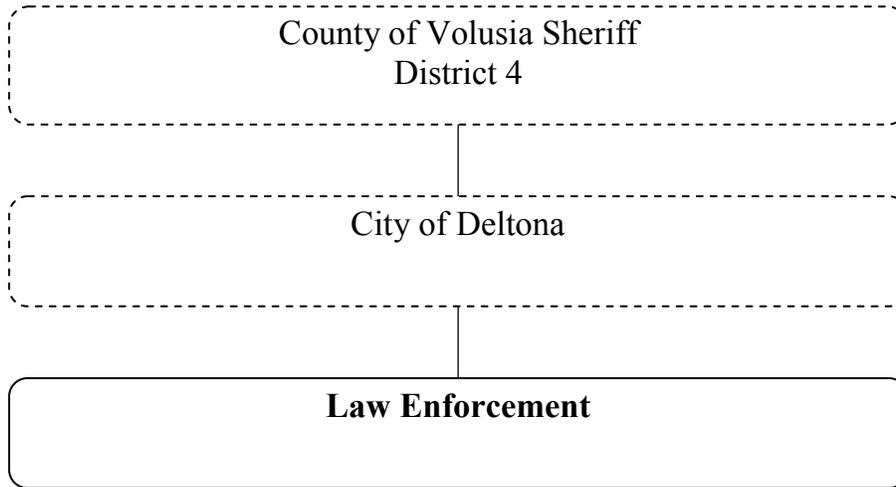
Enforcement Services

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 571,276	\$ 761,277	\$ 723,800	\$ 610,800
Overtime	21,429	18,817	19,100	15,600
Other Pay	3,356	3,509	3,700	3,700
Benefits and Taxes	238,433	311,412	299,800	239,810
<b>Total Personal Service Costs</b>	<b>834,494</b>	<b>1,095,015</b>	<b>1,046,400</b>	<b>869,910</b>
Operating Expenditures	350,915	321,082	442,200	379,600
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	73,000	73,000	67,000	62,000
Transfers to New Equipment Fund	-	3,666	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,258,409</b>	<b>\$ 1,492,763</b>	<b>\$ 1,555,600</b>	<b>\$ 1,311,510</b>
Staffing:				
Full-Time	19	19	18	15
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 6,991	\$ 7,008	\$ 10,000	\$ 9,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	258,285	219,058	264,800	240,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	3,788	1,078	100	100
5241 - Communications and Freight Services	10,120	13,658	8,000	8,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	2,230	2,260	3,600	3,200
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	289	59	1,000	1,000
5247 - Printing and Binding	1,082	2,713	3,000	2,000
5248 - Promotional Activities	-	100	-	-
5249 - Other Current Charges	2,080	2,489	4,200	1,000
5251 - Office Supplies	5,224	6,799	4,000	4,000
5252 - Operating Supplies	49,115	58,338	72,800	47,300
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	11,711	7,522	3,000	2,700
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	67,700	61,300
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 350,915</b>	<b>\$ 321,082</b>	<b>\$ 442,200</b>	<b>\$ 379,600</b>

(1) Budget as last amended.

**LAW ENFORCEMENT SERVICES**



<b>LAW ENFORCEMENT</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
<b>Position Title</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Adjusted FY 08/09</b>	<b>Change FY 09/10</b>	<b>FY 09/10</b>	<b>Pay Grade</b>
Officers provided through contract with County of Volusia.	72	80	72	72	-	72	Contract
<b>TOTAL</b>	<b>72</b>	<b>80</b>	<b>72</b>	<b>72</b>	<b>-</b>	<b>72</b>	

\* Change in number of positions is dependent upon level of service provided by the Sheriff’s Office within funding appropriated by the City.

**LAW ENFORCEMENT SERVICES**

**Mission Statement:** *“The primary mission of the Volusia County Sheriff’s Office is providing a safe and secure environment for the residents and visitors of Volusia County. This is accomplished through programs, plans and community policing efforts. The Volusia County Sheriff’s Office, District 4, provides law enforcement services to the City of Deltona and unincorporated areas of Southwest Volusia County including the communities of Enterprise, Osteen and Stone Island.”*

**GOALS, OBJECTIVES, & PERFORMANCE MEASURES**

**Key Objectives:**

- Decrease incidents of residential burglary by 5% from reported 2008.
- Decrease incidents of commercial burglary by 5% from reported 2008.
- Increase incidents of felony arrest by 5% from reported 2008.
- Increase incidents of misdemeanor arrest by 5% from reported 2008.

**Performance Measures:**

- Number of reported residential burglary
- Number of reported commercial burglary
- Number of felony arrests
- Number of misdemeanor arrests

<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
574	545	518
102	97	92
2,329	2,213	2,102
6,232	5,920	5,624

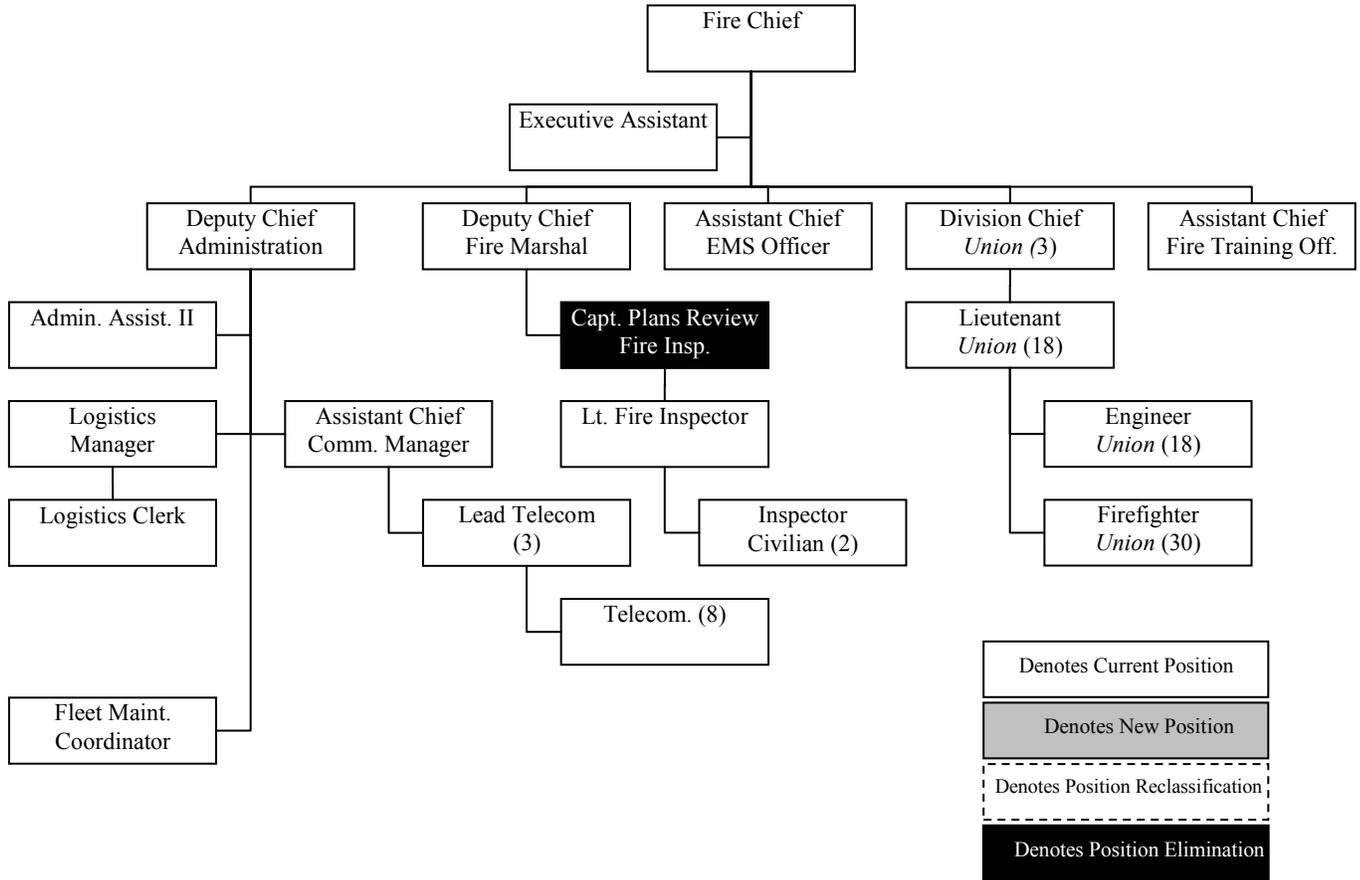
Law Enforcement

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Overtime	-	-	-	-
Other Pay	-	-	-	-
Benefits and Taxes	-	-	-	-
<b>Total Personal Service Costs</b>	-	-	-	-
Operating Expenditures	7,304,747	9,310,954	8,802,400	8,850,800
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$7,304,747</b>	<b>\$9,310,954</b>	<b>\$8,802,400</b>	<b>\$8,850,800</b>
<b>Staffing:</b>				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	7,248,659	9,205,672	8,709,400	8,729,800
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	-
5241 - Communications and Freight Services	-	-	-	-
5243 - Utility Services	18,811	14,493	19,000	19,000
5244 - Rentals and Leases	25,016	59,663	64,000	78,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	11,865	9,445	10,000	2,500
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	21,500
5249 - Other Current Charges	-	21,681	-	-
5251 - Office Supplies	-	-	-	-
5252 - Operating Supplies	396	-	-	-
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	-	-	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$7,304,747</b>	<b>\$9,310,954</b>	<b>\$8,802,400</b>	<b>\$8,850,800</b>

(1) Budget as last amended.

**FIRE / RESCUE SERVICES DEPARTMENT**



**Functional Duties:** The City of Deltona Fire/Rescue Services Department is organized into three major divisions: Administration, Fire Marshal, and Operations and is responsible for mitigation of all natural and man-made emergencies. Our priority is (1) life safety, (2) incident stabilization, and (3) property conservation. Administration is segregated into Logistics, Fleet Maintenance, and 911/Communications, and is additionally responsible for administrative services, facilities, and marketing (public affairs and education) for the entire Department. Communications also manages radio repairs for all City departments and handles all after-hours phone calls and dispatching for the Water, Public Works, and Enforcement Services Departments. The Fire Marshal safeguards life safety through development review, plan review, building inspections, and arson investigation. The Fire Marshal additionally works closely with the Water, Planning & Development Services, and Building & Zoning Departments to insure a safe and vibrant Deltona. The Operations division is the emergency response component of the Fire Department and includes the training and EMS management functions. The Department provides EMS at the Paramedic level (ALS), firefighting, and hazardous materials as well as other specialized response.

**FIRE / RESCUE SERVICES DEPARTMENT**

**Mission Statement:** *“The mission of the Deltona Fire / Rescue Services Department is to continually strive to improve the quality of life of the community and the citizens we serve. This shall be accomplished through our professional and highly trained personnel coupled with technology and equipment to provide proactive community education and preventative measures, all-hazard mitigation, communications, fire protection and emergency medical services. To ensure our readiness to respond, it is also our duty to protect and promote the health, safety, education and overall well being of our members”.*

<b>FIRE / RESCUE DEPARTMENT</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						<b>Pay Grade</b>
	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Adjusted FY 08/09</b>	<b>Change FY 09/10</b>	<b>FY 09/10</b>	
<b>Position Title</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Adjusted FY 08/09</b>	<b>Change FY 09/10</b>	<b>FY 09/10</b>	<b>Pay Grade</b>
Fire Chief	1	1	1	1	-	1	EBB
Deputy Fire Chief	2	2	2	2	-	2	23
Fire Marshal	1	-	-	-	-	-	21
EMS Officer	1	1	1	1	-	1	21
Fire Training Officer	1	1	1	1	-	1	21
Communications Manager	1	1	1	1	-	1	20
Fire Inspector-Plans Review	1	1	1	1	(1)	-	18
Fire Inspector	1	1	1	1	-	1	17
Fleet Maintenance Coordinator	1	1	1	1	-	1	16
Lead Telecommunicator	2	3	3	3	-	3	13
Executive Assistant	-	1	1	1	-	1	12
Logistics Manager	1	1	1	1	-	1	12
Fire Inspector-Civilian	2	2	2	2	-	2	9
Telecommunicator	7	8	8	8	-	8	8
Administrative Assistant II	1	1	1	1	-	1	8
Administrative Assistant I (PT)	1	-	-	-	-	-	6
Logistics Clerk	1	1	1	1	-	1	2
Division Commander	3	3	3	3	-	3	Union
Lieutenant	21	18	18	18	-	18	Union
Engineer	18	15	18	18	-	18	Union
Firefighter	27	33	30	30	-	30	Union
<b>TOTAL</b>	<b>94</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>(1)</b>	<b>94</b>	

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Maintain the City’s ISO rating for fire suppression.
- Maintain the NFPA response time to Structural fires.
- Refine the closest unit response program with our neighboring departments.
  - Volusia County, Orange City and Deland
- Maintain the minimum ISO training requirements for certified personnel.
- Open Fire Station 65 to better serve the northwestern portions of the City and more evenly disperse fire suppression units.

**Performance Measures:**

- Maintain the City’s ISO rating
- Maintain response time to structural fires
- Refine closest unit response program
- Maintain minimum training requirements
- Open Fire Station 65 by the Summer of 2010

\* Added DeLand

<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
4	4	4
6:32 Avg.	6:10 Avg.	<8:00 Min.
2	3*	3
18.53 Hours/Month	18.47 Hours/Month	20.00 Hours/Month
-	-	1

Fire Department

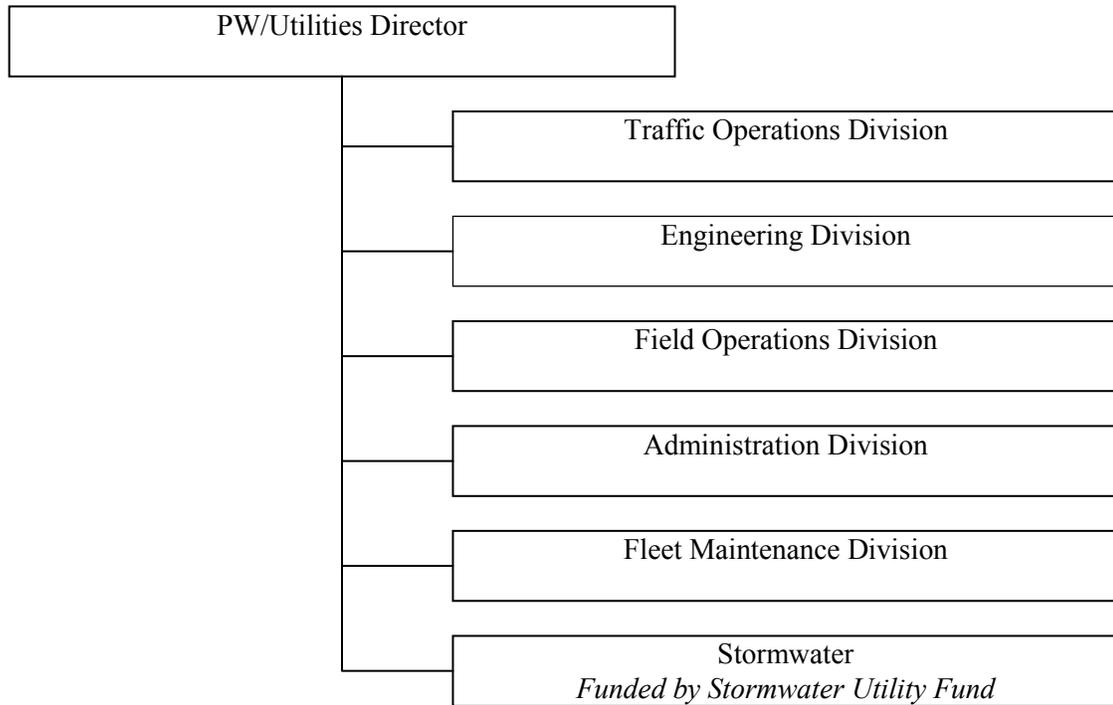
Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
<b>Personal Services:</b>				
Salaries & Wages	\$ 4,328,177	\$ 4,945,706	\$ 5,111,200	\$ 4,927,240
Overtime	359,850	328,751	279,600	269,740
Other Pay	20,641	21,002	21,200	21,200
Benefits and Taxes	1,550,723	1,733,963	1,933,200	2,019,190
<b>Total Personal Service Costs</b>	<b>6,259,391</b>	<b>7,029,422</b>	<b>7,345,200</b>	<b>7,237,370</b>
Operating Expenditures	903,178	949,297	1,295,100	1,387,100
<b>Capital Transfers/Outlay:</b>				
Transfers to Replacement Equipment Fund	446,500	446,500	411,000	379,000
Transfers to New Equipment Fund	-	69,905	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 7,609,069</b>	<b>\$ 8,495,124</b>	<b>\$ 9,051,300</b>	<b>\$ 9,003,470</b>
<b>Staffing:</b>				
Full-Time	93	95	95	94
Part-Time	1	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ 11,619	\$ 2,700	\$ 25,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	17,062	19,965	7,900	39,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	26,582	9,139	2,500	2,500
5241 - Communications and Freight Services	82,163	91,671	12,700	11,300
5243 - Utility Services	47,188	49,888	69,000	69,800
5244 - Rentals and Leases	13,279	48,849	53,000	11,300
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	184,723	201,190	196,800	368,500
5247 - Printing and Binding	2,445	1,461	5,000	5,000
5248 - Promotional Activities	7,729	11,837	15,100	12,300
5249 - Other Current Charges	84,034	46,905	82,800	86,400
5251 - Office Supplies	56,080	38,899	56,300	17,000
5252 - Operating Supplies	285,516	338,984	408,000	364,300
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	96,377	78,890	50,500	15,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	332,800	359,200
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 903,178</b>	<b>\$ 949,297</b>	<b>\$ 1,295,100</b>	<b>\$ 1,387,100</b>

(1) Budget as last amended.

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**PUBLIC WORKS DEPARTMENT**



**Functional Duties:** The Public Works Department is responsible for the design, construction, and maintenance of the City’s road and drainage system. The Department also handles fleet and equipment maintenance, sidewalk construction, vegetation control, road paving, and maintenance. Public Works also assumes the responsibility of Project Manager via the Public Works Director on all Capital Improvement Projects. The Department’s work program is supported by the County of Volusia which provides mosquito control and infrastructure improvements on an as needed basis. The City’s Consulting Engineer provides services in the preparation of specifications and the design of projects supported by the Department. In addition to the funding provided through the general fund, Public Works operations are funded by the Stormwater Utility Fund, Transportation Fund and CDBG Fund (see Special Revenue Funds section of this budget document).

## PUBLIC WORKS DEPARTMENT

**Mission Statement:** *“To provide quality, innovative, visually appealing and cost efficient maintenance of vehicles and equipment, public rights-of-way, stormwater drainage infrastructure and retention areas. Furthermore to perform complex professional analytical office and engineering support in plan review and field engineering support for environmental, water, wastewater, stormwater, roads and drainage and other projects with the City; and to provide the residents of Deltona with exceptional customer service and respond to the needs of the community.”*

### GOALS, OBJECTIVES & PERFORMANCE MEASURES

#### Key Objectives:

- Proactively perform maintenance service in all sectors within the City limits.
- Install new sidewalks; provide routine maintenance to all existing sidewalks.
- Enhance rights-of-ways by mowing and litter control.
- Provide the residents of the City with means to become involved in the beautification by having a Beautification Advisory Board that meets once a month.
- Perform proactive vehicle and equipment maintenance.
- Enhance City’s traffic control and street signs in the interest of safety and appearance.
- Provide in-house road striping and crosswalks within the City.
- Process all invoices, contracts, bid requests, agenda memos, supply orders, and financials in a timely manner
- Respond to all inquiries for Streetlighting districts.
- Respond to all inquiries for traffic calming.
- Provide high level of customer service and response to inquiries on a timely basis.
- Ensure that the construction of City and private development projects are performed in accordance with approved laws and specifications.
- Conduct field inspections of public and private projects on a continual basis to determine compliance with City codes, specifications and standards.
- Liaison and coordinate with contractors, engineers, owners and developers during the construction process through completion and certifications.
- Review and approval of engineering plans and specifications for City and private projects.
- Participate in and coordinate DRC reviews and approval process and serve as a member of the DRC.
- Provide ongoing Stormwater System construction and stormwater management emergency services.
- Restore both the function and aesthetics to Deltona’s open ditches.
- Enhance the flow characteristics of Deltona’s roadside surface drainage network to eliminate nuisance flooding.
- Maintain relationship with the County of Volusia to construct CDBG projects.
- Involve the community in retention pond, lakes clean-up and provide the community with awareness of water bodies and pollutants.
- Involve community in reporting of illegal dumping in drainage retention areas.

**GOALS, OBJECTIVES & PERFORMANCE MEASURES-Continued**

**Performance Measures:**

- Miles of sidewalk installed.
- Number of annual mowing / litter control cycles.
- Number of lake visits per year for level purposes.
- Provide ditch/swale maintenance service in all City sectors on a 13 week rotation.
- Number of signs installed/ replaced per year.
- Stripe a minimum of 10,000 LF per year.
- Maintain vehicles and equipment in the most efficient economical working condition by providing scheduled routine maintenance.
- Monitor contractual agreements for signs, striping and traffic control devices for compliance.
- Provide proactive and reactive asphalt repair to achieve 90% of roadway pothole patching within 24 hours of discovery.
- Provide proactive and reactive concrete sidewalk repairs within one week of identification
- Monitor and enhance as needed the City’s traffic control and street signs in the interest of safety and appearance.
- Coordinate and monitor of all City CIP projects and contracts within Public Works.
- Clean and remove obstructive vegetation from open ditches
- Coordinate construction projects with Volusia County for CDBG projects
- Hold community meetings to seek participation in Adopt a Pond, Adopt a Lake and provide awareness.

<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
6	0	0
10/8	10/8	10/8
52	52	52
4	4	4 times per year
750	700	700
10,000 LF	10,000 LF	10,000 LF
As needed	As needed	As needed
Monthly	Monthly	Monthly
As needed	As needed	As needed
---	---	As needed
Daily	Daily	Daily
Daily	Daily	Daily
25	25	25 locations
\$250,000	\$250,000	\$250,000
2	2	2

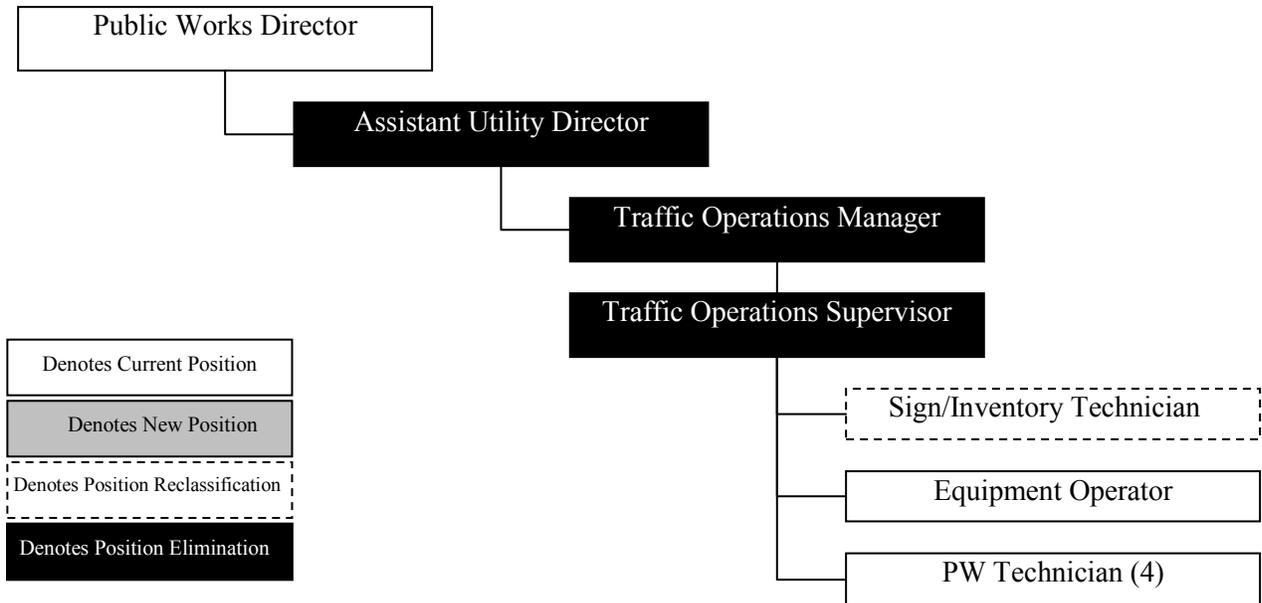
Public Works

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 845,347	\$ 1,064,874	\$ 1,104,800	\$ 792,770
Overtime	20,924	29,730	16,000	13,860
Other Pay	9,295	6,624	7,400	7,400
Benefits and Taxes	399,080	476,970	499,600	372,700
<b>Total Personal Service Costs</b>	<b>1,274,646</b>	<b>1,578,198</b>	<b>1,627,800</b>	<b>1,186,730</b>
Operating Expenditures	1,122,966	1,208,274	1,522,600	1,108,300
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	409,000	409,000	375,000	346,000
Transfers to New Equipment Fund	-	57,708	-	-
Capital Outlay	20,274	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 2,826,886</b>	<b>\$ 3,253,180</b>	<b>\$ 3,525,400</b>	<b>\$ 2,641,030</b>
<b>Staffing:</b>				
Full-Time	30	39	34	29
Part-Time	1	1	1	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 2,160	\$ 22,219	\$ 21,000	\$ 22,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	121,529	110,820	106,500	70,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	3,304	1,776	12,800	5,000
5241 - Communications and Freight Services	8,671	12,234	8,800	6,400
5243 - Utility Services	194,222	190,272	240,600	223,200
5244 - Rentals and Leases	7,893	9,058	11,000	8,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	472,822	319,167	505,600	296,200
5247 - Printing and Binding	1,908	2,755	7,000	3,000
5248 - Promotional Activities	32	639	-	-
5249 - Other Current Charges	39,668	52,922	40,000	30,500
5251 - Office Supplies	8,266	11,738	12,600	8,000
5252 - Operating Supplies	154,727	370,935	303,000	241,800
5253 - Road Materials & Supplies	97,691	96,654	181,000	129,000
5254 - Publications, Memberships & Training	10,073	7,085	16,700	8,100
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	56,000	57,100
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 1,122,966</b>	<b>\$ 1,208,274</b>	<b>\$ 1,522,600</b>	<b>\$ 1,108,300</b>

(1) Budget as last amended.

