



# City of Deltona, Florida



Fire Station 62



Water Storage Tank at Water Plant



Ft. Smith Blvd.



Deltona Amphitheatre at Lyonia Preserve



Campbell Park



Campbell Park

## Annual Budget Fiscal Year 2010/2011

*"Building Deltona's Future Through Increased Efficiencies and Effectiveness"*



# *City of Deltona, Florida*



## Annual Budget FY 2010 / 2011

October 1, 2010 through September 30, 2011

### **MAYOR**

Dennis Mulder

### **CITY COMMISSION**

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

### **CITY MANAGER**

Faith G. Miller

### **DEPUTY CITY MANAGER**

Dave Denny

### **CITY ATTORNEY**

Gary J. Cooney

### **CITY DEPARTMENT DIRECTORS**

Joyce Kent, 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, 2009**

A handwritten signature in black ink, appearing to read "H.H." or "H. H." It is positioned below the title "President".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Eason". It is positioned below the title "Executive Director".

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, 2009.

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 import 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 10/11 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.

# **TABLE OF CONTENTS**

## **BUDGET OVERVIEW**

Budget Message .....	1
General Information .....	9
Location Map .....	13
Demographics .....	14
Miscellaneous Statistics .....	18

### **CITY STRUCTURE AND GOALS**

City-wide Organization Chart .....	19
Commission District Map .....	20
Historical Staffing Summary .....	21
Budget Summary - Staffing Changes .....	22
Vision 2026 .....	23
5-Year Strategic Economic Development Plan .....	25

### **BUDGET PROCESS AND POLICIES**

Budget Process .....	27
Budget Calendar .....	29
Resolution Adopting FY 10/11 Millage Rates .....	31
Resolution Adopting FY 10/11 Budget .....	33
Basis of Accounting .....	35
Financial Policies .....	36

### **REVENUES AND EXPENDITURES**

Budget Summary – All Funds .....	52
Budget Summary-Sources and Uses of Funds .....	53
Revenues by Source .....	54
Expenditures by Function .....	55
Changes in Fund Balance – All Funds .....	56
Fund Structure .....	61
Budget Summary – Narrative .....	64
Historical Comparison of Taxable Property Values and Ad Valorem Rates .....	72

## **GENERAL FUND**

Summary .....	73
Sources and Uses of Funds .....	74
Sources by Revenue Classification .....	75
Uses by Division Summary .....	76
Uses by Expenditure Classification .....	77
Fund Division by Major Object Classification .....	78
General Fund Summary .....	79

## **GENERAL FUND (Continued)**

### **DEPARTMENT BUDGETS**

City Commission .....	80
City Advisory Boards .....	81
Social Services .....	84
City Manager's Office .....	85
City Clerk's Office.....	88
Finance Department .....	92
Information Technology Services.....	96
City Attorney's Office .....	99
Planning and Development Services .....	103
Building and Zoning Services.....	108
Human Resources .....	112
General Government.....	116
Enforcement Services .....	118
Law Enforcement.....	122
Fire / Rescue Services .....	125
Public Works.....	131
Parks & Recreation .....	145

## **SPECIAL REVENUE FUNDS**

Special Revenue Fund .....	152
Stormwater Utility Fund .....	154
Solid Waste Management Fund .....	163
Fire / Rescue Service Impact Fees Fund.....	167
State Housing Initiatives Partnership (SHIP) Fund .....	168
Community Development Block Grant (CDBG) Fund .....	169
Streetlighting Districts Fund .....	172
Park Impact Fees Fund.....	173
Transportation Fund.....	174
Tree Replacement Fund .....	178
Environmental Improvement Trust Fund.....	179
Law Enforcement Impact Fees Fund .....	180
Neighborhood Stabilization Program (NSP) Fund .....	181
Transportation Impact Fees Fund .....	182
Miscellaneous Grants.....	183

## **ENTERPRISE FUNDS**

Enterprise Funds Summary.....	185
Enterprise Funds Summary Charts .....	186
Revenues by Source .....	187
Expenses by Function .....	188

## **ENTERPRISE FUNDS (Continued)**

Water/Sewer Construction Fund – Sources and Uses.....	189
Water/Sewer Utility Services Department Overview .....	193
Water/Sewer Utility Fund – Sources & Uses .....	197
Water/Sewer Utility Services – Administration Division.....	205
Water/Sewer Utility Services – Water Plant Operations Division .....	207
Water/Sewer Utility Services – Wastewater Plant Operations Division .....	209
Water/Sewer Utility Services – Customer Service and Billing Division .....	211
Water/Sewer Utility Services – Water/WW Field Operations Division.....	213

## **CAPITAL PROJECT FUNDS**

Capital Project Funds Summary .....	215
Municipal Complex Fund .....	217
Park Projects Fund .....	221
Replacement Equipment Fund .....	225

## **FIVE-YEAR CAPITAL PLAN**

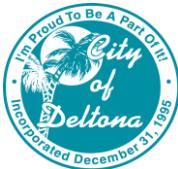
Five-Year Capital Plan.....	231
Governmental Funds by Funding Source .....	232
Governmental Funds by Project Type .....	233
Enterprise Funds by Funding Source .....	234
Enterprise Funds by Project Type .....	235
Estimated Operating Budget Impact.....	236

## **DEBT MANAGEMENT**

Debt Management .....	237
Bond Indebtedness .....	238
Bank Note .....	241

## **SCHEDULES/GLOSSARY**

Pay Grade Listing .....	243
Chart of Accounts Operating Expenses .....	244
Glossary .....	246
Acronyms .....	253



*"Building Deltona's Future Through Increased Efficiencies and Effectiveness"*

September 7, 2010

### **CITY MANAGER'S BUDGET MESSAGE**

Honorable Mayor and Commissioners:

I am pleased to present the Fiscal Year 10/11 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 one workshop on July 13 in order to involve the Commission in the budget process. Staff presented a balanced budget with a proposed millage rate of 5.9540, a rate lower than the calculated roll-back rate. However, while taking into account the City's fiscal prudence regarding the economy, the Commission also recognized certain needs that have been unfunded in the past and directed staff to prepare a budget using a millage rate of 6.4464 which is still 7.1% lower than the roll-back millage rate of 6.9388. Therefore, budgeted ad valorem revenue for FY 10/11 will be \$756,000 less than FY 09/10 and \$1,187,897 less than FY 06/07 which was the year of the highest ad-valorem revenues in the City's history. This represents a 6.1% decrease from last year and a 9.3% decrease from FY 06/07.

Throughout the budget process, as well as all year long, staff continues to work diligently to overcome concerns regarding ever increasing costs and reduced ad valorem revenues. Compared to the FY 09/10 budget, this proposed budget reduces non-public safety City staff by 10.5 positions through attrition and not filling vacancies. This coming year we are adding three Sergeants and one Deputy to law enforcement due to a Commission directive. Late in FY 08/09 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 if, in the opinion of Management, it benefitted the City. In FY 08/09 twelve employees took advantage of this program for a City-wide savings of just over \$200,000. This program was re-evaluated and revised in FY 09/10 and employees who voluntarily resigned from their positions received a three month salary separation in addition to one year of health insurance,

or the cash equivalent. Nine employees took advantage of this program in FY 09/10 for a City-wide savings of just over \$300,000 of which all of the savings were in the General Fund.

For this year the budget theme is "*Building Deltona's Future Through Increased Efficiencies and Effectiveness*" 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 meets these goals. We expect FY 10/11 to present even more difficult financial challenges as the economy continues to slow and it appears likely property values will continue to decline and impact the FY 11/12 budget to some extent. For the third year in a row the City experienced a decline in its tax base. For this budget year the City experienced a 20.1% decrease in taxable property values compared to the prior year. The overall economy remains uncertain, but General Fund operating revenues are expected to be \$612,000 higher than the FY 09/10 budget, a 2% increase, because we expect increases in electric service tax, electric franchise fees, and half-cent sales tax to more than offset the \$756,000 decrease in property tax revenue. This additional operating revenue plus a reduction in non-public safety spending of \$678,460 has allowed the Commission to increase public safety spending by \$414,530 and devote \$676,000 of funds to re-implement the City's sidewalks initiative in FY 10/11, all without using reserves.

Historically 55% of the FY 08/09 operating budget was devoted to public safety. At the time that was the highest percentage in the history of the City. The FY 09/10 budget broke that record with 58%, and this budget sets a new record at 61%. This budget devotes the highest percentage of the total General Fund operating budget to public safety in the history of the City.

Likewise back in better economic times the FY 07/08 budget set a record for the highest level of annual spending on areas other than public safety, \$20,183,300. Each budget since then has significantly reduced non-public safety spending culminating in a FY 10/11 non-public safety budget of \$12,174,400. That is an \$8 million dollar annual reduction, or 40% compared to three years earlier. Since this is an annual reduction it will save the citizens of Deltona \$80 million per decade and it was accomplished with minimal change in levels of service.

Another interesting statistic is average City of Deltona property taxes per household. In FY 06/07 the average household paid \$333.47 per year in Deltona property taxes. In FY 07/08 it dropped to \$314.34 per household. In FY 08/09 it dropped to \$308.39 per household and then remained essentially flat in FY 09/10 (actually up by 26 cents). In this proposed budget it will drop to \$287.33. That means that for FY 10/11 the average household will pay \$46.14 or 13.8% LESS than it did four years earlier. This is reflected in the fact that total property tax revenue in FY 06/07 was \$12.8 million and is budgeted at \$11.6 million in FY 10/11.

This budget, as previously mentioned, increases public safety spending by \$414,530 while non-public safety has been reduced by \$678,460 resulting in a net decrease of \$263,930 in General Fund operating & maintenance expenditures. General Government, Enforcement Services, and Public Works account for the majority of the non-public safety reductions. The increase of \$414,530 in

## City of Deltona, Florida

### Budget Message

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Public Safety is attributable to the addition of three Sergeants and one Deputy per Commission directive.

General Fund inter-fund transfers in this budget of \$1,750,000 are down by \$800,000 compared to last year's transfer of \$2,550,000 to fund Fire Station 65. This year's transfer is to fund road widening of Ft. Smith Blvd. from Rookery Ave. to Stallings Ave. Approximately \$1.55 million of the \$1.75 million transfer is coming from reserves.

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 were emphasized are that the budget balances – 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. It is important to note however, that reserves are used in this budget for certain non-recurring expenses that will be discussed later.

At the beginning of the budget process, Department Directors were directed to cut their operating budgets by 10% and diligently worked toward achieving this goal. Each department has played a critical role in presenting you with a balanced budget today. The proposed revenue and spending plan shows the City 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	\$ 23,906,000	\$ -	\$ -	\$ -	\$ 23,906,000
Licenses/Permits	663,000	-	-	-	663,000
Special Assessments	-	7,229,808	-	-	7,229,808
Impact Fees	-	235,000	75,000	-	310,000
Intergovernmental	5,503,000	8,250,542	-	103,525	13,857,067
Charges for Services	245,000	-	16,489,000	-	16,734,000
Fines & Forfeits	237,000	-	-	-	237,000
Miscellaneous	1,161,000	2,569,200	225,800	19,000	3,975,000
Debt Proceeds	-	-	8,580,722	-	8,580,722
Total	<u>\$ 31,715,000</u>	<u>\$ 18,284,550</u>	<u>\$ 25,370,522</u>	<u>\$ 122,525</u>	<u>\$ 75,492,597</u>

# City of Deltona, Florida

## Budget Message

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### ***Appropriated Expenditures:***

	General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Total
Operating (1)	\$ 29,787,200	\$ 13,183,110	\$ 8,646,500	\$ -	\$ 51,616,810
Capital Outlay	676,000	14,215,707	15,449,131	3,566,000	33,906,838
Debt Service	-	1,983,530	5,177,813	-	7,161,343
Total Appropriations	<u>\$ 30,463,200</u>	<u>\$ 29,382,347</u>	<u>\$ 29,273,444</u>	<u>\$ 3,566,000</u>	<u>\$ 92,684,991</u>

### ***Transfers In (Out):***

	General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Total
Transfers In	\$ -	\$ 1,850,000	\$ -	\$ 1,075,000	\$ 2,925,000
Transfers Out	(2,800,000)	(125,000)	-	-	(2,925,000)
Net Transfers	<u>\$ (2,800,000)</u>	<u>\$ 1,725,000</u>	<u>\$ -</u>	<u>\$ 1,075,000</u>	<u>\$ -</u>

- (1) For purposes of this schedule the term "Operating" does not include \$1,050,000 of recurring transfers to the Replacement Equipment Fund which instead is included in "Transfers Out".

### **Property Tax Reduction**

The Commission decided that it was in the best interest of the City to adopt a millage rate of 6.4464. This rate is below the calculated "roll-back" rate and represents a decrease in property tax. This is an 18.6% increase in the millage rate but is not a tax increase under the Truth In Millage (TRIM) law since it will generate LESS revenue for the City than the prior year. Unfortunately residents with sufficiently large accumulated "Save Our Homes" benefits could see increases in their Deltona property tax that is comparable in percentage to the increase in the millage rate. Some residents will see little or no change in their taxes and many City residents will see decreases. The net result will be \$756,000 less total property tax revenue for the City than last year. The fact that the millage rate goes up while total property tax revenue goes down, that some residents see increases while others see decreases, illustrates the counter intuitive nature of the ad-valorem system combined with "Save Our Homes".

The reality, at least for now, is the General Fund has no ability to add to reserves or cover any debt service. In addition it will only be able to fund pay as you go capital projects out of reserves. Finally, given the current economy and the fact that the assessment date for the FY 11/12 year is about four months away, it is unrealistic to expect ad-valorem revenues to do anything but stay flat or possibly even decline more over the next three to five years. Certainly given the restrictions imposed by "Save Our Homes", absent major commercial development it will be many years before we reach ad-valorem revenue levels comparable to this year let alone FY 06/07 which was the year of the highest ad-valorem revenues in the City's history.

**Revenues Increase and Decrease**

The City relies on a wide variety of revenue sources. General Fund operating revenues for FY 10/11 increased \$612,000 over the prior year budget. For FY 10/11 the following changes in revenues are expected when compared to the FY 09/10 budget:

**General Fund:**

- Taxes overall, except ad-valorem, as well as various franchise fees and service taxes, which include electric, gas, and telecommunications, are expected to increase in the aggregate by \$1,005,000. This increase was mainly driven by increased revenue attributable to electric utility franchise fees and service taxes. Ad-valorem tax decreased by \$756,000 resulting in an overall increase in total tax revenues of \$249,000.
- Licenses/permits are budgeted to decrease \$241,000 due to the lower number of permits issued to new residential and commercial construction.
- Intergovernmental revenues are budgeted to increase by \$774,000 due primarily to anticipated increases in Half-Cent Sales Tax. Included in this increase is the Firefighter's Pension Insurance Premium Tax of \$394,000 which has not been budgeted previously. This revenue does have an off-setting expense, pension contribution, and is immediately transferred to the Firefighter's pension fund upon receipt of funds.
- Charges for Services are budgeted to decrease by \$2,000 based on current projections of actual.
- Fines and Forfeits are budgeted to increase by \$21,000 based on current projections of actual.
- Miscellaneous revenues are expected to increase by \$205,000 due to an increase in cell tower rental leases as well as other smaller miscellaneous revenues.

**Other Funds:**

- Impact fees are expected to increase by \$210,000, \$185,000 in Special Revenue Funds and \$25,000 in Enterprise Funds, due to having lifted the moratorium placed on impact fees until April, 2010.
- Water and sewer charges for services are budgeted to decrease by \$368,000. In spite of annual rate increases of 17.25%, this budget year will be the third annual increase, the actual increase in revenue has been significantly less than originally expected because customers have reduced their water usage in response to the water conservation rates imposed in 2008 by the St. Johns River Water Management District.

**Expenditures Change to Meet Commission Priorities**

Based on the goals and priorities of the Commission, there are a number of reductions as well as increases in expenditures for delivery of quality services. Increases and decreases in expenditures include the following when compared to the FY 09/10 budget:

1. General Government – a reduction of \$268,800.
2. Public Safety – an increase of \$808,530.
3. Physical Environment – a reduction of \$372,240.

4. Transportation – a reduction of \$367,540.
5. Economic Environment – an increase of \$1,857,370.
6. Culture/Recreation - a reduction of \$63,230.

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 compared to the FY 09/10 budget:

**City Commission:** A slight increase was experienced with \$25,000 added to scholarship funding as well as \$43,000 for membership in Team Volusia which will help the City become a team player within the County in regards to economic growth and development. A full-time Executive Assistant position was reclassified to a part-time Administrative Assistant resulting in a \$23,000 savings.

**Social Services:** Funding for operation and maintenance of the Social Services building has been moved to the Sheriff's office because of their relocation to that facility.

**City Manager:** A Grants Coordinator position has been added to oversee the City's various grants and to assist the City in obtaining new grant funding.

**City Clerk:** Reduced promotional activities/special events by \$12,000.

**Fiscal Services:** Buyer position was transferred to Deltona Water.

**Information Technology:** Due to the increased use of technology by the City, costs relating to annual support and maintenance contracts were increased by \$32,000. It is expected that the support this department provides to all departments within the City will continue to expand. This marks the third year all IT costs were budgeted in this department and then allocated out to all other City departments. \$25,000 was added for GIS software and resulting annual maintenance. \$59,000 was added as a result of bringing remote park sites on-line with the City's network and phone systems.

**City Attorney:** The total appropriations for this department are down \$319,400 as the funding for the salary for the previous City Attorney and outside contractual attorney has been eliminated. An Administrative Assistant position was transferred from Code Enforcement Services to handle and process all lien functions/searches.

**Planning and Development Services:** The Planning & Development Services Department continues to bring more functions in-house as staff gets trained. This has significantly reduced appropriations for outside professional services. Personal services were decreased as the Associate Planner was transferred to the Engineering Division in Public Works; a Planner I position was eliminated and an Administrative Assistant position was added. Per Commission directive, \$107,000 was added to promote economic growth along with the membership in Team Volusia, whether or not this funding will be used to add a Business Development Administrator is still being evaluated.

**Building and Zoning Services:** The Department's Building Inspectors have been sent to formal training to be certified as Fire Inspectors in order for the department to be able to provide more services.

**General Government:** Experienced a decrease of \$185,000. While \$40,000 was added for the new vacation buy-out program, significant cuts were made elsewhere including a \$50,000 decrease in utilities, \$22,000 for insurance, \$31,000 for other contractual services and \$14,000 in rentals and leases as the City no longer rents copy machines. The Facilities Maintenance Supervisor position was eliminated as the position had been vacant for all of FY 09/10 and the function was transferred to Parks & Recreation. \$50,000 was added for painting of the exterior of City Hall and property maintenance for the Howland Crossings median.

**Human Resources:** \$20,000 of funding was added to reinstitute the City's wellness program to raise health awareness and ultimately reduce health insurance premiums. The City negotiated a 6% increase with United HealthCare.

**Enforcement Services:** This department is down by \$123,000. The Enforcement Services Manager position was eliminated and an Administrative Assistant position was transferred to the City Attorney's office to process lien functions/searches. Another Administrative Assistant position was eliminated and replaced by two Office Assistant part-time positions. Kennel fees and lot maintenance were decreased by a total of \$40,000.

**Law Enforcement:** Increased by \$407,000. The bulk of this increase is for the addition of three Sergeants and one Deputy as directed by Commission. \$10,000 was added to promotional activities which covers the Sheriff's fees waived by Commission for certain community events.

**Fire/Rescue Services:** As recommended by the City's auditors, the Firefighter's Pension Premium Tax was budgeted in the General Fund as revenue with an off-setting pension contribution expense. Accordingly this year \$394,000 was added to revenue and pension contribution expense. This tax is collected on Homeowner's insurance policies. A portion of the total tax is submitted to the City by the State and then immediately transferred to the Firefighter's Pension Plan.

**Public Works:** Public Works decreased operating expenses by \$346,000 comprised of a \$50,000 reduction in operating supplies, a \$20,000 reduction in road materials and a \$194,000 reduction in repairs and maintenance. A Public Works Technician, an Administrative Assistant, and a Utility Inspector position were eliminated and an Associate Planner was transferred from Planning and Development. The net reduction to personal service cost was \$44,000.

**Parks and Recreation:** Parks and Recreation eliminated four positions for a savings of \$106,000. Operating expenses are up by \$43,000 mostly attributable to the Information Technology increase as remote park sites were brought on-line to the City's network and phone systems. No reductions in levels of service are anticipated.

**Other Items:**

In addition to the above mentioned increases and/or decreases in the General Fund operating budget, the City was able to add back certain previously unfunded non-recurring items. Non-recurring items that were added to the FY 10/11 budget are \$676,000 to re-start the City's sidewalks initiative and a \$1,750,000 transfer to the Transportation Fund for construction of Phase 4A of the Fort Smith Boulevard road widening project (Rookery to Stallings).

Once again, appropriations for training, travel, memberships and publications were approved for only critical training and memberships.

This budget does not include any funding for increases or enhanced benefits as a result of the on-going firefighter contract negotiations.

Other Funds

- Stormwater operating expenses decreased by \$56,000 due to multiple line item cuts.
- Solid Waste total operating expenses increased by \$49,000 most of which is attributable to the annual increase included in the WastePro contract. The Administrative Assistant position was reclassified as a Solid Waste Customer Service Representative.
- Transportation personal services decreased as a result of the elimination of a Utility Inspector position, one half of which had been charged to this fund.
- This year the Tree Replacement Fund includes \$350,000 of expenditures \$100,000 of which is for irrigation and landscape improvements for Harris M. Saxon and Keysville Parks. The remaining \$250,000 is not yet specifically identified.
- Deltona Water overall operating expenses were decreased by \$318,000, spread over multiple line items, in order to off-set a \$498,000 expected decrease in revenue. A Buyer position from Finance was transferred to Deltona Water.