**PUBLIC WORKS DEPARTMENT**  
**TRAFFIC OPERATIONS DIVISION**



TRAFFIC OPERATIONS DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Traffic Operations Manager	1	1	1	-	-	-	18
Traffic Operations Supervisor	1	1	1	-	-	-	13
Sign/Inventory Technician	1	1	1	1	-	1	7
Equipment Operator	1	1	1	1	-	1	6
Public Works Technician	2	4	4	4	-	4	4
<b>TOTAL</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>6</b>	<b>-</b>	<b>6</b>	

**Functional Duties:** The Traffic Operations Division provides the City with road resurfacing and repairs, installation and maintenance of all signs on City roads. In addition, the Traffic Division monitors contracts and agreements for striping, signalization and provides traffic engineering and construction inspection for road projects within the City.

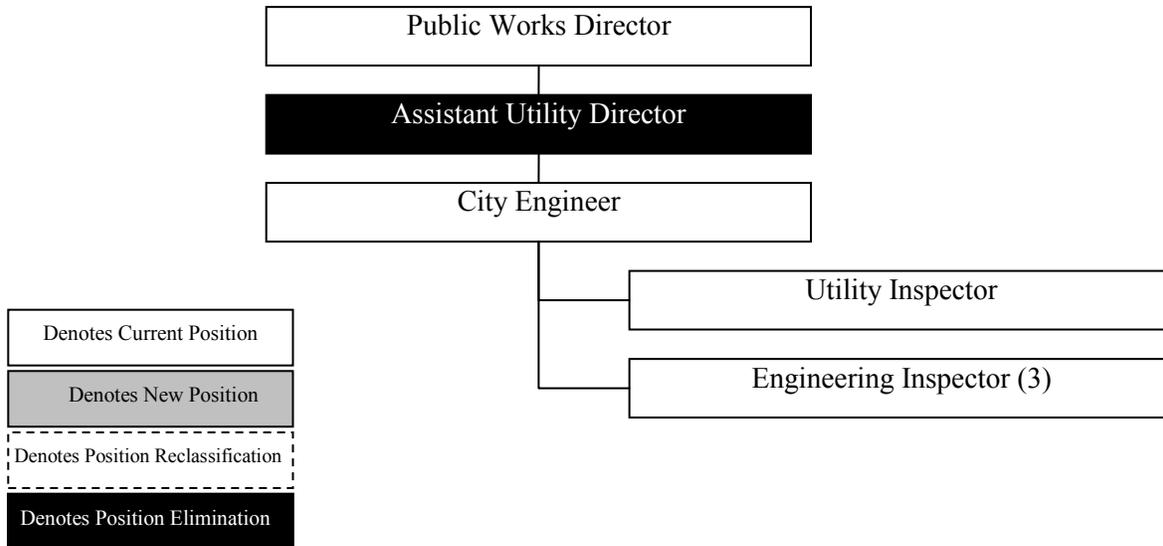
## PW-Traffic Operations

## Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 176,118	\$ 234,618	\$ 239,100	\$ 145,500
Overtime	3,826	11,622	1,900	1,500
Other Pay	630	1,090	-	-
Benefits and Taxes	81,298	109,692	112,500	75,400
<b>Total Personal Service Costs</b>	<b>261,872</b>	<b>357,022</b>	<b>353,500</b>	<b>222,400</b>
Operating Expenditures	240,029	314,366	404,200	336,200
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	30,600	30,600	28,000	26,000
Transfers to New Equipment Fund	-	47,050	-	-
Capital Outlay	20,274	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 552,775</b>	<b>\$ 749,038</b>	<b>\$ 785,700</b>	<b>\$ 584,600</b>
<b>Staffing:</b>				
Full-Time	6	8	8	6
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 2,160	\$ 750	\$ 2,500	\$ 1,500
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	20,261	63,913	30,000	35,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	100	482	300	300
5241 - Communications and Freight Services	880	941	1,100	1,000
5243 - Utility Services	92,064	133,315	205,200	186,900
5244 - Rentals and Leases	1,076	1,719	500	500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	47,100	3,579	6,500	6,000
5247 - Printing and Binding	19	642	1,500	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	327	5,750	-	-
5251 - Office Supplies	399	89	400	400
5252 - Operating Supplies	25,642	48,621	54,000	44,400
5253 - Road Materials & Supplies	48,201	54,242	101,000	59,000
5254 - Publications, Memberships & Training	1,800	323	1,200	1,200
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 240,029</b>	<b>\$ 314,366</b>	<b>\$ 404,200</b>	<b>\$ 336,200</b>

(1) Budget as last amended.

**PUBLIC WORKS DEPARTMENT  
ENGINEERING DIVISION**



ENGINEERING DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
City Engineer	-	1	1	1	-	1	25
Utility Inspector	-	-	1	1	-	1	12
Engineering Inspector	-	3	3	3	-	3	7
<b>TOTAL</b>	-	<b>4</b>	<b>5</b>	<b>5</b>	-	<b>5</b>	

**Functional Duties:** The Engineering Division performs complex professional, analytical work providing office and engineering support in plan review and field engineering support for environmental, water, wastewater, storm water, roads and drainage and other projects ensuring technical competence and compliance with all current codes and criteria. Plans, directs and coordinates the design and inspection of construction projects.

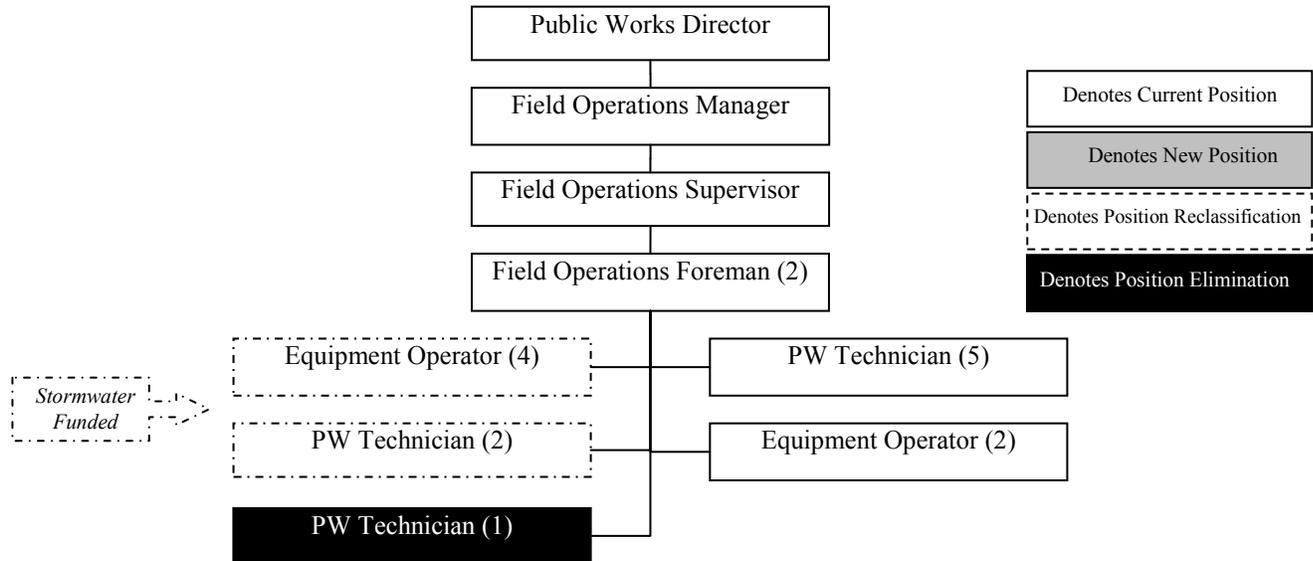
PW-Engineering

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ -	\$ 107,550	\$ 114,300	\$ 69,700
Overtime	-	84	700	400
Other Pay	-	-	-	-
Benefits and Taxes	-	38,597	46,000	24,800
<b>Total Personal Service Costs</b>	-	146,231	161,000	94,900
Operating Expenditures	-	10,781	25,000	20,500
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	\$ -	\$ 157,012	\$ 186,000	\$ 115,400
<b>Staffing:</b>				
Full-Time	-	4	5	5
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	-	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	150	4,500	2,000
5241 - Communications and Freight Services	-	360	700	1,900
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	-	-
5247 - Printing and Binding	-	19	1,000	500
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	-	-	-	-
5251 - Office Supplies	-	4,096	1,400	800
5252 - Operating Supplies	-	4,326	16,400	12,800
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	1,830	1,000	2,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	\$ -	\$ 10,781	\$ 25,000	\$ 20,500

(1) Budget as last amended.

**PUBLIC WORKS DEPARTMENT  
FIELD OPERATIONS DIVISION**



FIELD OPERATIONS DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Field Operations Manager	1	1	1	1	-	1	18
Public Works Administrator	1	-	-	-	-	-	14
Field Operations Supervisor	1	1	1	1	-	1	13
Field Operations Foreman	1	2	2	2	-	2	9
Administrative Assistant II	1	-	-	-	-	-	8
Administrative Assistant I	1	-	-	-	-	-	6
Equipment Operator	2	7	2	2	-	2	6
Public Works Technician	6	7	6	6	(1)	5	4
Custodian (PT)	1	-	-	-	-	-	2
	<b>17</b>	<b>18</b>	<b>12</b>	<b>12</b>	<b>(1)</b>	<b>11</b>	

**Functional Duties:** The Field Operations Division is responsible for the maintenance of the City’s roads and right of ways. The Division also handles the maintenance and installation of sidewalks. In addition, Field Operations is responsible for mowing of right-of-way and tree trimming. Field Operations continues to monitor the service agreement with Volusia County Mosquito Control.

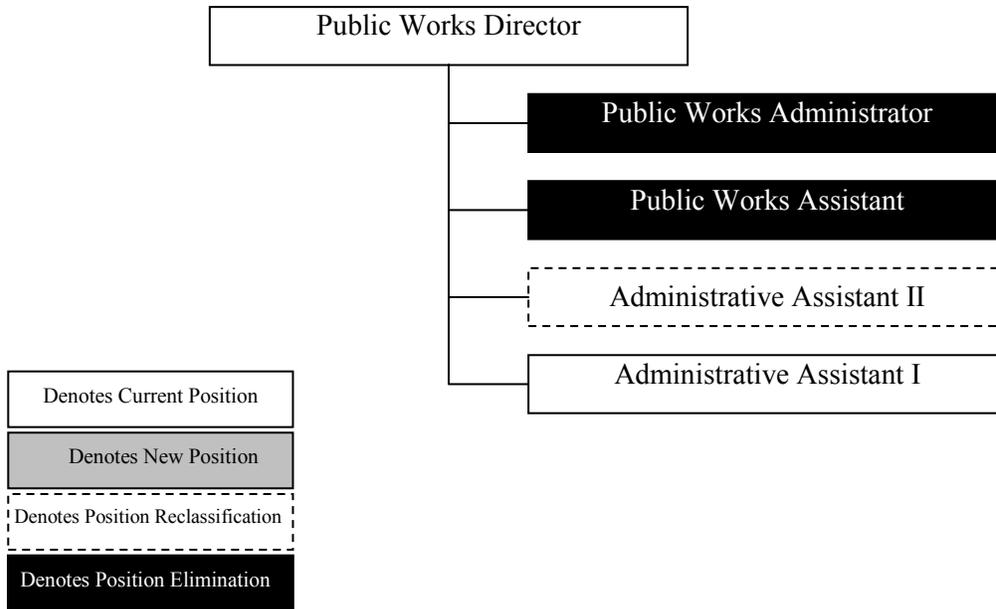
PW-Field Operations

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 433,662	\$ 385,411	\$ 344,900	\$ 322,900
Overtime	9,716	12,754	10,800	9,900
Other Pay	2,316	1,842	3,700	3,700
Benefits and Taxes	211,412	195,815	171,400	169,000
<b>Total Personal Service Costs</b>	<b>657,106</b>	<b>595,822</b>	<b>530,800</b>	<b>505,500</b>
Operating Expenditures	348,887	480,126	403,900	300,600
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	322,400	322,400	296,000	273,000
Transfers to New Equipment Fund	-	10,658	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,328,393</b>	<b>\$ 1,409,006</b>	<b>\$ 1,230,700</b>	<b>\$ 1,079,100</b>
<b>Staffing:</b>				
Full-Time	16	18	12	11
Part-Time	1	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ 5,876	\$ 5,000	\$ 2,500
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	50,623	46,907	65,000	30,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	3,054	490	3,500	700
5241 - Communications and Freight Services	6,597	3,839	5,500	2,500
5243 - Utility Services	102,158	47,500	22,800	23,000
5244 - Rentals and Leases	5,382	897	6,000	2,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	2,261	2,195	5,000	1,000
5247 - Printing and Binding	385	570	2,000	-
5248 - Promotional Activities	32	639	-	-
5249 - Other Current Charges	40,044	43,345	40,000	30,000
5251 - Office Supplies	7,844	1,455	1,000	500
5252 - Operating Supplies	75,520	283,002	162,100	136,500
5253 - Road Materials & Supplies	49,490	42,412	80,000	70,000
5254 - Publications, Memberships & Training	5,497	999	6,000	1,400
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 348,887</b>	<b>\$ 480,126</b>	<b>\$ 403,900</b>	<b>\$ 300,600</b>

(1) Budget as last amended.

**PUBLIC WORKS DEPARTMENT  
ADMINISTRATION DIVISION**



ADMINISTRATION DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
P/W Utilities Director	-	1	1	1	-	1	EBB
Public Works Administrator	-	1	1	-	-	-	14
Administrative Assistant II	-	-	-	1	-	1	8
Public Works Assistant	-	1	1	-	-	-	8
Administrative Assistant I	-	1	1	1	-	1	6
<b>TOTAL</b>	-	<b>4</b>	<b>4</b>	<b>3</b>	-	<b>3</b>	

**Functional Duties:** The Administration Division of the Public Works Department is responsible for the managing the administrative duties of the department. This includes financial and budget management, procurement of goods and services, contracts and agreements, project management, engineering services, payroll and personnel services, information technology requests, and to provide the highest level of customer service to internal and external customers. Additionally the administrative division oversees the N.P.D.E.S. Ms-4 permit through the Stormwater Division.

PW-Administration

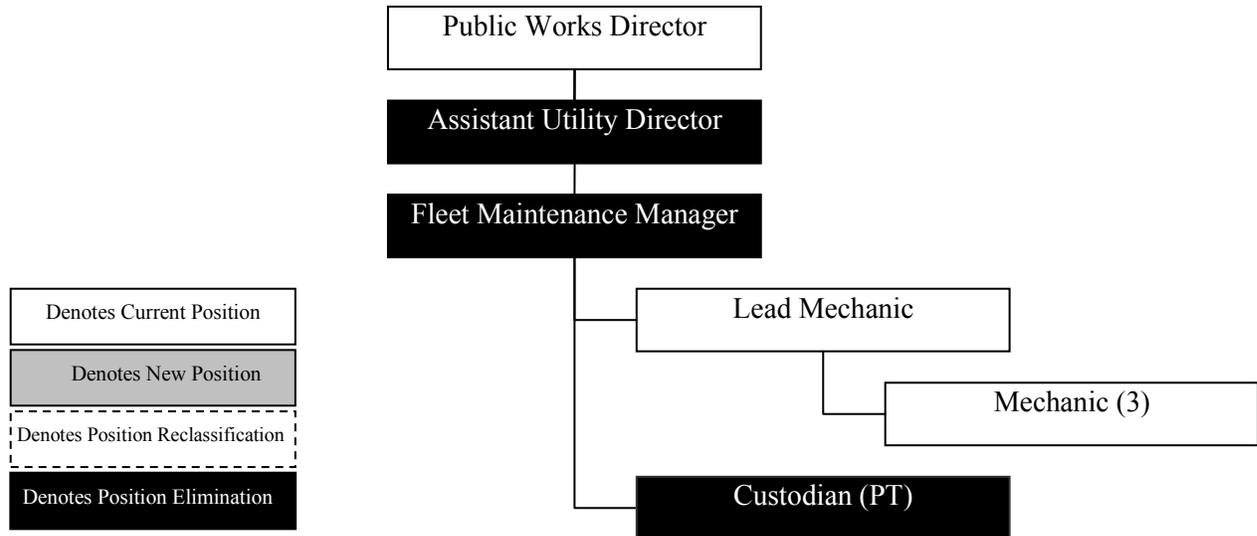
Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ -	\$ 157,385	\$ 207,900	\$ 118,840
Overtime	-	1,987	1,100	700
Other Pay	-	-	-	-
Benefits and Taxes	-	59,459	76,900	44,000
<b>Total Personal Service Costs</b>	-	218,831	285,900	163,540
Operating Expenditures	-	49,302	123,700	109,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	\$ -	\$ 268,133	\$ 409,600	\$ 272,940
<b>Staffing:</b>				
Full-Time	-	4	4	3
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ 15,593	\$ 12,500	\$ 17,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	-	1,500	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	559	3,000	-
5241 - Communications and Freight Services	-	6,319	-	-
5243 - Utility Services	-	9,457	12,600	13,300
5244 - Rentals and Leases	-	4,784	2,500	3,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	175	12,600	7,000
5247 - Printing and Binding	-	25	500	500
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	-	1,735	-	500
5251 - Office Supplies	-	4,817	9,000	5,500
5252 - Operating Supplies	-	2,957	8,500	5,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	2,881	5,000	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	56,000	57,100
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	\$ -	\$ 49,302	\$ 123,700	\$ 109,400

(1) Budget as last amended.

**PUBLIC WORKS DEPARTMENT**

**FLEET MAINTENANCE DIVISION**



FLEET MAINTENANCE DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Fleet Maintenance Manager	1	1	1	-	-	-	18
Facilities Supervisor	1	-	-	-	-	-	12
Lead Mechanic	1	1	1	1	-	1	11
Mechanic	3	3	3	3	-	3	9
Custodian	2	-	-	-	-	-	1
Custodian (PT)	-	1	1	1	(1)	-	1
<b>TOTAL</b>	<b>8</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>(1)</b>	<b>4</b>	

**Functional Duties:** The Fleet Maintenance Division provides routine maintenance and emergency repairs to all City vehicles and equipment. The Maintenance Division assists with the purchase and acquisition of new vehicles as well as the disposal of equipment and vehicles no longer cost effective.

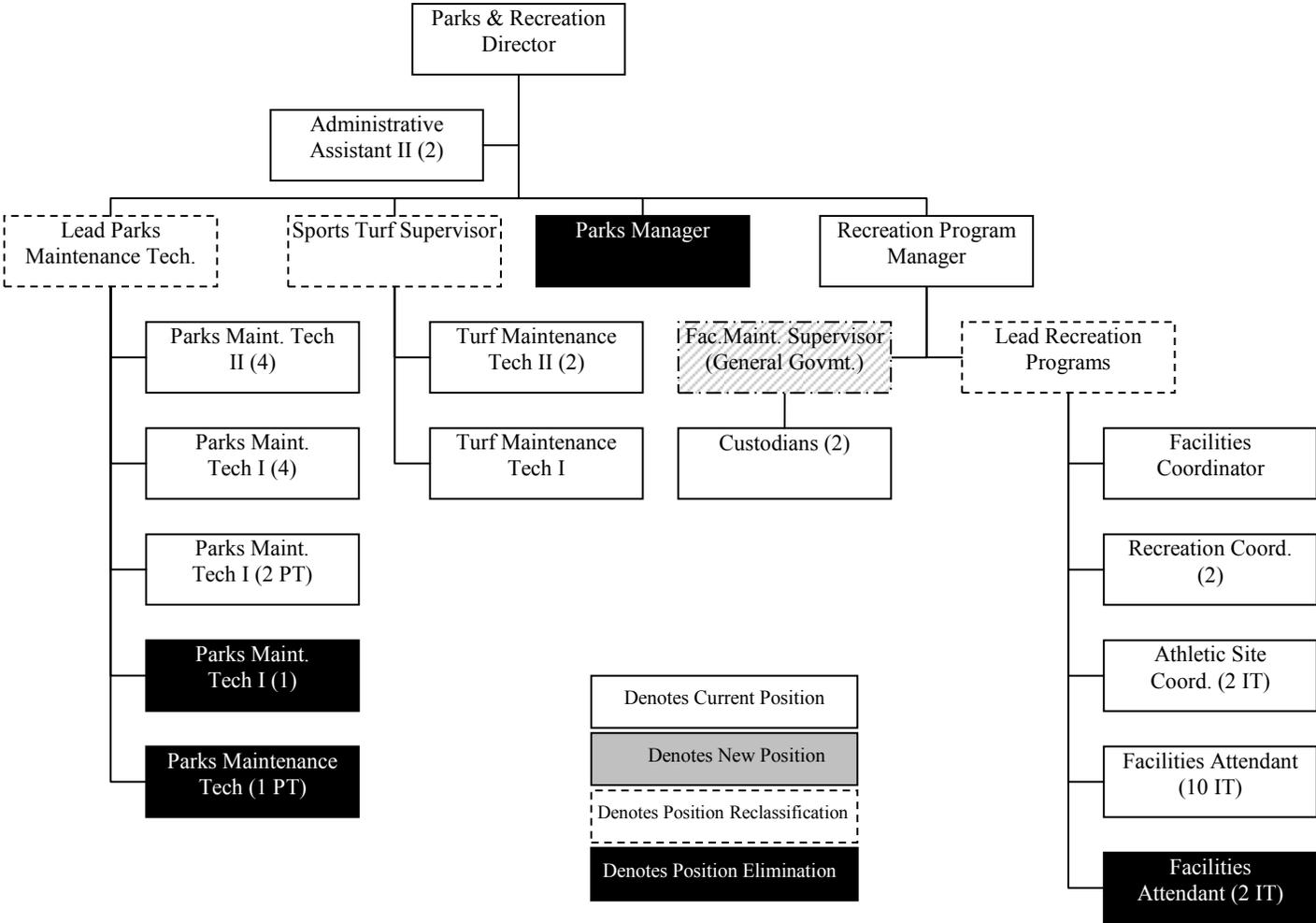
PW-Fleet Maintenance

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
<b>Personal Services:</b>				
Salaries & Wages	\$ 235,567	\$ 179,910	\$ 198,600	\$ 135,830
Overtime	7,382	3,283	1,500	1,360
Other Pay	6,349	3,692	3,700	3,700
Benefits and Taxes	106,370	73,407	92,800	59,500
<b>Total Personal Service Costs</b>	<b>355,668</b>	<b>260,292</b>	<b>296,600</b>	<b>200,390</b>
Operating Expenditures	534,050	353,699	565,800	341,600
<b>Capital Transfers/Outlay:</b>				
Transfers to Replacement Equipment Fund	56,000	56,000	51,000	47,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 945,718</b>	<b>\$ 669,991</b>	<b>\$ 913,400</b>	<b>\$ 588,990</b>
<b>Staffing:</b>				
Full-Time	8	5	5	4
Part-Time	-	1	1	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ 1,000	\$ 1,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	50,645	-	10,000	5,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	150	95	1,500	2,000
5241 - Communications and Freight Services	1,194	775	1,500	1,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	1,435	1,658	2,000	2,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	423,461	313,218	481,500	282,200
5247 - Printing and Binding	1,504	1,499	2,000	2,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	(703)	2,092	-	-
5251 - Office Supplies	23	1,281	800	800
5252 - Operating Supplies	53,565	32,029	62,000	42,600
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	2,776	1,052	3,500	3,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 534,050</b>	<b>\$ 353,699</b>	<b>\$ 565,800</b>	<b>\$ 341,600</b>

(1) Budget as last amended.

**PARKS & RECREATION DEPARTMENT**



**Functional Duties:** The City of Deltona’s Parks & Recreation Department’s mission is to “create community and enhance the quality of life in Deltona through people, places, programs, and partnerships”. We desire to optimize the use of our municipal facilities for public purposes, and to increase the opportunities for adult and youth recreational programs in the City. Our department oversees 196 acres which includes 17 developed parks, several facilities and leased school facilities. Our staff members are responsible for: coordination of City sponsored athletic leagues, recreation programs, special events, building and ball field maintenance, turf and landscape maintenance, custodial upkeep, and establishing partnerships with over 22 local associations. All lands and improvements thereon dedicated and provided, along with related City services, are for the purpose of advancing these public recreational opportunities. All parks, facilities and recreation programs are utilized in a fiscally responsible manner.

**PARKS & RECREATION DEPARTMENT**

**Mission Statement:** *To provide a variety of active and passive recreation opportunities for persons of all ages and abilities; to provide quality and visually appealing maintenance of parks, buildings and athletic facilities; to work in unison with private, public, youth and adult sports organizations, community groups and others to ensure service provision; and to identify trends and opportunities, as well as concerns and issues, and initiate actions to address each.*

PARKS & RECREATION DEPARTMENT							
<b>PERSONAL SERVICES SCHEDULE:</b>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Position Title	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	Pay Grade
Parks & Recreation Director	1	1	1	1	-	1	EBB
Recreation Program Manager	1	1	1	1	-	1	17
Parks Manager	1	1	1	-	-	-	15
Sports Turf Supervisor	1	1	1	1	-	1	13
Lead Parks Maintenance Tech	-	-	-	1	-	1	12
Facilities Supervisor	-	1	-	-	-	-	12
Recreation Supervisor	1	1	-	-	-	-	11
Lead Recreation Programs	-	-	-	-	1	1	11
Grounds Foreman	2	-	-	-	-	-	9
Administrative Assistant II	-	1	2	2	-	2	8
Administrative Assistant I	1	-	-	-	-	-	6
Facilities Coordinator	4	5	4	3	(2)	1	5
Turf Maintenance Tech II	-	3	3	2	-	2	4
Parks Maint. Tech II	7	4	4	4	-	4	4
Turf Maintenance Tech I	-	3	1	1	-	1	2
Parks Maint. Tech. I	8	7	5	4	-	4	2
Parks Maint. Tech. I (PT)	-	3	3	2	-	2	2
Recreation Coordinator	1	1	1	1	1	2	2
Athletic Site Coordinator (IT)	2	2	2	2	-	2	2
Custodians	-	2	2	2	-	2	1
Facilities Attendant I (IT)	13	17	12	10	-	10	1
Facilities Attendant I (Seasonal)	2	2	-	-	-	-	1
Interns - Summer (PT)	2	2	-	-	-	-	N/A
<b>TOTAL</b>	<b>47</b>	<b>58</b>	<b>43</b>	<b>37</b>	<b>-</b>	<b>37</b>	

**PARKS & RECREATION DEPARTMENT**

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Construct and effectively manage agreements and contracts.
  - Assure facility use agreements are renewed/revised annually.
  - Maintain all maintenance contracts for quality performance standards.
- Improve Department and programming identity.
  - Greater name recognition.
    - Utilize the City email system and web pages to promote events and programs.
    - Distribute at various City locations the “City of Deltona Parks & Recreation Activity Guide”.
  - Ensure City Commission appointed advisory volunteers are knowledgeable about department issues and goals.
    - Update advisory and sub-committee members monthly at publicly scheduled meetings.
    - Update, on City web page, meeting minutes within seven (7) days after a public meeting.
- Continue to identify alternative funding sources and opportunities.
  - Research and identify grants.
    - Partner with Planning & Development to identify available grant monies and creative uses of CBGB funds.
  - Review current fee schedule and charges structure every two years.
    - Consider fee structure for various parks amenities.

**Performance Measures:**

- Agreements and contracts currently underway.
- Increase eye-appeal and cleanliness of department maintained facilities.
- Bi-annual program brochure distributed.
- Identify financial and programmatic partners to offset expenses department-wide.
- Advisory and sub-committees monthly meetings.
- Grant Applications

<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
84	80	80
6	6	6
200	4,000	4,000
1	2	4
-	48	50
-	2	4

Parks & Recreation

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
<b>Personal Services:</b>				
Salaries & Wages	\$ 894,571	\$ 1,121,391	\$ 959,300	\$ 855,530
Overtime	42,266	30,224	7,900	6,880
Other Pay	1,663	7,358	7,300	7,300
Benefits and Taxes	389,404	468,514	425,500	369,620
<b>Total Personal Service Costs</b>	<b>1,327,904</b>	<b>1,627,487</b>	<b>1,400,000</b>	<b>1,239,330</b>
Operating Expenditures	903,729	1,109,834	1,169,100	896,400
<b>Capital Transfers/Outlay:</b>				
Transfers to Replacement Equipment Fund	130,000	130,000	119,000	110,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 2,361,633</b>	<b>\$ 2,867,321</b>	<b>\$ 2,688,100</b>	<b>\$ 2,245,730</b>
<b>Staffing:</b>				
Full-Time	28	29	26	23
Part-Time	19	29	17	14
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 300	\$ 5,004	\$ 15,000	\$ 5,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	103,462	409,874	251,900	80,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	5,191	5,407	2,500	-
5241 - Communications and Freight Services	23,881	26,846	5,900	2,800
5243 - Utility Services	146,223	139,340	135,800	140,000
5244 - Rentals and Leases	8,890	21,309	19,000	18,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	89,184	125,103	126,500	96,500
5247 - Printing and Binding	2,152	1,156	12,500	12,500
5248 - Promotional Activities	1,173	3,772	5,400	7,400
5249 - Other Current Charges	173,068	92,464	101,400	83,000
5251 - Office Supplies	9,868	21,892	7,000	7,500
5252 - Operating Supplies	331,166	247,467	407,500	367,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	9,171	10,200	4,300	4,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	74,400	71,700
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 903,729</b>	<b>\$ 1,109,834</b>	<b>\$ 1,169,100</b>	<b>\$ 896,400</b>

(1) Budget as last amended.

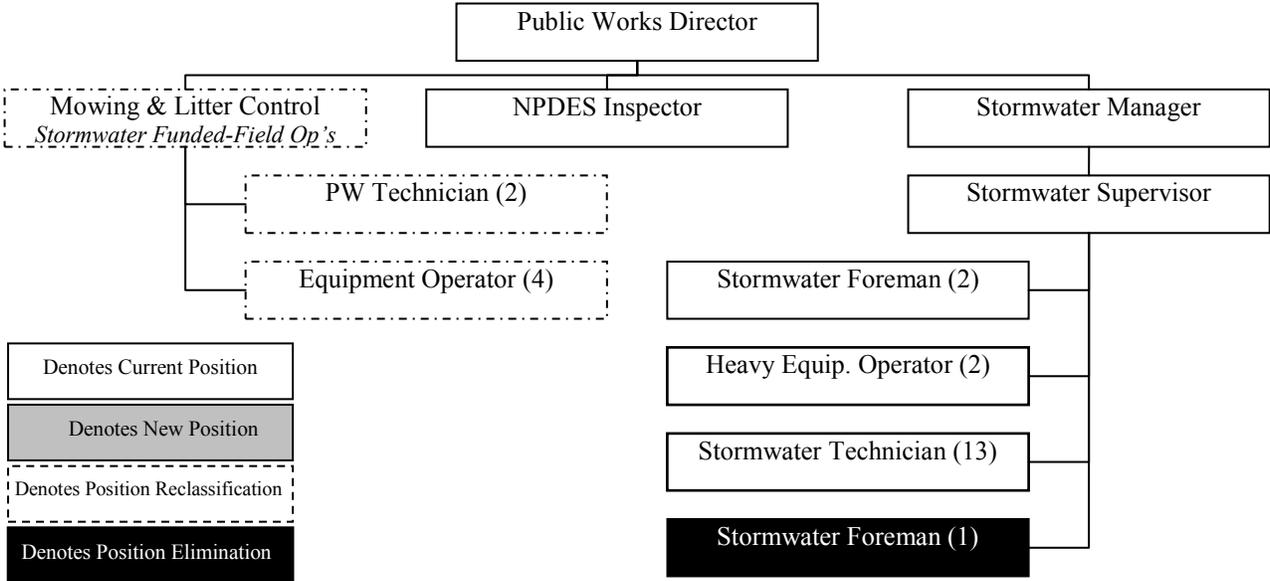
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**SPECIAL REVENUE FUNDS SUMMARY**

<u>Description</u>	<u>Stormwater Utility</u>	<u>Solid Waste Management</u>	<u>Fire/Rescue Impact Fees</u>	<u>SHIP Grant</u>	<u>CDBG Grant</u>	<u>Streetlighting Districts</u>
<b><u>SOURCES</u></b>						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 1,172,000	\$ 1,115,200	\$ -
Special Assessments	2,920,000	4,285,000	-	-	-	145,200
Impact Fees	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-
Grant Funding	1,386,725	-	-	-	-	-
Interest Income	35,000	7,500	100	4,000	-	500
<i>Revenues</i>	<u>4,341,725</u>	<u>4,292,500</u>	<u>100</u>	<u>1,176,000</u>	<u>1,115,200</u>	<u>145,700</u>
Transfers In	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Fund Balance Carryforward - 9/30/09	7,843,623	65,025	-	-	-	1,180
<b><i>TOTAL SOURCES</i></b>	<b><u>\$ 12,185,348</u></b>	<b><u>\$ 4,357,525</u></b>	<b><u>\$ 100</u></b>	<b><u>\$ 1,176,000</u></b>	<b><u>\$ 1,115,200</u></b>	<b><u>\$ 146,880</u></b>
<b><u>USES</u></b>						
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Environment	2,178,950	4,155,880	-	-	-	-
Transportation	-	-	-	-	-	132,300
Economic Environment	-	-	-	1,176,000	248,740	-
Culture/Recreation	-	-	-	-	-	-
Debt Service:						
Principal	195,779	-	-	-	-	-
Interest	350,152	-	-	-	-	-
Capital Outlay	5,581,195	-	-	-	866,460	-
<i>Uses</i>	<u>8,306,076</u>	<u>4,155,880</u>	<u>-</u>	<u>1,176,000</u>	<u>1,115,200</u>	<u>132,300</u>
Transfers Out	-	-	-	-	-	-
Ending Fund Balance - 9/30/10	3,879,272	201,645	100	-	-	14,580
<b><i>TOTAL USES</i></b>	<b><u>\$ 12,185,348</u></b>	<b><u>\$ 4,357,525</u></b>	<b><u>\$ 100</u></b>	<b><u>\$ 1,176,000</u></b>	<b><u>\$ 1,115,200</u></b>	<b><u>\$ 146,880</u></b>

Park Impact Fees	Transportation	Tree Replacement Fees	Environmental Improvement Trust	Law Enforcement Impact Fees	NSP Grant	Transportation Impact Fees	Total
\$ -	\$ 1,870,000	\$ -	\$ -	\$ -	\$ 2,043,500	\$ -	\$ 6,200,700
-	-	-	-	-	-	-	7,350,200
-	-	-	-	-	-	50,000	50,000
-	-	15,000	-	-	-	-	15,000
-	568,000	-	-	-	-	-	1,954,725
-	14,000	2,000	200	100	-	-	63,400
-	2,452,000	17,000	200	100	2,043,500	50,000	15,634,025
-	50,000	-	-	-	-	-	50,000
-	-	-	-	-	-	-	-
-	11,456,504	514,458	30,980	11,000	-	-	19,922,770
<u>\$ -</u>	<u>\$ 13,958,504</u>	<u>\$ 531,458</u>	<u>\$ 31,180</u>	<u>\$ 11,100</u>	<u>\$ 2,043,500</u>	<u>\$ 50,000</u>	<u>\$ 35,606,795</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	350,000	-	-	-	-	6,684,830
-	372,610	-	-	-	-	-	504,910
-	-	-	-	-	2,043,500	-	3,468,240
-	-	-	-	-	-	-	-
-	660,000	-	-	-	-	-	855,779
-	799,325	-	-	-	-	-	1,149,477
-	9,859,799	-	-	-	-	-	16,307,454
-	11,691,734	350,000	-	-	2,043,500	-	28,970,690
-	-	-	-	-	-	50,000	50,000
-	2,266,770	181,458	31,180	11,100	-	-	6,586,105
<u>\$ -</u>	<u>\$ 13,958,504</u>	<u>\$ 531,458</u>	<u>\$ 31,180</u>	<u>\$ 11,100</u>	<u>\$ 2,043,500</u>	<u>\$ 50,000</u>	<u>\$ 35,606,795</u>

**PUBLIC WORKS DEPARTMENT  
STORMWATER DIVISION**



STORMWATER UTILITY FUND							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Stormwater Manager	1	1	1	1	-	1	18
Stormwater Supervisor	1	1	1	1	-	1	13
NPDES Inspector	1	1	1	1	-	1	11
Foreman-Storm	3	3	3	2	-	2	10
Foreman-Swales	1	-	-	-	-	-	10
Heavy Equipment Operator-Storm	2	2	2	2	-	2	8
Equipment Operator-Swales	4	-	4	4	-	4	6
Stormwater Technician	10	13	13	13	-	13	5
Public Works Technician	2	-	2	2	-	2	4
<b>TOTAL</b>	<b>25</b>	<b>21</b>	<b>27</b>	<b>26</b>	<b>-</b>	<b>26</b>	

**Functional Duties:** The Public Works Department, Stormwater Division, provides ongoing stormwater system construction, roadside surface drainage network maintenance, removal of obstructive vegetation from the open ditches in the City, cleaning of the underground drainage storm sewer network, and provides responsive emergency stormwater services.

**Mission Statement:** *“To provide quality, innovative, visually appealing and cost efficient maintenance of Stormwater drainage infrastructure and retention areas and to provide the residents of Deltona with customer service and respond to the needs of the community.”*

**STORMWATER UTILITY FUND  
SOURCES & USES**

The Stormwater Utility Fund accounts for the fiscal activity relating to the fees for stormwater utility operation and capital activities. The annual assessment rate is \$76.11 per ERU (Equivalent Residential Unit). Stormwater is managed as a division of the City's Public Works Department. The funding program includes but is not limited to, maintenance of the existing stormwater catch basins and swales; construction of stormwater handling infrastructure; replacement of deteriorating infrastructure, master planning to solve local flooding and water quality problems and capital improvement projects.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Stormwater Assessments	\$ 2,253,608	\$ 2,309,644	\$ 2,920,000	\$ 2,920,000
Grant Funding	182,812	441,375	352,000	1,386,725
Interest Income	155,102	68,455	26,000	35,000
<i>Total Revenues</i>	<u>2,591,522</u>	<u>2,819,474</u>	<u>3,298,000</u>	<u>4,341,725</u>
Transfers In	-	-	-	-
Bond Proceeds	-	-	6,514,000	-
Fund Balance Carryforward	2,204,539	2,193,781	803,641	7,843,623
<i>Total Sources:</i>	<u>\$ 4,796,061</u>	<u>\$ 5,013,255</u>	<u>\$ 10,615,641</u>	<u>\$ 12,185,348</u>
Personal Services	\$ 801,300	\$ 1,078,888	\$ 1,202,695	\$ 1,178,050
Operating Expenses	672,592	967,305	869,323	1,000,900
Debt Service:				
Principal	-	-	-	195,779
Interest	-	-	-	350,152
Capital Outlay	1,128,388	2,163,421	700,000	5,581,195
Ending Fund Balance	2,193,781	803,641	7,843,623	3,879,272
<i>Total Uses:</i>	<u>\$ 4,796,061</u>	<u>\$ 5,013,255</u>	<u>\$ 10,615,641</u>	<u>\$ 12,185,348</u>

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Stormwater Utility Fund

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 516,308	\$ 686,766	\$ 775,014	\$ 770,350
Overtime	24,210	69,285	51,786	28,880
Other Pay	4,026	3,562	4,726	3,700
Benefits and Taxes	256,756	319,275	371,169	375,120
<b>Total Personal Service Costs</b>	<b>801,300</b>	<b>1,078,888</b>	<b>1,202,695</b>	<b>1,178,050</b>
Operating Expenditures	672,592	967,305	869,323	1,000,900
Capital Transfers/Outlay:	-	-	-	-
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	1,128,388	2,163,421	700,000	5,581,195
Debt Service	-	-	-	545,931
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,602,280</b>	<b>4,209,614</b>	<b>2,772,018</b>	<b>8,306,076</b>
Staffing:				
Full-Time	25	21	27	26
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 151,196	\$ 112,511	\$ 11,494	\$ 41,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	49,968	41,515	31,546	105,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	2,307	2,014	1,738	2,000
5241 - Communications and Freight Services	1,526	7,710	1,749	3,600
5243 - Utility Services	3,588	10,790	20,524	18,100
5244 - Rentals and Leases	3,380	7,923	11,155	20,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	52,921	70,244	161,379	180,000
5247 - Printing and Binding	1,264	288	2,050	4,000
5248 - Promotional Activities	-	366	40	-
5249 - Other Current Charges	192,193	339,029	211,825	222,000
5251 - Office Supplies	2,570	1,344	1,515	6,000
5252 - Operating Supplies	114,661	252,664	191,658	209,500
5253 - Road Materials & Supplies	90,594	117,062	204,900	170,000
5254 - Publications, Memberships & Training	6,424	3,845	3,250	5,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	14,500	14,700
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 672,592</b>	<b>\$ 967,305</b>	<b>\$ 869,323</b>	<b>\$ 1,000,900</b>

(1) Budget as last amended.

**STORMWATER UTILITY FUND  
CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>
<b><u>Vehicles &amp; Equipment:</u></b>	
Aquatec Truck	\$ 250,000
307D Hydraulic Excavator	85,970
F350 4x4 Crew Cab	32,000
Fail Mowing Head	5,000
John Deere 997 Z Track	18,000
84" Angle Broom Attachment	6,000
12' x 30' Shed	5,000
	<u>401,970</u>
 <b><u>Projects:</u></b>	
McGarrity / Kirkhill (Ledford) Stormwater Retrofit	1,350,000
Lake Windsor Stormwater Pump Station & Force Main	386,725
Covington Dr./Slater Dr. Drainage Retrofit (Phase 2)	600,000
Piedmont Pump Station Improvements	300,000
Wheeling / Tivoli Pump Station	702,500
Drainage Pipe Rehab	300,000
Tivoli Area Stormwater Design & Permitting	90,000
Drysdale/Chapel Interconnect	1,200,000
Lake Gleason/Cloverleaf Outfall Project	190,000
Kraft/Bluefield Drainage Improvement	60,000
	<u>5,179,225</u>
	<u>\$ 5,581,195</u>

**Stormwater Capital Equipment – Budget FY 09/10****Aquatec Truck****FY 09/10: \$250,000**

The Aquatec is a vital piece of equipment and performs tasks that no other vehicle can perform. The truck is currently on order and may possibly be received and paid for in the FY 08/09 budget year, thus eliminating the need for these budget dollars in FY 09/10. However, the funds need to be budgeted in FY 09/10 in case it is not received and paid for in the current budget year.

**307D Hydraulic Excavator****FY 09/10: \$85,970**

Without this excavator, stormwater's ability to respond to the ever-growing need to remove and replace aging stormwater infrastructure would be greatly hindered. The John Deere backhoe currently being used for this function has reached the end of its service life. The new excavator will eliminate the need for renting equipment for installing large diameter pipe and will also allow us to have a deeper digging reach capacity. We would like to trade in the John Deere backhoe which would reduce the cost to \$73,970.

**F350 4x4 Crew Cab****FY 09/10: \$32,000**

Pickup truck 0220 has reached the end of its service life and has over 110,000 miles. This vehicle would give us the ability to haul equipment and a full crew out to work assignments with one truck, eliminating the need for multiple vehicles on a job site.

**Flail Mowing Head****FY 09/10: \$5,000**

By purchasing this, our Menzi muck could mow in areas that we are currently restricted from mowing. This would improve our ability to provide quality service.

**John Deere 997 Z Track****FY 09/10: \$18,000**

By purchasing this item, this will allow us to have a reserve when one of the other mowers is out of service and will allow us to keep up with the fast growing grass during the rainy season.

**84" Angle Broom Attachment****FY 09/10: \$6,000**

Stormwater currently has to rent a broom tractor for every project that is performed next to roadways. Purchasing this attachment would save thousands in rental fees each year.

**12' x 30' Shed****FY 09/10: \$5,000**

Currently, stormwater does not have a facility to store mowing equipment. The shed would provide shelter and extend the service life of mowing equipment.

**Stormwater Capital Projects – Budget FY 09/10****McGarrity/Kirkhill Project****FY 09/10:** \$250,000 (City)/\$1,100,000 (Grant)

This project will be primarily funded through the State of Florida DEP McGarrity/Kirkhill grant. The McGarrity/Kirkhill project is key in relieving the Theresa Basin from high stormwater levels during prolonged rainy seasons. The Theresa Basin is a vast area that has numerous bodies of water that are connected through pipe and ditches and has an outfall that is currently plugged up. This project will allow us to have better control of the quality of the stormwater discharge that actually enters into the waters of the State of Florida. This project will fulfill our legal obligation to treat our stormwater discharge before it enters the waters of the State.

**Lake Windsor Stormwater Pump Station****FY 09/10:** \$100,000 / Grant - \$286,725

This project would provide a more permanent solution for handling the flooding in the area. The only alternative to this project would be to rent and maintain emergency pumps for lengthy periods of time in order to protect properties from flooding. With the completion of this project we will minimize recurring flooding and reduce repetitive flood loss to properties in the Lake Windsor, Tulsa Drive and Dorchester area.

**Covington/Slater Dr. Drainage Improvements** **FY 09/10:** \$600,000

The Covington/Slater area currently sustains standing water with no improved drainage apparatuses to control the flow of stormwater and keep it from significantly impacting the residents in the area. This project will provide a means for the water control and should aid in the relief of standing water in the area.

**Piedmont Pump Station Improvements****FY 09/10:** \$300,000

The current pump station at Piedmont is in need of upgrading. The residential area around the stations has increased therefore producing more stormwater runoff as it has less vegetative areas in which to be absorbed. It is necessary to upgrade the current pump station to keep up with the increasing amount of stormwater.

**Wheeling/Tivoli Pump Station w/Interconnects** **FY 09/10:** \$702,500

The Wheeling/Tivoli area will be under the threat of property damage during major storm events from the high volume of stormwater in the area if these improvements are not done. The threat of flooding on private property would be eliminated with these improvements.

**Drainage Pipe Rehab****FY 09/10: \$300,000**

The City has several stormwater pipe runs that require lining. These runs are in areas where digging them up would jeopardize structures on private property. The threat of damage to private property will be eliminated and the effectiveness of our stormwater conveyance system will be restored with the completion of this project.

**Tivoli Area Design & Permitting****FY 09/10: \$90,000**

This area currently experiences a severe amount of flooding which in turn presents a danger to traffic and residential homes. By not doing this project, this area will continue to experience severe flooding after major storm events and residents will continue to be affected. This project would provide critical information regarding this area and the modeling would help identify solutions for stormwater improvements.

**Drysdale/Chapel Interconnect****FY 09/10: \$1,200,000**

This has been an area of concern for severe flooding in previous storms. This project provides flood protection for several areas in the City including the Beechdale area which experienced significant flooding in 1994, 1998, 2003 and 2004.

**Lake Gleason / Cloverleaf Outfall Project****FY 09/10: \$190,000**

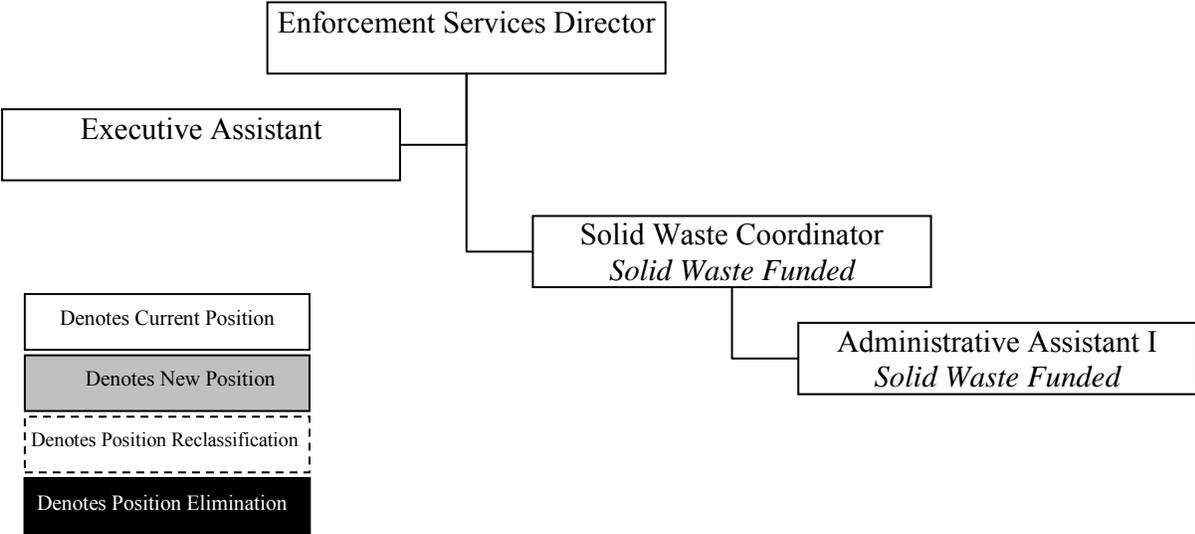
Lake Gleason's outfall currently has some severe restriction in its flow. The current outfall cannot keep up with the capacity of water that needs to be moved. This project would prove to be sufficient to move a vast volume of stormwater during heavy rain events. This area is a key transition point in the City outfall system and provides flood relief for a large section of the City. Many lakes and ponds either flow to or are pumped into Lake Gleason for floor protection.

**Kraft/Bluefield Drainage Improvements****FY 09/10: \$60,000**

The large drainage retention area bordering Kraft Drive and Bluefield Avenue floods and adversely affects several properties when the drainage reaches its peak level. This project is an engineering study for this area in order to provide a solution to this severe flooding.

**ENFORCEMENT SERVICES DEPARTMENT**

**SOLID WASTE DIVISION**



SOLID WASTE MANAGEMENT FUND							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Solid Waste Coordinator	1	1	1	1	-	1	13
Administrative Assistant I	-	1	1	1	-	1	6
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>2</b>	

**Functional Duties:** The Solid Waste Division is funded from the Solid Waste Fund. These positions ensure that all solid waste generated and accumulated within the City is collected, removed and disposed of properly. Additionally, these positions investigate complaints; enforce codes, and document violations along with monitoring the Solid Waste Collection Contract.

**Mission Statement:** *“To provide the most professional Animal Control, Code, and Solid Waste Compliance Services to the Citizens of Deltona by the most effective and efficient means possible.”*

**SOLID WASTE MANAGEMENT FUND  
SOURCES & USES**

The Solid Waste Management Fund accounts for the fiscal activities related to the provision of solid waste services to residential properties within the City. The annual assessment for services is \$132 per residence. Services include weekly residential garbage pick-up and curbside recycling provided through a contract between the City and the private solid waste collection industry. A Solid Waste Coordinator under the direction of the Department of Enforcement Services is designated to solid waste management issues.