**CONCLUSION**

This budget message and subsequent document highlights the operation and management of the City of Deltona in difficult times. Since we have relentlessly pursued cost savings and efficiencies wherever we could find them, contrary to the “government stereotype” in each of the last three years the City has actually saved money in the area of non-public safety by spending LESS than budgeted. In turn all of those “operational surpluses” were then incorporated into the budget of the following year with the result that this budget marks the third consecutive year the City has significantly reduced General Fund non-public safety spending which has now reached an annual spending level that is \$8,000,000 less than FY 07/08, a 40% reduction that saves our residents \$80 million per decade or provides funding for other vital City priorities.

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

**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 36,683 platted single family residential lots.

With over 33,715 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 (4) 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 approximately 14,482 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 2,981 students. In 1994, a second high school was built. Pine Ridge High has an enrollment rate of 2,179 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 currently building a fifth fire station on Howland Blvd. near Catalina Blvd. to be completed in the first quarter of 2011.

In June 2010, the City of Deltona was awarded an EMS matching grant of \$112,795 towards the purchase of five LP15 monitor defibrillators and accompanying accessories.

**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 Fall of 2010.

The City hopes to pursue and secure future grant opportunities that will enable us to continue various park improvements including the new 122-acre sports complex in the Alexander/Providence area. 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)****RECREATION (Continued)**

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.

**RIVERS AND LAKES**

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 current construction of the McGarity-Kirkhill Stormwater Retrofit 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 2010, the City was awarded a \$937,500 grant from the State of Florida, Department of Community Affairs and the County of Volusia. The monies will provide financial assistance in the completion of three stormwater projects at Lake Tivoli, Piedmont, and Tivoli/Wheeling. The projects will increase the capacity of the existing stormwater transfer systems to prevent local area flooding 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 approximately 92% built out. New construction of single-family residential housing had the following number of permits issued:

Fiscal Year	# of Permits
04/05	1,128
05/06	699
06/07	371
07/08	106
08/09	63

The City of Deltona has experienced a 38% increase in population over the last ten years, since 2000. The City is faced with the need to accommodate growth, as well as establish the means necessary to manage it.

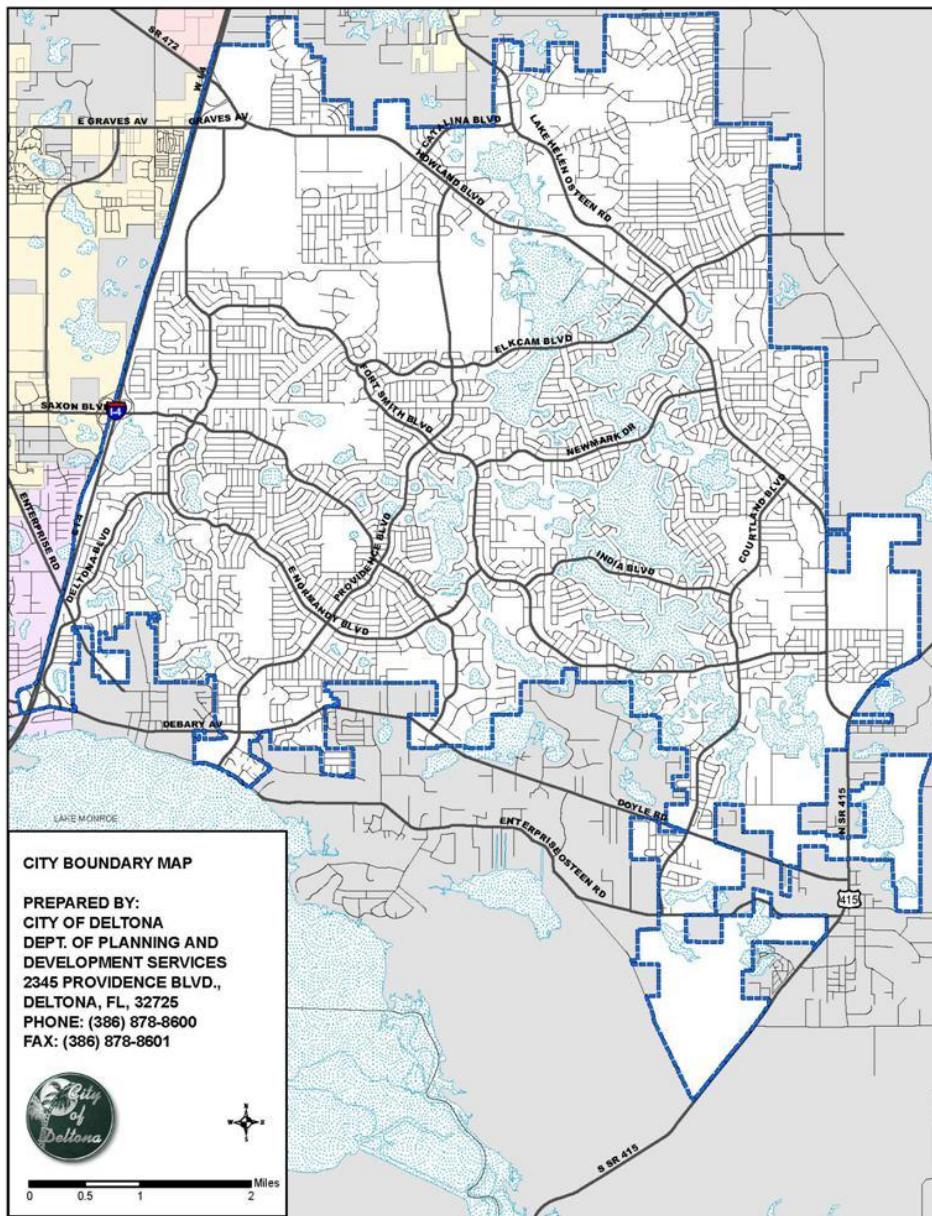
While residents enjoy the quiet suburban lifestyle of this community and public sentiment is to maintain and preserve its residential character, the City's largely residential make-up and continued growth presents a significant challenge for the City government, with respect to all aspects of service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

## City of Deltona, Florida

### 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.



# City of Deltona, Florida

## Demographics

<b>DEMOGRAPHICS</b>					
<b>POPULATION - 2000</b>	69,543	100.0	<b>AREA</b>	40	sq. miles
As of August 20, 2009	84,385				
<b>HOUSEHOLDS</b>					
Total households	24,896	100.0	<b>HOUSING UNITS</b>	26,417	100.0
Family households (families)	19,513	78.4	Owner-occupied housing units	21,680	87.1
With own children under 18 years	9,200	37.0	Renter-occupied housing units	3,216	12.9
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
			Median household income (dollars)	39,736	(X)
<b>AGE</b>					
Under 5 years	4,291	6.2	<b>OCCUPATION</b>		
5 to 9 years	5,247	7.5	Management, professional	8,355	26.6
10 to 14 years	5,921	8.5	Service occupations	5,018	16.0
15 to 19 years	5,124	7.4	Sales and office occupations	9,771	31.1
20 to 24 years	3,455	5.0	Farming, fishing, & forestry	30	0.1
25 to 34 years	8,335	12.0	Construction, extraction, maint.	4,340	13.8
35 to 44 years	11,881	17.1	Production, transportation, &	3,882	12.4
45 to 54 years	9,008	13.0	moving materials		
55 to 59 years	3,107	4.5	<b>VEHICLES / HOUSEHOLD</b>		
60 to 64 years	2,758	4.0	None	917	3.7
65 to 74 years	5,662	8.1	1	8,404	33.7
75 to 84 years	3,842	5.5	1	11,165	44.8
85 years and over	912	1.3	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
<b>RACE</b>					
One race	67,892	97.6	Less than 9 <sup>th</sup> grade	1,986	4.3
White	58,659	84.3	9 <sup>th</sup> to 12 <sup>th</sup> grade, no diploma	6,027	13.2
Black or African American	4,848	7.0	High school graduate or GED	16,145	35.3
American Indian & Alaskan	245	0.4	Some college, no degree	11,816	25.8
Native			Associate's degree	3,674	8.0
Asian	650	0.9	Bachelor's degree	4,400	9.6
Hispanic or Latino (of any race)	12,747	18.3	Graduate or professional degree	1,728	3.6
Native Hawaiian & Pacific	36	0.1	Percent high school graduate or higher	(X)	82.5
Islander			Percent bachelor's degree or higher	(X)	13.4
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
<b>HOUSING VALUE Specified owner-occupied units</b>					
Less than \$50,000	1,375	6.6	1940 to 1959	262	1.0
\$50,000 to \$99,999	14,890	71.1	1960 to 1969	1,990	7.5
\$100,000 to \$149,999	3,850	18.4	1970 to 1979	4,380	16.5
\$150,000 to \$199,999	549	2.6	1980 to 1989	12,308	46.4
\$200,000 to \$299,999	218	1.0	1990 to 1994	4,151	15.6
\$300,000 to \$499,999	26	0.1	1995 to 1998	2,574	9.7
\$500,000 to \$999,999	17	0.1	1999 to March 2000	802	3.0
\$1,000,000 or more	17	0.1	(X) = Not Applicable		

Information taken from 2000 Census of Population & Housing Summary Report

*Adopted - 9/20/2010*

## 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
<i>Race alone with one or more races <sup>3</sup></i>						
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**

	<b>Deltona</b>	<b>Percent</b>	<b>Volusia County</b>	<b>Percent</b>	<b>Florida</b>	<b>Percent</b>
All Persons 25 years and over	<b>45,776</b>		<b>317,225</b>		<b>11,024,645</b>	
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**

	<b>Deltona</b>	<b>Percent</b>	<b>Volusia County</b>	<b>Percent</b>	<b>Florida</b>	<b>Percent</b>
	<b>Number</b>		<b>Number</b>		<b>Number</b>	
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	<b>\$39,736</b>	(X)	<b>\$35,219</b>	(X)	<b>\$38,819</b>	(X)

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

**EXISTING HOUSEHOLDS: NUMBER AND AVERAGE SIZE**

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

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

**Demographics**

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**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, 2009**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>
Wal-Mart Stores East LP	Discount Dept. Store	\$ 18,405,997	0.5%
Florida Power & Light Company	Utility	16,656,071	0.4%
Publix Super Markets, Inc.	Grocery Store	13,731,364	0.4%
Progress Energy	Utility	9,358,749	0.2%
D O T Properties N V	Real Estate	9,254,000	0.2%
Bright House Networks LLC	Utility	7,884,260	0.2%
Deltona Retirement Residence	Retirement Community	7,782,122	0.2%
Deltona Partners LLC	Real Estate	7,634,050	0.2%
Bellsouth Telecommunication, Inc.	Utility	7,395,846	0.2%
Embarq Florida, Inc.	Utility	7,394,110	0.2%
All Other		<u>3,741,989</u>	<u>97.3%</u>
	<b>Total</b>	<b>\$3,847,485</b>	<b>100.0%</b>

Source: County of Volusia Property Appraiser

**Demographics****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 (Fire Operations) .....	69
Number of Administrative Staff and Communications .....	24
Number of calls (alarms) answered .....	7,851
Number of inspections conducted .....	3,488

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

Number of Stations.....	1
Number of Sworn Officers .....	73
Number of Clerical Staff .....	3

**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 (Dewey-4; Vann-4; Wes Crile-2; Timber Ridge-1; Dwight Hawkins-2; Manny-2).....	15
Basketball Courts .....	11
Football Fields.....	1
Multi-Purpose Fields (Festival; Campbell; Wes Crile; Harris Saxon; Keysville; Hoffman; Dwight Hawkins; Manny; Dewey-2).....	10
Playgrounds.....	14
Racquetball Courts .....	3
Shuffleboard Courts .....	28
Soccer Fields .....	9
Tennis Courts (Campbell-1; Wes Crile-4; Harris Saxon-2).....	6
Volleyball Courts (Outdoors-Campbell & Lake Gleason; Indoor-Wes Crile).....	3
Softball Fields (Dupont Lakes-2; Vann-1) .....	3
Gymnasium (Wes Crile).....	1

**Public Schools**

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

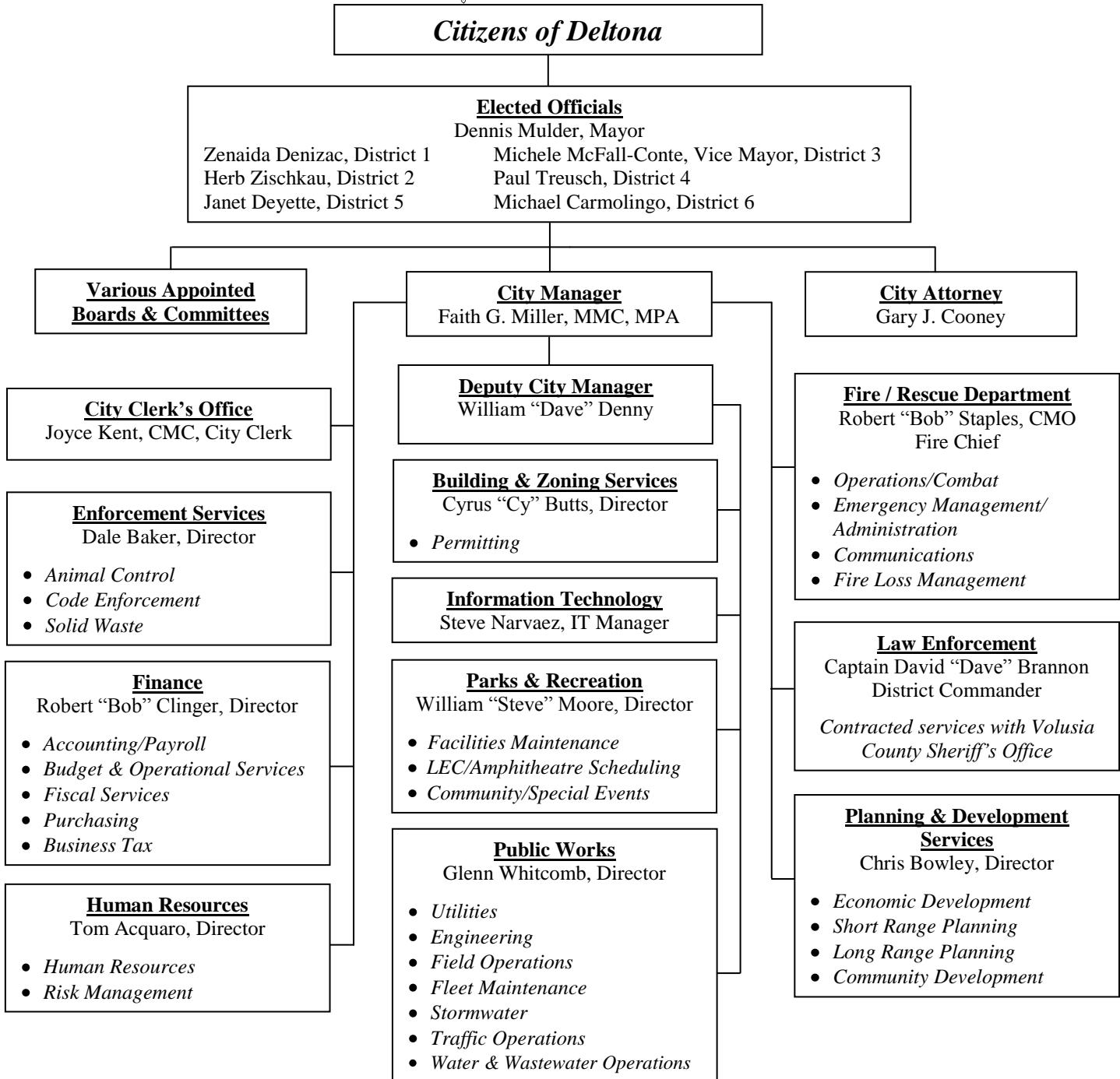
**Sewage System**

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

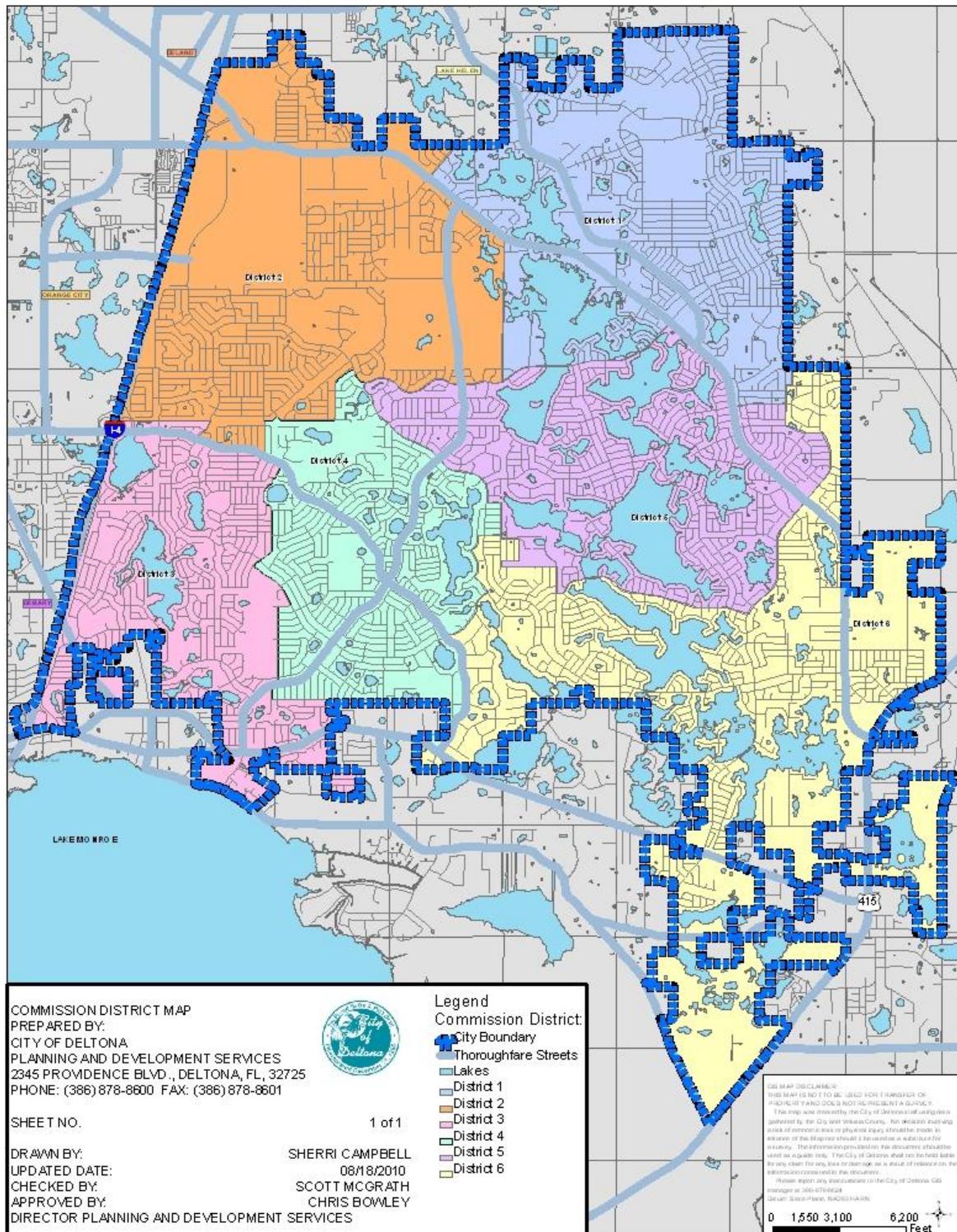
**Water System**

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**



## COMMISSION DISTRICT MAP



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

	<b>FY08</b>	<b>FY09</b>	<b>Budget FY10</b>	<b>Change</b>	<b>FY11</b>
<b>GENERAL FUND:</b>					
<b>City Commission</b>	1.0	1.0	1.0	(0.5)	0.5
<b>City Manager</b>	4.0	4.0	4.0	1.0	5.0
<b>City Clerk</b>	6.0	5.0	5.0	0.0	5.0
<b>Finance Department</b>	13.0	12.0	12.0	(1.0)	11.0
<b>Information Technology Services</b>	6.0	5.0	5.0	0.0	5.0
<b>City Attorney</b>	6.0	4.5	4.0	1.0	5.0
<b>Planning &amp; Development Services</b>	15.0	10.0	10.0	(1.0)	9.0
<b>Building &amp; Zoning Services</b>	11.0	9.0	9.0	0.0	9.0
<b>Human Resources</b>	4.5	4.5	4.5	0.0	4.5
<b>General Government</b>	0.0	1.0	1.0	(1.0)	0.0
<b>Enforcement Services</b>	19.0	15.0	15.0	(2.0)	13.0
<b>Fire/Rescue</b>	95.0	95.0	94.0	(1.0)	93.0
<b>Public Works</b>					
Traffic Operations	8.0	6.0	6.0	(1.0)	5.0
Engineering Division	4.0	5.0	5.0	0.0	5.0
Field Operations	18.0	12.0	11.0	0.0	11.0
Administration Division	4.0	3.0	3.0	(1.0)	2.0
Fleet Maintenance	5.5	4.5	4.0	0.0	4.0
	<u>39.5</u>	<u>30.5</u>	<u>29.0</u>	<u>(2.0)</u>	<u>27.0</u>
<b>Parks &amp; Recreation</b>	43.5	30.0	30.0	(4.0)	26.0
<b>TOTAL GENERAL FUND</b>	<u>263.5</u>	<u>226.5</u>	<u>223.5</u>	<u>(10.5)</u>	<u>213.0</u>
<b>SPECIAL REVENUE FUNDS:</b>					
<b>Stormwater Fund</b>	21.0	26.0	26.0	0.0	26.0
<b>Solid Waste Fund</b>	2.0	2.0	2.0	0.0	2.0
<b>State Housing Initiatives (SHIP)</b>	0.0	1.0	1.0	0.0	1.0
<b>Neighborhood Stabilization (NSP)</b>	0.0	2.0	2.0	(1.0)	1.0
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<u>23.0</u>	<u>31.0</u>	<u>31.0</u>	<u>(1.0)</u>	<u>30.0</u>
<b>ENTERPRISE FUND:</b>					
<b>Water Utility Services</b>					
Administration	6.0	5.0	4.0	1.0	5.0
Water Plant Operations	12.5	10.0	10.0	0.0	10.0
Wastewater Plant Operations	7.0	9.0	9.0	0.0	9.0
Customer Service/Billing	16.0	16.0	16.0	0.0	16.0
Water/WW Field Operations	27.0	25.0	25.0	(1.0)	24.0
<b>TOTAL ENTERPRISE FUND</b>	<u>68.5</u>	<u>65.0</u>	<u>64.0</u>	<u>0.0</u>	<u>64.0</u>
<b>TOTAL ALL FUNDS</b>	<u>355.0</u>	<u>322.5</u>	<u>318.5</u>	<u>(11.5)</u>	<u>307.0</u>