<u>Description</u>	Actual FY 06/07	Actual FY 07/08	Estimated Actual FY 08/09	Adopted Budget FY 09/10
Residential Assessments	\$ 3,761,127	\$ 3,860,200	\$ 4,275,000	\$ 4,275,000
New Homes	49,599	16,649	10,000	10,000
Recycling Proceeds	40,741	63,860	-	-
Interest Income	72,835	35,890	11,000	7,500
<i>Total Revenues</i>	<u>3,924,302</u>	<u>3,976,599</u>	<u>4,296,000</u>	<u>4,292,500</u>
Transfers In	-	-	-	-
Fund Balance Carryforward	232,919	73,243	(117,975)	65,025
<i>Total Sources:</i>	<u>\$ 4,157,221</u>	<u>\$ 4,049,842</u>	<u>\$ 4,178,025</u>	<u>\$ 4,357,525</u>
Personal Services	\$ 57,383	\$ 87,355	\$ 113,000	\$ 106,680
Operating Expenses	4,026,595	4,056,420	4,000,000	4,049,200
Capital Outlay	-	24,042	-	-
Ending Fund Balance	73,243	(117,975)	65,025	201,645
<i>Total Uses:</i>	<u>\$ 4,157,221</u>	<u>\$ 4,049,842</u>	<u>\$ 4,178,025</u>	<u>\$ 4,357,525</u>

Solid Waste Management Fund

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 41,859	\$ 63,019	\$ 79,297	\$ 75,100
Overtime	351	166	131	750
Other Pay	-	-	-	-
Benefits and Taxes	15,173	24,170	33,572	30,830
<b>Total Personal Service Costs</b>	<b>57,383</b>	<b>87,355</b>	<b>113,000</b>	<b>106,680</b>
Operating Expenditures	4,026,595	4,056,420	4,000,000	4,049,200
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	24,042	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 4,083,978</b>	<b>\$ 4,167,817</b>	<b>\$ 4,113,000</b>	<b>\$ 4,155,880</b>
Staffing:				
Full-Time	1	2	2	2
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ 250	\$ 2,858	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	3,851,482	3,874,707	3,918,090	3,967,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,574	496	-	2,000
5241 - Communications and Freight Services	613	6,845	600	600
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	-	-
5247 - Printing and Binding	-	90	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	171,000	171,480	70,000	70,000
5251 - Office Supplies	-	-	-	-
5252 - Operating Supplies	1,219	1,958	961	2,200
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	707	594	391	1,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	7,100	6,400
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 4,026,595</b>	<b>\$ 4,056,420</b>	<b>\$ 4,000,000</b>	<b>\$ 4,049,200</b>

(1) Budget as last amended.

**FIRE/RESCUE SERVICE IMPACT FEES FUND  
SOURCES & USES**

The Fire/Rescue Service Impact Fees Fund accounts for the fiscal activity relating to the City's fire/rescue impact fees charged for growth-related fire protection and rescue capital improvements. Activities subject to fees include any improvement to land which requires the issuance of a building permit or any changes in the use of a structure which generates additional fire/rescue demands. Fees may be appropriated for capital improvements including: construction of fire stations; acquisition of firefighting and protection equipment; acquisition, construction and equipping of training facilities; and acquisition and equipping of rescue vehicles and other emergency equipment.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Impact Fees	\$ 170,696	\$ 41,194	\$ 21,000	\$ -
Interest Income	<u>7,172</u>	<u>1,903</u>	<u>100</u>	<u>100</u>
<i>Total Revenues</i>	177,868	43,097	21,100	100
Transfer In	-	-	-	-
Fund Balance Carryforward	<u>39,530</u>	<u>40,398</u>	<u>-</u>	<u>-</u>
<i>Total Sources:</i>	<u>\$ 217,398</u>	<u>\$ 83,495</u>	<u>\$ 21,100</u>	<u>\$ 100</u>
Transfers Out	177,000	83,495	21,100	-
Ending Fund Balance	<u>40,398</u>	<u>-</u>	<u>-</u>	<u>100</u>
<i>Total Uses:</i>	<u>\$ 217,398</u>	<u>\$ 83,495</u>	<u>\$ 21,100</u>	<u>\$ 100</u>

**STATE HOUSING INITIATIVES PARTNERSHIP FUND (SHIP)  
SOURCES & USES**

The State Housing Initiatives Partnership Fund (SHIP) accounts for the fiscal activities of all funds received by the City from its share of the State local housing distribution funds, all funds received or budgeted by the City to provide for the Local Housing Assistance Plan, and all funds generated from local housing assistance plan activities.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
SHIP Funds-Current Year Program Award	\$ 654,411	\$ 490,732	\$ 1,339,175	\$ 92,000
SHIP Funds-Prior Year Program Award	-	-	343,825	1,080,000
Interest Income	22,805	18,481	9,000	4,000
<i>Total Revenues</i>	<u>677,216</u>	<u>509,213</u>	<u>1,692,000</u>	<u>1,176,000</u>
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ 677,216</u>	<u>\$ 509,213</u>	<u>\$ 1,692,000</u>	<u>\$ 1,176,000</u>
Operating Expenditures:				
Grant Administration	\$ 72,230	\$ 27,776	\$ 65,000	\$ 110,000
Purchase Assistance Program	154,412	116,240	480,000	450,000
Owner Occupied Rehabilitation Program	443,323	358,429	35,000	231,000
Acquisitions and Rehabilitation Program	-	1,614	-	-
Homeowner Counseling Program	6,956	450	-	20,000
Foreclosure Prevention Program	-	-	10,000	-
Disaster Mitigation/Recovery Program	295	4,704	22,000	365,000
Multi-Family Rental	-	-	-	-
Unspent prior year funds	-	-	1,080,000	-
<i>Total Uses:</i>	<u>\$ 677,216</u>	<u>\$ 509,213</u>	<u>\$ 1,692,000</u>	<u>\$ 1,176,000</u>

<b>SHIP</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
<b>Position Title</b>	<b>FY 06/07</b>	<b>FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Adjusted FY 08/09</b>	<b>Change FY 09/10</b>	<b>FY 09/10</b>	<b>Pay Grade</b>
Planning Coordinator I	-	-	1	1	-	1	Grant
<b>TOTAL</b>	-	-	<b>1</b>	<b>1</b>	-	<b>1</b>	

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)  
SOURCES & USES**

The Community Development Block Grant Fund (CDBG) accounts for the fiscal activities of the CDBG Grant Program operated by the City of Deltona. CDBG funds are Federal funds and must be utilized for specific purposes within areas of the City that are defined by the Federal program guidelines as eligible to receive CDBG funds.

<u>Description</u>	Actual FY 06/07	Actual FY 07/08	Estimated Actual FY 08/09	Adopted Budget FY 09/10
CDBG Funds-Current Year Program Award	\$ 1,196,951	\$ 351,156	\$ 499,100	\$ 640,600
CDBG Funds-Prior Year Program Award	-	-	273,300	474,600
Interest Income	-	-	-	-
<i>Total Revenues</i>	<u>1,196,951</u>	<u>351,156</u>	<u>772,400</u>	<u>1,115,200</u>
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u><u>\$ 1,196,951</u></u>	<u><u>\$ 351,156</u></u>	<u><u>\$ 772,400</u></u>	<u><u>\$ 1,115,200</u></u>
 Operating Expenditures:				
Grant Administration	\$ 13,619	\$ 26,630	\$ 10,000	\$ 93,140
Housing Rehabilitation Program	23,003	20,466	32,300	81,100
Infrastructure Improvement Program	1,139,954	275,110	125,500	387,460
Landscaping - Target Area	-	-	-	-
Public Services	-	28,950	130,000	74,500
Economic Development	-	-	-	-
Public Facilities	20,375	-	-	479,000
Unspent Prior Year Funds	-	-	474,600	-
<i>Total Uses:</i>	<u><u>\$ 1,196,951</u></u>	<u><u>\$ 351,156</u></u>	<u><u>\$ 772,400</u></u>	<u><u>\$ 1,115,200</u></u>
 Note: CDBG Award - FY 09/10				
CDBG-R Award - FY 09/10	\$ 505,040			
	<u>135,554</u>	(all toward stormwater projects)		
	<u><u>\$ 640,594</u></u>			

**STREETLIGHTING DISTRICTS FUND**  
**SOURCES & USES**

The Streetlighting Districts Fund accounts for the fiscal activities relating to the provision of street lighting services within the defined areas of each district. Assessments collected are established by individual districts at the time of creation. Creation of a streetlighting district requires a positive vote of at least 51% of the benefited property owners.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Assessments	\$ 97,538	\$ 117,946	\$ 150,700	\$ 145,200
Interest Income	148	998	1,000	500
<i>Total Revenues</i>	97,686	118,944	151,700	145,700
Transfer In	50,653	9,000	-	-
Fund Balance Carryforward	(17,034)	-	180	1,180
<i>Total Sources:</i>	<u>\$ 131,305</u>	<u>\$ 127,944</u>	<u>\$ 151,880</u>	<u>\$ 146,880</u>
Administration Charge	\$ -	\$ 9,000	\$ -	\$ 9,000
Operating Expenditures	131,305	118,764	150,700	123,300
Ending Fund Balance	-	180	1,180	14,580
<i>Total Uses:</i>	<u>\$ 131,305</u>	<u>\$ 127,944</u>	<u>\$ 151,880</u>	<u>\$ 146,880</u>

**PARK IMPACT FEES FUND**  
**SOURCES & USES**

The Park Impact Fees Fund accounts for the fiscal activity relating to the City's park impact fees assessed for growth-related parks and improvements. Activities subject to fees include any improvement to land which requires the issuance of a building permit. Fees may be appropriated for land and/or capital improvements including: layout of walking paths; construction of ball fields; picnic pavilions; installation of equipment for children's play areas; irrigation systems; lighting systems; fencing; bleachers; roads; parking facilities; restrooms; concession and community buildings; manager quarters; and storage units.

<u>Description</u>	<u>Actual</u> <u>FY 06/07</u>	<u>Actual</u> <u>FY 07/08</u>	<u>Estimated</u> <u>Actual</u> <u>FY 08/09</u>	<u>Adopted</u> <u>Budget</u> <u>FY 09/10</u>
Impact Fees	\$ 332,710	\$ 281,149	\$ 105,000	\$ -
Interest Income	17,754	9,119	-	-
<i>Total Revenues</i>	350,464	290,268	105,000	-
Transfer In	-	-	-	-
Fund Balance Carryforward	159,457	159,921	-	-
<i>Total Sources:</i>	<u>\$ 509,921</u>	<u>\$ 450,189</u>	<u>\$ 105,000</u>	<u>\$ -</u>
Transfers Out	350,000	450,189	105,000	-
Ending Fund Balance	159,921	-	-	-
<i>Total Uses:</i>	<u>\$ 509,921</u>	<u>\$ 450,189</u>	<u>\$ 105,000</u>	<u>\$ -</u>

**TRANSPORTATION FUND  
SOURCES & USES**

The Transportation Fund accounts for the proceeds from the City's share of the six-cent and five-cent local option tax on fuel and proceeds from the July 12, 2006 bond issue. The City's allocation of the tax is based on an interlocal agreement with the County of Volusia. The proceeds from the six-cent tax can be utilized for general transportation expenditures as defined by Section 336.025(7), *Florida Statutes*. The proceeds from the five-cents must be used for only those transportation expenditures needed to meet the requirements of the Capital Improvements Element of the City's Comprehensive Plan.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
1-6 Cent Gas Tax	\$ 1,282,242	\$ 1,210,324	\$ 1,145,232	\$ 1,070,000
1-5 Cent Gas Tax	912,466	886,601	854,768	800,000
Grant Funding	-	1,185,684	1,400,000	568,000
Interest Income	1,348,725	1,087,570	130,000	14,000
Impact Fees	352,241	282,226	-	-
<i>Total Revenues</i>	<u>3,895,674</u>	<u>4,652,405</u>	<u>3,530,000</u>	<u>2,452,000</u>
Transfers In	-	-	107,000	50,000
Bond Proceeds	-	-	-	-
Fund Balance Carryforward	25,772,182	24,812,307	20,703,616	11,456,504
<i>Total Sources:</i>	<u>\$ 29,667,856</u>	<u>\$ 29,464,712</u>	<u>\$ 24,340,616</u>	<u>\$ 13,958,504</u>
Personal Services	\$ -	\$ -	\$ -	\$ 132,610
Operating Expenses	239,000	239,000	239,000	240,000
Debt Service:				
Principal	400,000	605,000	630,000	660,000
Interest	1,056,835	850,268	825,312	799,325
Capital Outlay	3,159,714	7,066,828	11,189,800	9,859,799
Ending Fund Balance	24,812,307	20,703,616	11,456,504	2,266,770
<i>Total Uses:</i>	<u>\$ 29,667,856</u>	<u>\$ 29,464,712</u>	<u>\$ 24,340,616</u>	<u>\$ 13,958,504</u>

Transportation Fund

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ 94,040
Overtime	-	-	-	650
Other Pay	-	-	-	-
Benefits and Taxes	-	-	-	37,920
<b>Total Personal Service Costs</b>	-	-	-	132,610
Operating Expenditures	239,000	239,000	239,000	240,000
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	3,159,716	7,066,828	11,189,800	9,859,799
Debt Service	1,456,835	1,455,268	1,455,312	1,459,325
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	4,855,551	8,761,096	12,884,112	11,691,734
Staffing:				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ 1,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	-	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	-
5241 - Communications and Freight Services	-	-	-	-
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	-	-
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	239,000	239,000	239,000	239,000
5251 - Office Supplies	-	-	-	-
5252 - Operating Supplies	-	-	-	-
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	-	-	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 239,000</b>	<b>\$ 239,000</b>	<b>\$ 239,000</b>	<b>\$ 240,000</b>

(1) Budget as last amended.

**TRANSPORTATION FUND  
CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>
Road Resurfacing	<u>\$ 1,000,000</u>
<b><u>Projects:</u></b>	
Normandy Blvd. - Section B	119,799
Ft. Smith Blvd. - Section 3	3,550,000
Ft. Smith Blvd. - Section 2	5,000,000
Ft. Smith Blvd. - Section 4	190,000
	<u>8,859,799</u>
	<u><u>\$ 9,859,799</u></u>

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**Transportation Fund Capital Projects – Budget FY 09/10**
**Road Resurfacing****FY 09/10:** \$750,000 (City)/\$250,000 (Grant)

The consequences resulting from not funding road resurfacing would include undue wear and deterioration on the roadway infrastructure, a tremendous safety and liability issue from increased accidents and a cost increase in repairs and/or complete reconstruction of the roadway at a later date. Resurfacing greatly reduces the hazards and threats to public safety. By restoring rough, damaged and deteriorating roadways to a like-new condition allows the general public to travel more comfortably, safely and confidently.

**Normandy (Section B) Road Widening****FY 09/10:** \$119,799

This project is part of the City's overall road widening plan and has been scheduled for a couple of years. As the City has grown, traffic congestion has also increased. This project is designed to help alleviate some of this congestion.

**Ft. Smith (Section 3) Road Widening****FY 09/10:** \$3,550,000

This project is part of the City's overall road widening plan and has been scheduled for a couple of years. As the City has grown, traffic congestion has also increased. This project is designed to help alleviate some of this congestion.

**Ft. Smith (Section 2) Road Widening****FY 09/10:** \$5,000,000

This project is part of the City's overall road widening plan and has been scheduled for a couple of years. As the City has grown, traffic congestion has also increased. This project is designed to help alleviate some of this congestion.

**Ft. Smith (Section 4) Road Widening****FY 09/10:** \$190,000

This project is part of the City's overall road widening plan and has been scheduled for a couple of years. As the City has grown, traffic congestion has also increased. This project is designed to help alleviate some of this congestion.

**TREE REPLACEMENT FEES FUND**  
**SOURCES & USES**

The Tree Replacement Fees Fund accounts for the fiscal activity relating to the City's tree replacement fees charged for growth-related destruction of trees and green spaces. Activities subject to fees include any improvement to land which requires the issuance of a building permit or any changes in the use of a structure which generates destruction of trees and green spaces. Fees are charged at a rate per square inch based on the area of the tree's cross section and are payable when a tree removal permit is applied for. Fees may be appropriated for replacement of downed or damaged trees, installation of new trees or development of green spaces.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Fees	\$ 32,970	\$ 10,543	\$ 15,000	\$ 15,000
Interest Income	<u>22,818</u>	<u>6,062</u>	<u>5,000</u>	<u>2,000</u>
<i>Total Revenues</i>	55,788	16,605	20,000	17,000
Transfer In	-	-	-	-
Fund Balance Carryforward	<u>422,065</u>	<u>477,853</u>	<u>494,458</u>	<u>514,458</u>
<i>Total Sources:</i>	<u>\$ 477,853</u>	<u>\$ 494,458</u>	<u>\$ 514,458</u>	<u>\$ 531,458</u>
Tree Replacement Expenditures	\$ -	\$ -	\$ -	\$ 350,000
Ending Fund Balance	<u>477,853</u>	<u>494,458</u>	<u>514,458</u>	<u>181,458</u>
<i>Total Uses:</i>	<u>\$ 477,853</u>	<u>\$ 494,458</u>	<u>\$ 514,458</u>	<u>\$ 531,458</u>

**ENVIRONMENT IMPROVEMENTS TRUST FUND  
SOURCES & USES**

The Environment Improvements Trust Fund accounts for the fiscal activity relating to the City's mitigation fees charged to compensate for unavoidable adverse environmental impacts upon wetlands. Activities subject to fees include any activity which remove, fill, drain, dredge, clear, destroy, or alter any wetland or wetland buffer on any lot or portion of a lot. Fees may be appropriated for the purchase, improvement, creation, restoration, management and replacement of natural habitat within the City. The fees may be used for the creation of new wetlands, enhancement of existing wetlands, or reestablishment of wetlands which are no longer functioning due to significant alteration in the past.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Fees	\$ 11,804	\$ 4,200	\$ -	\$ -
Interest Income	<u>2,369</u>	<u>1,834</u>	<u>550</u>	<u>200</u>
<i>Total Revenues</i>	14,173	6,034	550	200
Transfer In	-	-	-	-
Fund Balance Carryforward	<u>39,223</u>	<u>53,396</u>	<u>59,430</u>	<u>30,980</u>
<i>Total Sources:</i>	<u>\$ 53,396</u>	<u>\$ 59,430</u>	<u>\$ 59,980</u>	<u>\$ 31,180</u>
Mitigation Expenditures	\$ -	\$ -	\$ 29,000	\$ -
Ending Fund Balance	<u>53,396</u>	<u>59,430</u>	<u>30,980</u>	<u>31,180</u>
<i>Total Uses:</i>	<u>\$ 53,396</u>	<u>\$ 59,430</u>	<u>\$ 59,980</u>	<u>\$ 31,180</u>

**LAW ENFORCEMENT IMPACT FEES FUND**  
**SOURCES & USES**

The Law Enforcement Impact Fees Fund accounts for the fiscal activity relating to the City's Law Enforcement impact fees charged for growth-related law enforcement capital improvements. Activities subject to fees include any improvement to land which requires the issuance of a building permit or any changes in the use of a structure which generates additional law enforcement demands. Fees may be appropriated for capital improvements including: construction of law enforcement facilities; acquisition of law enforcement and protection equipment; acquisition, construction and equipping of training facilities; and acquisition and equipping of vehicles and other equipment.

<u>Description</u>	Actual FY 06/07	Actual FY 07/08	Estimated Actual FY 08/09	Adopted Budget FY 09/10
Impact Fees	\$ 35,067	\$ 22,569	\$ 11,000	\$ -
Interest Income	450	324	-	100
<i>Total Revenues</i>	35,517	22,893	11,000	100
Transfer In	-	-	-	-
Fund Balance Carryforward	-	17	-	11,000
<i>Total Sources:</i>	<u>\$ 35,517</u>	<u>\$ 22,910</u>	<u>\$ 11,000</u>	<u>\$ 11,100</u>
Transfers Out	35,500	22,910	-	-
Ending Fund Balance	17	-	11,000	11,100
<i>Total Uses:</i>	<u>\$ 35,517</u>	<u>\$ 22,910</u>	<u>\$ 11,000</u>	<u>\$ 11,100</u>

**NEIGHBORHOOD STABILIZATION PROGRAM (NSP)  
SOURCES & USES**

The Neighborhood Stabilization Fund accounts for the fiscal activities of the Neighborhood Stabilization Program (NSP) grant funded through the Housing and Recovery Act (HERA) of 2008. The NSP is a special Community Development Block Grant (CDBG) allocated to address the problems of abandoned and foreclosed homes. In FY 08/09 the City was awarded \$6,635,909 in NSP funding and anticipates spending \$2,105,500 by the end of FY 09/10 and the remainder throughout FY 10/11 - FY 12/13.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
NSP Funds	\$ -	\$ -	\$ 62,000	\$ 2,043,500
Interest Income	-	-	-	-
<i>Total Revenues</i>	-	-	62,000	2,043,500
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,000</u>	<u>\$ 2,043,500</u>
Operating Expenditures				
Grant Administration	\$ -	\$ -	\$ 62,000	\$ 143,500
Purchase Rehabilitation	-	-	-	125,000
Demolition	-	-	-	400,000
Redevelopment	-	-	-	750,000
Land Bank	-	-	-	250,000
Homeownership Activities	-	-	-	375,000
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,000</u>	<u>\$ 2,043,500</u>

<b>NEIGHBORHOOD STABILIZATION PROGRAM (NSP)</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
Personnel Roster	Number of Positions						
Position Title	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	Pay Grade
Community Development Analyst	-	-	-	1	-	1	Grant
Community Dev. Admin. Assistant	-	-	-	1	-	1	Grant
<b>TOTAL</b>	-	-	-	2	-	2	

**TRANSPORTATION IMPACT FEES FUND  
SOURCES & USES**

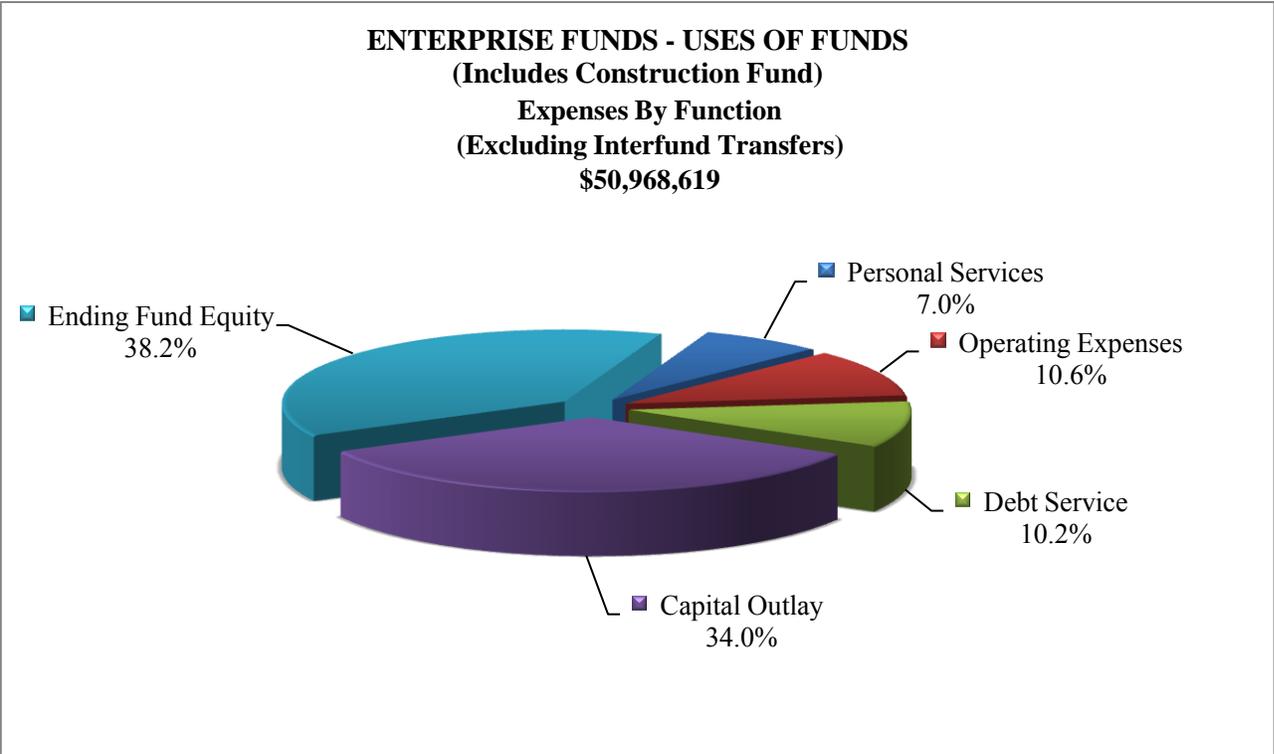
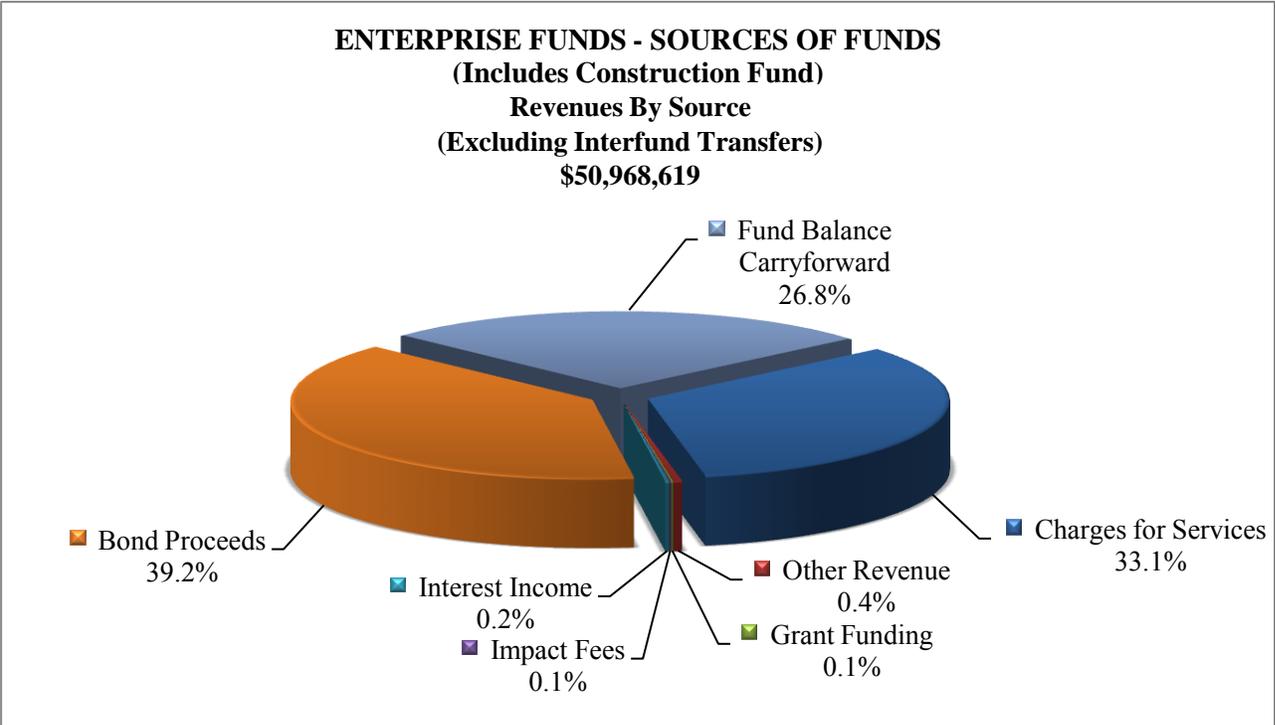
The Transportation Impact Fees Fund accounts for the fiscal activity relating to the City's transportation impact fees assessed for growth-related road projects.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Impact Fees	\$ -	\$ -	\$ 107,000	\$ 50,000
Interest Income	-	-	-	-
<i>Total Revenues</i>	-	-	107,000	50,000
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,000</u>	<u>\$ 50,000</u>
Transfers Out	-	-	107,000	50,000
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,000</u>	<u>\$ 50,000</u>

**ENTERPRISE FUNDS SUMMARY**

<u>Description</u>	<u>Water/Sewer Construction</u>	<u>Water/Sewer Utility</u>	<u>TOTAL</u>
<b>SOURCES</b>			
Charges for Services	\$ -	\$ 16,857,000	\$ 16,857,000
Other Revenue	-	225,000	225,000
Impact Fees	50,000	-	50,000
Grant Funding	56,000	-	56,000
Interest Income	90,000	10,000	100,000
<i>Revenues</i>	<u>196,000</u>	<u>17,092,000</u>	<u>17,288,000</u>
Transfers In	-	-	-
Bond Proceeds	20,000,000	-	20,000,000
Fund Equity Carryforward - 9/30/09	11,950,128	1,730,491	13,680,619
<b>TOTAL SOURCES</b>	<b><u>\$ 32,146,128</u></b>	<b><u>\$ 18,822,491</u></b>	<b><u>\$ 50,968,619</u></b>
<b>USES</b>			
Public Safety	\$ -	\$ -	\$ -
Physical Environment	-	8,964,410	8,964,410
Transportation	-	-	-
Economic Environment	-	-	-
Debt Service:			
Principal	-	1,400,000	1,400,000
Interest	-	3,777,813	3,777,813
Capital Outlay	14,040,000	3,302,970	17,342,970
<i>Uses</i>	<u>14,040,000</u>	<u>17,445,193</u>	<u>31,485,193</u>
Transfers Out	-	-	-
Ending Fund Equity - 9/30/10	18,106,128	1,377,298	19,483,426
<b>TOTAL USES</b>	<b><u>\$ 32,146,128</u></b>	<b><u>\$ 18,822,491</u></b>	<b><u>\$ 50,968,619</u></b>

Enterprise Funds Summary Charts



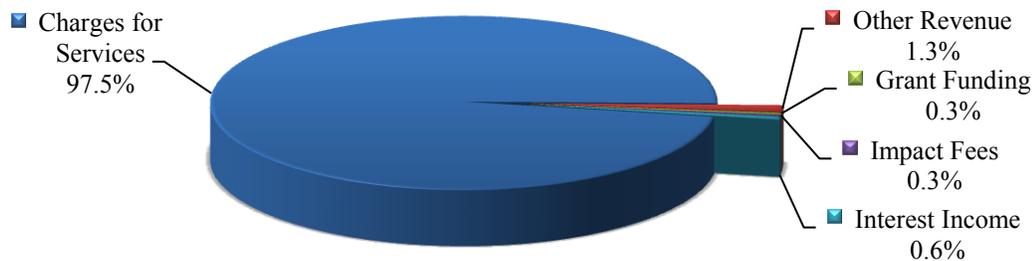
**ENTERPRISE FUNDS**

**Trend Analysis - Revenues By Source**

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
<b><u>SOURCES</u></b>				
Charges for Services	\$ 13,198,885	\$ 13,408,182	\$ 14,770,000	\$ 16,857,000
Other Revenue	244,096	254,989	225,000	225,000
Grant Funding	-	225,084	155,000	56,000
Impact Fees	542,628	195,602	5,000	50,000
Interest Income	990,594	683,262	98,000	100,000
<i>Revenues</i>	<u>14,976,203</u>	<u>14,767,119</u>	<u>15,253,000</u>	<u>17,288,000</u>
Transfers In	-	-	-	-
Bond Proceeds	-	-	-	20,000,000
Fund Balance Carryforward	<u>28,772,389</u>	<u>22,609,941</u>	<u>18,786,432</u>	<u>13,680,619</u>
<i>TOTAL SOURCES:</i>	<u>\$ 43,748,592</u>	<u>\$ 37,377,060</u>	<u>\$ 34,039,432</u>	<u>\$ 50,968,619</u>

<u>SOURCES</u>	<u>Budget FY 09/10 Compared to FY 08/09</u>
Charges for Services	14.13%
Other Revenue	0.00%
Grant Funding	-63.87%
Impact Fees	900.00%
Interest Income	2.04%
<i>Revenues</i>	<u>13.34%</u>

**REVENUES BY SOURCE**  
**TOTAL: \$17,288,000**  
**(Excluding Interfund Transfers)**



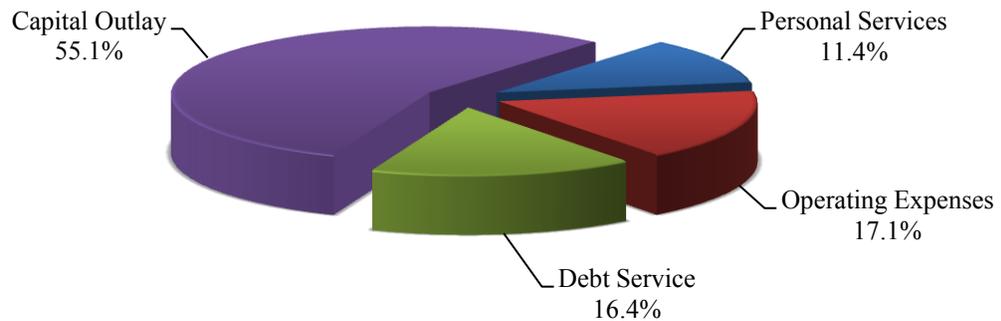
**ENTERPRISE FUNDS**

**Trend Analysis - Expenses By Function**

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
<u>USES</u>				
Personal Services	\$ 3,065,372	\$ 3,065,600	\$ 3,600,000	\$ 3,581,510
Operating Expenses	4,117,436	5,050,377	5,005,000	5,382,900
Debt Service	4,307,293	4,584,622	4,910,813	5,177,813
Capital Outlay	9,648,550	5,890,029	6,843,000	17,342,970
<i>Appropriations</i>	21,138,651	18,590,628	20,358,813	31,485,193
Transfers Out	-	-	-	-
Ending Fund Equity	22,609,941	18,786,432	13,680,619	19,483,426
<b>TOTAL USES:</b>	<b>\$ 43,748,592</b>	<b>\$ 37,377,060</b>	<b>\$ 34,039,432</b>	<b>\$ 50,968,619</b>

<u>USES</u>	<u>Budget FY 09/10 Compared to FY 08/09</u>
Personal Services	-0.51%
Other Operating Costs	7.55%
Debt Service	5.44%
Capital Projects	153.44%
<i>Appropriations</i>	<u>54.65%</u>

**EXPENSES BY FUNCTION**  
**TOTAL: \$31,485,193**  
**(Excluding Interfund Transfers)**



**WATER/SEWER CONSTRUCTION FUND  
SOURCES & USES**

The Water/Sewer Construction Fund accounts for the fiscal activities related to the funding, improvements and construction of capital projects for Deltona Water. This fund includes that portion of bond proceeds which have been set aside for financing of capital projects and is governed by the bond covenants. The Construction Fund monies are to be utilized for capital improvements as defined in the Utility System Revenue Bond Resolutions and for paying the cost of major extensions, improvements or additions to, or the replacement or renewal of capital assets of the Water/Sewer facilities.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Impact Fees	\$ 542,628	\$ 195,602	\$ 5,000	\$ 50,000
Interest Income	380,776	226,617	86,000	90,000
Grant Funding	-	225,084	138,000	56,000
<i>Total Revenues</i>	<u>923,404</u>	<u>647,303</u>	<u>229,000</u>	<u>196,000</u>
Transfers In	-	-	-	-
Bond Proceeds	-	-	-	20,000,000
Fund Balance Carryforward	<u>28,089,367</u>	<u>20,336,133</u>	<u>16,721,128</u>	<u>11,950,128</u>
<i>Total Sources:</i>	<u><u>\$ 29,012,771</u></u>	<u><u>\$ 20,983,436</u></u>	<u><u>\$ 16,950,128</u></u>	<u><u>\$ 32,146,128</u></u>
Capital Outlay	\$ 8,676,638	\$ 4,262,308	\$ 5,000,000	\$ 14,040,000
Ending Fund Balance	<u>20,336,133</u>	<u>16,721,128</u>	<u>11,950,128</u>	<u>18,106,128</u>
<i>Total Uses:</i>	<u><u>\$ 29,012,771</u></u>	<u><u>\$ 20,983,436</u></u>	<u><u>\$ 16,950,128</u></u>	<u><u>\$ 32,146,128</u></u>

**WATER/SEWER CONSTRUCTION FUND  
CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>
<b><u>Water and Wastewater Projects:</u></b>	
1 MG Ground Storage Tank	\$ 1,426,000
16" Force Main - Elkcam Blvd	1,000,000
SR 46 Alternative Water Supply	300,000
DeBary Utility Relocate (Deltona - Providence)	150,000
Water Main Replacements	750,000
Ft. Smith Utility Relocate (Sec. 3)	850,000
Ft. Smith Utility Relocate (Sec. 2)	884,000
Ft. Smith Utility Relocate (Sec. 4)	120,000
Howland Utility Relocate (Phase 3)	100,000
Eastern WWTP Force Main & Reuse Mains	1,000,000
Eastern Wastewater Treatment Plant	5,250,000
Alternative Water Supply	1,250,000
Plant 11 Well	520,000
Magdalena WTP-GST-HSP	90,000
Vicksburg RWM to Normandy	300,000
Urbana valve	50,000
	<b>\$ 14,040,000</b>

**Water Construction Fund Capital Projects – Budget FY 09/10**

**1MG (Million Gallon) Tank - Normandy**                      **FY 09/10: \$1,426,000**

This storage tank would increase fire protection in and around the service area including the activity center. Not designing the Normandy storage tank could affect the ability to supply water to the surrounding area. Additionally, storage facilities allow production wells time to “rest” and recover.

**16” Force Main – Elkcam Blvd**                                      **FY 09/10: \$1,000,000**

Not funding this project could have severe if not disastrous results. The area around Elkcam has numerous lakes that would be impacted if there were a force main break in this area of the City.

**State Road 46 Alternative Water Supply**                      **FY 09/10: \$300,000**

Reductions in groundwater allocations by the Water Management District are forcing this capital expense.

**DeBary Avenue Utility Relocate**                                      **FY 09/10: \$150,000**

Relocating utilities is required as part of the overall City-wide road widening plan. This project is currently underway and will continue into FY 09/10. We are expanding the system at the same time as we relocate the utilities.

**Water Main Replacements**    **FY 09/10: \$750,000**

Water main failures result in an interruption in service and impact public health and fire protection. Replacement mains may be increased in size thereby improving water flow and distribution. In some cases, mains are increased in size to accommodate the installation of fire hydrants in the surrounding area.

**Ft. Smith Utility Relocate, Section 3**                                      **FY 09/10: \$850,000**

Relocating utilities is required as part of the overall City-wide road widening plan. This project is currently underway and will continue into FY 09/10. We are expanding the system at the same time as we relocate the utilities.

**Ft. Smith Utility Relocate, Section 2**                                      **FY 09/10: \$884,000**

Relocating utilities is required as part of the overall City-wide road widening plan. This project is currently underway and will continue into FY 09/10. We are expanding the system at the same time as we relocate the utilities.

**Ft. Smith Utility Relocate, Section 4**                      **FY 09/10: \$120,000**

Relocating utilities is required as part of the overall City-wide road widening plan. We will be expanding the system at the same time as we relocate the utilities.

**Howland Blvd. Utility Relocate, Phase 3**                      **FY 09/10: \$100,000**

Relocating utilities is required as part of the overall City-wide road widening plan. We will be expanding the system at the same time as we relocate the utilities.

**Eastern Wastewater Treatment Plant Force  
Main & Reuse Mains**                      **FY 09/10: \$1,000,000**

As part of the second wastewater treatment plant, additional force mains are required in order to support the development on the east side of the City. This is necessary in order to support commercial development in the City's east side.

**Eastern Wastewater Treatment Plant**                      **FY 09/10: \$5,250,000**

This will be a second wastewater treatment plant. This plant will support the development on the east side of the City and help alleviate some of the flows that go through the current wastewater treatment plant. The plant is necessary in order to support commercial development in the City's east side.

**Alternative Water Supply**                      **FY 09/10: \$1,250,000**

Reductions in groundwater allocations by the Water Management District are forcing this capital expense.

**Plant 11 Well**                      **FY 09/10: \$520,000**

This well is needed to supply the Plant 11 storage tank. Currently, water demand can drain down the tank faster than the existing wells can supply water. The facility could run out of water during a heavy demand cycle such as fire fighting. This well would increase operational continuity as related to maintaining water pressure for public health and/or fire protection.

**Magdalena Water Treatment Plant – Ground  
Storage Tank – High Speed Pump**                      **FY 09/10: \$90,000**

This area is experiencing water pressure problems due to the small capacity well at this site. This affects the level of service provided as well as fire protection in this area. Water quality at this well is poor and the new facilities would improve overall quality.

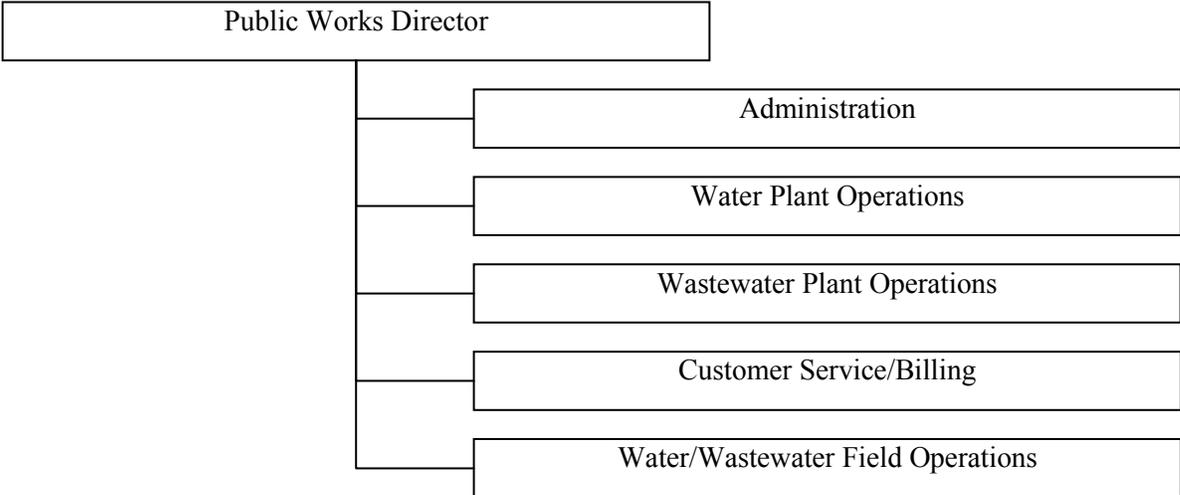
**Vicksburg Raw Water Main to Normandy**      **FY 09/10: \$300,000**

Without this supply well redirected to the Normandy WTP, the utility will experience difficulty in producing enough water on demand to fill the proposed storage tank at Normandy. Redirecting this well to the Normandy site will be less costly than permitting and installing a new well at the Normandy site. A new well at Normandy is cost prohibitive due to the current land required to site a well.

**Urbana Valve**      **FY 09/10: \$50,000**

The current valve is becoming inoperable. The valve isolates the City's rapid infiltration disposal site located near the residential homes at the FPL power lines. During a breakout at the disposal site, the inability to isolate the system using the Urbana valve could cause residential flooding and property damage.

**WATER/SEWER UTILITY SERVICES DEPARTMENT**



**Functional Duties:** The Water Utility Services Department is comprised of five divisions; Administration, Customer Service and Billing, Water Plant Operations, Wastewater Plant Operations and Water/Wastewater Field Operations. The Administration Division oversees the overall operations of the department. The Customer Service and Billing Divisions provide customer service and billing services to Deltona Water Customers. The Water and Wastewater sections provide operation and maintenance of the City’s water and wastewater facilities.

**WATER/SEWER UTILITY SERVICES DEPARTMENT**

**Mission Statement:** *“The mission of the Deltona Water Department is to provide our customers with a safe, affordable, and sufficient supply of quality water and treated wastewater that is economically viable and environmentally sound.”*

**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Embrace regulatory compliance.
- Maintain high level of water quality.
- Maintain high level of reclaimed water quality.
- Implement latest version of Munis.
- Ensure a high level of customer service to all residents.
- Enhance customer awareness regarding water conservation.
- Upgrade the call center phone system to include additional quality assurance features.
- Implement the use of laptop computers for
- Implement the use of laptop computers for the Utility and Customer Service Field Technicians.

**Performance Measures:**

- Number of EPA violations reported on Consumer Confidence Report.
- Percentage of required testing performed.
- Percentage of emergency equipment serviced and tested.
- Number of educational events.
- Number of trained employees.
- Ensure a variety of water conservation informational brochures are available for customers.
- All Utility Customer Service Representatives processing credit card payments from Desk.
- Each Call Center agent should maintain specific standards of service levels.
- Provide Munis software training to Utility and Customer Service Field Technicians for laptop use.
- Provide Munis training to all Customer Service staff on the latest Munis release.

<b>Actual FY 2007/08</b>	<b>Estimated FY 2008/09</b>	<b>Budget FY 2009/10</b>
-	-	-
100%	100%	100%
100%	100%	100%
12	24	30
16	55	61
-	4	6
-	10	10
-	5	5
-	4	4
-	16	16

Water/Sewer Utility Services

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 1,986,835	\$ 1,881,731	\$ 2,495,900	\$ 2,360,630
Overtime	174,095	207,899	119,660	115,810
Other Pay	22,968	20,508	18,300	18,300
Benefits and Taxes	881,475	955,462	1,199,640	1,086,770
<b>Total Personal Service Costs</b>	<b>3,065,373</b>	<b>3,065,600</b>	<b>3,833,500</b>	<b>3,581,510</b>
Operating Expenditures	4,117,436	5,050,377	5,529,000	5,382,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	971,912	1,627,721	1,842,249	3,302,970
Debt Service	4,307,293	4,584,622	4,894,313	5,177,813
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$12,462,014</b>	<b>\$14,328,320</b>	<b>\$16,099,062</b>	<b>\$17,445,193</b>
<b>Staffing:</b>				
Full-Time	68	68	68	64
Part-Time	1	1	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 146,057	\$ 238,171	\$ 289,900	\$ 281,100
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	212,865	216,378	230,900	202,600
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	1,865	191	-	-
5240 - Travel and Per Diem	8,421	2,453	15,400	11,500
5241 - Communications and Freight Services	226,456	219,327	291,100	273,100
5243 - Utility Services	1,278,839	1,354,214	1,855,700	1,861,000
5244 - Rentals and Leases	10,037	19,932	67,800	39,200
5245 - Insurance	170,521	175,812	189,000	230,000
5246 - Repairs and Maintenance Services	398,384	536,576	649,000	665,900
5247 - Printing and Binding	27,723	35,209	49,400	49,000
5248 - Promotional Activities	-	50	-	-
5249 - Other Current Charges	175,148	943,799	131,600	129,700
5251 - Office Supplies	53,652	33,658	40,600	37,300
5252 - Operating Supplies	1,208,456	1,188,038	1,300,500	1,195,000
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	137,356	16,325	121,600	69,800
5255 - Bank Charges	61,656	70,244	75,600	113,000
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	220,900	224,700
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 4,117,436</b>	<b>\$ 5,050,377</b>	<b>\$ 5,529,000</b>	<b>\$ 5,382,900</b>

(1) Budget as last amended.

**WATER/SEWER UTILITY FUND  
SOURCES & USES**

The Water/Sewer Utility Fund accounts for the fiscal activities of Deltona Water which are financed and operated in a manner similar to private business enterprises. It is the intent of the City that the costs of providing water and sewer services to the general public on a continuing basis be financed or recovered primarily through user charges for those services. This fund was established in November 2003, with the acquisition of the water/sewer utility from Florida Water Service and was financed through a Revenue Bond Issue. A portion of that bond issue was set aside in the Water/Sewer Construction Fund for financing of capital projects and is governed by the bond covenants.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Charges for Services	\$ 13,198,885	\$ 13,408,182	\$ 14,770,000	\$ 16,857,000
Other Revenue	244,096	254,989	225,000	225,000
Interest Income	609,818	456,645	12,000	10,000
Grant Funding	-	-	17,000	-
<i>Total Revenues</i>	<u>14,052,799</u>	<u>14,119,816</u>	<u>15,024,000</u>	<u>17,092,000</u>
Fund Equity Carryforward	<u>683,022</u>	<u>2,273,808</u>	<u>2,065,304</u>	<u>1,730,491</u>
<i>Total Sources:</i>	<u><u>\$ 14,735,821</u></u>	<u><u>\$ 16,393,624</u></u>	<u><u>\$ 17,089,304</u></u>	<u><u>\$ 18,822,491</u></u>
Personal Services	\$ 3,065,372	\$ 3,065,600	\$ 3,600,000	\$ 3,581,510
Operating Expenses	4,117,436	5,050,377	5,005,000	5,382,900
Debt Service:				
Principal	750,000	850,000	1,100,000	1,400,000
Interest	3,557,293	3,734,622	3,810,813	3,777,813
Capital Outlay	<u>971,912</u>	<u>1,627,721</u>	<u>1,843,000</u>	<u>3,302,970</u>
<i>Uses</i>	<u>12,462,013</u>	<u>14,328,320</u>	<u>15,358,813</u>	<u>17,445,193</u>
Transfer to Construction Fund	-	-	-	-
Ending Fund Equity	<u>2,273,808</u>	<u>2,065,304</u>	<u>1,730,491</u>	<u>1,377,298</u>
<i>Total Uses:</i>	<u><u>\$ 14,735,821</u></u>	<u><u>\$ 16,393,624</u></u>	<u><u>\$ 17,089,304</u></u>	<u><u>\$ 18,822,491</u></u>

**WATER/SEWER UTILITY FUND  
CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>
<b><u>Water and Wastewater Projects:</u></b>	
Lift Station Rehabs	\$ 200,000
Rehab Sewer Collection System	750,000
Hydrogeological Services	200,000
Well rehabs	250,000
SCADA Upgrade Project	70,000
SCADA Maintenance Program	20,000
Diamond St. WTP Building Renovations	200,000
Chemical Feed Pumps	35,000
Double Wall Fuel Tanks at Water Plants	17,000
Alt. Water Supply - Brackish Water Study	75,000
Wastewater Permit	150,000
Water CUP Renewal	150,000
	<u>2,117,000</u>
<b><u>Vehicles and Heavy Equipment:</u></b>	
F350 4-Door Dump Bed	45,000
Tanker Trailer	60,000
	<u>105,000</u>
<b><u>Computer Software and Equipment:</u></b>	
Upgrade Munis UB module to CIS format	52,100
New Computers (2)	6,770
Laserfiche	6,600
Scanner for Records Retention	5,000
Upgrade Call Center Phone System	160,000
	<u>230,470</u>
<b><u>Other Equipment:</u></b>	
Gator Cart	9,000
Electrical Control Replacement - Courtland	330,000
Security Cameras	40,000
Gas Detector Monitors	6,000
Hand Held Remote Meter Readers	11,000
RTU Cabinets for Lift Stations	40,000
Trash Pumps	9,500
Water Meters & Related Materials	300,000
Retirement Meters	60,000
	<u>805,500</u>
<b><u>Furniture and Miscellaneous:</u></b>	
255 Enterprise Renovations	45,000
	<u>\$ 3,302,970</u>

**Water/Sewer Utility Fund Capital Equipment – Budget FY 09/10****Upgrade Munis Utility Billing to CIS Format      FY 09/10: \$52,100**

The current version of Munis UB will go in to the “limited development” phase in September 2009. Once in this phase, Munis will no longer make changes to the existing software as Munis is focusing solely on developing and supporting their new Customer Information System (CIS) module. Deltona Water intends to begin using this module in the early adoption phase and will therefore play a role as a “tester” for the new format. By doing this, the City will get exposure to the product without being charged “training days” which are typically in excess of \$1,000 per day.