**City of Deltona, Florida**

Budget Summary-Staffing Changes

**BUDGET SUMMARY - STAFFING CHANGES**

	Number of Positions (full & part-time) by Department									Budgeted		
	FY10			Change			FY11			Full-time Equivalents		
	FT	PT	Total	FT	PT	Total	FT	PT	Total	FY10	Change	FY11
<b>GENERAL FUND</b>												
<b>City Commission</b>	1.0	0.0	1.0	(1.0)	1.0	0.0	0.0	1.0	1.0	1.0	(0.5)	0.5
<b>City Manager</b>	4.0	0.0	4.0	1.0	0.0	1.0	5.0	0.0	5.0	4.0	1.0	5.0
<b>City Clerk</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>Finance Department</b>	12.0	0.0	12.0	(1.0)	0.0	(1.0)	11.0	0.0	11.0	12.0	(1.0)	11.0
<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>	4.0	0.0	4.0	1.0	0.0	1.0	5.0	0.0	5.0	4.0	1.0	5.0
<b>Planning &amp; Development Svcs.</b>	10.0	0.0	10.0	(1.0)	0.0	(1.0)	9.0	0.0	9.0	10.0	(1.0)	9.0
<b>Building &amp; Zoning Services</b>	9.0	0.0	9.0	0.0	0.0	0.0	9.0	0.0	9.0	9.0	0.0	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	(1.0)	0.0	(1.0)	0.0	0.0	0.0	1.0	(1.0)	0.0
<b>Enforcement Services</b>	15.0	0.0	15.0	(3.0)	2.0	(1.0)	12.0	2.0	14.0	15.0	(2.0)	13.0
<b>Fire/Rescue</b>	94.0	0.0	94.0	(1.0)	0.0	(1.0)	93.0	0.0	93.0	94.0	(1.0)	93.0
<b>Public Works</b>												
Traffic Operations	6.0	0.0	6.0	(1.0)	0.0	(1.0)	5.0	0.0	5.0	6.0	(1.0)	5.0
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	11.0	0.0	11.0	0.0	0.0	0.0	11.0	0.0	11.0	11.0	0.0	11.0
Administration	3.0	0.0	3.0	(1.0)	0.0	(1.0)	2.0	0.0	2.0	3.0	(1.0)	2.0
Fleet Maintenance	4.0	0.0	4.0	0.0	0.0	0.0	4.0	0.0	4.0	4.0	0.0	4.0
	29.0	0.0	29.0	(2.0)	0.0	(2.0)	27.0	0.0	27.0	29.0	(2.0)	27.0
<b>Parks &amp; Recreation</b>	23.0	14.0	37.0	(4.0)	0.0	(4.0)	19.0	14.0	33.0	30.0	(4.0)	26.0
<b>SPECIAL REVENUE FUNDS</b>												
<b>Stormwater Fund</b>	26.0	0.0	26.0	0.0	0.0	0.0	26.0	0.0	26.0	26.0	0.0	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>	2.0	0.0	2.0	(1.0)	0.0	(1.0)	1.0	0.0	1.0	2.0	(1.0)	1.0
<b>ENTERPRISE FUNDS</b>												
<b>Water Utility Services</b>												
Administration	4.0	0.0	4.0	1.0	0.0	1.0	5.0	0.0	5.0	4.0	1.0	5.0
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	9.0	0.0	9.0	0.0	0.0	0.0	9.0	0.0	9.0	9.0	0.0	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	25.0	0.0	25.0	(1.0)	0.0	(1.0)	24.0	0.0	24.0	25.0	(1.0)	24.0
	64.0	0.0	64.0	0.0	0.0	0.0	64.0	0.0	64.0	64.0	0.0	64.0
<b>Total City Staff</b>	<b>311.0</b>	<b>15.0</b>	<b>326.0</b>	<b>(13.0)</b>	<b>3.0</b>	<b>(10.0)</b>	<b>298.0</b>	<b>18.0</b>	<b>316.0</b>	<b>318.5</b>	<b>(11.5)</b>	<b>307.0</b>
<b>Full Time Equivalent</b>	<b>311.0</b>	<b>7.5</b>	<b>318.5</b>	<b>(13.0)</b>	<b>1.5</b>	<b>(11.5)</b>	<b>298.0</b>	<b>9.0</b>	<b>307.0</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.
- 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, Herb Zischkau, and Michael Carmolingo, Mayor Dennis Mulder, Commissioners Zenaida Denizac, Paul Treusch and Vice Mayor 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							

**FIVE-YEAR STRATEGIC ECONOMIC DEVELOPMENT PLAN**

The City Commission established economic development and redevelopment as one of their primary goals for Deltona. To address this goal, staff prepared an Economic Development Two-Year Action Plan and guidelines for establishing the Deltona Economic Development Advisory Board (DEDAB) that was approved by the City in May 2007. One of the objectives from the Two-Year Action Plan was the development of a five year strategic action plan.

Strategic Planning Group, Inc., (SPG) was retained by the City of Deltona to assist in the preparation of a five year strategic economic development plan for the City. As a part of the work program, SPG developed a socio-economic profile of the City, Volusia County, and similar cities and counties within the region for comparative purposes to gain an overview of the City. Workshops with the DEDAB were held on August 18 and September 10, 2007, to obtain input on community issues, goals, objectives, and strategies for the plan. This effort resulted in the formulation of objectives and strategies to achieve the goals of the Five-Year Strategic Economic Development Plan that will be managed by the City's Planning & Development Services Department.

**MISSION**

The mission of the Five-Year Strategic Economic Development Plan is to shape the existing and future economic fabric of the City of Deltona by being proactive in business retention, expansion, and attraction.

**STRENGTH AND WEAKNESSES**

Deltona is well located to take advantage of growth within the region. The City equidistant to Orlando and Daytona Beach and is an extension of the northern Orlando real estate market that includes Seminole County. The City's major economic strengths and weaknesses are:

**Strengths**

- Redevelopment potential
- Land for non-residential development
- A large percentage of existing homes
- A young and diverse workforce
- Established neighborhoods
- Growth-oriented government
- Proximity to I-4 with 3 interchanges
- Affordable Housing
- Good transportation network
- Lower crime, taxes, and land costs
- Green infrastructure
- Good recreational facilities

**Weaknesses**

- Former anti-growth mentality
- North of metropolitan area
- Lack of central sanitary sewer to the majority of parcels
- Perception of no commercial land
- Lack of existing development
- Needs more permitting cooperation
- Past competition with area cities
- Lack of supportive media
- No downtown core

**GOAL**

The City of Deltona must actively promote collaboration between public and private sectors to ensure the long-term economic health and well-being of the City. Thus public/private partnerships should be promoted. The preservation and expansion of the City's economic base should be a prime objective with local economic development efforts directed towards these objectives.

## **OBJECTIVES AND STRATEGIES**

**Objective 1.1:** Work diligently to enhance the City's reputation regarding its support of economic development.

**Strategy:**

- 1 Join a regional economic development effort, such as Team Volusia, for which participation is underway.
- 2 Develop an economic development "theme" or "brand" for the City. The City is in the process of developing a new theme, other than Deltona Means Business.
- 3 Announce that the development review process will facilitate development, rather than hinder it.

**Objective 1.2:** Develop an overall economic development plan that will improve quality-of-life and increase opportunities of its residents. The City is investing greatly in its existing parks, recreational facilities, and civic space to provide for a stronger community.

**Strategy:** Develop an Economic Development Strategic Plan with the help of an outside consulting group. This has been accomplished with SPG.

**Objective 1.3:** Attract new businesses and develop procedures for ensuring cooperation from municipalities, state, and federal agencies for economic development projects in the City and the region.

**Strategy:**

- 1 Define appropriate "target industries or areas" for the City. These are defined at SR 472/I-4, Howland and Elkcaml Boulevards, and along SR 415.
- 2 Join Team Volusia, VCARD, VHBA, and ICSC to assist in marketing efforts, which it is in the process of doing.
- 3 Develop a marketing program aimed at area real estate brokers, developers, and site selectors, and regional educational facilities such as UCF. The City has been hosting efforts to increase this opportunity.

**Objective 1.4:** Explore economic incentives to assist in the recruitment of business and industry.

**Strategy:**

- 1 Review economic incentives currently being used by surrounding communities/ counties. The City particularly likes the efforts of Sarasota County and Palm Beach County that are effective in today's market.
- 2 Develop a retention program for the City that includes a commitment to improve infrastructure and a business model to attract and retain businesses.
- 3 Develop an inventory of currently developable parcels (with adequate infrastructure and zoning) by the three delineated activity centers (SR 472, Saxon Blvd., and Howland Blvd.).
- 4 Develop a list of prospective companies and/or developers by activity zone.
- 5 Update future land use and zoning on high ranked sites, if needed.
- 6 Look at replatting areas of the City to facilitate marketable sites.
- 7 Add façade treatments and beautification to attract businesses.
- 8 Provide bonuses and incentives to facilitate business interest.
- 9 Create a computerized inventory and site selection criteria list using GIS.

**Objective 1.5:** Develop an office/light industrial park for business recruitment.

**Strategy:** Focus development in the 472 and 415 activity centers (see those activity centers for specific strategies).

**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 Commission 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 Commission 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 Commission 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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## City of Deltona, Florida

### Budget Calendar

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#### **FY 10/11 BUDGET CALENDAR**

April 6, 2010	<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 6 – May 13, 2010	<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 13, 2010	<ul style="list-style-type: none"> <li>• City Commission Economic/Budget Strategy Workshop</li> </ul>
May 13, 2010	<ul style="list-style-type: none"> <li>• Departments submit Budget Packages to Finance Director</li> </ul>
May 13 – June 18, 2010	<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>
June 1, 2010	<ul style="list-style-type: none"> <li>• Letter stating the Pre-Preliminary Estimate of Assessed Taxable Value received <u>from</u> the County Property Appraiser's Office</li> </ul>
July 1, 2010	<ul style="list-style-type: none"> <li>• <b>Form DR-420</b> Certification of Taxable Value received <u>from</u> the County Property Appraiser's Office</li> </ul>
July 13, 2010 (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> </ul> </li> </ul>
July 19, 2010 (6:30 p.m.)	<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>
August 2, 2010 (6:30 p.m.)	<ul style="list-style-type: none"> <li>• Commission Meeting <ul style="list-style-type: none"> <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>

## City of Deltona, Florida

### Budget Calendar

#### **FY 10/11 BUDGET CALENDAR – Continued**

By August 4, 2010	<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 10, 2010	City Commission Budget Workshop (tentative)
August 23, 2010	Notice of Proposed Property Taxes (TRIM Notice) mailed to residents by County Property Appraiser's Office
September 7, 2010 (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></ul></li></ul>
September 16, 2010	<ul style="list-style-type: none"><li>• Publication of Budget in Newspaper</li></ul>
September 20, 2010 (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 22, 2010	<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 18, 2010	<ul style="list-style-type: none"><li>• Certification of Compliance <b>Form DR-487</b> and <b>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>

**RESOLUTION NO. 2010-32**

**A RESOLUTION OF THE CITY COMMISSION OF THE  
CITY OF DELTONA, FLORIDA; ADOPTING AN AD  
VALOREM MILLAGE RATE FOR THE 2010-2011 FISCAL  
YEAR; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on September 7, 2010, City Commission adopted a tentative millage rate and a tentative budget, and established a date, time, and place for a public hearing to consider the final millage rate and the final budget for the 2010-2011 fiscal year; and

**WHEREAS**, the City Manager has delivered a recommended final budget for the 2010-2011 fiscal year; and

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

**Section 1.** A final ad valorem millage rate of 6.4464 mills is hereby adopted and levied for the 2010-2011 fiscal year.

**Section 2.** The final ad valorem millage rate of 6.4464 mills is 7.1 percent less than the rolled-back rate of 6.9388. This percentage represents a 7.1 percent decrease in property taxes.

**Section 3.** This resolution shall take effect immediately upon its final adoption by the City Commission.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF  
DELTONA, FLORIDA, THIS 20<sup>th</sup> DAY OF September, 2010.**

CERTIFIED

City of Deltona, Florida  
Resolution No. 2010-32  
Page 2 of 2



MICHELE McFALL-CONTE

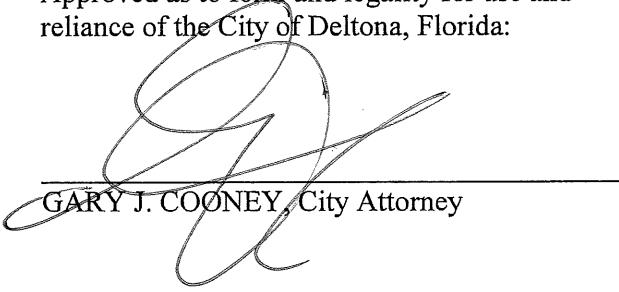
MICHELE McFALL-CONTE, Vice Mayor

ATTEST:



JOYCE KENT, City Clerk

Approved as to form and legality for use and  
reliance of the City of Deltona, Florida:



GARY J. COONEY, City Attorney

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

**RESOLUTION NO. 2010-33**

**A RESOLUTION OF THE CITY COMMISSION OF THE  
CITY OF DELTONA, FLORIDA; ADOPTING A BUDGET  
FOR THE 2010-2011 FISCAL YEAR; PROVIDING FOR AN  
EFFECTIVE DATE.**

**WHEREAS**, on September 7, 2010, City Commission adopted a tentative millage rate and a tentative budget, and established a date, time, and place for a public hearing to consider the final millage rate and the final budget for the 2010-2011 fiscal year; and

**WHEREAS**, the City Manager has delivered a recommended final budget for the 2010-2011 fiscal year; and

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

**Section 1.** The budget attached hereto as Exhibit "A" is hereby adopted as the budget for the 2010-2011 fiscal year.

**Section 2.** This resolution shall take effect immediately upon its final adoption by the City Commission.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF  
DELTONA, FLORIDA, THIS 20<sup>th</sup> DAY OF September, 2010.**

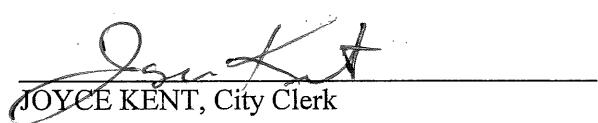
CERTIFIED

City of Deltona, Florida  
Resolution No. 2010-33  
Page 2 of 2



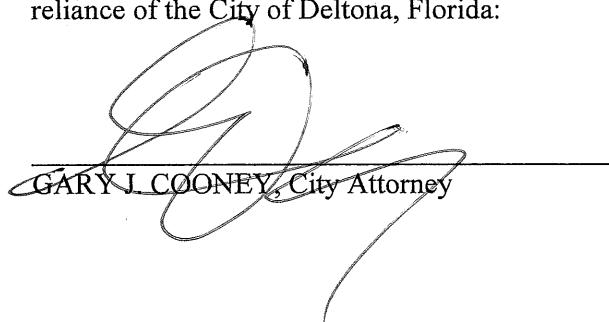
MICHELE McFALL-CONTE, Vice Mayor

ATTEST:



JOYCE KENT, City Clerk

Approved as to form and legality for use and  
reliance of the City of Deltona, Florida:



GARY J. COONEY, City Attorney

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

**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**

- 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. Fraud Policy**

- Overview

City of Deltona (the City) recognizes the importance of protecting the organization, its operations, its employees and its assets against financial risks, operational breaches and unethical activities. It is the intent of the City to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

The City recognizes a zero tolerance policy regarding fraud and corruption. All matters raised by any source will be taken seriously and properly investigated.

**FINANCIAL POLICIES – Continued**

This policy covers all the City's employees and officers. Additionally, this policy covers all the City's vendors, customers and partners to the extent that any the City's resources are involved or impacted.

Each department's manager/supervisor will be familiar with the types of improprieties that might occur within his or her area of responsibility and be alerted for any indication of irregularities.

- Fraud Identification Guidelines

Fraud is defined as an intentional deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Some examples of fraud include but not limited to:

- Falsification of expenses and invoices
- Theft of cash or fixed assets
- Alteration or falsification of records
- Failure to account for monies collected
- Knowingly providing false information on job applications and requests for funding

- Corruption Detection Guidelines

Corruption is defined as the offering, giving, soliciting or accepting of an inducement or reward that may improperly influence the action of a person or entity. Some examples of corruption include but not limited to:

- Bribery
- Conspiracy
- Extortion

- Reporting of Fraud or Corruption

The public, employees and officers have a duty to report concerns they may have or any information provided to them about possible fraudulent or corrupt activity of any officer, employee, vendor or any other party with any association with the City. Any person who has a reasonable basis for believing fraudulent or corrupt acts have occurred has a responsibility to report the suspected act immediately.

All reported concerns of possible fraudulent or corrupt actions will be forwarded to City Manager. These reports will be taken seriously and the City Manager will designate appropriate personnel to do the investigation. If deemed necessary, the City Manager will notify and fully cooperate with the appropriate law enforcement agency. All findings of fraudulent or corrupt activities that result in disciplinary action will be reported to the Human Resources.

**FINANCIAL POLICIES – Continued**○ **Deterring Fraud and Corruption**

The City of Deltona has established internal controls, policies and procedures in an effort to deter, prevent, and detect fraud and corruption.

All new employees, plus temporary and contract employees, are subject to background investigations including a criminal background check. The City will also verify all applicants' employment history, education and personal references prior to making an offer of employment.

DemandStar maintains vendor listing for the City. All vendors, contractors and suppliers must be active, in good standing and authorized to transact business in the City. The City then checks for business licenses, insurance, etc.

All contractual agreements with the City will contain a provision prohibiting fraudulent or corruptive acts and will include information about reporting fraud and corruption. Bid packages have a statement requiring non-collusion.

New employees will receive a copy of the fraud policy as part of orientation at the commencement of employment.

○ **Corrective Action**

Offenders at all levels of the Organization will be treated equally regardless of their years of service, or relationship with the City. Determinations will be made based on a finding of facts in each case, actual or potential damage to the Organization, cooperation by the offender and legal requirements.

Depending upon the seriousness of the offense and the facts of each individual case, action against an employee can range from written reprimand, up to and including termination, and/or legal action – either civil or criminal. In all cases involving monetary losses to the City, the City will pursue recovery of losses.

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the designated representatives from Human Resources and the Legal Department and, if necessary, by outside counsel, before any such action is taken. Final determination regarding action against an employee, vendor, recipient or other person found to have committed fraud or corruption will be reviewed by the City Manager.

The City Manager is responsible for the administration, revision, interpretation, and application of this policy.