**New Computers / Replacements/ Upgrade      FY 09/10: \$6,770**

The current computers are old and by not funding this project the City would be taking the risk of operating on computers that are no longer supported. If these computers do not operate efficiently, it would negatively impact the level of service provided.

**Laserfiche      FY 09/10: \$6,600**

The implementation of Laserfiche would assist in accomplishing two goals: 1) operating costs would be reduced by reducing the use of paper and toner for the printing of reports; and 2) reports would be transferred directly into Laserfiche for review and archival purposes which would eliminate the need for storing the printed documents, transporting the boxes of documents to City Hall and manually scanning each page of documents into Laserfiche for archival.

**Scanner for Records Retention      FY 09/10: \$5,000**

Purchasing this scanner would improve the level of service we are currently able to provide to our customers, both internal and external. It would allow us to scan and archive data in a timely manner which would eliminate the need for storage space for printed documents. It would improve efficiency by allowing us to search computer files and find an image of a document as opposed to searching through boxes of paper to find the document. Currently, documents for Deltona Water are scanned by the City Clerk’s office. Purchasing this scanner would shift the burden of scanning from the Clerk’s office to Deltona Water.

**Upgrade Call Center Phone System      FY 09/10: \$160,000**

Funding for this project is an absolute necessity. The product support for the current call center phone system will expire on December 31, 2009. Without this upgrade the level of service provided to customers would diminish drastically without the automatic routing of incoming calls and other features provided by the phone system. The upgrade will include quality assurance features such as recording conversations, Scorecard, listening in and drop of service level notification.

**F350 4-Door Dump Bed****FY 09/10: \$45,000**

For safety reasons, Field Operations needs a larger vehicle in order to haul the heavy equipment required for water main breaks and other emergencies. This purchase would give us the ability to haul equipment and a full crew out to their work assignments with one truck, eliminating the need for multiple vehicles on a job site.

**Tanker Trailer****FY 09/10: \$60,000**

Providing a tanker trailer will allow utility staff to respond quickly to adverse environmental impacts. Currently, the City must wait for a contractor to respond and a delayed response would be calculated in any potential environmental fines imposed by DEP. This unit will be required to transport bio solids to the future City operated wastewater facility for treatment and disposal.

**Gator Cart****FY 09/10: \$9,000**

This cart will assist staff in moving dumpsters associated with the wastewater treatment facility. The waste material is wet and heavy making the moving of the dumpster for waste management difficult. Potentially, a worker's comp claim for a back injury could easily exceed the cost of the cart.

**Electrical Control Replacement Courtland****FY 09/10: \$330,000**

This project replaces the old electrical service and controls. It is becoming increasingly difficult to secure replacement parts for the system currently in use and failure of this equipment would render the facility out of service. This would affect the water pressure in the surrounding area (possibly contaminating the water supply) and would also impact water availability for fire protection for the surrounding community. Replacing the electrical services would extend the service life of this facility and would help to maintain reliability.

**Security Cameras****FY 09/10: \$40,000**

A security camera system provides security for the public drinking water system. Without video documentation, a minor act of vandalism could necessitate a costly response from the City in the form of lab testing, hazmat response and investigative costs. Such costs were evidenced several years ago when an unknown person dropped salt bags at several water plants.

**Gas Detector Monitors****FY 09/10: \$6,000**

Not having gas monitors places employees at unnecessary risk and violates the Federal "general duty clause" under OSHA. The possibility of explosion within the sewer system is greater with the current equipment when "hot work" is performed without verifying atmospheric conditions. The costs for this purchase far outweighs any potential liability claim resulting from wrongful death or damage to public or private property as a result of explosive atmospheres.

Water/Sewer Utility Fund

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**Hand Held Remote Meter Readers** **FY 09/10: \$11,000**

Upgrades and improvements to the hand held meter readers will ensure continued reliability of the system and overall operations.

**Remote Telemetry Unit (RTU)  
Cabinets for Lift Stations** **FY 09/10: \$40,000**

Currently, we are unable to remotely determine power outages and operating conditions at lift stations. Delayed response to power outages could result in sewer release to the public and the environment. Additionally, the City may be fined for any sewer overflows. Installation of these cabinets would reduce the City's liability by improving our ability to "see" if lift stations are operating properly. One incident at a lift station can easily exceed the cost of installing the RTU cabinets by as much as 3-4 times.

**Trash Pumps** **FY 09/10: \$9,500**

These pumps will allow utility staff to respond quickly to adverse environmental impacts. Currently, the City must wait for a contractor or rent these pumps to respond to an environmental situation. Delayed response would be calculated in any environmental fines imposed by DEP.

**Water Meters & Related Materials** **FY 09/10: \$300,000**

All potable water must be registered and accounted for in order to be in compliance with FAC 62-555. In order to register all potable water, all service lines must be metered. Additionally, this will ensure that all water usage is being accounted for and that revenue is being properly billed and monitored.

**Retirement Meters** **FY 09/10: \$60,000**

The City is required to retire meters after a specified period of time in order to remain in compliance. Retiring meters ensures proper accountability of consumption and ensures that the flow is registered accurately.

**Water/Sewer Utility Fund Capital Projects – Budget FY 09/10****Lift Station Rehabs****FY 09/10: \$200,000**

Lift station failures result in loss of sewer service to customers as well as sanitary sewer overflows (SSO's) to the environment. SSO's can result in administrative fines from the DEP or EPA. A proactive approach would be less costly than costs associated with emergency repair, clean up and fines.

**Rehab Sewer Collection System****FY 09/10: \$750,000**

Not addressing the aging sewer collection system will result in failures. A failure will cause a loss in sewer service to the residents and an environmental release of raw sewage to the surrounding communities and environment. Repairing the collection system not only avoids costs associated with emergency repairs but also reduces the amount of ground water leaking into the system that is then treated at the wastewater facility. This reduces the direct costs on chemicals used to treat ground water and could also offset the need for capital expansion due to capacity at the wastewater facility.

**Hydrogeological Services****FY 09/10: \$200,000**

Hydrogeological services are needed to address issues related to the SJRWMD and our supply wells. Having a hydrogeological services provider on retainer allows for a quick and immediate response to any condition that may arise.

**Well Rehabs****FY 09/10: \$250,000**

The public supply wells produce drinking water for the City. Failure to rehab and maintain operational continuity of these wells would affect public health. Rehab of these wells also allows the utility to maintain production levels from the wells. It is more cost effective to inspect and maintain existing wells compared to the cost of relocating wells or requesting a replacement well through the Water Management District.

**SCADA Upgrade Project****FY 09/10: \$70,000**

SCADA loss would result in loss of control over the entire City water system, rendering the staff reduction variance null and void and would result in loss of data from the wastewater system. All data from lift stations would be lost. The City could not manage water pressure, loss in disinfection, power outages, remote sensing of the reclaim system and data tracking at the wastewater facility. Upgrades and improvements will ensure continued reliability and overall operational continuity as defined within City Continuity of Operations Plan (COOP).

**SCADA Maintenance Program**

**FY 09/10: \$20,000**

SCADA loss would result in loss of control over the entire City water system, rendering the staff reduction variance null and void and would result in loss of data from the wastewater system. All data from lift stations would be lost. The City could not manage water pressure, loss in disinfection, power outages, remote sensing of the reclaim system and data tracking at the wastewater facility. Upgrades and improvements will ensure continued reliability and overall operational continuity as defined within City COOP.

**Maintenance Building @ Diamond Street  
Water Treatment Plant**

**FY 09/10: \$200,000**

Currently, City assets are exposed to the weather and not protected, reducing the life of these assets. This building will protect City assets and will improve the aesthetics of this facility.

**Chemical Feed Pumps**

**FY 09/10: \$35,000**

The City currently treats drinking water using a manual chemical feed system which results in varying chlorine residuals and inefficient chemical dosages. The proposed loop controller system would dose the drinking water with the required chemical as a function of flow and chemical residual. Currently, FAC 62-555 requires “loop control” for chlorine at all drinking water facilities under applicable criteria. These units will bring the current facilities up to current code and improve water quality as well as reduce chemical costs by eliminating overfeeding the chemical.

**Double Wall Fuel Tanks at Water Plants**

**FY 09/10: \$17,000**

Tank failure could result in a possible environmental impact as well as having an impact on the stormwater system and soil remediation. Failure of the tank could leave the facility without fuel for the emergency generator, causing additional environmental impacts with raw sewage. The tanks are very old and corroded inside and could cause the emergency generator to fail because of filter blockage.

**Alternative Water Supply Brackish  
Water Study**

**FY 09/10: \$75,000**

Reductions in groundwater allocations by the Water Management District are forcing this capital expense.

**Wastewater Permit**

**FY 09/10: \$150,000**

The City’s wastewater facility is permitted by DEP under the provisions of Chapter 403, Florida Statutes and applicable rules of the Florida Administrative Code. The permit will allow the City to continue to operate the water reclamation facility in accordance with State law. The costs to renew the permit are less than the associated fees that would result from non-renewal in the form of administrative fines and legal fees.

**Water CUP Renewal****FY 09/10: \$150,000**

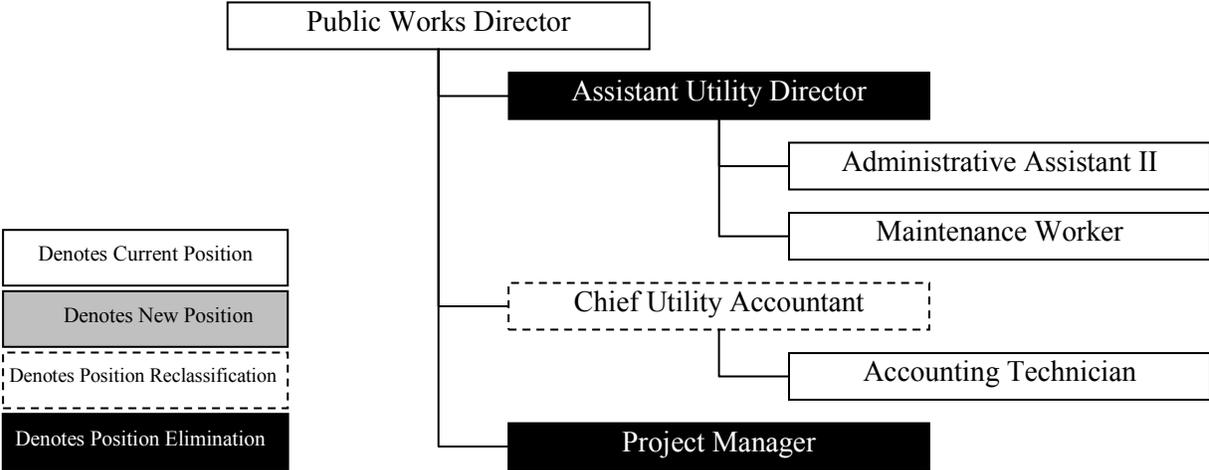
The Consumptive Used Permit (CUP) permit is the operating permit for the public water supply for the City and is in accordance with the Water Resources Act of 1972. Operating a public water system without this permit would result in the City being in violation of Chapter 40C-2 as authorized under F.S. 373.113. Renewing this permit will allow the City to legally supply potable water to the citizens of Deltona. The costs to renew the permit are less than the associated fees that would result from non-renewal in the form of administrative fines and legal fees.

**255 Enterprise Remodel – New Roof, Windows FY 09/10: \$45,000**

The Deltona Water administrative building is in need of repairs including a new roof and windows.

**WATER/SEWER UTILITY SERVICES DEPARTMENT**

**ADMINISTRATION DIVISION**



ADMINISTRATION DIVISION							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Position Title	FY 06/07	FY 07/08	FY 08/09	FY 08/09	FY 09/10	FY 09/10	Pay Grade
Public Works Director	1	-	-	-	-	-	EBB
Assistant Public Works Director	1	1	1	1	(1)	-	25
Utilities Engineer	1	-	-	-	-	-	24
Chief Utility Accountant	-	1	1	1	-	1	18
Utility Accountant	1	-	-	-	-	-	14
Project Manager	-	1	1	-	-	-	13
Accounting Technician	-	1	1	1	-	1	9
Utilities Assistant	1	-	-	-	-	-	8
Administrative Assistant II	-	1	1	1	-	1	8
Administrative Assistant I	1	-	-	-	-	-	6
Utility Dispatcher	1	-	-	-	-	-	5
Maintenance Worker	-	1	1	1	-	1	2
Custodian (PT)	1	-	-	-	-	-	1
<b>TOTAL</b>	<b>8</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>(1)</b>	<b>4</b>	

**Functional Duties:** The Administration Division of Deltona Water sets department goals and objectives, and oversees department budget and capital improvement projects. The Administration Division provides administrative and technical support to all divisions within Deltona Water including Water Plant Operations, Wastewater Plant Operations, Customer Service and Billing, and Water/Wastewater Field Operations Divisions.

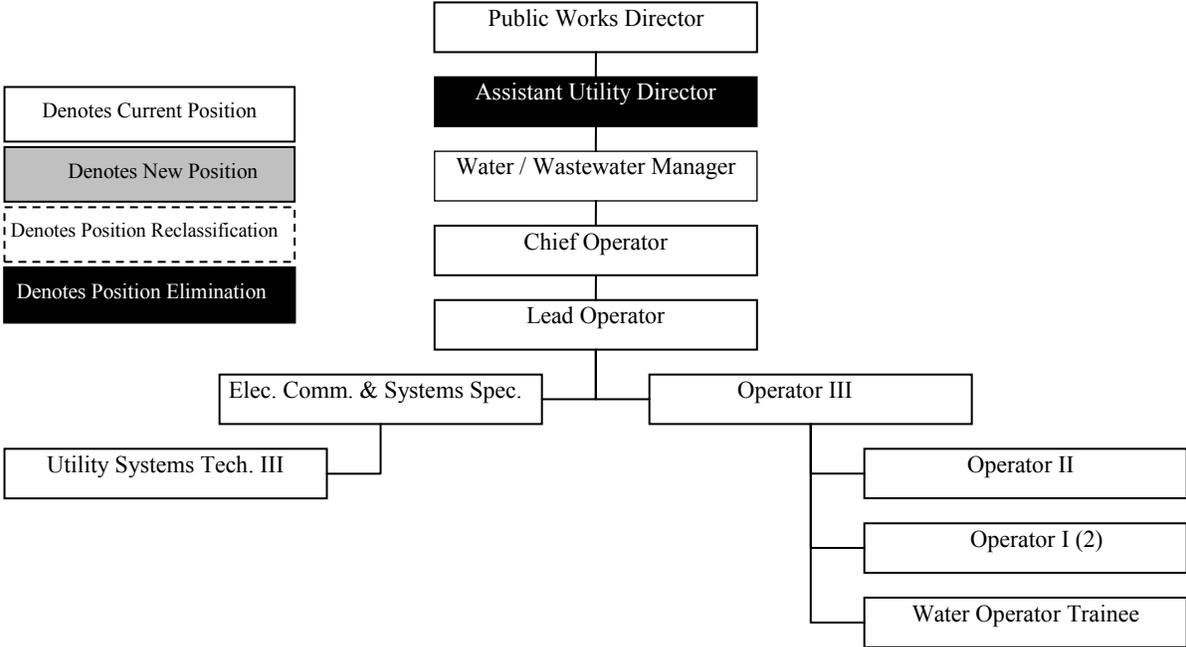
Deltona Water - Administration

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 305,908	\$ 292,840	\$ 280,800	\$ 257,200
Overtime	2,261	2,064	1,300	3,520
Other Pay	4,800	400	-	-
Benefits and Taxes	114,713	111,539	117,600	101,920
<b>Total Personal Service Costs</b>	<b>427,682</b>	<b>406,843</b>	<b>399,700</b>	<b>362,640</b>
Operating Expenditures	567,385	582,761	726,900	706,500
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	130,866	145,246	150,000	3,302,970
Debt Service	4,307,293	4,584,622	4,894,313	5,177,813
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 5,433,226</b>	<b>\$ 5,719,472</b>	<b>\$ 6,170,913</b>	<b>\$ 9,549,923</b>
Staffing:				
Full-Time	8	6	6	4
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 2,433	\$ 35,397	\$ 400	\$ 21,400
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	84,731	68,245	81,700	29,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	1,865	191	-	-
5240 - Travel and Per Diem	3,205	798	1,500	3,500
5241 - Communications and Freight Services	31,557	42,681	38,800	5,300
5243 - Utility Services	17,807	19,220	25,400	25,600
5244 - Rentals and Leases	6,162	13,218	6,100	25,000
5245 - Insurance	170,521	175,812	189,000	230,000
5246 - Repairs and Maintenance Services	11,114	5,234	11,600	7,500
5247 - Printing and Binding	1,180	1,005	2,000	2,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	167,146	186,890	103,100	102,600
5251 - Office Supplies	30,806	10,043	17,000	13,000
5252 - Operating Supplies	33,169	18,964	24,100	16,200
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	5,689	5,063	5,300	700
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	220,900	224,700
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 567,385</b>	<b>\$ 582,761</b>	<b>\$ 726,900</b>	<b>\$ 706,500</b>

(1) Budget as last amended.

**WATER/SEWER UTILITY SERVICES DEPARTMENT**  
**WATER PLANT OPERATIONS DIVISION**



WATER PLANT OPERATIONS DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Water/Wastewater Manager	1	1	1	1	-	1	19
Chief Operator	1	1	1	1	-	1	18
Lead Operator	1	1	1	1	-	1	15
Operator III	2	1	1	1	-	1	13
Elect Comm & Systems Spec.	1	1	1	1	-	1	12
Lead Maintenance Tech	1	1	-	-	-	-	12
Operator II	3	2	1	1	-	1	11
Operator II (PT)	1	1	-	-	-	-	11
Operator I	2	2	2	2	-	2	9
Utility Systems Tech III	1	1	1	1	-	1	9
Utility Systems Tech II	1	1	-	-	-	-	7
Water Operator Trainee	-	-	1	1	-	1	1
<b>TOTAL</b>	<b>15</b>	<b>13</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>10</b>	

**Functional Duties:** The responsibilities of the Water Plant Operations Division are to provide quality water to the citizens of Deltona and to operate and maintain the City’s water system in a safe, economical and environmentally sound manner.

Water Plant Operations

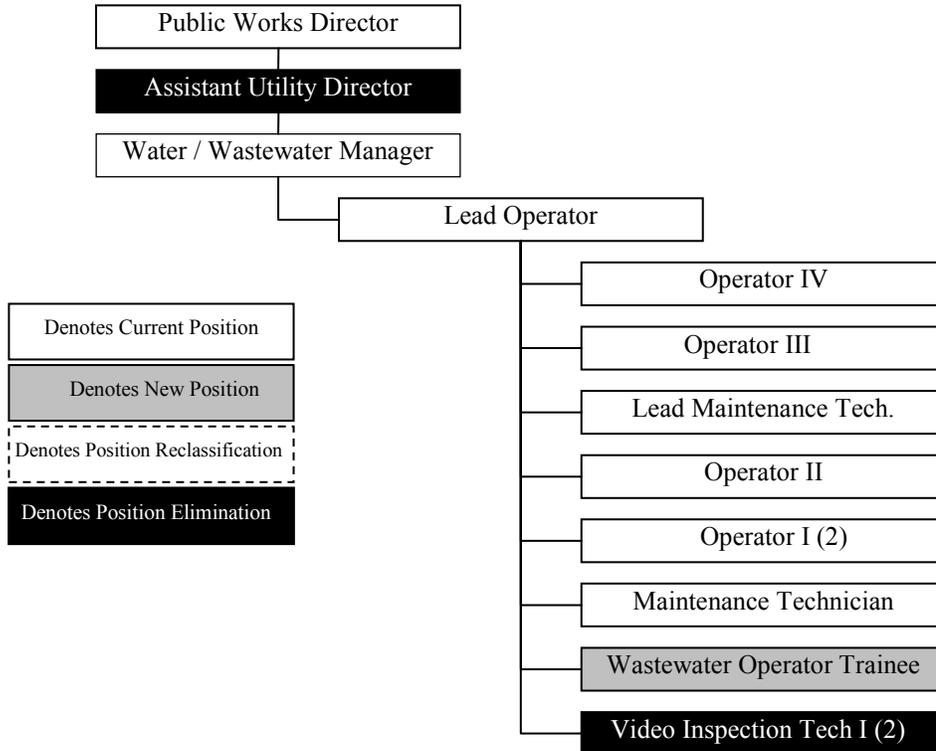
Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 323,885	\$ 362,640	\$ 376,700	\$ 374,100
Overtime	38,124	47,759	22,060	21,460
Other Pay	5,635	6,487	7,300	7,300
Benefits and Taxes	131,983	152,624	173,420	164,270
<b>Total Personal Service Costs</b>	<b>499,627</b>	<b>569,510</b>	<b>579,480</b>	<b>567,130</b>
Operating Expenditures	2,021,837	1,915,047	2,368,200	2,322,800
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	568,637	218,501	254,250	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 3,090,101</b>	<b>\$ 2,703,058</b>	<b>\$ 3,201,930</b>	<b>\$ 2,889,930</b>
<b>Staffing:</b>				
Full-Time	14	12	10	10
Part-Time	1	1	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 118,594	\$ 169,206	\$ 200,500	\$ 186,800
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	18,575	26,374	43,500	39,200
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	907	319	3,000	3,000
5241 - Communications and Freight Services	4,000	4,363	9,900	10,000
5243 - Utility Services	719,932	651,681	954,700	954,700
5244 - Rentals and Leases	19	350	2,400	2,300
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	195,892	278,455	273,600	320,400
5247 - Printing and Binding	3,345	5,098	10,000	10,000
5248 - Promotional Activities	-	50	-	-
5249 - Other Current Charges	2,208	3,764	4,100	3,900
5251 - Office Supplies	11,750	5,603	7,900	7,700
5252 - Operating Supplies	822,132	765,840	761,100	724,800
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	124,483	3,944	97,500	60,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 2,021,837</b>	<b>\$ 1,915,047</b>	<b>\$ 2,368,200</b>	<b>\$ 2,322,800</b>

(1) Budget as last amended.

**WATER/SEWER UTILITY SERVICES DEPARTMENT**

**WASTEWATER PLANT OPERATIONS DIVISION**



WASTEWATER PLANT OPERATIONS DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Lead Operator	-	1	1	1	-	1	15
Operator IV	1	-	1	1	-	1	15
Operator III	-	1	1	1	-	1	13
Lead Maintenance Tech.	-	-	1	1	-	1	12
Operator II	1	1	1	1	-	1	11
Video Inspection Tech I	-	2	2	-	-	-	9
Operator I	1	1	2	2	-	2	9
Maintenance Tech.	-	-	1	1	-	1	8
Wastewater Operator Trainee	1	1	-	1	-	1	1
<b>TOTAL</b>	<b>4</b>	<b>7</b>	<b>10</b>	<b>9</b>	<b>-</b>	<b>9</b>	

**Functional Duties:** The duties of the Wastewater Plant Operations Division are to provide sound treatment and the safe disposal of wastewater while protecting property and the environment.

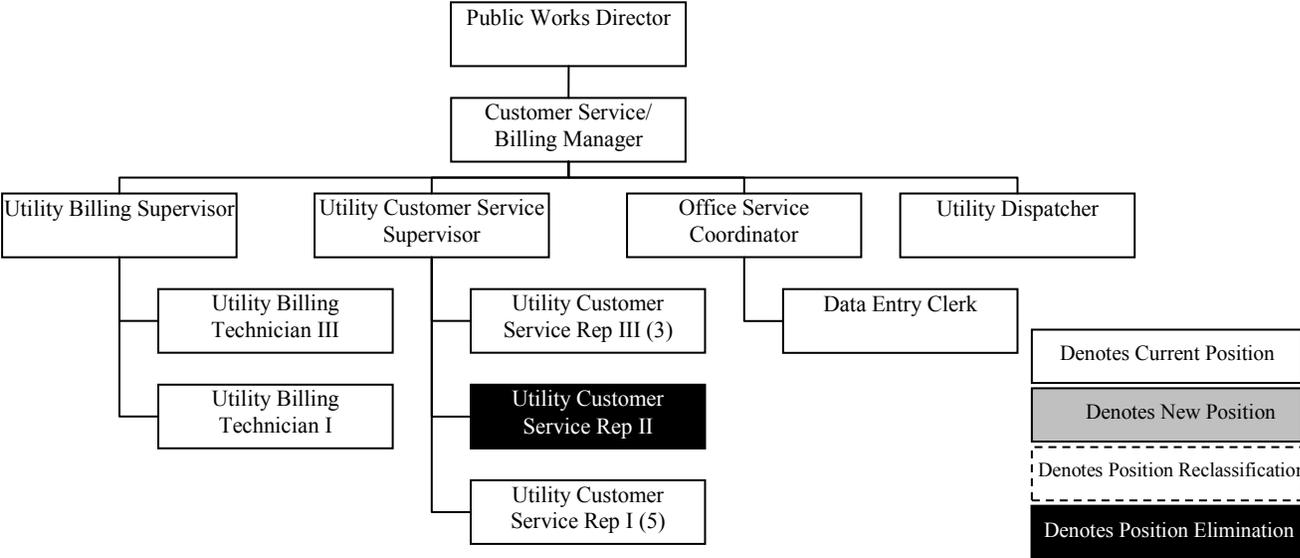
Wastewater Plant Operations

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 261,182	\$ 277,699	\$ 439,100	\$ 399,000
Overtime	29,500	35,516	26,400	23,200
Other Pay	4,502	3,743	3,700	3,700
Benefits and Taxes	107,762	111,352	195,620	166,640
<b>Total Personal Service Costs</b>	<b>402,946</b>	<b>428,310</b>	<b>664,820</b>	<b>592,540</b>
Operating Expenditures	1,020,436	1,735,772	1,441,900	1,413,700
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	184,209	130,527	193,000	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,607,591</b>	<b>\$ 2,294,609</b>	<b>\$ 2,299,720</b>	<b>\$ 2,006,240</b>
Staffing:				
Full-Time	4	7	10	9
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 25,030	\$ 33,568	\$ 60,000	\$ 45,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	42,455	31,693	41,000	43,100
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	4	-	2,000	2,000
5241 - Communications and Freight Services	16,535	21,504	10,000	14,500
5243 - Utility Services	535,992	678,394	868,600	873,600
5244 - Rentals and Leases	718	846	2,000	5,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	168,369	155,235	177,100	157,600
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	102	572,193	500	500
5251 - Office Supplies	2,453	1,770	2,700	2,700
5252 - Operating Supplies	225,930	240,285	275,500	267,200
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	2,848	284	2,500	2,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 1,020,436</b>	<b>\$ 1,735,772</b>	<b>\$ 1,441,900</b>	<b>\$ 1,413,700</b>

(1) Budget as last amended.

**WATER/SEWER UTILITY SERVICES DEPARTMENT**  
**CUSTOMER SERVICE AND BILLING DIVISION**



CUSTOMER SERVICE & BILLING DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Customer Service/Billing Manager	1	1	1	1	-	1	19
Utility Customer Service Supervisor	-	1	1	1	-	1	13
Utility Billing Supervisor	-	1	1	1	-	1	13
Sr. Utility Customer Svc. Rep.	1	-	-	-	-	-	11
Sr. Utility Billing Technician	1	-	-	-	-	-	11
Office Service Coordinator	1	1	1	1	-	1	7
Utility Billing Tech. III	-	-	1	1	-	1	7
Utility Customer Svc. Rep. III	2	2	3	3	-	3	7
Utility Billing Tech. II	1	2	-	-	-	-	6
Utility Customer Svc. Rep. II	1	1	1	-	-	-	6
Utility Dispatcher	-	1	1	1	-	1	5
Utility Billing Tech. I	1	-	1	1	-	1	4
Utility Customer Svc. Rep. I	5	5	4	5	-	5	4
Data Entry Clerk	1	1	1	1	-	1	2
<b>TOTAL</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>16</b>	

**Functional Duties:** The duties of the Customer Service and Billing Divisions are to supply the customers of Deltona Water with accurate and timely utility bills while providing courteous and efficient customer service.

Customer Service & Billing

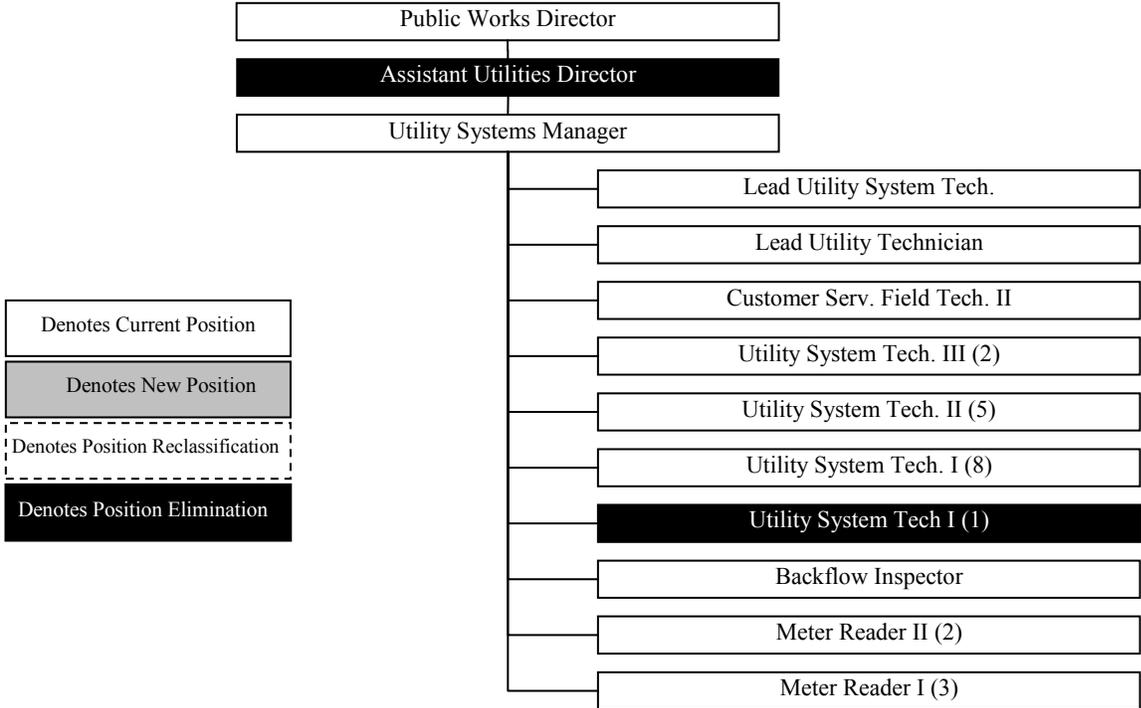
Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 389,594	\$ 452,467	\$ 486,600	\$ 478,320
Overtime	14,705	8,855	13,300	16,100
Other Pay	-	-	-	-
Benefits and Taxes	184,720	207,921	244,100	242,630
<b>Total Personal Service Costs</b>	<b>589,019</b>	<b>669,243</b>	<b>744,000</b>	<b>737,050</b>
Operating Expenditures	333,146	366,049	502,400	512,500
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	25,730	237,999	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 922,165</b>	<b>\$ 1,061,022</b>	<b>\$ 1,484,399</b>	<b>\$ 1,249,550</b>
Staffing:				
Full-Time	15	16	16	16
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	54,260	84,908	61,700	88,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	4,174	1,165	5,800	-
5241 - Communications and Freight Services	172,942	148,531	229,500	240,400
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	2,119	4,559	55,300	5,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	546	564	2,500	2,500
5247 - Printing and Binding	23,198	29,106	37,400	37,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	1,700	2,269	4,900	4,900
5251 - Office Supplies	7,658	14,888	10,500	11,500
5252 - Operating Supplies	3,253	3,604	9,900	9,700
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,640	6,211	9,300	-
5255 - Bank Charges	61,656	70,244	75,600	113,000
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 333,146</b>	<b>\$ 366,049</b>	<b>\$ 502,400</b>	<b>\$ 512,500</b>

(1) Budget as last amended.

Water/Wastewater Field Operations

**WATER/SEWER UTILITY SERVICES DEPARTMENT**  
**WATER/WASTEWATER FIELD OPERATIONS DIVISION**



WATER/WASTEWATER FIELD OPERATIONS DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 06/07	FY 07/08	Budget FY 08/09	Adjusted FY 08/09	Change FY 09/10	FY 09/10	
Utility Systems Manager	-	1	1	1	-	1	15
Lead Utility Systems Tech	1	1	1	1	-	1	13
Lead Utility Technician	-	1	1	1	-	1	13
Utility Systems Supervisor	1	-	-	-	-	-	12
Utility Inspector	1	1	-	-	-	-	12
Utility Systems Tech III	3	2	2	2	-	2	9
Utility Systems Tech II	5	5	5	5	-	5	7
Customer Service Field Tech II	1	1	1	1	-	1	6
Meter Reader II	2	2	2	2	-	2	6
Meter Reader I	3	3	3	3	-	3	6
Utility Systems Tech I	9	9	9	8	-	8	5
Backflow Inspector	1	1	1	1	-	1	4
<b>TOTAL</b>	<b>27</b>	<b>27</b>	<b>26</b>	<b>25</b>	<b>-</b>	<b>25</b>	

**Functional Duties:** The responsibility of the Water/Wastewater Field Operations Division is to operate and maintain the City’s water distribution and wastewater collection systems in a safe, economical and environmentally sound manner.

Water/Wastewater Field Operations

Summary

	Actual FY 06/07	Actual FY 07/08	Adopted Budget (1) FY 08/09	Adopted Budget FY 09/10
Personal Services:				
Salaries & Wages	\$ 706,266	\$ 496,085	\$ 912,700	\$ 852,010
Overtime	89,505	113,705	56,600	51,530
Other Pay	8,031	9,878	7,300	7,300
Benefits and Taxes	342,297	372,026	468,900	411,310
<b>Total Personal Service Costs</b>	<b>1,146,099</b>	<b>991,694</b>	<b>1,445,500</b>	<b>1,322,150</b>
Operating Expenditures	174,632	450,748	489,600	427,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	88,200	1,107,717	1,007,000	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,408,931</b>	<b>\$ 2,550,159</b>	<b>\$ 2,942,100</b>	<b>\$ 1,749,550</b>
Staffing:				
Full-Time	27	27	26	25
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ 29,000	\$ 27,900
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	12,844	5,158	3,000	2,800
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	131	171	3,100	3,000
5241 - Communications and Freight Services	1,422	2,248	2,900	2,900
5243 - Utility Services	5,108	4,919	7,000	7,100
5244 - Rentals and Leases	1,019	959	2,000	1,900
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	22,463	97,088	184,200	177,900
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	3,992	178,683	19,000	17,800
5251 - Office Supplies	985	1,354	2,500	2,400
5252 - Operating Supplies	123,972	159,345	229,900	177,100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	2,696	823	7,000	6,600
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 174,632</b>	<b>\$ 450,748</b>	<b>\$ 489,600</b>	<b>\$ 427,400</b>

(1) Budget as last amended.

**CAPITAL PROJECT FUNDS SUMMARY**

<u>Description</u>	301 Municipal Complex	302 Park Projects	501 Replacement Equipment	502 New Equipment	Total
<b>SOURCES</b>					
Grant Funding	\$ -	\$ 224,775	\$ -	\$ -	\$ 224,775
Special Assessments	-	-	-	-	-
Interest Income	24,000	1,200	-	-	25,200
Miscellaneous Revenue	-	-	-	-	-
<i>Revenues</i>	<u>24,000</u>	<u>225,975</u>	<u>-</u>	<u>-</u>	<u>249,975</u>
Transfers In	2,550,000	-	1,050,000	-	3,600,000
Bond Proceeds	-	-	-	-	-
Fund Balance Carryforward - 9/30/09	<u>7,031,042</u>	<u>291,833</u>	<u>1,651,199</u>	<u>-</u>	<u>8,974,074</u>
<b>TOTAL SOURCES</b>	<u><u>\$ 9,605,042</u></u>	<u><u>\$ 517,808</u></u>	<u><u>\$ 2,701,199</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,824,049</u></u>
<b>USES</b>					
Capital Outlay	<u>\$ 8,260,500</u>	<u>\$ 412,775</u>	<u>\$ 1,045,000</u>	<u>\$ -</u>	<u>\$ 9,718,275</u>
<i>Uses</i>	<u>8,260,500</u>	<u>412,775</u>	<u>1,045,000</u>	<u>-</u>	<u>9,718,275</u>
Ending Fund Balance - 9/30/10	<u>1,344,542</u>	<u>105,033</u>	<u>1,656,199</u>	<u>-</u>	<u>3,105,774</u>
<b>TOTAL USES</b>	<u><u>\$ 9,605,042</u></u>	<u><u>\$ 517,808</u></u>	<u><u>\$ 2,701,199</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,824,049</u></u>

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**MUNICIPAL COMPLEX FUND  
SOURCES & USES**

The Municipal Complex Fund is used to account for the fiscal activities related to the funding and construction of capital facilities for City operations.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Interest Income	\$ 282,257	\$ 180,207	\$ 47,000	\$ 24,000
<i>Total Revenues</i>	282,257	180,207	47,000	24,000
Transfer In - General Fund	2,250,000	5,500,000	150,000	2,550,000
Transfer In - Fire Impact Fees Fund	177,000	83,495	21,100	-
Transfer In - Law Enforcement Impact Fees Fund	35,500	22,910	-	-
Fund Balance Carryforward	<u>4,523,522</u>	<u>6,548,254</u>	<u>7,787,942</u>	<u>7,031,042</u>
<i>Total Sources:</i>	<u>\$ 7,268,279</u>	<u>\$ 12,334,866</u>	<u>\$ 8,006,042</u>	<u>\$ 9,605,042</u>
Capital Outlay	\$ 720,025	\$ 4,546,924	\$ 975,000	\$ 8,260,500
Ending Fund Balance	<u>6,548,254</u>	<u>7,787,942</u>	<u>7,031,042</u>	<u>1,344,542</u>
<i>Total Uses:</i>	<u>\$ 7,268,279</u>	<u>\$ 12,334,866</u>	<u>\$ 8,006,042</u>	<u>\$ 9,605,042</u>

**MUNICIPAL COMPLEX FUND  
CAPITAL OUTLAY BUDGET DETAIL**

	Capital Budget
<b><u>Projects:</u></b>	
Public Safety Complex	\$ -
Land for Public Safety Complex	5,700,000
Fire Station 65 - Continuation	2,550,000
Lombardy Facility Re-Roof	10,500
	\$ 8,260,500

**Municipal Complex Fund Capital Projects – Budget FY 09/10****Public Safety Complex - Land****FY 09/10: \$5,700,000**

The purchase of the land for this project is currently under contract and \$1,900,000 has already been spent. This land will house Fire Station 65 as well as the future Public Safety Complex. The Public Safety Complex will house the Fire Department Administration, Communications Center, Emergency Operations Center and Logistics division of the Fire Department. It will also house all Law Enforcement operations and administration provided by the Volusia County Sheriff's office and will have the capability to expand to meet the future needs of the City, including in-house law enforcement services if the City takes that route in the future.

**Fire Station 65****FY 09/10: 2,550,000**

This project is currently underway and it is a Commission directive for the remaining project to be funded from the General Fund's Fund Balance. If not funded, the Fire Department would continue to experience increased response time to the western and northwestern portions of the City currently serviced by Engine Company 65 which is stationed with Engine 63 at Howland and Elkcam Boulevards.

**Lombardy Facility Re-Roof****FY 09/10: \$10,500**

This project provides for re-roofing the old Lombardy Fire Station which will become the Logistics facility in July 2009. Additionally, this facility will house between \$150,000 - \$200,000 of Fire Department equipment and supplies. By not re-roofing this facility, these supplies and equipment could be damaged or destroyed in the event of a roof failure or major leak.

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**PARK PROJECTS FUND**  
**SOURCES & USES**

The Park Projects Fund is used to account for the fiscal activities related to the funding and construction of park and recreational facility development. The funding for park projects is derived from a variety of sources including park impact fees, grants, general revenues and donations. The goal is to provide the citizens of Deltona with a parks and recreation system which includes a comprehensive range of recreation and cultural facilities, programs and activities, including informal recreation as well as the provision of excellent facilities and a supportive environment for organized sports programs.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Grant Funding	\$ 60,952	\$ 361,494	\$ 90,000	\$ 224,775
Interest Income	33,218	33,166	1,800	1,200
Other Income	-	-	-	-
<i>Total Revenues</i>	<u>94,170</u>	<u>394,660</u>	<u>91,800</u>	<u>225,975</u>
Transfers In - General Fund	-	-	1,500,000	-
Transfers In - Impact Fee Fund	350,000	450,189	105,000	-
Fund Balance Carryforward	618,096	921,547	320,033	291,833
<i>Total Sources:</i>	<u>\$ 1,062,266</u>	<u>\$ 1,766,396</u>	<u>\$ 2,016,833</u>	<u>\$ 517,808</u>
Capital Outlay	\$ 140,719	\$ 1,446,363	\$ 1,725,000	\$ 412,775
Ending Fund Balance	921,547	320,033	291,833	105,033
<i>Total Uses:</i>	<u>\$ 1,062,266</u>	<u>\$ 1,766,396</u>	<u>\$ 2,016,833</u>	<u>\$ 517,808</u>

**PARK PROJECT FUND**  
**CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>
<b><u>Projects:</u></b>	
Lake Monroe Boat Ramp Seawall	\$ 12,775
Boundless Playground	<u>400,000</u>
	<u>\$ 412,775</u>

**Parks Projects Fund Capital Projects – Budget FY 09/10**

**Lake Monroe Boat Ramp Seawall Renovation**      **FY 09/10:** \$0 / Volusia County - \$12,775

If the City does not proceed with this project, the citizens of Deltona and Volusia County will be exposed to a potential safety concern which will affect their well-being. Volusia County has approved a reimbursement for this project.

**Boundless Playground**      **FY 09/10:** \$200,000 (City) / \$200,000 (Grant)  
**FY 10/11:**      \$193,750 (Grant)

A Commission driven initiative, the City’s boundless playground will be built on the Thornby property. The playground will allow children with and without disabilities to play together in an accessible and nurturing play environment. The total cost of the playground is in the \$800,000 range and will be partially funded by Volusia County through an ECHO grant (\$393,750), the Community Development Block Grant (\$200,000) and funds from the City’s Park Projects Fund (remainder). Construction for the playground will start in FY 09/10 and is anticipated to be completed in FY 10/11. The park will be built so that it can be expanded over the years.

**UNFUNDED PROJECTS**

**Deltona Community Center Parking**      **FY 09/10:** \$5,000  
**Lot Reorganization**

The parking at this site presents a safety hazard due to uneven driving/walking surfaces. There are no defined parking spaces. This site also provides parking for vans/boat trailers for the Lake Monroe boat ramp. Trees and roots are being damaged as a result of haphazard parking of vehicles. This facility needs structure and order with designated parking guidelines. This design of this project will be done in FY 09/10 with the actual project being done in FY 11/12.

**Deltona Community Center ADA**      **FY 09/10:** \$7,500  
**Door Access**

This site is used daily by senior citizens and is frequently rented by the public. The ADA door access would be added to the Arts & Craft building and the Main Hall.

**Keysville Well Irrigation**      **FY 09/10:** \$9,000

A well could be utilized to irrigate the dog areas and provide a more aesthetically pleasing park main entrance.

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**REPLACEMENT EQUIPMENT FUND  
SOURCES & USES**

The Replacement Equipment Fund (formerly known as the Capital Equipment Fund) was established to account for the fiscal activities related to funding of replacement vehicles and equipment necessary for the day to day operation of City departments. Funding is provided by annualized capital equipment charges to each department within the City. The intent is to insure adequate funds are accumulated to allow for replacement of assets. The annual funding is calculated by estimating replacement cost and the expected useful lives of assets and is designed to provide level annual funding. The fund is utilized to accumulate resources for the purchase and replacement of City vehicles and equipment by effectively leasing the vehicles and equipment back to the individual user departments within the General Fund in the form of an annualized charge for capital equipment.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Grant Funding	\$ -	\$ -	\$ -	\$ -
Interest Income	78,365	41,428	10,000	-
Sale of Equipment	-	-	-	-
<i>Total Revenues</i>	<u>78,365</u>	<u>41,428</u>	<u>10,000</u>	<u>-</u>
Transfers In	1,266,000	1,493,123	1,150,000	1,050,000
Fund Balance Carryforward	<u>1,523,493</u>	<u>1,369,617</u>	<u>1,766,199</u>	<u>1,651,199</u>
<i>Total Sources:</i>	<u>\$ 2,867,858</u>	<u>\$ 2,904,168</u>	<u>\$ 2,926,199</u>	<u>\$ 2,701,199</u>
Capital Outlay	\$ 1,498,241	\$ 1,137,969	\$ 1,275,000	\$ 1,045,000
Ending Fund Balance	<u>1,369,617</u>	<u>1,766,199</u>	<u>1,651,199</u>	<u>1,656,199</u>
<i>Total Uses:</i>	<u>\$ 2,867,858</u>	<u>\$ 2,904,168</u>	<u>\$ 2,926,199</u>	<u>\$ 2,701,199</u>

**REPLACEMENT EQUIPMENT FUND  
CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>	<u>Department</u>
<b><u>Computer Software and Equipment:</u></b>		
Left Hand SAN DW-Storage Device	\$ 35,000	IT Department
Application Firewall / Internal	50,000	IT Department
PC Replacements	15,000	IT Department
Replace network infrastructure-Routers & Switches	25,000	IT Department
Blade Center (Server)	30,000	IT Department
Flame Simulation Fire Incident Command Training System	35,000	Fire Department
	<u>190,000</u>	
 <b><u>Communication Equipment:</u></b>		
Replacement Computer-Aided Dispatch (CAD) system with Mobile Data Terminals (MDT) and Automated Vehicle Locators (AVL)	225,000	Fire Department
Physical Security Solution	50,000	IT Department
Fax Solution	15,000	IT Department
	<u>290,000</u>	
 <b><u>Vehicles and Heavy Equipment:</u></b>		
New Fire Engine Fully Equipped	500,000	Fire Department
Replacement Vehicle	50,000	Fire Department
	<u>550,000</u>	
 <b><u>Other Equipment:</u></b>		
Heavy Duty Tire Changer	15,000	Public Works
	<u>\$ 1,045,000</u>	

### Replacement Equipment Fund Capital – Budget FY 09/10

**Left Hand SAN DW** **FY 09/10: \$35,000**

This would increase the City's storage space so that IT will no longer have to move databases around. The additional storage space is needed for expansion of applications such Laserfiche and CRW.

**Application Firewall / Internal** **FY 09/10: \$50,000**

Currently we do not have anything in place that secures our applications as they are transmitted across the web. This application would allow us to attain industry standard security for our applications and would be limiting the City's exposure to hacking and fraud. In effect, this would insulate the City from monetary damages and lost productivity in the event of a security breach. This application is critical in allowing the City to move forward and begin using the next wave of inter-personal communications such as Twitter and FaceBook. Use of these types of sites will allow our Public Safety and First Responders faster access to the public in day-to-day operations and especially in emergency situations.

**PC Replacements** **FY 09/10: \$15,000**

By not providing funds to replace failing computers and laptops, should they fail, the City will be jeopardizing services such as building inspections, code enforcement and permit applications not to mention the reduced productivity should any computer fail and not have a readily available replacement.

**Replacement Network Switches and Routers** **FY 09/10: \$25,000**

The IT Department manages over 20 different switches and routers. Much of the equipment has been in service over 5 years and is at the end of its service life and no longer supported by the vendor. Switches and routers need to be replaced for efficiency and to allow the IT Department to provide continuous support. We will continue to notice slower connectivity and more network disruptions if we do not replace these devices.

**Blade Center (Server)** **FY 09/10: \$30,000**

This purchase will allow the City to continue to decommission old servers that are out of warranty but still in service. Currently, we need to budget \$75,000 in case we suffer fatal equipment failure. This figure could potentially be cut in half with this purchase. We would also reduce the amount of "out of warranty" equipment currently in use.

**Flame Simulation Fire Incident Command Training System** **FY 09/10: \$35,000**

All officers in the department are required to have documented incident command training per Florida Administrative Code 69A and Florida Statute 633. This system would replace the previous system that we no longer have access to and would allow our in-house training office to provide this training.

Replacement Equipment Fund

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**Replacement CAD with AVL and MDT** **FY 09/10: \$225,000**

\$225,000 represents the “bare-bones” upgrade the City will do if the grant is not awarded. If the grant is awarded, the City’s cost will be \$90,000 which represents the City’s 20% matching funds to the Assistance to Firefighters \$360,000 grant. Our current Computer Aided Dispatch (CAD) system is approximately 6 years old and has become outdated and cannot provide some of the basic features now incorporated in most CAD programs. The current system does not integrate with the Volusia County Sheriff’s Office CAD system for ease of 911 call transfer. Additionally, the current CAD does not provide for “pushing” of information to Mobile Data Terminals (MDT) for mission-critical information including hydrant location, on-scene hazards, etc. and also does not include Automated Vehicle Locators (AVL).

**Physical Security Solution** **FY 09/10: \$50,000**

City Hall is not as secure as it should be. We have downsized staff and as a result, we now have common areas that are unmanned. By incorporating CCTV, we reduce our exposure to theft as well as accident / incident claims. This system would also provide accountability for off hours access and would give the City the ability to monitor off hours cleaning staff.

**Fax Solution** **FY 09/10: \$15,000**

Implementing a City-wide desktop faxing solution would allow the City to use some of the advanced features in Munis. Staff believes that this technology would improve productivity and would put us closer toward the goal of going paperless in our production department. Desktop faxing would provide the opportunity for increased functionality and productivity when compared to our present faxing capabilities. Faxed documents would be more secure as they would be delivered directly to the recipient’s Outlook mail box.

**New Fire Engine Fully Equipped** **FY 09/10: \$500,000**

This engine company is needed in addition to the engine company presented to be replaced. The addition of this engine company would provide the City with the resources necessary to maintain a capable frontline fleet and an adequate reserve fleet. The life expectancy for engine companies is 10 years front line and 5 years reserve. However, our units experience greater alarm loads and farther travel per incident due to our sparse locations for these units.

**Replacement Vehicle (Fire)** **FY 09/10: \$50,000**

This is a replacement vehicle for the Battalion or Shift Commander. The current vehicle has more than 67,000 miles and is used 24/7 in all areas of the City. There is no comparable back up unit and a staff vehicle does not adequately provide the space they need for managing large incidents. Vehicle to be replaced: Command Vehicle (Shift Commander) – 4x4 Expedition or other large SUV.

**Heavy Duty Tire Changer** **FY 09/10: \$15,000**

Currently, the City outsources all truck tire mounting as we do not have the necessary equipment to change anything other than light duty tires. This would allow us to stop approximately 90% of the outsourcing for mounting heavy duty truck tires; the only outsourcing of this function would be for emergency road calls which are minimal.