**XI. Approval of Financial Policies**

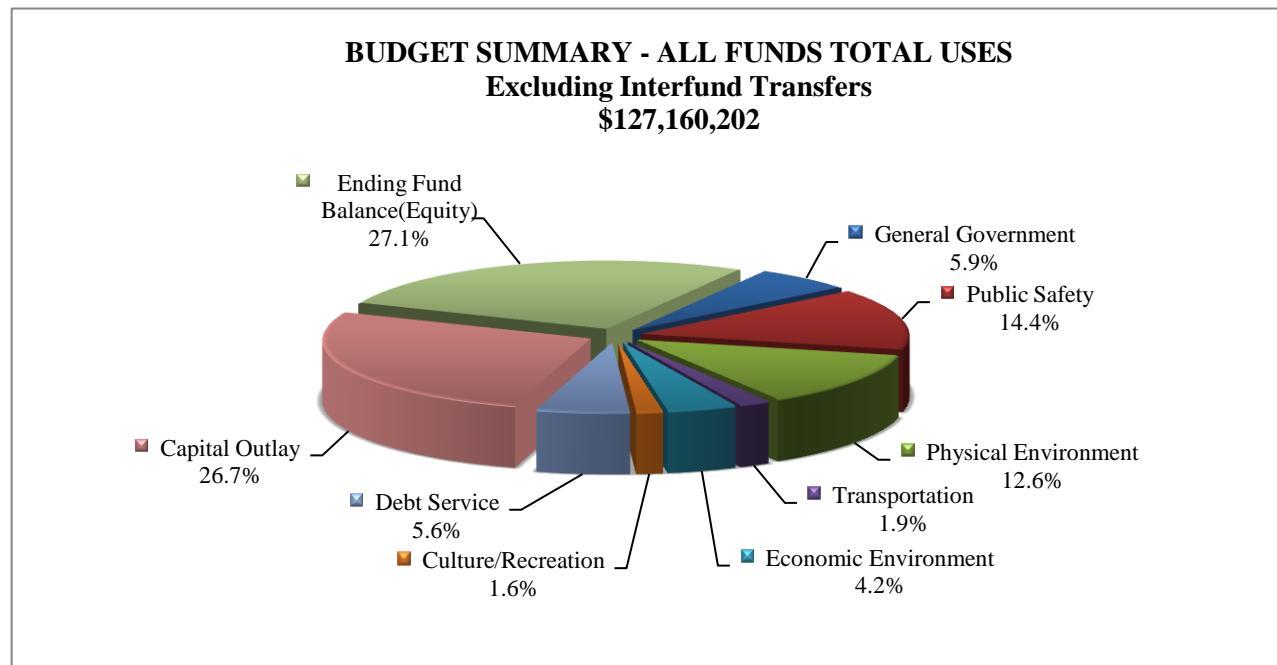
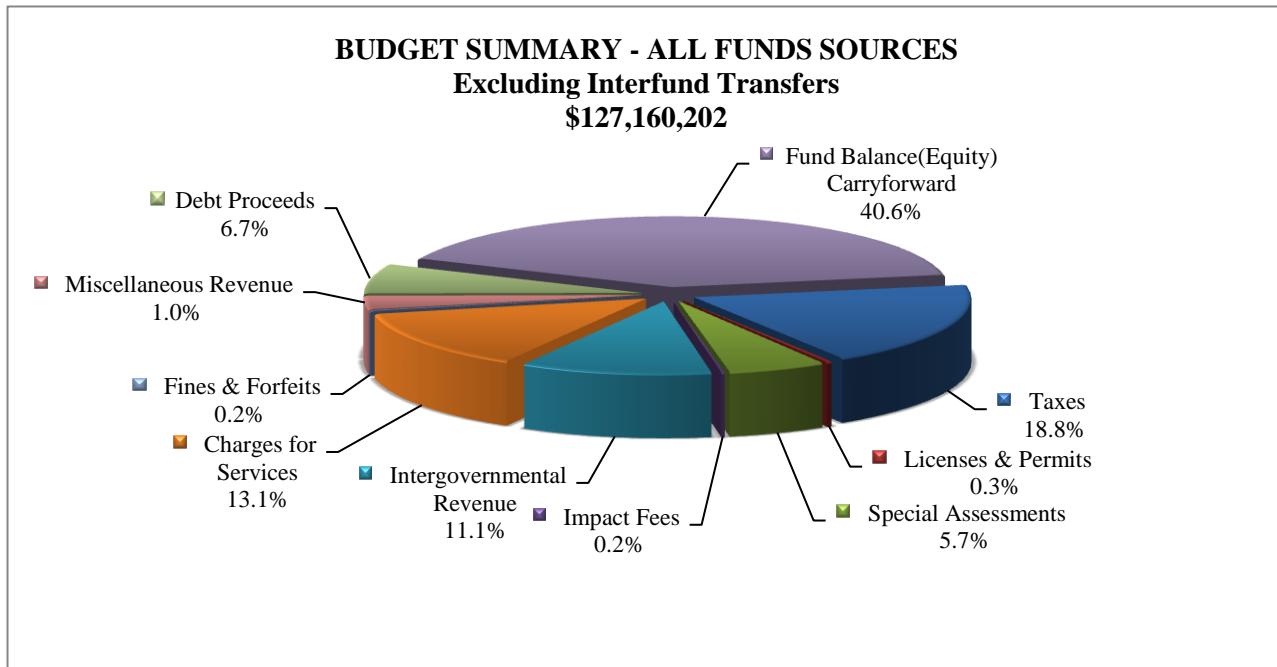
The Financial Policies shall be approved by the City Manager as an administrative policy and reviewed by the City Manager during the annual budget process.

**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>SOURCES</b>					
Taxes	\$ 23,950,000	\$ -	\$ -	\$ -	\$ 23,950,000
Licenses & Permits	373,000	-	-	-	373,000
Special Assessments	-	7,229,808	-	-	7,229,808
Impact Fees	-	235,000	75,000	-	310,000
Intergovernmental Revenue	5,749,000	8,250,542	-	103,525	14,103,067
Charges for Services	245,000	-	16,489,000	-	16,734,000
Fines & Forfeits	237,000	-	-	-	237,000
Miscellaneous Revenue	1,161,000	2,569,200	225,800	19,000	3,975,000
<i>Revenues</i>	31,715,000	18,284,550	16,789,800	122,525	66,911,875
Transfers In	-	1,850,000	-	1,075,000	2,925,000
Debt Proceeds	-	-	8,580,722	-	8,580,722
Fund Balance(Equity) Carryforward-9/30/10	15,400,000	16,174,862	14,940,412	5,152,331	51,667,605
<i><b>TOTAL SOURCES</b></i>	<b><u>\$ 47,115,000</u></b>	<b><u>\$ 36,309,412</u></b>	<b><u>\$ 40,310,934</u></b>	<b><u>\$ 6,349,856</u></b>	<b><u>\$ 130,085,202</u></b>
<b>USES</b>					
General Government	\$ 7,482,300	\$ -	\$ -	\$ -	\$ 7,482,300
Public Safety	18,283,800	-	-	-	18,283,800
Physical Environment	-	7,373,700	8,646,500	-	16,020,200
Transportation	1,948,600	483,800	-	-	2,432,400
Economic Environment	-	5,325,610	-	-	5,325,610
Culture/Recreation	2,072,500	-	-	-	2,072,500
Debt Service:					
Principal	-	895,839	1,400,000	-	2,295,839
Interest	-	1,087,691	3,777,813	-	4,865,504
<i><b>Operating Appropriations</b></i>	<b><u>29,787,200</u></b>	<b><u>15,166,640</u></b>	<b><u>13,824,313</u></b>	<b><u>-</u></b>	<b><u>58,778,153</u></b>
Capital Outlay	676,000	14,215,707	15,449,131	3,566,000	33,906,838
<i><b>Total Appropriations</b></i>	<b><u>30,463,200</u></b>	<b><u>29,382,347</u></b>	<b><u>29,273,444</u></b>	<b><u>3,566,000</u></b>	<b><u>92,684,991</u></b>
Transfers Out	2,800,000	125,000	-	-	2,925,000
Ending Fund Balance (Equity)-9/30/11	13,851,800	6,802,065	11,037,490	2,783,856	34,475,211
<i><b>TOTAL USES</b></i>	<b><u>\$ 47,115,000</u></b>	<b><u>\$ 36,309,412</u></b>	<b><u>\$ 40,310,934</u></b>	<b><u>\$ 6,349,856</u></b>	<b><u>\$ 130,085,202</u></b>

Budget Summary - Sources and Uses

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**BUDGET SUMMARY - ALL FUNDS****Trend Analysis - Revenues By Source**

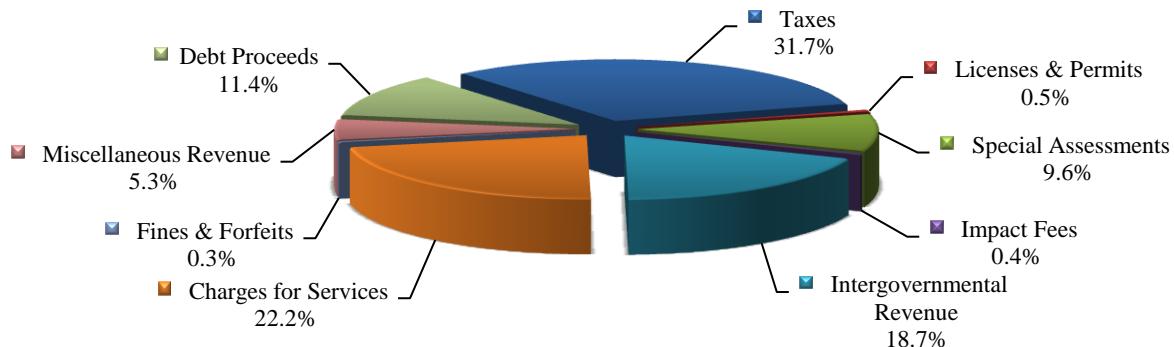
<u>Description</u>	<u>Actual FY 07/08</u>	<u>Actual FY 08/09</u>	<u>Estimated Actual FY 09/10</u>	<u>Adopted Budget FY 10/11</u>
<b><u>SOURCES</u></b>				
Taxes	\$ 23,575,010	\$ 24,945,346	\$ 25,718,700	\$ 23,950,000
Licenses & Permits	558,061	541,268	368,569	373,000
Special Assessments	6,368,299	7,357,801	7,350,200	7,229,808
Impact Fees	822,740	286,852	476,969	310,000
Intergovernmental Revenue	11,418,516	12,694,171	12,453,453	14,103,067
Charges for Services	13,671,179	15,139,301	15,303,491	16,734,000
Fines & Forfeits	280,293	289,249	233,724	237,000
Miscellaneous Revenue	4,119,558	1,787,929	1,620,993	3,975,000
<i>Revenues</i>	60,813,656	63,041,917	63,526,099	66,911,875
Debt Proceeds	-	6,514,865	-	8,580,722
Transfers In	7,558,717	2,938,582	4,042,710	2,925,000
Fund Balance(Equity) Carryforward	78,212,154	62,384,144	62,040,809	51,667,605
<b><i>TOTAL RESOURCES</i></b>	<b><u>\$ 146,584.527</u></b>	<b><u>\$ 134,879,508</u></b>	<b><u>\$ 129,609,618</u></b>	<b><u>\$ 130,085,202</u></b>

Budget FY 10/11 Compared to FY 09/10 Estimated ActualSOURCES

Taxes	-6.9%	Impact Fees	-35.0%
Licenses & Permits	1.2%	Charges for Services	9.3%
Special Assessments	-1.6%	Fines & Forfeits	1.4%
Intergovernmental Revenue	<u>13.2%</u>	Miscellaneous Revenue	<u>145.2%</u>

*Revenues*      5.3%

**REVENUES BY SOURCE**  
**TOTAL: \$75,492,597**  
**(Excluding Interfund Transfers)**



**BUDGET SUMMARY - ALL FUNDS****Trend Analysis - Expenditures By Function**

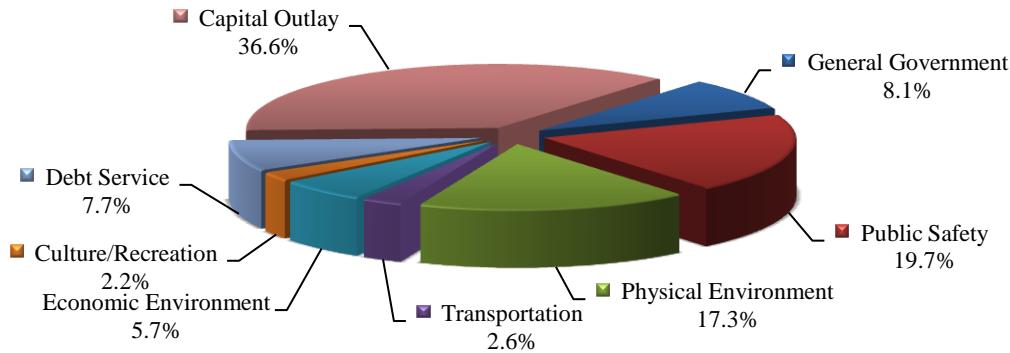
<u>Description</u>	<u>Actual FY 07/08</u>	<u>Actual FY 08/09</u>	<u>Estimated Actual FY 09/10</u>	<u>Adopted Budget FY 10/11</u>
<b><u>USES</u></b>				
General Government	\$ 10,032,173	\$ 7,211,037	\$ 7,403,687	\$ 7,482,300
Public Safety	17,289,673	17,520,028	17,789,270	18,283,800
Physical Environment	14,305,945	13,709,837	13,800,610	16,020,200
Transportation	3,792,428	2,552,913	2,368,030	2,432,400
Economic Environment	860,369	873,767	4,790,458	5,325,610
Culture/Recreation	2,737,321	1,972,336	1,717,730	2,072,500
Debt Service	5,189,890	5,282,820	6,916,069	7,161,343
Capital Outlay	<u>22,433,867</u>	<u>20,800,565</u>	<u>19,088,205</u>	<u>33,906,838</u>
<i>Appropriations</i>	<u>76,641,666</u>	<u>69,923,303</u>	<u>73,874,059</u>	<u>92,684,991</u>
Transfers Out	7,558,717	2,915,396	4,067,954	2,925,000
Ending Fund Balance(Equity)	<u>62,384,144</u>	<u>62,040,809</u>	<u>51,667,605</u>	<u>34,475,211</u>
<i>TOTAL USES</i>	<u><b>\$ 146,584,527</b></u>	<u><b>\$ 134,879,508</b></u>	<u><b>\$ 129,609,618</b></u>	<u><b>\$ 130,085,202</b></u>

Budget FY 10/11 Compared to FY 09/10 Estimated ActualUSES

General Government	1.1%	Economic Environment	11.2%
Public Safety	2.8%	Culture/Recreation	20.7%
Physical Environment	16.1%	Debt Service	3.5%
Transportation	<u>2.7%</u>	Capital Outlay	<u>77.6%</u>

*Appropriations*      25.5%**EXPENDITURES BY FUNCTION****TOTAL: \$92,684,991**

(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>Actual Fund Balance(Equity) - 09/30/09</b>	<b>\$ 14,758,961</b>	<b>\$ 21,343,150</b>	<b>\$ 16,961,950</b>	<b>\$ 8,976,748</b>	<b>\$ 62,040,809</b>
<b><u>Estimated FY10:</u></b>					
Revenues	33,050,000	14,643,093	15,329,211	503,795	63,526,099
Expenditures	(28,773,717)	(19,638,671)	(17,350,749)	(8,110,922)	(73,874,059)
Transfers	(3,635,244)	(172,710)	-	3,782,710	(25,244)
Net Change	641,039	(5,168,288)	(2,021,538)	(3,824,417)	(10,373,204)
<b>Estimated Fund Balance(Equity) - 09/30/10</b>	<b>\$ 15,400,000</b>	<b>\$ 16,174,862</b>	<b>\$ 14,940,412</b>	<b>\$ 5,152,331</b>	<b>\$ 51,667,605</b>
<b><u>Budget FY11:</u></b>					
Revenues	31,715,000	18,284,550	16,789,800	122,525	66,911,875
Debt Proceeds	-	-	8,580,722	-	8,580,722
Expenditures	(30,463,200)	(29,382,347)	(29,273,444)	(3,566,000)	(92,684,991)
Transfers	(2,800,000)	1,725,000	-	1,075,000	-
Net Change	(1,548,200)	(9,372,797)	(3,902,922)	(2,368,475)	(17,192,394)
<b>Budgeted Fund Balance(Equity) - 09/30/11</b>	<b>\$ 13,851,800</b>	<b>\$ 6,802,065</b>	<b>\$ 11,037,490</b>	<b>\$ 2,783,856</b>	<b>\$ 34,475,211</b>

## City of Deltona, Florida

### Changes in Fund Balance

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#### **GENERAL FUND**

#### **CHANGES IN FUND BALANCE**

	General Fund Summary
<b><i>Actual Fund Balance - 09/30/09</i></b>	<b><u>14,758,961</u></b>
<b><u>Estimated FY10:</u></b>	
Revenues	33,050,000
Expenditures	(28,773,717)
Transfers	<u>(3,635,244)</u>
Net Change	<u>641,039</u>
<b><i>Estimated Fund Balance - 09/30/10</i></b>	<b><u>\$ 15,400,000</u></b>
<b><u>Budget FY11:</u></b>	
Revenues	31,715,000
Expenditures	(30,463,200)
Transfers	<u>(2,800,000)</u>
Net Change	<u>(1,548,200)</u>
<b><i>Budgeted Fund Balance - 09/30/11</i></b>	<b><u>\$ 13,851,800</u></b>

**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 - 09/30/09</b>	\$ 7,908,454	\$ 106,572	\$ -	\$ -	\$ -	\$ 23,722	\$ -
<b>Estimated FY10:</b>							
Revenues	2,955,000	4,303,000	50,000	442,000	898,458	145,900	102,710
Expenditures	(4,419,618)	(4,155,880)	-	(442,000)	(898,458)	(132,300)	-
Transfers	-	-	(50,000)	-	-	-	(102,710)
Net Change	(1,464,618)	147,120	-	-	-	13,600	-
<b>Estimated Fund Balance - 09/30/10</b>	<b>\$ 6,443,836</b>	<b>\$ 253,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,322</b>	<b>\$ -</b>
<b>Budget FY11:</b>							
Revenues	5,217,120	4,238,213	25,000	759,991	738,326	129,200	100,000
Expenditures	(8,746,355)	(4,205,000)	-	(759,991)	(738,326)	(129,600)	-
Transfers	-	-	(25,000)	-	-	-	-
Net Change	(3,529,235)	33,213	-	-	-	(400)	100,000
<b>Budgeted Fund Balance - 09/30/11</b>	<b>\$ 2,914,601</b>	<b>\$ 286,905</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,922</b>	<b>\$ 100,000</b>

	Tree Transportation	Environment Replacement Fees	Law Improvement Trust	NSP Enforcement Impact Fees	Transportation Fund	Micellaneous Impact Fees	Special Revenue Funds Summary
<b>Actual Fund Balance - 09/30/09</b>	\$ 12,752,247	\$ 515,186	\$ 36,969	\$ -	\$ -	\$ -	\$ 21,343,150
<b>Estimated FY10:</b>							
Revenues	1,964,000	6,500	825	30,000	3,450,000	260,000	34,700
Expenditures	(6,055,715)	(50,000)	-	-	(3,450,000)	-	(34,700)
Transfers	260,000	-	-	(20,000)	-	(260,000)	-
Net Change	(3,831,715)	(43,500)	825	10,000	-	-	(5,168,288)
<b>Estimated Fund Balance - 09/30/10</b>	<b>\$ 8,920,532</b>	<b>\$ 471,686</b>	<b>\$ 37,794</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,174,862</b>
<b>Budget FY11:</b>							
Revenues	2,066,000	4,500	700	10,000	4,200,000	100,000	695,500
Expenditures	(9,557,575)	(350,000)	-	-	(4,200,000)	-	(695,500)
Transfers	1,850,000	-	-	-	-	(100,000)	-
Net Change	(5,641,575)	(345,500)	700	10,000	-	-	(9,372,797)
<b>Budgeted Fund Balance - 09/30/11</b>	<b>\$ 3,278,957</b>	<b>\$ 126,186</b>	<b>\$ 38,494</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,802,065</b>

**City of Deltona, Florida**

Changes in Fund Balance

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

	Water/Sewer Construction	Water/Sewer Utility	Enterprise Fund Summary
<b><i>Actual Fund Equity - 09/30/09</i></b>	<b>\$ 12,029,686</b>	<b>\$ 4,932,264</b>	<b>\$ 16,961,950</b>
<b><u>Estimated FY10:</u></b>			
Revenues	44,259	15,284,952	15,329,211
Expenditures	(2,775,000)	(14,575,749)	(17,350,749)
Transfers	-	-	-
Net Change	(2,730,741)	709,203	(2,021,538)
<b><i>Estimated Fund Equity - 09/30/10</i></b>	<b><u>\$ 9,298,945</u></b>	<b><u>\$ 5,641,467</u></b>	<b><u>\$ 14,940,412</u></b>
<b><u>Budget FY11:</u></b>			
Revenues	75,000	16,714,800	16,789,800
Debt Proceeds	8,580,722		8,580,722
Expenditures	(12,720,000)	(16,553,444)	(29,273,444)
Transfers	-	-	-
Net Change	(4,064,278)	161,356	(3,902,922)
<b><i>Budgeted Fund Equity - 09/30/11</i></b>	<b><u>\$ 5,234,667</u></b>	<b><u>\$ 5,802,823</u></b>	<b><u>\$ 11,037,490</u></b>

**CAPITAL PROJECT FUNDS**  
**CHANGES IN FUND BALANCE**

	Municipal Complex(es)	Park Projects	Replacement Equipment	Capital Project Funds Summary
<b><i>Actual Fund Balance - 09/30/09</i></b>	<b>\$ 6,839,921</b>	<b>\$ 316,852</b>	<b>\$ 1,819,975</b>	<b>\$ 8,976,748</b>
<b><u>Estimated FY10:</u></b>				
Revenues	55,000	318,000	130,795	503,795
Expenditures	(6,075,000)	(505,244)	(1,530,678)	(8,110,922)
Transfers	<u>2,630,000</u>	<u>102,710</u>	<u>1,050,000</u>	<u>3,782,710</u>
Net Change	(3,390,000)	(84,534)	(349,883)	(3,824,417)
<b><i>Estimated Fund Balance - 09/30/10</i></b>	<b><u>\$ 3,449,921</u></b>	<b><u>\$ 232,318</u></b>	<b><u>\$ 1,470,092</u></b>	<b><u>\$ 5,152,331</u></b>
<b><u>Budget FY11:</u></b>				
Revenues	11,000	104,525	7,000	122,525
Expenditures	(2,240,000)	(117,500)	(1,208,500)	(3,566,000)
Transfers	<u>25,000</u>	<u>-</u>	<u>1,050,000</u>	<u>1,075,000</u>
Net Change	(2,204,000)	(12,975)	(151,500)	(2,368,475)
<b><i>Budgeted Fund Balance - 09/30/11</i></b>	<b><u>\$ 1,245,921</u></b>	<b><u>\$ 219,343</u></b>	<b><u>\$ 1,318,592</u></b>	<b><u>\$ 2,783,856</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, development of green spaces, and planting and maintaining trees along right-of-ways and City owned property.
- **Environmental Improvement Trust** – Accounts for the fiscal activity relating to the City's mitigation fees charged to compensate for unavoidable adverse environmental 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. Also includes program revenue generated as homes are sold.
- **Transportation Impact Fees** – Accounts for the fiscal activity relating to the City's transportation impact fees assessed for growth-related projects.
- **Miscellaneous Grants** – Accounts for the fiscal activity relating to the City's involvement in various grant programs. The current fund balance is for recording the Energy Efficiency & Conservation Block Grant Program activity. The EECBG Program was established as part of the American Recovery and Reinvestment Act of 2009 and funds are targeted to reduce energy use and fossil fuel emissions.

### 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.

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.

## **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 new and replacement vehicles and equipment necessary for the day to day operation of City departments.

## **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 09/10 budget refer to the original FY 09/10 budget unless otherwise stated.

The total FY 10/11 Budget for all City funds is \$130.1 million, a decrease of \$13.4 million. Excluding the anticipated bond issue in Deltona Water, the overall decrease in the budget for all City funds is over \$1.9 million from the FY 09/10 budget. The City has budgeted a \$1.0 million increase in General Fund revenues as well as a \$2.7 million increase in Special Revenue Fund revenues, primarily attributable to grants in the Stormwater Fund. The City anticipates about a half million dollar decrease in Enterprise Fund (water utilities) operating revenues as the impact of mandates issued by the St. Johns River Water Management System are realized. In response to the increase in General Fund revenue, the budget was prepared by continuing to cut operating expenses as much as possible while allowing the City to re-implement the City's sidewalk program and providing funding for economic incentives, including membership in Team Volusia. General Fund transfers out to capital project funds have decreased by \$800,000 as funding for Fire Station 65 was provided in the previous year. Special Revenue fund operating expenditures are budgeted to increase by \$2.5 million to offset grant award funding. Enterprise Funds operating expenditures decreased in order to offset anticipated revenue decreases.

The Enterprise Funds Budget for FY 10/11 is \$40.3 million, a decrease of \$10.7 million. Most of this is attributable to a decrease in the anticipated bond issue that did not occur in FY 09/10 as well as a reduction in budgeted capital. The General Fund, Special Revenue Funds and Capital Projects Funds Budgets for FY 10/11 total \$89.8 million, a net decrease of \$2.7 million from the FY 09/10 Budget. These reductions are intentional and due to the current economic environment and are primarily a result of a decrease in capital expenditures.

**PROPERTY TAXES**

Ad valorem taxes (property taxes) comprise an important source of revenue for the City generating approximately 36.6% of General Fund revenues, 23.1% of total Governmental Fund revenues, and 17.3% 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 20.1%. This is above and beyond a taxable value decrease of 23.6% the previous year and 20.7% the year before that. This decrease is the result of a continuing decline in market value of properties located within the City. The effects of Amendment I that added portability to the so called "Save Our Homes Benefit" have only begun to be realized. The FY 10/11 property tax revenue also represents a decrease of approximately \$85,000 for the additional \$25,000 senior exemption that was approved by the Commission in FY 09/10.

The net result was to remove about \$516.9 million from the tax rolls although new construction offset this slightly by adding \$15.9 million, bringing the total taxable value to \$1.888 billion down from \$2.389 billion in the prior year.

## PROPERTY TAXES – Continued

Although the City has felt the impact of falling property values, residents' concerns have been heard and the City has responded accordingly. Although in the past several years the City has experienced property tax revenue losses in the millions, the City has chosen not to burden City residents with this decrease in revenue. The chart below illustrates the average City of Deltona property taxes per household over the last five years. For the amount presented below, for the average Deltona household, residents continue to get the same level of service including police and fire, parks and public works.

Average Property Taxes Per Household by Fiscal Year				
<u>06/07</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>
\$ 333.47	\$ 314.34	\$ 308.39	\$ 308.65	\$ 287.33

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 again in FY 09/10 adopted the "rolled-back" rate of 5.43755. In FY 10/11 the City adopted a rate of 6.4464 which is below the "rolled-back" rate.

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 a rate less than the rolled-back rate of 6.9388, the City has made a conscious decision to budget property tax revenues \$756,000 less than FY 09/10 and has passed that reduction on to City residents in the form of a tax decrease under Truth In Millage (TRIM) laws. However, the effect on individual property owners is dependent on the increase or decrease in valuation of their specific property along with various other factors including Save Our Homes Savings and various other exemptions. The City has provided an additional \$25,000 senior tax exemption for its qualified low income senior residents, for a total tax exemption of \$50,000 for qualified seniors. The City has also provided the State mandated \$50,000 of homestead exemptions to all qualified residents, regardless of age.

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 96% of the actual levy. Therefore property tax revenues are budgeted at approximately \$11.6 million for FY 10/11.

## OTHER REVENUES

### TAXES (Other Than Property)

Electric utility taxes and electric and gas franchise fees generate approximately 26.4% of General Fund revenues, 16.7% of total Governmental Fund revenues, and 12.5% 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 \$4.3 million annually in electric and gas franchise fee revenues. Other franchise agreements cover cable television, telecommunications and solid waste services.

**OTHER REVENUES – Continued****TAXES (Other Than Property) – Continued**

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 \$4.2 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 \$3.2 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 10/11, the City budgeted a decrease in license and permit revenue of \$241,000 from prior year budget due to current economic conditions. Licenses and Permits revenue, budgeted at \$663,000, represents approximately 2.1% of General Fund revenues, 1.3% of total Governmental Fund revenues, and less than 1.0% of total City revenues for all Funds.

**INTERGOVERNMENTAL REVENUE**

Intergovernmental revenues represent “shared revenues” from Federal, State and Local governments and account for 18.1% of General Fund revenues, 28.1% of total Governmental Fund revenues, and 21.1% 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. This also includes \$1.7 million for the remaining Neighborhood Stabilization Program (NSP) grant award as well as \$2.5 million in NSP program income from homes currently owned by the City that will be rehabilitated and then sold. Intergovernmental revenue also includes in excess of \$2.3 million in Stormwater grant awards.

State Revenue Sharing is budgeted at \$1.6 million for fiscal year 10/11, representing about 4.9% of General Fund revenues, 3.1% of total Governmental Fund revenues, and 2.3% of total City revenues for all Funds. The FY 10/11 revenue estimate for State Revenue Sharing is 30.4% more than the FY 09/10 budget as a result of a leveling off of the economy and a slight upturn in consumer spending.

Half-cent sales tax collections are budgeted at \$3.5 million for FY 10/11 and account for approximately 11.1% of General Fund revenues, 7.1% of total Governmental Fund revenues, and 5.3% of total City revenues. The FY 10/11 revenue estimate for half-cent sales tax is 16.5% more than the FY 09/10 budget as a result of Department of Revenue estimates. 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

**INTERGOVERNMENTAL REVENUE – Continued**

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 4.1% total Governmental Fund revenues, and 3.1% of total City revenues. This revenue source is 9.6% more than the FY 09/10 budget attributable to a return to level fuel consumption patterns. 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 \$2.0 million for FY 10/11. The fund clearly demonstrates the City's compliance with the State laws governing the use of these taxes and these funds are used to make debt service payments on the transportation bond.

A Grant Coordinator position was added to the FY 10/11 budget in order to better monitor and coordinate existing grants as well as aggressively pursue new 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 25.0% 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 10/11 at \$16.5 million or 24.6% of total City revenues. The remaining budget of \$245,000 for Charges for Services revenue 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 FY 02/03. This contract was expanded in FY 09/10 to include providing fire/rescue dispatch services for DeBary.

**FINES & FORFEITS**

Fines & Forfeits are revenues generated from traffic tickets, parking fines, code violations and the like. Revenues are expected to increase 9.7% from last year's budget and comprise approximately 0.35% of total Governmental Fund revenue.

**SPECIAL ASSESSMENTS**

Special Assessments account for 14.4% of Governmental Fund revenues and 10.8% of total City revenues. These revenues are restricted to use for their intended purpose (stormwater, solid waste and streetlighting) and may not be used for any other reason.

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 09/10 rate. This is budgeted to generate \$2.9 million of revenue for FY 10/11. In FY 08/09 the City borrowed

**SPECIAL ASSESSMENTS – Continued**

\$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 \$4.6 million annually for the next five years. Over \$6.0 million is budgeted for stormwater capital improvements in FY 10/11 which is primarily the proceeds from the loan obtained in FY 08/09. This annual 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 \$4.2 million in FY 10/11.

The streetlighting assessments were reduced slightly in most districts in order to more accurately reflect actual charges incurred by Progress Energy. A detailed five year analysis of all streetlighting districts is expected to be conducted in FY 10/11. The current year revenue of \$129,200 offsets the actual expenditures charged by the electric company in addition to a small administrative fee charged by the City.

**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 (utility). In an effort to promote commercial economic growth in the City, a moratorium was placed on fire protection/rescue, law enforcement and transportation commercial impact fees on April 1, 2009. However, the moratorium did not have the desired effect and the moratorium was lifted effective April 1, 2010. FY 10/11 budgeted revenues for all impact fees are minimal as economic recovery has not yet begun in the City. 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.

**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 cash balances are ample, 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. This 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 \$498,000 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 \$240,000 from rental & lease payments (primarily cell tower leases), \$100,000 charge to Deltona Water for "in lieu of property taxes", \$413,000 of interest income, and approximately \$173,000 of various other miscellaneous revenues.

**EXPENDITURES BY FUNCTION**

Analysis of budgeted expenditures for FY 10/11 by function shows appropriated expenditures as follows: 19.7% on Public Safety, 17.3% on Physical Environment, 2.6% on Transportation, 7.7% on Debt Service, 8.1% on General Government, 2.2% on Culture/Recreation, 36.6% on Capital Outlay and 5.7% Economic Environment.

**CAPITAL IMPROVEMENTS**

Included in the FY 10/11 budget is \$33,906,838 for capital improvements relating to the following functions/services:

Municipal Facilities	\$2,240,000
Sidewalks	\$676,000
Equipment Replacement	\$1,208,500
Park Projects	\$117,500
CDBG	\$372,707
Stormwater	\$6,098,000
Transportation	\$7,745,000
Water/Sewer Utilities	\$15,449,131

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 (\$317,150). 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 (\$4,757,000). 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 10/11.

**Changes in Fund Balances:****General Fund – budgeted to decrease by 10.1%**

In the FY 10/11 budget, there are increases of both revenues and expenditures compared to the prior budget. The expenditure increases are slight and are less than the increases in revenue. The expenditure increases that are recurring in nature are attributable to the Commission directive to add funding for three new Sergeants and one new Deputy as well as certain economic incentives to encourage economic growth within the City. Non-recurring expenditure increases directed by the Commission are reimplementation of the City's sidewalk program that had been on hold for the past two years and to add funding for Ft. Smith Road Widening, Section 4A – Rookery to Stallings. Even with these increases, the City remains in a good position to deal with financial challenges that may or may not be encountered in future years.

**Special Revenue Funds – budgeted to decrease by 57.9%**

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

**Enterprise Funds – budgeted to decrease by 26.1%**

Although the Enterprise Fund plans to borrow \$8.6 million in FY 10/11 for utility capital improvements, the City plans to spend more than \$15.4 million in FY 10/11 on capital improvements, funding many projects using a pay as you go method. The anticipated increased revenue attributable to the rate increases has not materialized and the Enterprise Fund has had to reduce operating expenditures accordingly.

**Capital Projects Fund – budgeted to decrease by 45.9%**

For several years the Capital Projects Funds have accumulated funding for municipal projects. The land for the City's future Public Safety Complex was purchased in FY 09/10. The construction and completion of Fire Station 65 is budgeted for FY 10/11. Both of these large expenditures were funded by use of the accumulated funds in the Capital Projects funds.

**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 a A rating from Standards and Poor's Corporation, a A1 from Moody's Investor Service, and a A+ from FITCH on each bond issue.

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 a A rating from Standards and Poor's Corporation, a A1 from Moody's Investor Service, and a A+ from FITCH on each bond issue.

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 10/11, 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.

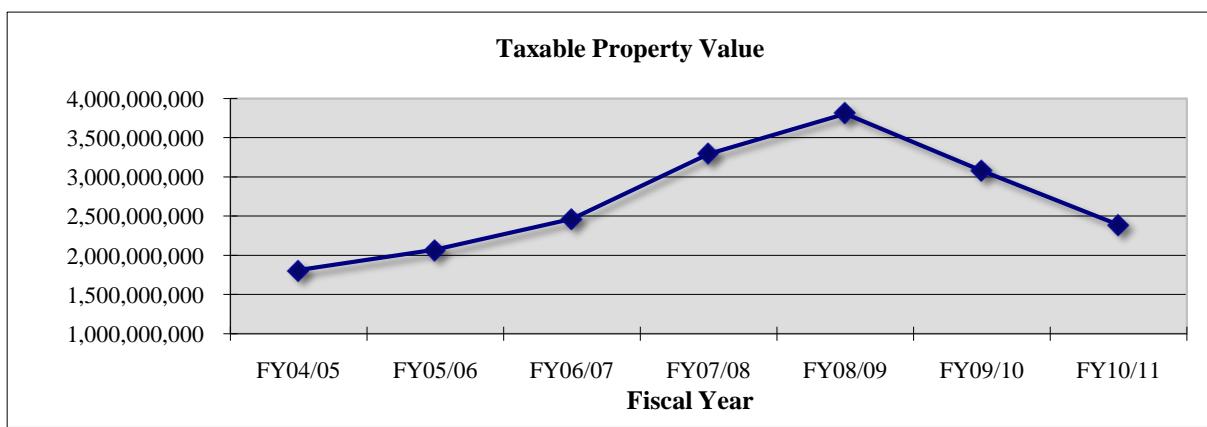
# City of Deltona, Florida

## Historical Comparison

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

Valuation Date	January 1, 2004	January 1, 2005	January 1, 2006	January 1, 2007	January 1, 2008	January 1, 2009	January 1, 2010
Fiscal Year	<u>FY04/05</u>	<u>FY05/06</u>	<u>FY06/07</u>	<u>FY07/08</u>	<u>FY08/09</u>	<u>FY09/10</u>	<u>FY10/11</u>
<b>Real Property</b>	\$ 1,984,620,273	\$ 2,388,438,207	\$ 3,207,250,948	\$ 3,717,845,831	\$ 2,992,388,966	\$ 2,303,909,937	\$ 1,803,065,792
<b>Personal Property</b>	86,533,624	76,723,419	84,822,623	85,743,512	84,666,847	85,134,985	85,092,464
<b>Estimated Gross Value</b>	2,071,153,897	2,465,161,626	3,292,073,571	3,803,589,343	3,077,055,813	2,389,044,922	1,888,158,256
<b>Less Net New Value</b>	(122,780,297)	(139,903,703)	(153,551,548)	(134,669,600)	(58,816,118)	(28,181,737)	(15,977,226)
<b>Current Year Adjusted</b>	1,948,373,600	2,325,257,923	3,138,522,023	3,668,919,743	3,018,239,695	2,360,863,185	1,872,181,030
<b>Prior Year Final</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	2,389,044,922
<b>Inc(dec) in Prior Year</b>	\$ 135,744,248	\$ 254,104,026	\$ 673,360,397	\$ 376,846,172	\$ (785,349,648)	\$ (716,192,628)	\$ (516,863,892)
<b>% Change in Value of Existing Property</b>	7.49%	12.27%	27.32%	11.45%	-20.65%	-23.28%	-21.63%
<b>% Change Adjusted for Senior Exemption</b>							
<b><u>Overall Change from PY</u></b>							
<b>Inc(dec) From Prior Year</b>	\$ 258,524,545	\$ 394,007,729	\$ 826,911,945	\$ 511,515,772	\$ (726,533,530)	\$ (688,010,891)	\$ (500,886,666)
<b>Percentage</b>	14.26%	19.02%	33.54%	15.54%	-19.10%	-22.36%	-20.97%
<b><u>Ad valorem Tax Millage Rate</u></b>							
<b>Millage Rate</b>	4.19800	4.15000	4.01451	3.28370	4.15329	5.43755	6.44640
<b>Rolled-Back Rate</b>	3.90946	3.70932	3.25939	3.59740	4.15329	5.43755	6.93880
<b>Difference</b>	0.28854	0.44068	0.75512	(0.31370)	-	-	(0.49240)
<b>Statutory Tax Increase</b>	<u>7.38%</u>	<u>11.88%</u>	<u>23.17%</u>	<u>-8.72%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>-7.10%</u>



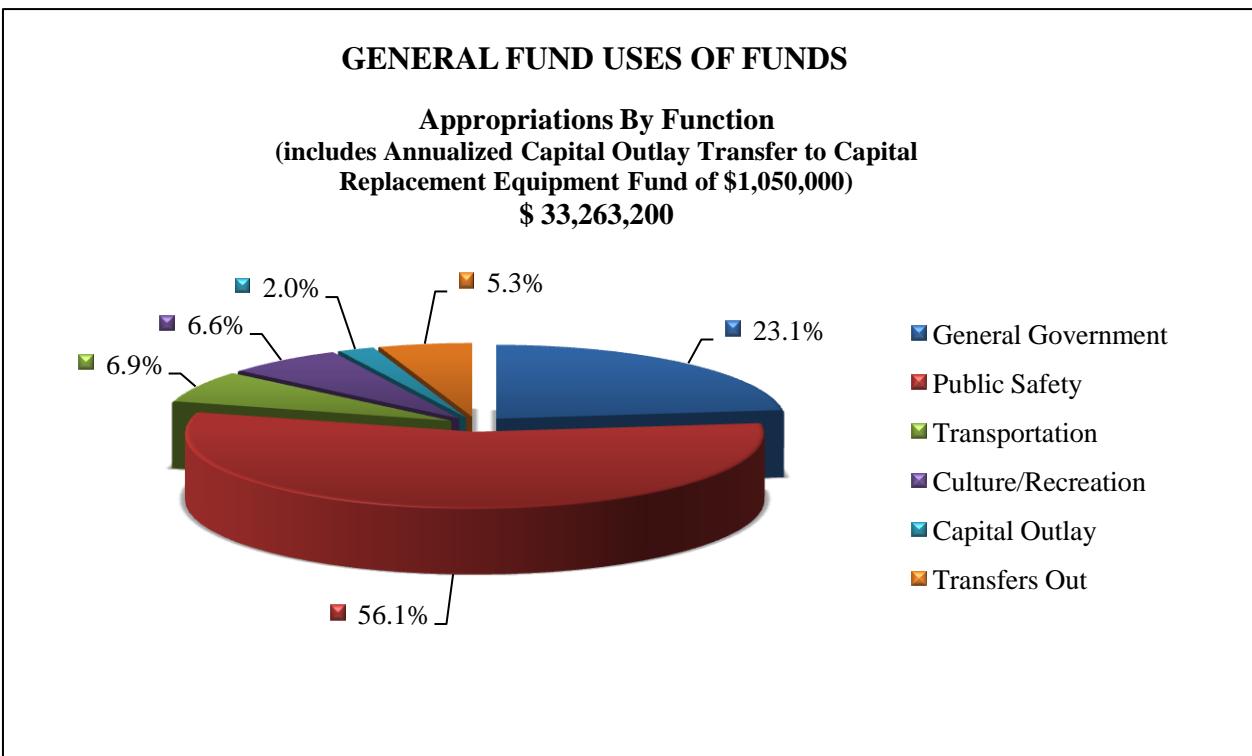
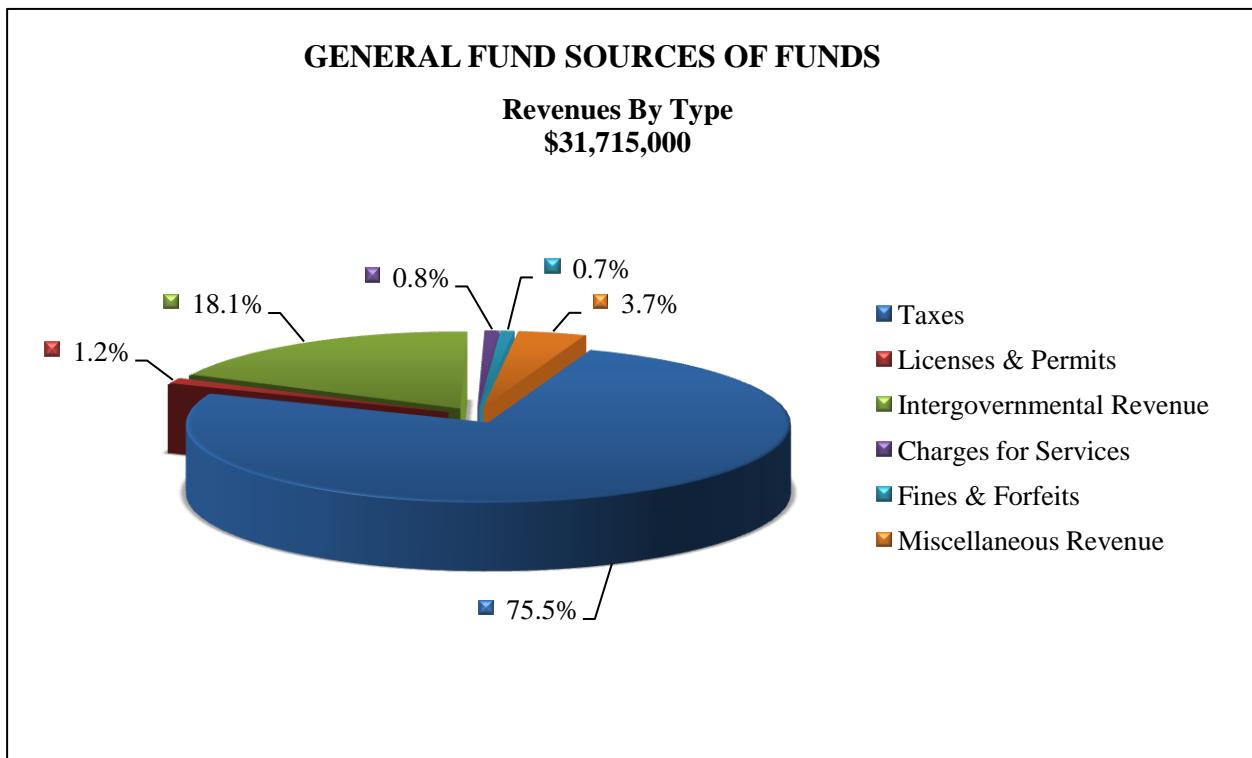
**City of Deltona, Florida**