**NEW EQUIPMENT FUND  
SOURCES & USES**

This fund was established to account for the fiscal activities related to funding of new vehicles and equipment necessary for the day to day operation of City departments. Funding is provided by annual capital equipment charged to each department requesting the new asset as needed. This fund is not intend to accumulate resources but will be on a pay as you go basis.

<u>Description</u>	<u>Actual FY 06/07</u>	<u>Actual FY 07/08</u>	<u>Estimated Actual FY 08/09</u>	<u>Adopted Budget FY 09/10</u>
Grant Funding	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	-
Sale of Equipment	-	-	-	-
<i>Total Revenues</i>	-	-	-	-
Transfers In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**GENERAL DESCRIPTION**

The Five-Year CIP is a systematically developed plan for the identification of the financing and acquisition of various public improvements over a period of five years. It is predicated on an in-depth understanding of community needs and financial resources available. The basic source data used in the development of CIP, in terms of selecting projects and establishing priorities, is the Comprehensive Plan, City Commission’s Vision Planning, and other identified departmental requirements. In this regard, the CIP must complement and support the capital improvement element of the Comprehensive Plan. However, unlike the capital improvement element, the CIP includes various other capital projects and equipment acquisition.

**RELATIONSHIP TO THE OPERATING BUDGET**

The capital improvements budget, unlike the operating budget, is a five-year plan which is updated annually. Only those projects scheduled during the first year of the plan will be funded and adopted as part of the City’s Annual Budget.

**PURPOSE**

The purpose of the CIP is primarily as a planning document to alert the City of upcoming large financing requirements for needed public improvements and to develop financing strategies for their accomplishment. The impact on operations is also an important factor in that any increases to operating costs must be covered by that fiscal year’s anticipated operating revenues.

**PROCESS**

The compilation stage of the CIP is targeted to be completed during May 2010 to begin the discussion stage of the CIP process. The length of the process is designed to allow time to draft the CIP so that operating impacts are known and included in the proposed operating budget, but be able to review the operating budget priorities and weigh those against the funding needs of the projects prior to making the final decisions on the CIP.

**GOVERNMENTAL FUNDS  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
SUMMARY BY FUNDING SOURCE**

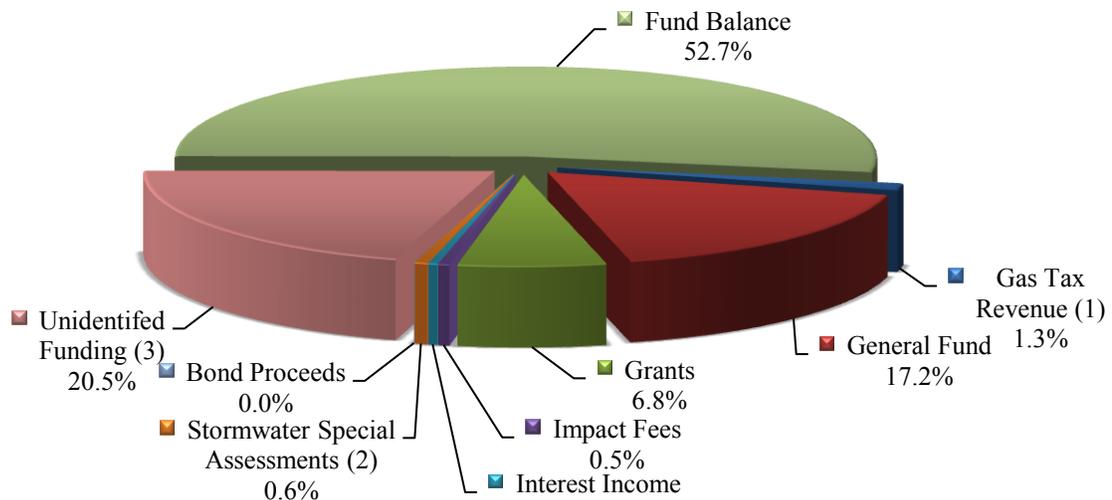
Funding Source	Budget	Planned				Total
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	
Gas Tax Revenue (1)	\$ 38,065	\$ 79,625	\$ 124,425	\$ 161,425	\$ 205,425	\$ 608,965
General Fund	3,600,000	1,150,000	1,150,000	1,150,000	1,150,000	8,200,000
Grants	3,045,500	193,750	-	-	-	3,239,250
Impact Fees - Fire	-	-	-	-	-	-
Impact Fees - Law Enforcement	-	-	-	-	-	-
Impact Fees - Parks and Recreation	-	-	-	-	-	-
Impact Fees - Transportation	50,000	50,000	50,000	50,000	50,000	250,000
Interest Income	74,200	37,600	29,600	24,600	27,600	193,600
Stormwater Special Assessments (2)	195,119	88,845	-	-	-	283,964
Issuance of Debt - Stormwater	-	-	-	-	-	-
Unidentified Funding (3)	-	869,682	4,425,120	2,818,212	1,686,975	9,799,989
Draw from (transfer) to CIP Fund Balance	19,022,385	4,415,924	1,034,420	695,700	-	25,168,429
	<u>\$ 26,025,269</u>	<u>\$ 6,885,426</u>	<u>\$ 6,813,565</u>	<u>\$ 4,899,937</u>	<u>\$ 3,120,000</u>	<u>\$ 47,744,197</u>

- (1) Tax revenues in excess of related operating expenditures and debt service.
- (2) Assessment revenue in excess of related operating expenditures and debt service.
- (3) Specific funding source not yet determined. Related projects contingent upon actual funding.

CIP Fund Balance:

Beginning CIP reserve	\$ 28,274,203	\$ 9,251,818	\$ 4,835,894	\$ 3,801,474	\$ 3,105,774
Draw (from) addition to reserve	<u>(19,022,385)</u>	<u>(4,415,924)</u>	<u>(1,034,420)</u>	<u>(695,700)</u>	<u>-</u>
Ending CIP reserve	<u>\$ 9,251,818</u>	<u>\$ 4,835,894</u>	<u>\$ 3,801,474</u>	<u>\$ 3,105,774</u>	<u>\$ 3,105,774</u>

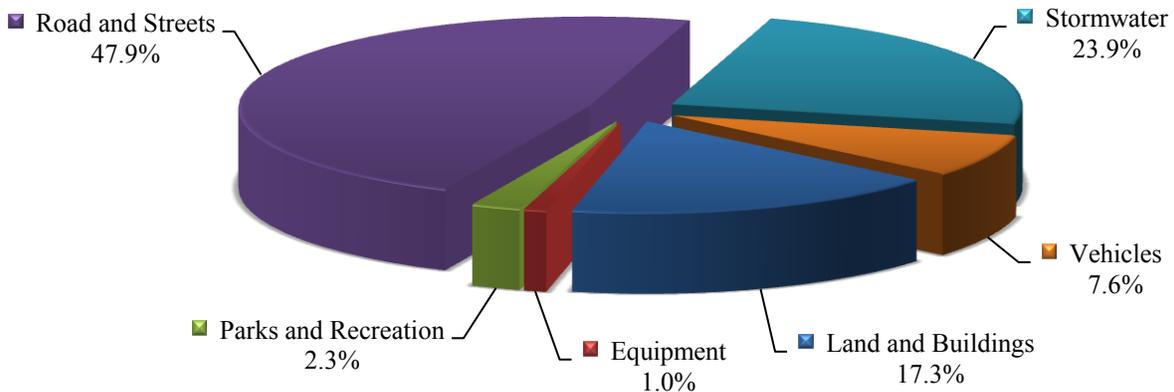
**Total 5-Year CIP By Funding Source**



**GOVERNMENTAL FUNDS  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
SUMMARY BY PROJECT TYPE**

Project	Budget	Planned				Total
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	
Land and Buildings - Fire Station	\$ 2,560,500	\$ -	\$ -	\$ -	\$ -	\$ 2,560,500
Land and Buildings - Public Safety	5,700,000	-	-	-	-	5,700,000
Equipment	614,970	-	-	-	-	614,970
Road Construction	8,859,799	3,111,676	3,173,565	1,249,647	-	16,394,687
Park Projects	891,775	193,750	-	-	-	1,085,525
Road Resurfacing	1,000,000	750,000	750,000	750,000	750,000	4,000,000
Sidewalks	-	-	800,000	825,000	850,000	2,475,000
Stormwater - Capital Improvement	2,227,000	2,255,000	995,000	1,489,290	1,000,000	7,966,290
Stormwater - Renewal and Replacement	3,339,225	-	-	-	-	3,339,225
Vehicles	832,000	575,000	1,095,000	586,000	520,000	3,608,000
	<u>\$ 26,025,269</u>	<u>\$ 6,885,426</u>	<u>\$ 6,813,565</u>	<u>\$ 4,899,937</u>	<u>\$ 3,120,000</u>	<u>\$ 47,744,197</u>

**Total 5-Year CIP By Project Type**



**ENTERPRISE FUND  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
SUMMARY BY FUNDING SOURCE**

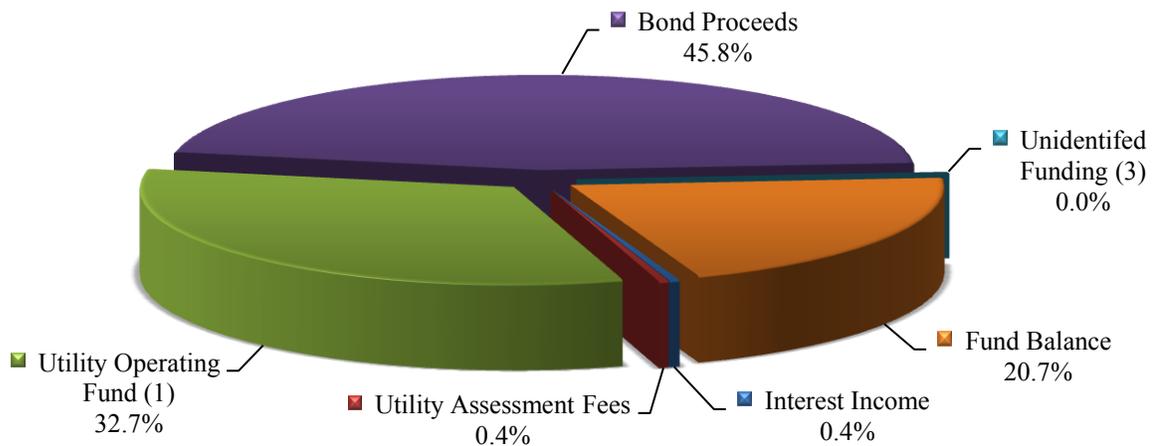
Funding Source	Budget	Planned				Total
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	
Interest Income	\$ 99,000	\$ 81,000	\$ 47,000	\$ 46,000	\$ 20,000	\$ 293,000
Utility Assessment Fees	50,000	53,000	56,000	59,000	62,000	280,000
Utility Operating Fund (1)	3,088,777	2,931,687	4,097,437	5,790,237	5,534,212	21,442,350
Issuance of debt - Construction Fund (2)	20,000,000	-	10,000,000	-	-	30,000,000
Unidentified Funding (3)	-	-	-	-	-	-
Draw from (transfer) to CIP Fund Balance	(5,894,807)	12,085,313	(1,155,437)	1,234,763	7,268,788	13,538,620
	<u>\$ 17,342,970</u>	<u>\$ 15,151,000</u>	<u>\$ 13,045,000</u>	<u>\$ 7,130,000</u>	<u>\$ 12,885,000</u>	<u>\$ 65,553,970</u>

- (1) Operating revenues in excess of related expenditures and debt service.
- (2) Contingent upon Commission approval.
- (3) Specific funding source not yet determined. Related projects contingent upon actual funding.

CIP Fund Balance:

Beginning CIP reserve	\$ 13,680,619	\$ 19,575,426	\$ 7,490,113	\$ 8,645,550	\$ 7,410,787
Draw (from) addition to reserve	<u>5,894,807</u>	<u>(12,085,313)</u>	<u>1,155,437</u>	<u>(1,234,763)</u>	<u>(7,268,788)</u>
Ending CIP reserve	<u>\$ 19,575,426</u>	<u>\$ 7,490,113</u>	<u>\$ 8,645,550</u>	<u>\$ 7,410,787</u>	<u>\$ 141,999</u>

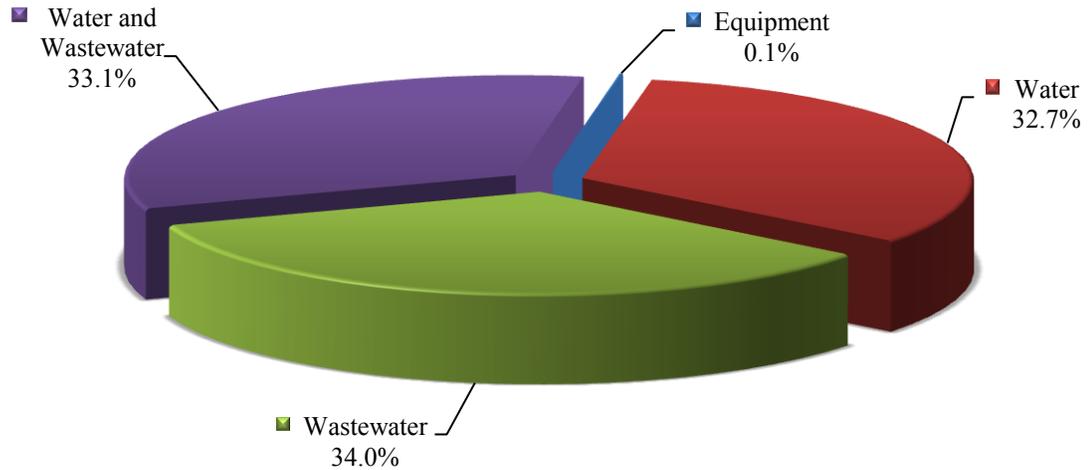
**Total 5-Year CIP By Funding Source**



**ENTERPRISE FUND  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
SUMMARY BY PROJECT TYPE**

Project	Budget	Planned				Total
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	
Equipment	\$ 824,970	\$ 60,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 1,049,970
Water	8,077,000	7,101,000	3,500,000	1,825,000	6,580,000	27,083,000
Wastewater	7,396,000	7,240,000	6,490,000	750,000	750,000	22,626,000
Water and Wastewater	<u>1,045,000</u>	<u>750,000</u>	<u>3,000,000</u>	<u>4,500,000</u>	<u>5,500,000</u>	<u>14,795,000</u>
	<u>\$ 17,342,970</u>	<u>\$ 15,151,000</u>	<u>\$ 13,045,000</u>	<u>\$ 7,130,000</u>	<u>\$ 12,885,000</u>	<u>\$ 65,553,970</u>

**Total 5-Year CIP By Project Type**



**ESTIMATED OPERATING  
BUDGET IMPACTS OF SELECTED  
CAPITAL IMPROVEMENT PROJECTS**

The following projects are expected to generate incremental operating costs and therefore impact future operating budgets. This list is not all inclusive but does include the most significant projects whose operating budget impacts have been quantified.

	Estimated Additional Personnel	Estimated Annual Personnel Cost	Estimated Annual Operating Costs	Total Estimated Annual Costs
<b><u>Public Safety:</u></b>				
New Fire Station 65	-	\$ -	\$ 125,000	\$ 125,000

**Transportation:**

New road projects are expected to decrease annual operating costs but the amount of the decrease has not yet been determined.

**Culture & Recreation:**

Boundless Playground	None	\$ -	\$ 15,000	\$ 15,000
<b>Total - Governmental Funds</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>

**Wastewater:**

New Wastewater Treatment Plant	10	\$ 560,000	\$ 1,000,000	\$ 1,560,000
<b>Total - Enterprise Funds</b>	<b>10</b>	<b>\$ 560,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,560,000</b>

**DEBT MANAGEMENT****DEBT ADMINISTRATION**

On November 6, 2003, the City issued outstanding, the Utility System Revenue Bonds, Series 2003. The original amount of this issue was \$81,725,000. The bonds are insured and have been assigned a AAA rating from Standard and Poor's Corporation, a AAA from Moody's Investor Service, and a AAA from FITCH on each bond issue.

On July 12, 2006 the City issued Transportation Capital Improvement Revenue Bonds, Series 2006. The amount of the issue was \$18,240,000. The bonds are insured and have been assigned a AAA rating from Standard and Poor's Corporation, a AAA from Moody's Investor Service, and a AAA from FITCH on each bond issue.

On April 8, 2009, the City issued Stormwater Special Assessment Note, Series 2009. The amount of the issue was \$6,569,345.

The City has no general obligation debt.

**LEGAL DEBT MARGIN**

The City is not required by law to set a legal debt margin. However, the City complies with all bond covenants and the City's Debt Policies.

**UTILITY SYSTEM REVENUE BONDS, SERIES 2003**

In November 2003, the City of Deltona issued Utility System Revenue Bonds, Series 2003, in the amount of \$81,725,000 for the purpose of acquiring and making capital improvements to the City's Water and Wastewater System. The system was acquired from Florida Water Services Corporation. \$17,500,000 of the original bond issue was set aside for capital improvements to the acquired system and these funds are segregated in the Water/Sewer Utility Construction Fund under the Enterprise Fund section of this Budget Document.

**TRANSPORTATION CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2006**

On July 12, 2006, the City of Deltona issued Transportation Capital Improvement Revenue Bonds, Series 2006, in the amount of \$18,240,000 for the purpose of improving existing roads within the City. Revenues pledged for payment of the bonds are the five-cent local option gas tax, the six-cent local option gas tax and transportation impact fees.

**STORMWATER SPECIAL ASSESSMENT NOTE, SERIES 2009**

On April 8, 2009, the City of Deltona issued Stormwater Special Assessment Note, Series 2009 in the amount of \$6,569,345 for the purpose of financing certain costs of the capital improvements contained (included) in the City's adopted Stormwater Master Plan. The Stormwater Master Plan consists (includes) of capital improvements and maintained stormwater system which system provides stormwater utility services, facilities and programs throughout the City.

**BOND COVENANTS**

Debt Service coverage and requirements on all outstanding bonds have been met or exceeded, in accordance with the bond resolutions.

Utility Revenue Bonds

**BOND INDEBTEDNESS**

Outstanding Bonds as of 10/1/09	Principal	Interest	TOTAL
Utility System Revenue Bonds, Series 2003	\$ 76,925,000	\$ 59,433,142	\$ 136,358,142

**DEBT SERVICE PAYMENT SCHEDULE**

**Utility System Revenue Bonds, Series 2003**

Maturity (Calendar Year)	Principal	Interest	TOTAL
2005	\$ 500,000	\$ 3,570,531	\$ 4,070,531
2006	650,000	3,885,125	4,535,125
2007	750,000	3,872,125	4,622,125
2008	850,000	3,857,125	4,707,125
2009	950,000	3,836,938	4,786,938
2010	1,100,000	3,810,813	4,910,813
2011	1,400,000	3,777,813	5,177,813
2012	1,700,000	3,732,313	5,432,313
2013	1,945,000	3,668,563	5,613,563
2014	2,025,000	3,590,763	5,615,763
2015	2,105,000	3,511,788	5,616,788
2016	2,185,000	3,432,850	5,617,850
2017	2,300,000	3,318,138	5,618,138
2018	2,420,000	3,197,388	5,617,388
2019	2,545,000	3,070,338	5,615,338
2020	2,680,000	2,936,725	5,616,725
2021	2,820,000	2,796,025	5,616,025
2022	2,965,000	2,647,975	5,612,975
2023	3,125,000	2,492,313	5,617,313
2024	3,285,000	2,328,250	5,613,250
2025	3,450,000	2,164,000	5,614,000
2026	-	1,991,500	1,991,500
2027	-	1,991,500	1,991,500
2028	11,440,000	1,991,500	13,431,500
2029	-	1,405,200	1,405,200
2030	8,620,000	1,405,200	10,025,200
2031	-	995,750	995,750
2032	-	995,750	995,750
2033	-	995,750	995,750
2034	19,915,000	995,750	20,910,750
<b>TOTAL</b>	<b>\$ 81,725,000</b>	<b>\$ 82,265,799</b>	<b>\$ 163,990,799</b>

Transportation Revenue Bonds

**BOND INDEBTEDNESS**

Outstanding Bonds as of 10/1/09	Principal	Interest	TOTAL
Transportation Capital Improvement Revenue Bonds, Series 2006	\$ 16,605,000	\$ 8,177,951	\$ 24,782,951

**DEBT SERVICE PAYMENT SCHEDULE**

**Transportation Capital Improvement Revenue Bonds, Series 2006**

Maturity	Principal	Interest	TOTAL
2007	400,000	1,056,976	1,456,976
2008	605,000	850,269	1,455,269
2009	630,000	825,312	1,455,312
2010	660,000	799,325	1,459,325
2011	690,000	768,375	1,458,375
2012	720,000	735,575	1,455,575
2013	760,000	699,575	1,459,575
2014	795,000	661,575	1,456,575
2015	830,000	627,425	1,457,425
2016	870,000	585,925	1,455,925
2017	915,000	544,575	1,459,575
2018	955,000	504,544	1,459,544
2019	995,000	462,762	1,457,762
2020	1,040,000	417,988	1,457,988
2021	1,085,000	371,188	1,456,188
2022	1,135,000	322,363	1,457,363
2023	1,195,000	264,194	1,459,194
2024	1,255,000	202,950	1,457,950
2025	1,320,000	138,631	1,458,631
2026	1,385,000	70,981	1,455,981
<b>TOTAL</b>	<b>\$ 18,240,000</b>	<b>\$ 10,910,508</b>	<b>\$ 29,150,508</b>

Stormwater Special Assessment Note

**BANK NOTE**

Outstanding Bonds as of 10/1/09	Principal	Interest	TOTAL
Stormwater Special Assessment Note, Series 2009	\$ 6,569,345	\$ 4,016,221	\$ 10,585,566

**DEBT SERVICE PAYMENT SCHEDULE**

**Stormwater Special Assessment Note Series 2009**

Maturity	Principal	Interest	TOTAL
2010	195,779	350,152	545,931
2011	205,839	319,316	525,155
2012	216,417	309,003	525,420
2013	227,538	298,161	525,699
2014	239,231	286,761	525,992
2015	251,524	274,775	526,299
2016	264,449	262,174	526,623
2017	278,038	248,925	526,963
2018	292,326	234,996	527,322
2019	307,348	220,350	527,698
2020	323,142	204,952	528,094
2021	339,747	188,762	528,509
2022	357,206	171,741	528,947
2023	375,561	153,845	529,406
2024	394,861	135,030	529,891
2025	415,151	115,247	530,398
2026	436,485	94,448	530,933
2027	458,915	72,580	531,495
2028	482,497	49,588	532,085
2029	507,291	25,415	532,706
<b>TOTAL</b>	<b>\$ 6,569,345</b>	<b>\$ 4,016,221</b>	<b>\$ 10,585,566</b>

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**PAY GRADE LISTING**

**Annual Salary Range**  
Revised October 17, 2007

<b>Pay Grade</b>	<b>Minimum</b>	<b>Mid-point</b>	<b>Maximum</b>
1	19,100.00	24,066.00	29,032.00
2	20,055.00	25,269.30	30,483.60
3	21,057.75	26,532.77	32,007.78
4	22,110.64	27,859.40	33,608.17
5	23,216.17	29,252.37	35,288.58
6	24,376.98	30,714.99	37,053.01
7	25,595.83	32,250.74	38,905.66
8	26,875.62	33,863.28	40,850.94
9	28,219.40	35,556.44	42,893.49
10	29,630.37	37,334.26	45,038.16
11	31,111.89	39,200.98	47,290.07
12	32,667.48	41,161.03	49,654.57
13	34,300.86	43,219.08	52,137.30
14	36,015.90	45,380.03	54,744.17
15	37,816.69	47,649.03	57,481.37
16	39,707.53	50,031.49	60,355.44
17	41,692.90	52,533.06	63,373.22
18	43,777.55	55,159.71	66,541.88
19	45,966.43	57,917.70	69,868.97
20	48,264.75	60,813.58	73,362.42
21	50,677.99	63,854.26	77,030.54
22	53,211.89	67,046.98	80,882.07
23	55,872.48	70,399.32	84,926.17
24	58,666.10	73,919.29	89,172.48
25	61,599.41	77,615.26	93,631.10
EBB	59,000.00	87,025.00	115,050.00

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**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

**5233 Court Reporter Services**

Costs of appearance fees and transcript fees for in-court proceedings; appeals; and depositions

**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

**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**

Land; Buildings; Vehicles; or Equipment Rental & Leases

**CHART OF ACCOUNTS OPERATING EXPENSES - Continued****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; 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; Chemicals; Laboratory Supplies; Meters Supplies; Medical Supplies; Uniforms; Safety and Traffic Control; Computer Software; Park Furnishings and Equipment; Operating Supplies - Other

**5253 Road Materials & Supplies**

Road Materials and Supplies; Drainage Materials and Supplies; Sidewalk Materials and Supplies

**5254 Publications / Memberships / Training**

Books / Publications; Memberships/Licenses; Conferences/Meetings; Training/Seminar

**5995 IT - Allocated Costs**

Allocation of Citywide Information Technology Costs

**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 of 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.

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

**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.

**Budget (Operating)** A plan of financial operating 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.

**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 more than one year. 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 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 and/or expense.

**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 included 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 unity 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 an 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.

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

Glossary

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**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.

**Governmental Funds** Funds generally used to account for tax-supported activities.

**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 specific 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.

**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.

**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.

**Purchase Order** A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a state 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 provided 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.

**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.

Glossary

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**Uniform Accounting System** The chart of accounts prescribed by the Office of the State Comptroller is 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.

**ACRONYMS**

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

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