## General Fund Summary

**GENERAL FUND SUMMARY**

<u>Description</u>	<u>General Fund</u>
<b><u>SOURCES</u></b>	
Taxes	\$ 23,950,000
Licenses & Permits	373,000
Intergovernmental Revenue	5,749,000
Charges for Services	245,000
Fines & Forfeits	237,000
Miscellaneous Revenue	<u>1,161,000</u>
	<i>Revenues</i>
	31,715,000
Transfers In	-
Fund Balance Carryforward - 9/30/10	<u>15,400,000</u>
	<b><i>TOTAL SOURCES</i></b>
	<b><u>\$ 47,115,000</u></b>

<u>USES</u>	
General Government	\$ 7,697,300
Public Safety	18,662,800
Transportation	2,294,600
Culture/Recreation	2,182,500
Capital Outlay	<u>676,000</u>
	<i>Uses</i>
	31,513,200
Transfers Out	1,750,000
Ending Fund Balance - 9/30/11	<u>13,851,800</u>
	<b><i>TOTAL USES</i></b>
	<b><u>\$ 47,115,000</u></b>



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

<u>Description</u>	Actual	Actual	Estimated	Adopted
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>Actual</u> <u>FY 09/10</u>	<u>Budget</u> <u>FY 10/11</u>
<b><u>SOURCES</u></b>				
<b>Taxes</b>				
Ad Valorem Taxes	\$ 12,106,008	\$ 12,346,188	\$ 12,546,000	\$ 11,595,000
Electric Utility Franchise	3,732,717	3,966,949	4,289,000	4,197,000
Gas Franchise Fees	55,953	73,319	71,000	75,000
Electric Utility Service Tax	3,799,154	4,070,999	4,593,000	4,100,000
Telecommunications Service Tax	3,525,064	3,647,194	3,437,000	3,189,000
Gas/Propane Service Tax	113,304	105,530	106,000	110,000
Local Business Tax	242,810	340,714	282,700	290,000
FF Pension Insurance Premium Tax	-	394,453	394,000	394,000
	<u>23,575,010</u>	<u>24,945,346</u>	<u>25,718,700</u>	<u>23,950,000</u>
<b>Licenses and Permits</b>				
Building Permits and Inspections	511,990	436,468	292,436	300,000
Sidewalk Fees	46,071	19,303	-	-
Other Fees and Permits	-	85,497	76,133	73,000
	<u>558,061</u>	<u>541,268</u>	<u>368,569</u>	<u>373,000</u>
<b>Intergovernmental Revenues</b>				
Grants	14,925	1,645,687	-	-
State Revenue Sharing	1,669,778	1,430,425	1,287,000	1,563,000
Alcoholic Beverage Licenses	9,067	14,565	10,000	10,000
Half-Cent Sales Tax	3,935,428	3,562,838	3,392,000	3,514,000
FF Supplemental Compensation	17,520	17,855	21,800	22,000
8th Cent Motor Fuel Use Tax	619,348	570,925	555,000	640,000
	<u>6,266,066</u>	<u>7,242,295</u>	<u>5,265,800</u>	<u>5,749,000</u>
<b>Charges For Services</b>				
Service Contracts	110,405	101,073	111,973	115,000
Parks/Recreation Fees	152,592	141,669	115,902	130,000
	<u>262,997</u>	<u>242,742</u>	<u>227,875</u>	<u>245,000</u>
<b>Fines and Forfeits</b>				
Law Enforcement Fines	159,865	125,022	99,333	100,000
Parking Violations/Fines	5,895	6,330	1,697	2,000
Code Enforcement Violations	114,533	157,897	132,694	135,000
	<u>280,293</u>	<u>289,249</u>	<u>233,724</u>	<u>237,000</u>
<b>Other</b>				
Interest Income	597,595	162,016	190,000	100,000
Rentals & Leases	144,369	244,839	219,916	240,000
Other	240,163	159,274	172,416	173,000
Administration/PILOT Charges	699,000	589,000	598,000	598,000
Recycling Proceeds	-	26,877	55,000	50,000
	<u>1,681,127</u>	<u>1,182,006</u>	<u>1,235,332</u>	<u>1,161,000</u>
	<i>Total Revenues</i>	32,623,554	34,442,906	33,050,000
Transfers In	-	-	-	-
Fund Balance Carryforward	19,880,416	11,858,723	14,758,961	15,400,000
	<b><i>TOTAL SOURCES</i></b>	<b><u>\$ 52,503,970</u></b>	<b><u>\$ 46,301,629</u></b>	<b><u>\$ 47,808,961</u></b>
				<b><u>\$ 47,115,000</u></b>

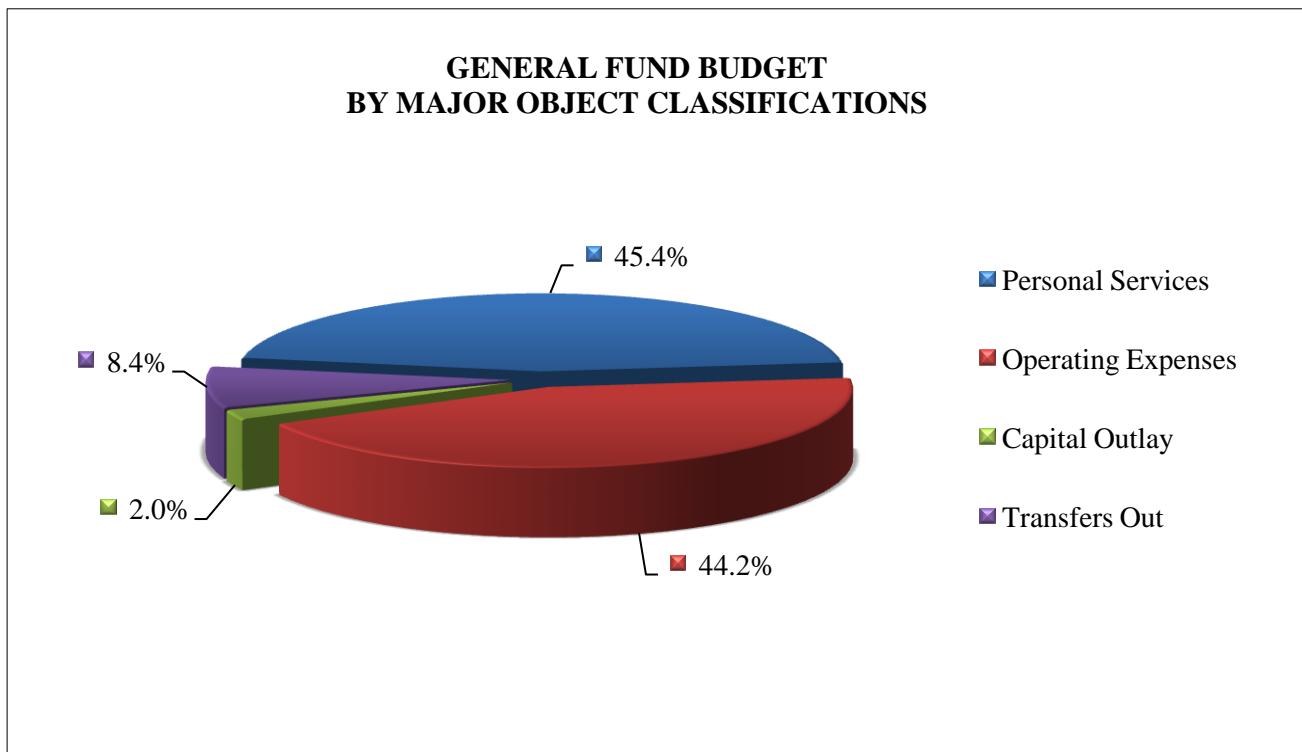
**GENERAL FUND**  
**USES BY DIVISION SUMMARY**

Description	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
<b><u>USES</u></b>				
<b><u>General Government</u></b>				
City Commission	\$ 481,401	\$ 287,802	\$ 517,500	\$ 539,100
Social Services	-	33,886	27,500	-
City Manager	1,064,616	576,020	527,020	592,300
City Clerk	536,305	410,852	440,330	426,900
Fiscal Services	1,297,214	1,023,906	1,003,410	1,001,200
Information Technology Services (1)	717,910	-	-	-
City Attorney	581,356	534,897	745,300	578,900
Planning & Development Services	1,809,054	955,828	657,020	893,400
Building & Zoning Services	968,921	781,844	677,480	717,000
Human Resources	380,977	403,463	393,900	401,800
General Government	778,322	931,990	1,164,717	1,205,400
Enforcement Services	1,416,097	1,270,549	1,249,510	1,126,300
	<u>10,032,173</u>	<u>7,211,037</u>	<u>7,403,687</u>	<u>7,482,300</u>
<b><u>Public Safety:</u></b>				
Law Enforcement	9,310,954	8,830,578	8,850,800	9,258,300
Fire	7,978,719	8,689,450	8,938,470	9,025,500
	<u>17,289,673</u>	<u>17,520,028</u>	<u>17,789,270</u>	<u>18,283,800</u>
<b><u>Transportation:</u></b>				
Public Works - Traffic Division	671,388	595,876	408,267	532,500
Public Works - Engineering	157,012	209,154	115,400	118,900
Public Works -Field Operations	1,715,140	581,389	657,767	745,400
Public Works - Administration	268,133	293,428	272,940	205,900
Fleet Maintenance	613,991	506,392	408,656	345,900
	<u>3,425,664</u>	<u>2,186,239</u>	<u>1,863,030</u>	<u>1,948,600</u>
<b><u>Culture &amp; Recreation:</u></b>				
Parks & Recreation	2,737,321	1,972,336	1,717,730	2,072,500
	<u>33,484,831</u>	<u>28,889,640</u>	<u>28,773,717</u>	<u>29,787,200</u>
Capital Outlay	158,293	3,028	-	676,000
<b><u>Transfers Out:</u></b>				
Stormwater Fund	-	-	-	-
Transportation Fund	-	-	-	1,750,000
Streetlighting Fund	9,000	-	-	-
Municipal Complex Fund	5,500,000	-	2,550,000	-
Park Projects Fund	-	1,500,000	35,244	-
Replacement Equipment Fund	1,261,000	1,150,000	1,050,000	1,050,000
New Equipment Fund	232,123	-	-	-
	<u>7,002,123</u>	<u>2,650,000</u>	<u>3,635,244</u>	<u>2,800,000</u>
	<u>40,645,247</u>	<u>31,542,668</u>	<u>32,408,961</u>	<u>33,263,200</u>
<b>Ending Fund Balance:</b>				
Reserved/Designated	4,000,000	6,000,000	6,000,000	6,000,000
Unreserved/Undesignated	7,858,723	8,758,961	9,400,000	7,851,800
	<u>11,858,723</u>	<u>14,758,961</u>	<u>15,400,000</u>	<u>13,851,800</u>
	<b>TOTAL USES</b>	<b>\$ 52,503,970</b>	<b>\$ 46,301,629</b>	<b>\$ 47,808,961</b>
				<b>\$ 47,115,000</b>

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

**GENERAL FUND  
USES BY EXPENDITURE CLASSIFICATION**

Uses	Actual	Actual	Adopted	Adopted
	FY 07/08	FY 08/09	Budget FY 09/10	Budget FY 10/11
Personal Services	\$ 16,758,476	\$ 15,443,491	\$ 14,894,180	\$ 15,098,100
Operating Expenses	16,087,163	13,446,149	14,987,950	14,689,100
Capital Outlay	158,293	3,028	-	676,000
Transfers Out	7,002,124	2,650,000	3,635,244	2,800,000
<b>TOTAL</b>	<b>\$ 40,006,056</b>	<b>\$ 31,542,668</b>	<b>\$ 33,517,374</b>	<b>\$ 33,263,200</b>



(1) Budget as last amended.

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

<u>Division</u>	<u>Personal Services</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Transfers Out-Capital Projects Funds</u>		
				<u>Replacement Equipment</u>	<u>Other</u>	<u>Total</u>
<b><i>General Government:</i></b>						
City Commission	\$ 109,600	\$ 429,500	\$ -	\$ 8,000	\$ -	\$ 547,100
Social Services	-	-	-	-	-	-
City Manager	512,700	79,600	-	6,000	-	598,300
City Clerk	284,600	142,300	-	11,000	-	437,900
Fiscal Services	812,400	188,800	-	10,000	-	1,011,200
Information Technology Services (1)	-	-	-	-	-	-
City Attorney	418,400	160,500	-	9,000	-	587,900
Human Resources	322,600	79,200	-	9,000	-	410,800
Planning & Development Services	704,100	189,300	-	38,000	-	931,400
Building & Zoning Services	617,600	99,400	-	62,000	-	779,000
General Government	192,000	1,013,400	-	-	1,750,000	2,955,400
Enforcement Services	799,800	326,500	-	62,000	-	1,188,300
	<u>4,773,800</u>	<u>2,708,500</u>	<u>-</u>	<u>215,000</u>	<u>1,750,000</u>	<u>9,447,300</u>
<b><i>Public Safety:</i></b>						
Law Enforcement	-	9,258,300	-	-	-	9,258,300
Fire	<u>7,673,700</u>	<u>1,351,800</u>	<u>-</u>	<u>379,000</u>	<u>-</u>	<u>9,404,500</u>
	<u>7,673,700</u>	<u>10,610,100</u>	<u>-</u>	<u>379,000</u>	<u>-</u>	<u>18,662,800</u>
<b><i>Transportation:</i></b>						
Traffic Division	197,200	335,300	676,000	26,000	-	1,234,500
Engineering	103,400	15,500	-	-	-	118,900
Field Operations	512,200	233,200	-	273,000	-	1,018,400
Administration	115,700	90,200	-	-	-	205,900
Fleet Maintenance	214,300	131,600	-	47,000	-	392,900
	<u>1,142,800</u>	<u>805,800</u>	<u>676,000</u>	<u>346,000</u>	<u>-</u>	<u>2,970,600</u>
<b><i>Culture/Recreation:</i></b>						
Parks & Recreation	<u>1,133,600</u>	<u>938,900</u>	<u>-</u>	<u>110,000</u>	<u>-</u>	<u>2,182,500</u>
<i>Sub Total</i>	<i>\$ 14,723,900</i>	<i>\$ 15,063,300</i>	<i>\$ 676,000</i>	<i>\$ 1,050,000</i>	<i>\$ 1,750,000</i>	<i>\$ 33,263,200</i>
Personal Service Cost Included in Information Technology Services Allocation (1)	<u>374,200</u>	<u>(374,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Appropriations</i>	<i><u>\$ 15,098,100</u></i>	<i><u>\$ 14,689,100</u></i>	<i><u>\$ 676,000</u></i>	<i><u>\$ 1,050,000</u></i>	<i><u>\$ 1,750,000</u></i>	<i><u>\$ 33,263,200</u></i>

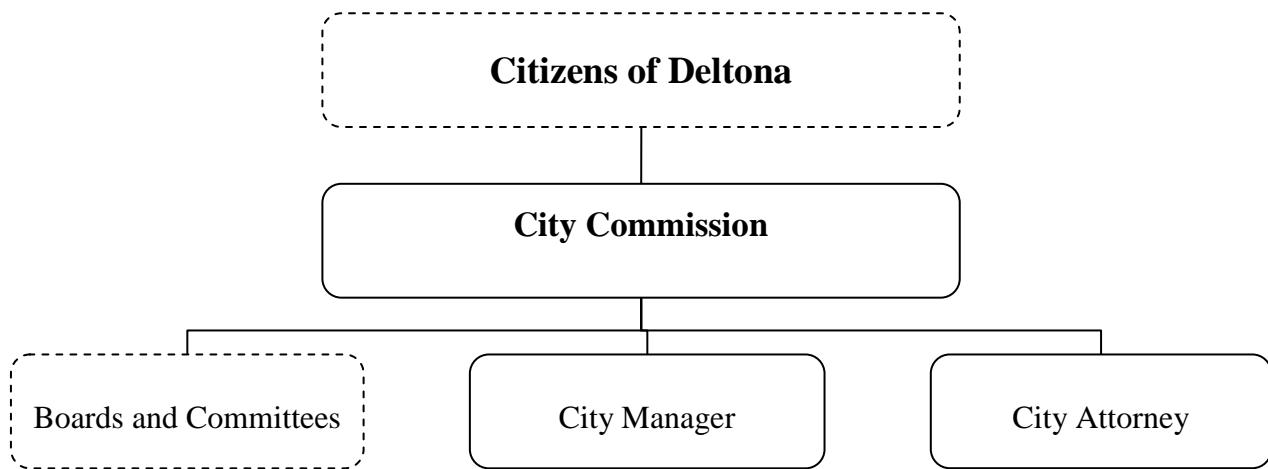
(1) Information Technology Services is fully allocated to all departments within the city.

**Summary**

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget (1) FY 10/11
Personal Services:				
Salaries & Wages	\$ 11,853,456	\$ 10,548,376	\$ 10,248,220	\$ 9,958,800
Overtime	429,514	326,988	326,790	324,500
Other Pay	44,985	42,454	46,640	43,300
Benefits and Taxes	4,430,521	4,525,673	4,272,530	4,771,500
<b>Total Personal Service Costs</b>	<b>16,758,476</b>	<b>15,443,491</b>	<b>14,894,180</b>	<b>15,098,100</b>
Operating Expenditures	16,087,163	13,446,149	14,987,950	14,689,100
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	1,261,000	1,150,000	1,050,000	1,050,000
Transfers to New Equipment Fund	232,124	-	-	-
Capital Outlay	158,293	3,028	-	676,000
Debt Service	-	-	-	-
Other Transfers Out	5,509,000	1,500,000	2,585,244	1,750,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$40,006,056</b>	<b>\$31,542,668</b>	<b>\$ 33,517,374</b>	<b>\$ 33,263,200</b>
<b>Staffing:</b>				
Full-Time	248	218	216	204
Part-Time	31	17	15	18
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 656,341	\$ 280,161	\$ 532,000	\$ 252,400
5232 - Accounting and Auditing	59,504	53,375	50,000	55,000
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	10,570,789	9,430,818	9,608,800	9,975,900
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	46,373	17,505	23,900	16,900
5241 - Communications and Freight Services	402,559	400,790	430,800	484,500
5243 - Utility Services	517,180	621,109	712,500	637,500
5244 - Rentals and Leases	195,600	167,825	443,400	333,800
5245 - Insurance	436,225	300,028	370,000	348,000
5246 - Repairs and Maintenance Services	681,875	735,651	895,700	808,400
5247 - Printing and Binding	36,833	31,259	53,400	42,100
5248 - Promotional Activities	99,996	94,798	114,244	87,900
5249 - Other Current Charges	719,345	339,035	548,100	542,000
5251 - Office Supplies	161,554	112,187	80,000	71,300
5252 - Operating Supplies	1,098,749	708,861	1,063,156	939,400
5253 - Road Materials & Supplies	96,654	130,329	129,000	108,600
5254 - Publications, Memberships & Training	224,986	166,142	142,700	168,100
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT Costs Allocated To Other Funds (2)	-	(217,224)	(245,750)	(248,700)
5882 - Aid To Private Organizations	82,600	73,500	36,000	66,000
<b>Total</b>	<b>\$ 16,087,163</b>	<b>\$ 13,446,149</b>	<b>\$ 14,987,950</b>	<b>\$ 14,689,100</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.

**CITY COMMISSION**

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

<b>CITY COMMISSION</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
<b>Position Title</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget FY 09/10</b>	<b>Adjusted FY 09/10</b>	<b>Change FY 10/11</b>	<b>FY 10/11</b>	<b>Pay Grade</b>
Mayor and Commission	-	-	-	-	-	-	Charter
Executive Assistant	1	1	1	1	(1)	-	12
Administrative Assistant I (PT)	-	-	-	-	1	1	6
<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.

**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.

**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.

**CITY ADVISORY BOARDS (Continued)****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.

**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 provides financial assistance for college/university related expenses to outstanding Deltona students. The Committee is 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.

# City of Deltona, Florida

City Commission

## Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 92,195	\$ 105,347	\$ 107,000	\$ 86,000
Overtime	132	3,244	1,800	900
Other Pay	-	-	-	-
Benefits and Taxes	19,792	20,164	20,500	22,700
<b>Total Personal Service Costs</b>	<b>112,119</b>	<b>128,755</b>	<b>129,300</b>	<b>109,600</b>
Operating Expenditures	369,282	159,047	383,200	429,500
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	10,000	9,000	8,000	8,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 491,401</b>	<b>\$ 296,802</b>	<b>\$ 520,500</b>	<b>\$ 547,100</b>
<i>Staffing:</i>				
Full-Time	1	1	1	-
Part-Time	-	-	-	1
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ 170,226	\$ 3,774	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	620	22,526	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	6,864	4,176	4,000	3,200
5241 - Communications and Freight Services	2,544	347	5,000	1,600
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	-	250,000	250,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	-	-
5247 - Printing and Binding	222	29	1,500	400
5248 - Promotional Activities	5,826	10,972	25,000	4,000
5249 - Other Current Charges	55,279	646	-	-
5251 - Office Supplies	2,770	2,504	2,000	1,000
5252 - Operating Supplies	2,174	472	1,500	1,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	40,157	40,101	43,000	85,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	15,200	16,800
5882 - Aid To Private Organizations	82,600	73,500	36,000	66,000
<b>Total</b>	<b>\$ 369,282</b>	<b>\$ 159,047</b>	<b>\$ 383,200</b>	<b>\$ 429,500</b>

(1) Budget as last amended.

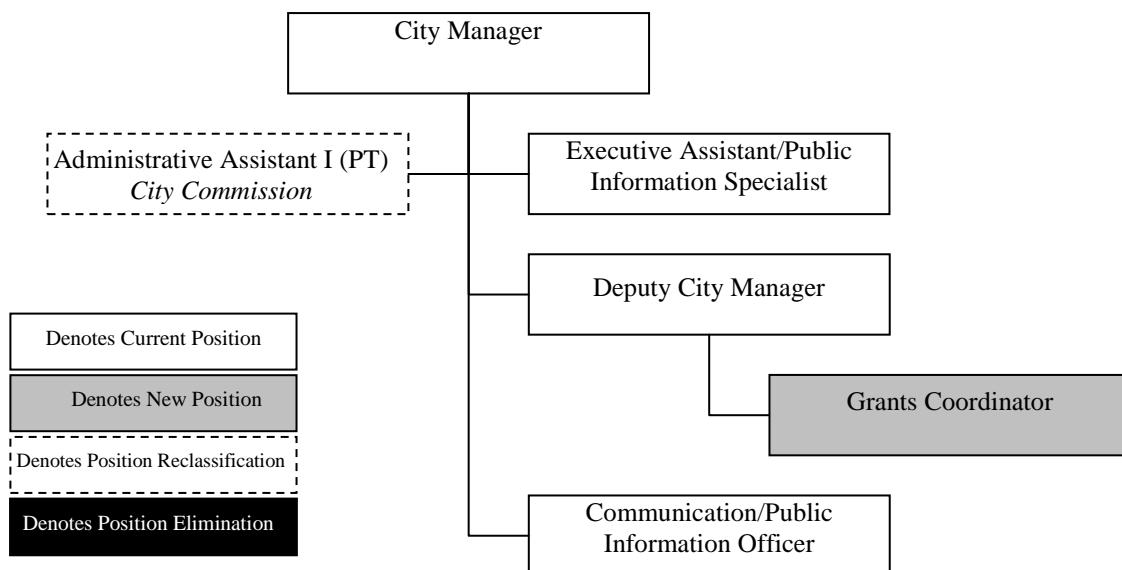
# City of Deltona, Florida

## Social Services

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ -	\$ 4,124	\$ -	\$ -
Overtime	-	199	-	-
Other Pay	-	-	-	-
Benefits and Taxes	-	643	-	-
<b>Total Personal Service Costs</b>	<b>-</b>	<b>4,966</b>	<b>-</b>	<b>-</b>
Operating Expenditures	-	28,920	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>	<b>\$ -</b>	<b>\$ 33,886</b>	<b>\$ 27,500</b>	<b>\$ -</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	-	9,743	9,000	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	-
5241 - Communications and Freight Services	-	-	-	-
5243 - Utility Services	-	11,279	10,500	-
5244 - Rentals and Leases	-	169	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	6,835	6,500	-
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	-	-	-	-
5251 - Office Supplies	-	-	-	-
5252 - Operating Supplies	-	894	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>	<b>\$ -</b>	<b>\$ 28,920</b>	<b>\$ 27,500</b>	<b>\$ -</b>

(1) Budget as last amended.

**CITY MANAGER'S OFFICE****CITY MANAGER'S OFFICE****PERSONAL SERVICES SCHEDULE:**

Personnel Roster	Number of Positions						Pay Grade
	FY 07/08	FY 08/09	Budget FY 09/10	Adjusted FY 09/10	Change FY 10/11	FY 10/11	
City Manager	1	1	1	1	-	1	Contract
Deputy City Manager	-	1	1	1	-	1	EBB
Assistant to the City Manager	1	-	-	-	-	-	18
Comm/Public Info Officer	1	1	1	1	-	1	18
Grants Coordinator	-	-	-	-	1	1	17
Executive Assist/Public Info Spec.	1	1	1	1	-	1	12
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>5</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 citizens' 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:**

- Responsiveness
  - Ensure that the policies as established by the Mayor and City Commission are carried out as efficiently, effectively, and equitably as possible.
  - Ensure that the day-to-day operations of the City are managed by professionals who are educated and trained in current city management practices, state and federal laws and mandates, and cost-effective service delivery.
  - Oversee the preparation and management of a comprehensive annual budget and capital improvement program that ensures fiscal responsibility while meeting the needs of our citizenry.
  - Ensure Commission is provided with advice and options concerning emerging issues and policy to achieve the City’s overall mission.
- Service
  - Bring together the leadership, vision, and focus on results needed to maintain a quality lifestyle for our residents by managing financial and human resources, delivering services, and planning and preparing for community development and re-development.
  - Maintain commitment to high ethical standards by the City Manager and throughout the organization, and encourage continued professional development of City staff.
  - Ensure adequate resources to meet service levels.
  - Facilitate interdepartmental, as well as interagency, cooperation.
  - Continue to identify and implement best practices that will enhance, or at a minimum, maintain current levels of service given the difficulties of the present economic environment.

# City of Deltona, Florida

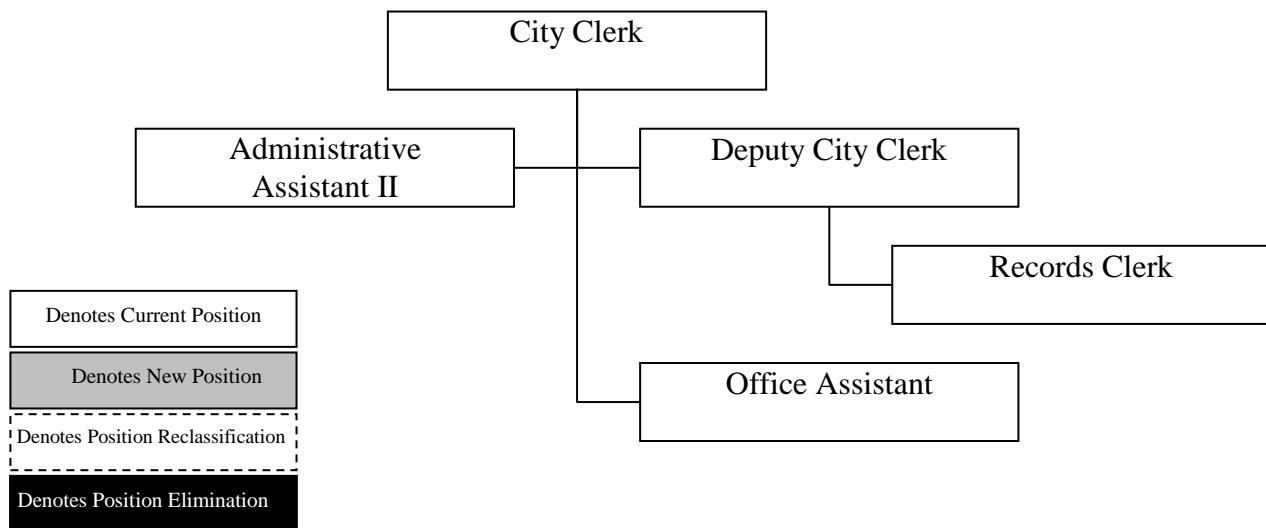
City Manager

## Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 538,620	\$ 324,758	\$ 293,100	\$ 372,400
Overtime	1,548	979	1,900	500
Other Pay	2,000	-	-	-
Benefits and Taxes	178,464	134,596	105,820	139,800
<b>Total Personal Service Costs</b>	<b>720,632</b>	<b>460,333</b>	<b>400,820</b>	<b>512,700</b>
Operating Expenditures	343,984	115,687	126,200	79,600
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	7,000	6,000	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>\$ 1,237,836</b>	<b>\$ 582,020</b>	<b>\$ 533,020</b>	<b>\$ 598,300</b>
<i>Staffing:</i>				
Full-Time	4	4	4	5
Part-Time	-	-	-	-
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ 46,010	\$ 15,282	\$ 35,000	\$ 5,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	4,211	726	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	6,110	702	1,500	500
5241 - Communications and Freight Services	8,268	22,241	22,600	20,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	1,037	5,707	5,000	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	1,190	4,663	10,000	8,100
5247 - Printing and Binding	16,677	15,118	14,000	15,000
5248 - Promotional Activities	8,371	1,959	2,000	1,500
5249 - Other Current Charges	226,925	8,367	3,500	1,000
5251 - Office Supplies	9,109	1,790	7,000	1,600
5252 - Operating Supplies	2,061	1,556	1,400	-
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	14,015	4,700	3,500	4,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	32,876	20,700	22,900
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 343,984</b>	<b>\$ 115,687</b>	<b>\$ 126,200</b>	<b>\$ 79,600</b>

(1) Budget as last amended.

## **CITY CLERK'S OFFICE**



CITY CLERK'S OFFICE							
PERSONAL SERVICES SCHEDULE:							
Personnel Roster		Number of Positions					
Position Title	FY 07/08	FY 08/09	Budget	Adjusted	Change	FY 10/11	Pay Grade
City Clerk	1	1	1	1	-	1	EBB
Deputy City Clerk	1	1	1	1	-	1	13
Administrative Assistant II	1	1	1	1	-	1	8
Records Coordinator	1	-	-	-	-	-	4
Records Clerk	1	1	1	1	-	1	2
Office Assistant	1	1	1	1	-	1	1
<b>TOTAL</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>	-	<b>5</b>	

**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.

**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.”

**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

Actual FY 2008/09	Estimated FY 2009/10	Budget FY 2010/11
75	58	58
575	550	550
85,000	1,400	1,350
425	400	400
200,000	175,000	140,000
340,000	340,000	340,000
125	125	125

**DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS**

- During FY 09/10, the City’s WebPage continues its expansion to provide accurate and timely information about all City departments. Departmental staffs are managing their own portions of the site through the implementation of the content management software. City Clerk’s office continues oversight of the entire WebPage as well as managing City Clerk, Commission and advisory board information and meeting calendars on the site.

**CITY CLERK'S OFFICE****DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS – Continued**

- The City Clerk's Office continues to be responsible for the overall management of City records through use of on-site storage space and document imaging through the use of *Laserfiche United* optical imaging solution (software and scanners) providing long-term electronic storage of City documents thus reducing the amount of records stored in paper format. The Department has reduced its scanning stations to one and a half (1 ½) work stations including utilizing the 2<sup>nd</sup> floor receptionist position to scan from their workstation during slow times. The City Clerk's Office continues to provide training to City staff to allow search and retrieval access and will continue rotational off-site storage of DVD's containing imaged information as another means of securing vital City information.
- E-mail capture system to City's WebPage continues to allow residents to register to receive periodic emails regarding City happenings, special events, press releases, etc. – over 2,200 citizens are currently registered on this system.
- Continue to provide “first” customer service response via 2<sup>nd</sup> floor receptionist at City Hall as well as answering overflow calls to the City’s main numbers for multiple City departments; and continue to provide accurate information re: the City and other governmental operations in response to citizen/visitor inquiries received in-person, via the Internet, and by phone. Volume of public records has increased significantly over the past year.

	<b>Actual FY 06/07</b>	<b>Actual FY 07/08</b>	<b>Actual FY 08/09</b>	<b>Projected FY 09/10</b>
Agenda Packets (sets) – Commission/Board	68	48	50	50
Assist walk-in customers (2 reception areas)	15,869	2,625	4,506	4,500
Citizen board applications processed	85	78	37	124
City Website maintenance (# of hrs.)	175	275	275	250
City WebPage hits	225,000	152,000	165,500	175,500
Contracts/agreements processed	116	N/A	N/A	N/A
Documents imaged (# of pages)	190,517	165,195	170,986	180,000
Documents notarized	35	46	30	30
Documents recorded with County Clerk	547	874	1,004	900
Legal/display advertisements	110	106	86	85
Minutes transcribed (pages)	280	608	491	500
Ordinances	22	44	14	40
Outgoing mail processed/posted	30,581	35,971	27,476	30,000
Public records requests	270	297	196	200
Resolutions	53	66	46	80

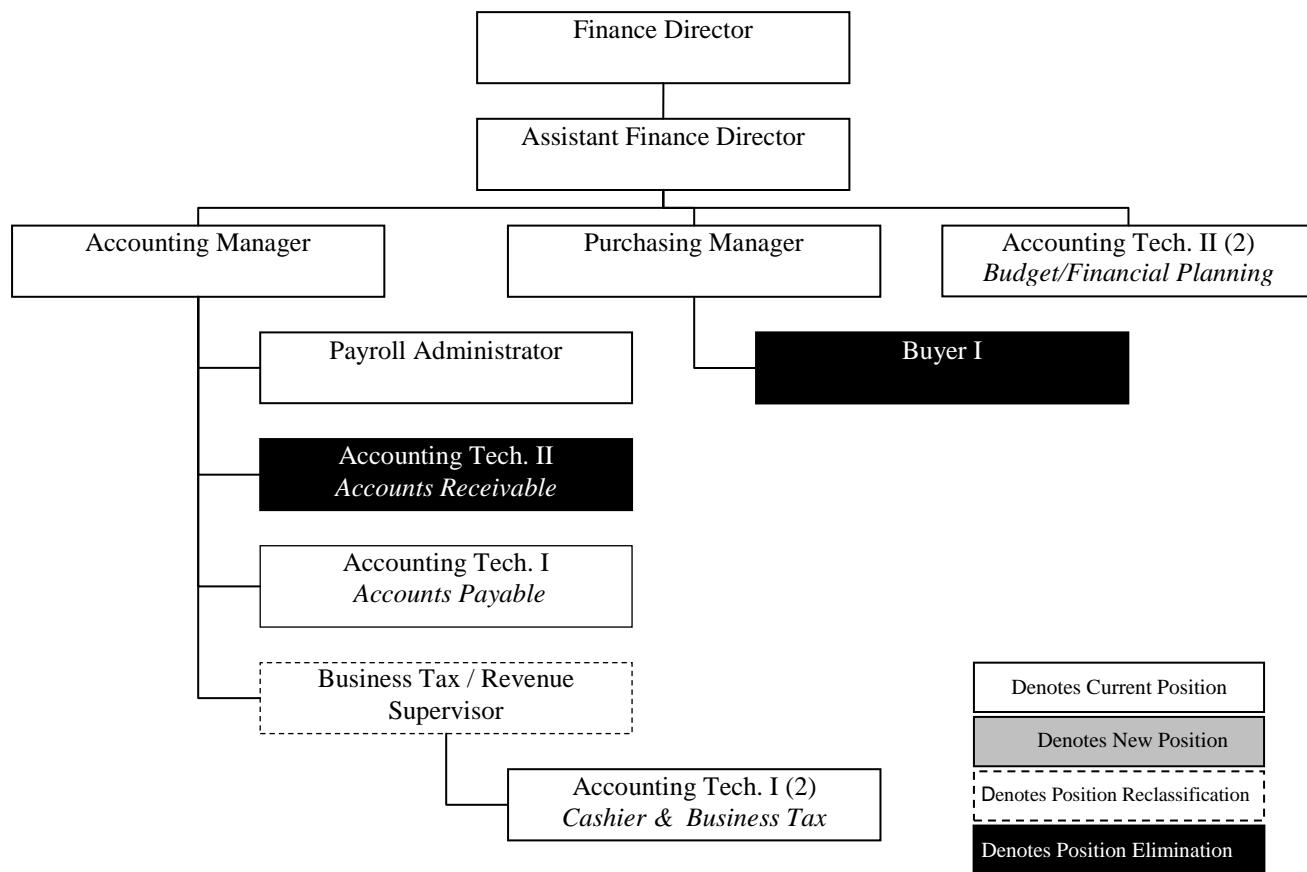
# City of Deltona, Florida

City Clerk

## Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 266,847	\$ 171,698	\$ 185,300	\$ 192,700
Overtime	1,810	945	920	1,000
Other Pay	-	-	-	-
Benefits and Taxes	110,456	80,618	85,510	90,900
<b>Total Personal Service Costs</b>	<b>379,113</b>	<b>253,261</b>	<b>271,730</b>	<b>284,600</b>
Operating Expenditures	157,192	157,591	168,600	142,300
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	13,000	12,000	11,000	11,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 549,305</b>	<b>\$ 422,852</b>	<b>\$ 451,330</b>	<b>\$ 437,900</b>
<i>Staffing:</i>				
Full-Time	6	5	5	5
Part-Time	-	-	-	-
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	36,558	19,207	32,500	25,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,754	1,780	3,500	500
5241 - Communications and Freight Services	675	75	400	400
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	271	4,918	8,900	7,100
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	95	32	300	-
5247 - Printing and Binding	146	19	300	-
5248 - Promotional Activities	66,353	60,533	42,000	30,000
5249 - Other Current Charges	33,953	30,547	36,000	40,000
5251 - Office Supplies	12,639	6,280	7,000	5,500
5252 - Operating Supplies	2,989	915	500	200
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,759	1,664	3,000	2,200
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	31,621	34,200	30,900
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 157,192</b>	<b>\$ 157,591</b>	<b>\$ 168,600</b>	<b>\$ 142,300</b>

(1) Budget as last amended.

**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.”

**Functional Duties:** The Finance Department manages the financial affairs of the City, including budget development and management, cash management, investments, debt, payroll, grants reporting, procurement, 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**

<b>FINANCE DEPARTMENT</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget</b>	<b>Adjusted</b>	<b>Change</b>	<b>FY 10/11</b>	<b>Pay Grade</b>
<b>Position Title</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 10/11</b>	
Finance Director	1	1	1	1	-	1	EBB
Budget & Proc. Svcs. Director	1	-	-	-	-	-	EBB
Assistant Finance Director	-	1	1	1	-	1	23
Accounting Manager	1	1	1	1	-	1	20
Purchasing Manager	1	1	1	1	-	1	19
Accounting Supervisor	1	-	-	-	-	-	17
Payroll Administrator	1	1	1	1	-	1	14
Business Tax/Revenue Supervisor	-	-	-	1	-	1	13
Accounting Technician II	3	3	3	2	-	2	11
Buyer	2	1	1	-	-	-	10
Accounting Technician I	2	3	3	3	-	3	9
<b>TOTAL</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>11</b>	<b>-</b>	<b>11</b>	

**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.
  - Cash Receipts
  - Credit Card Audits
  - Payroll Audits (2)
- Process over 9,300 accounts payable check, 11,600 purchasing cards transactions, and 9,800 payroll checks, 13,183 cash receipt transactions and 4,600 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 training throughout the year related to budget, fixed assets, and procurement services.
- Ensure all City employees remain in compliance with City and procurement policies and procedures.

**FINANCE DEPARTMENT****GOALS, OBJECTIVES & PERFORMANCE MEASURES – Continued****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 (15) 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.
- Continue to enhance the business License Module in CRW (TRAKIT) software.
- Number of trainings

<b>Actual FY 2008/09</b>	<b>Estimated FY 2009/10</b>	<b>Budget FY 2010/11</b>
16	16	16
Awarded	Awarded	Expected
15	15	15
1,256	1,256	1,256
Received	Received	Expected
06/09	06/10	06/11
N/A	06/10	06/11
8	8	8

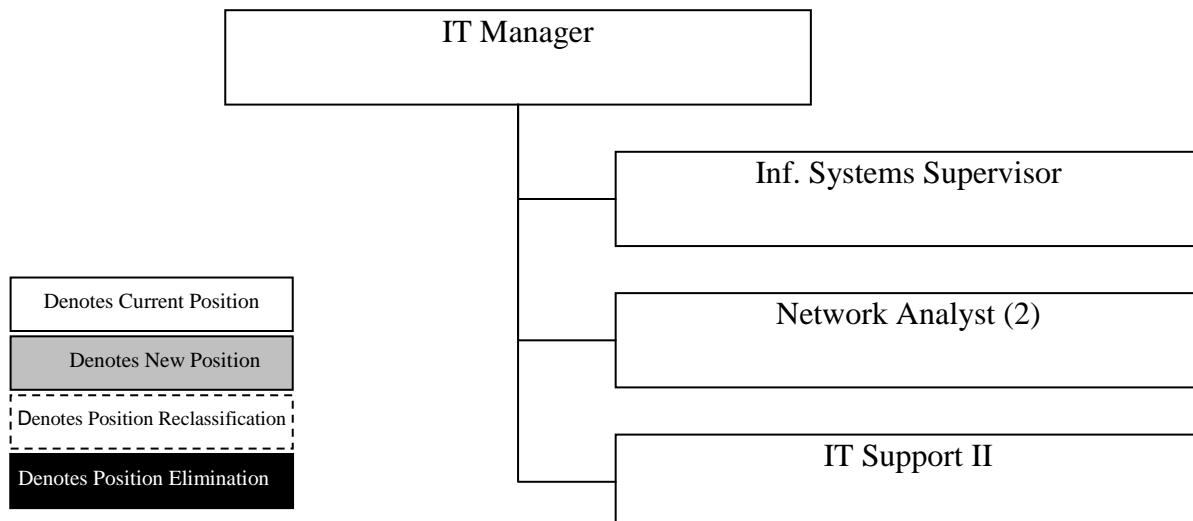
# City of Deltona, Florida

## Finance

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 765,828	\$ 619,448	\$ 600,000	\$ 587,000
Overtime	3,533	318	3,100	2,800
Other Pay	-	-	-	-
Benefits and Taxes	272,545	223,110	212,810	222,600
<b>Total Personal Service Costs</b>	<b>1,041,906</b>	<b>842,876</b>	<b>815,910</b>	<b>812,400</b>
Operating Expenditures	255,308	181,030	187,500	188,800
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	24,000	22,000	10,000	10,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,321,214</b>	<b>\$ 1,045,906</b>	<b>\$ 1,013,410</b>	<b>\$ 1,011,200</b>
<b>Staffing:</b>				
Full-Time	13	12	12	11
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ 10,822	\$ -	\$ 100
5232 - Accounting and Auditing	59,504	53,375	50,000	55,000
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	87,127	27,187	48,500	56,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,888	1,325	100	1,000
5241 - Communications and Freight Services	985	432	500	600
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	11,608	8,692	12,200	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	1,024	613	3,500	1,200
5247 - Printing and Binding	4,613	3,282	3,500	3,500
5248 - Promotional Activities	569	-	-	-
5249 - Other Current Charges	57,523	-	500	500
5251 - Office Supplies	11,141	5,424	4,500	8,400
5252 - Operating Supplies	6,266	-	100	100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	13,060	7,442	4,300	5,900
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	62,436	59,800	56,500
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 255,308</b>	<b>\$ 181,030</b>	<b>\$ 187,500</b>	<b>\$ 188,800</b>

(1) Budget as last amended.

**INFORMATION TECHNOLOGY SERVICES DIVISION****INFORMATION TECHNOLOGY SERVICES DIVISION****PERSONAL SERVICES SCHEDULE:**

Personnel Roster	Number of Positions						
	FY 07/08	FY 08/09	Budget FY 09/10	Adjusted FY 09/10	Change FY 10/11	FY 10/11	Pay Grade
IT Manager	1	1	1	1	-	1	EBB
Operations Architect	1	-	-	-	-	-	19
Inf. Systems Supervisor	1	1	1	1	-	1	19
Inf. Systems Administrator	1	1	-	-	-	-	17
Network Analyst	-	1	2	2	-	2	16
PC Technician	1	-	-	-	-	-	11
IT Support II	1	1	1	1	-	1	11
<b>TOTAL</b>	<b>6</b>	<b>5</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.

	Actual FY 2008/09	Estimated FY 2009/10	Budget FY 2010/11
	50	52	52

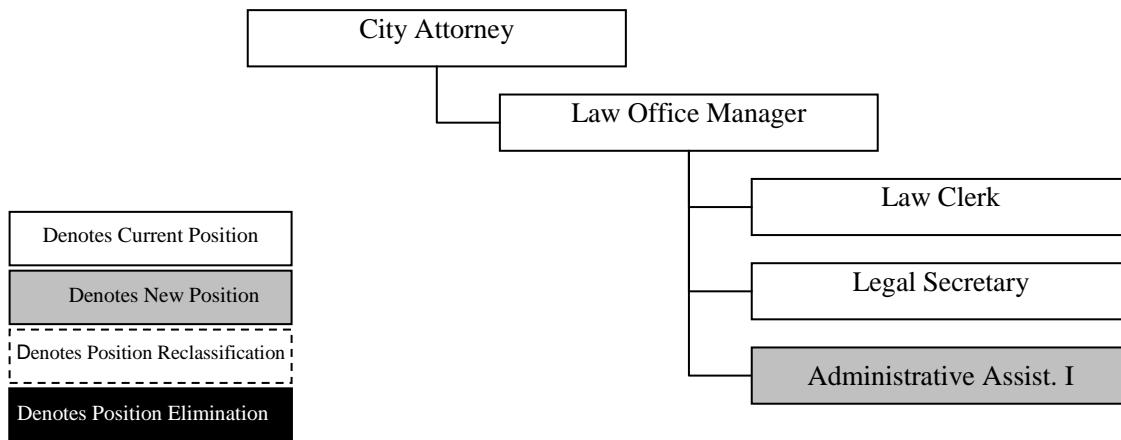
# City of Deltona, Florida

## Information Technology Services

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 317,999	\$ 235,239	\$ 252,760	\$ 261,100
Overtime	7,851	11,233	7,050	4,800
Other Pay	3,492	3,614	3,640	3,700
Benefits and Taxes	100,185	87,382	99,600	104,600
<b>Total Personal Service Costs</b>	<b>429,527</b>	<b>337,468</b>	<b>363,050</b>	<b>374,200</b>
Operating Expenditures	288,383	706,552	734,300	840,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	10,000	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	(1,044,020)	(1,097,350)	(1,215,100)
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 727,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Staffing:</i>				
Full-Time	6	5	5	5
Part-Time	-	-	-	-
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ -	\$ 9,459	\$ 16,000	\$ 20,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	133,899	239,654	286,800	319,200
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	2,263	1,366	4,000	2,000
5241 - Communications and Freight Services	114,645	319,950	331,800	390,300
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	98	305	400	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	3,072	108,148	70,300	84,200
5247 - Printing and Binding	25	-	-	-
5248 - Promotional Activities	261	56	-	-
5249 - Other Current Charges	1,930	-	5,000	5,000
5251 - Office Supplies	10,469	7,709	1,500	1,700
5252 - Operating Supplies	15,425	9,413	8,500	8,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	6,296	10,492	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>\$ 288,383</b>	<b>\$ 706,552</b>	<b>\$ 734,300</b>	<b>\$ 840,900</b>

(1) Budget as last amended.

**CITY ATTORNEY'S OFFICE**

<b>CITY ATTORNEY'S OFFICE</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget</b> <b>FY 09/10</b>	<b>Adjusted</b> <b>FY 09/10</b>	<b>Change</b> <b>FY 10/11</b>	<b>FY 10/11</b>	
City Attorney	1	1	1	1	-	1	Contract
Assistant City Attorney (PT)	-	1	-	-	-	-	19
Law Office Manager	1	1	1	1	-	1	12
Law Clerk	2	1	1	1	-	1	12
Legal Secretary	1	1	1	1	-	1	10
Administrative Assistant I	-	-	-	-	1	1	6
Receptionist/Secretary	1	-	-	-	-	-	1
<b>TOTAL</b>	<b>6</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>5</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; contract administration; municipal lien processing; 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.
- Number of NSP offers processed.
- Number of NSP closings managed.
- Number of lien search inquires.

<b>Actual FY 2008/09</b>	<b>Estimated FY 2009/10</b>	<b>Budget FY 2010/11</b>
1,400	2,100	1,500
45	68	70
900	1,350	750
20	30	6
51	75	12
23	35	12
1	10	1
-	409	-
-	53	-
-	-	4,500

### DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS

The City Attorney’s Office is a small and efficiently staffed component of City government. The department has experienced a dramatic increase in the kind and quantity of legal issues. This office continues in its efforts to handle the majority of legal matters in-house and to provide high quality, timely, professional, cost effective legal representation to the City Commission, the City Manager, and other Directors of the City of Deltona.

During FY 09/10:

- From October 2009 through August 31, 2010, the Office of the City Attorney has been served with a total of 43 foreclosures cases.
- Since October 1, 2009, the Office of the City Attorney has opened 1,208 files and closed 1,118 files.

**CITY ATTORNEY'S OFFICE  
DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS – Continued**

- This office has worked on:
  - 43 foreclosure lawsuits
  - 1 Chapter 48 Sexual Offender prosecutions
  - 1 bankruptcy action
  - 1 inverse condemnation lawsuit
  - 6 land acquisitions for various road widening projects and stormwater management ponds
  - 2 probate cases
  - 3 code violations
  - 2 civil cases
  - 244 municipal lien collections
  - 154 contracts
  - 11 agreements
  - 409 land acquisition offers for the Neighborhood Stabilization Program
  - 2 animal cruelty cases
  - 20 administrative department research, including two (2) legal opinions
- Since January 2010, this office has received a total of 244 municipal liens for collection.
- Since January 2010 through August 10, 2010, this office has collected a total of \$36,182.69 (outstanding monies owed to the City and collected) from municipal liens.
- The Office of the City Attorney was an instrumental part in the acquisition process of real property, for purchase rehabilitation, in compliance with the national Neighborhood Stabilization Program/HUD Program. Since October 6, 2009 to August 11, 2010, this office processed 409 offers. Out of those 409 offers we closed on 51 homes and 2 scattered lots.
- The Office of the City Attorney successfully defended the City in *Sand Dollar vs. City of Deltona*.
- The Office of the City Attorney is currently defending the City in one (1) Chapter 48 case - *City of Deltona vs. Sergio Martinez*.
- The Office of the City Attorney is currently defending the City in *Zuher Manji, et al vs. City of Deltona*, an inverse condemnation case.
- We are currently involved in property acquisitions for stormwater management ponds for the road widening projects at Fort Smith and Courtland Boulevards, and Tivoli Drive – Saxon Boulevard to Providence Boulevard.
- As of July 12, 2010 the Office of the City Attorney has taken over the municipal lien process and lien searches.
- This office is always reviewing the City Charter and Code of Ordinances, and working to reduce legal costs for the City.

# City of Deltona, Florida

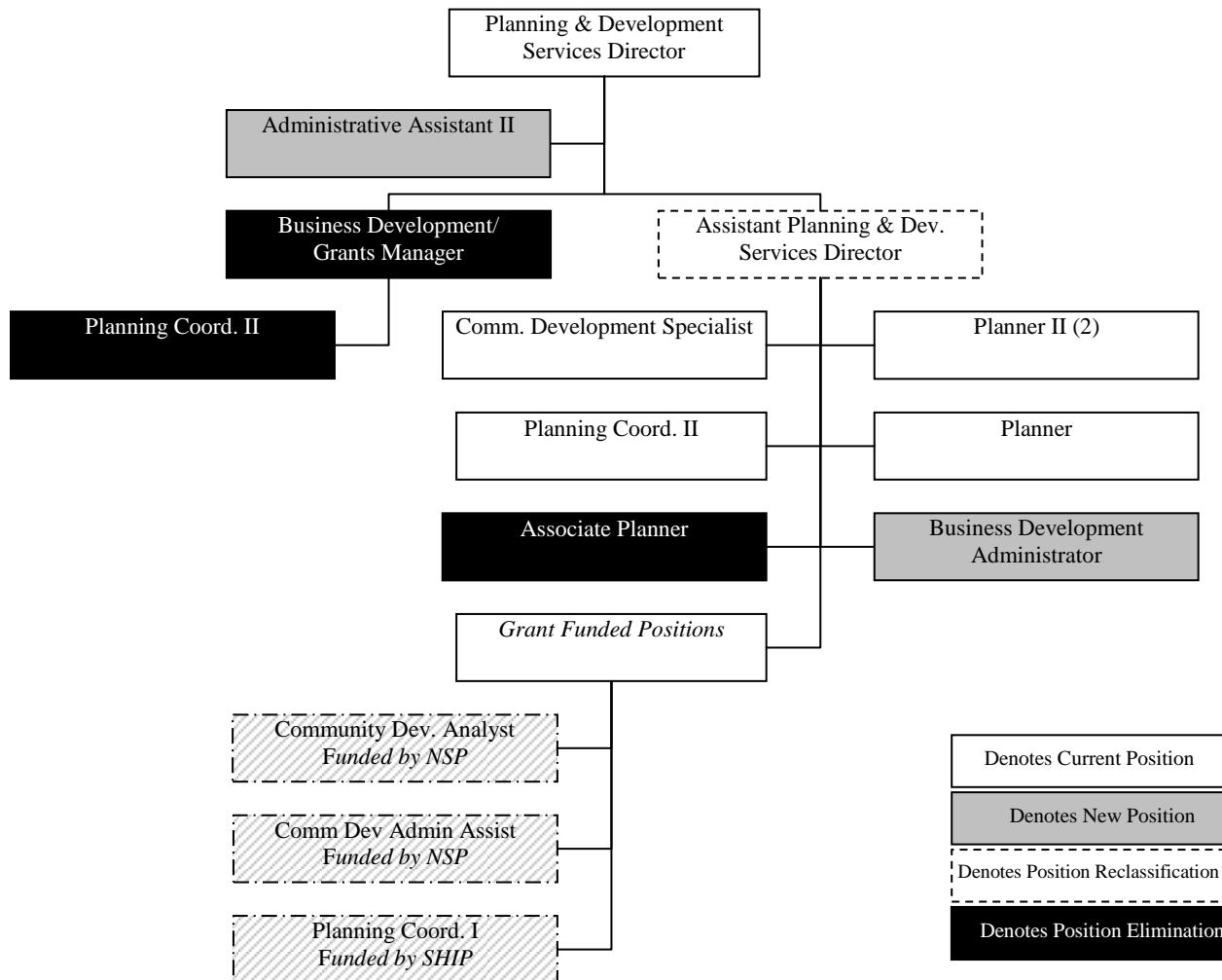
City Attorney

## Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 414,337	\$ 279,727	\$ 384,300	\$ 290,500
Overtime	100	-	1,200	2,400
Other Pay	1,000	-	-	-
Benefits and Taxes	131,645	94,004	119,900	125,500
<b>Total Personal Service Costs</b>	<b>547,082</b>	<b>373,731</b>	<b>505,400</b>	<b>418,400</b>
Operating Expenditures	34,274	161,166	392,900	160,500
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	11,000	10,000	9,000	9,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 592,356</b>	<b>\$ 544,897</b>	<b>\$ 907,300</b>	<b>\$ 587,900</b>
<i>Staffing:</i>				
Full-Time	6	4	4	5
Part-Time	-	1	-	-
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ 8,633	\$ 126,846	\$ 345,000	\$ 120,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	1,912	-	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	2,808	337	2,000	2,000
5241 - Communications and Freight Services	491	106	-	1,200
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	604	1,205	900	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	45	-	-	500
5247 - Printing and Binding	67	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	2,301	3,388	4,000	-
5251 - Office Supplies	1,847	2,478	5,000	2,600
5252 - Operating Supplies	483	1,099	-	-
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	15,083	11,016	19,000	17,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	14,691	17,000	17,200
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 34,274</b>	<b>\$ 161,166</b>	<b>\$ 392,900</b>	<b>\$ 160,500</b>

(1) Budget as last amended.

## PLANNING AND DEVELOPMENT SERVICES DEPARTMENT



**Functional Duties:** The Planning and Development Services Department provides efficient and effective services by integrating related municipal land use and design functions into a one agency. This allows the Department to actively manage all elements of the development planning, design, and review 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. The Planning and Development Services Department is also responsible for overseeing all the Housing and Community Development activities.

**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 enhance the highest 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 lead by example to set a high standard for planning and development throughout the City.”

<b>PLANNING &amp; DEVELOPMENT SERVICES DEPARTMENT</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget</b>	<b>Adjusted</b>	<b>Change</b>	<b>FY 10/11</b>	<b>Pay Grade</b>
<b>Position Title</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 10/11</b>	
Planning & Dev. Services Director	1	1	1	1	-	1	EBB
Assist. Plan. & Dev. Svcs. Director	-	-	-	-	1	1	23
Economic Development Manager	1	-	-	-	-	-	22
Planning Manager	2	1	1	1	(1)	-	21
Community Development Mgr.	1	-	-	-	-	-	21
Principal Planner	1	-	-	-	-	-	19
Planner II	-	2	2	2	-	2	19
Business Development/Grants Mgr.	-	1	1	-	-	-	18
Senior Planner	1	-	-	-	-	-	18
Business Development Administrator	-	-	-	-	1	1	17
Community Development Specialist	2	1	1	1	-	1	15
Development Review Coordinator	1	-	-	-	-	-	14
Planner I	-	1	1	1	-	1	14
Associate Planner	2	1	1	-	-	-	13
Planning Coordinator II	-	2	2	1	-	1	12
Economic Development Coord.	1	-	-	-	-	-	12
Sr Planning Technician	1	-	-	-	-	-	11
Administrative Assistant II	1	-	-	-	1	1	8
<b>TOTAL</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>7</b>	<b>2</b>	<b>9</b>	

**PLANNING AND DEVELOPMENT SERVICES DEPARTMENT  
GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Increase Public Participation & Awareness.
  - Access to Department information through the City's website.
  - Engage the public in a more open development review process.
  - Use the Department's data to the maximum potential.
  - Rewrite the Land Development Code into a more user-friendly document.
  - Encourage consensus building of projects within the community during development review.
  - Respond expeditiously to all phone and email inquiries.
  - Provide information on the activities that are occurring in the City.
- Effectively Plan for Future Redevelopment of Core Urban Areas.
  - Seek a balance of land uses between non-residential uses serving residential uses.
  - Provide for more pedestrian-oriented facilities by working with the VMPO for sidewalks, etc.
  - Encourage mixed-use transit oriented design.
  - Implement a Unified Land Development Code and Comprehensive Plan Amendments in support.
- Promote Economic Development for the City.
  - Conduct business retention visits.
  - Update the City's 5-Year Strategic Economic Development Plan.
  - Research and apply to grants opportunities for local, state and federal opportunities.
  - Facilitate Economic Develop Advisory Board.
- Create a Comprehensive Citywide Beautification Plan.
  - Implement the Commission approved design standards for public and private development.
  - Provide a priority list of public beautification projects for funding.
  - Focus on intersection enhancement at key locations to establish a pattern.
  - Work with the community on their preference for design from the Pattern Book.
- Promote Environmental Awareness throughout the City.
  - Provide resources to citizens and organizations.
  - Promote Green Building Standards and LEED Certification for Public Buildings.
  - Establish a TDR Program for Map "A" Lands.
  - Coordinate with local jurisdictions and the VCOG.
- Assist clients to facilitate project process; provide a streamlined development review process.
  - Work with clients from concept to the completion of a project.
  - Work to minimize the number of DRCs and public hearings by doing a thorough review process.
  - Encourage public participation for projects.
  - Expand automation capabilities of the development review process.
- Be the Affordable Housing Department for the City.
  - Implement the Neighborhood Stabilization Program per a contract with HUD.
  - Properly manage and utilize the CDBG program.
  - Provide assistance to the community by using the SHIP program.
  - Increase customer service to potential recipients in all programs.
  - Extend the housing programs into the community through promotional activities.

**PLANNING AND DEVELOPMENT SERVICES DEPARTMENT  
GOALS, OBJECTIVES & PERFORMANCE MEASURES – Continued**

**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 2008/09</b>	<b>Estimated FY 2009/10</b>	<b>Budget FY 2010/11</b>
30	25	20
70	2,500	2,000
25	1,000	500
1	1	1
6	30	20
8	25	10
12	50	100

**DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS**

The Planning and Development Services Department was very active and internally-oriented towards the completion of work products, rather than using outside consultants to perform tasks. The Department also went through several staff changes that results in the use of cross-training of existing employees and the need to make the development review process more efficient.

The following are notable accomplishments, perspectives, trends, and highlights from the prior year:

- Seeing the Howland Crossings project through from development review to construction and completion. This provided finished vacant lots for City municipal projects, as well as for future economic development.
- Taking the Thornby project through from land acquisition, grant award, Management Plan approval, site design, site permitting (underway), and bid award for construction.
- Completion of new commercial/retail development for economic growth in the City; to include the new Lowe's, Shoppes of East Deltona, AutoZone, Family Dollar at Elkcam Blvd., Top Shelf Car Wash, new water storage tanks at municipal sites, and a new EOC communication tower.
- There was completion of redevelopment projects that enhance beautification, such as the PIX and McDonald's along Howland Blvd. and the potential for the same at the Wachovia Bank site along Providence Blvd.
- Reached approval with State and local governments for the Water Supply Work Plan, the Osteen Local Plan, the Fernanda Landing RPUD, and the Deltona Village BPUD for a new movie theatre.
- Working with State and local governments for the approval of the EAR-Based Comprehensive Policy Plan Amendments, the Unified Land Development Code, and the Florida Hospital site going through the County for adoption.
- The Department is processing phase I of the Neighborhood Stabilization Program (NSP) for acquisition of homes/property by the end of September 2010.
- Rewrote the CDBG 5-Year Action Plan and received a new Grant Agreement. This has led to park and recreation improvements, in the form of assistance at Harris Saxon Park, Wes Crile Park, and the Thornby property.
- Efforts have been made to improve subrecipient receipt of awards from CDBG, which will be reflected in the coming year.
- The Department has improved the SHIP program for Owner-Occupied Home Repair through the selection of General Contractors within the City's procurement process for increased efficiencies.

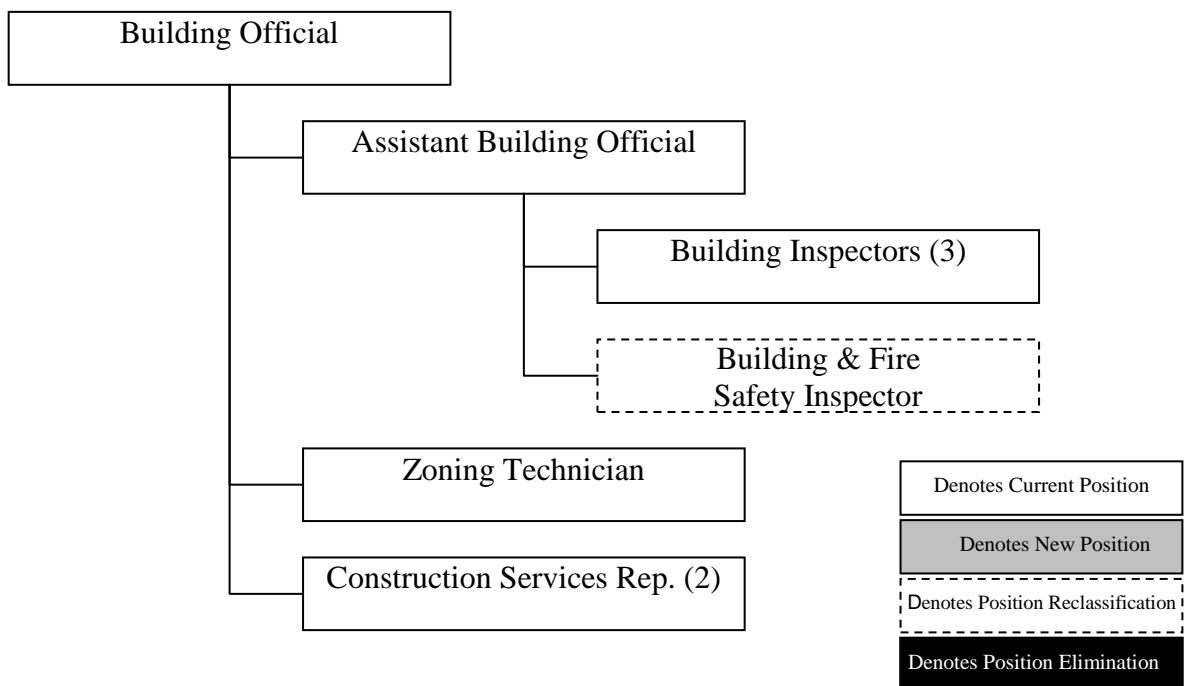
# City of Deltona, Florida

## Planning & Development Services

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 751,388	\$ 549,135	\$ 488,200	\$ 500,000
Overtime	3,914	1,236	780	1,200
Other Pay	-	-	-	-
Benefits and Taxes	278,308	205,651	172,940	202,900
<b>Total Personal Service Costs</b>	<b>1,033,610</b>	<b>756,022</b>	<b>661,920</b>	<b>704,100</b>
Operating Expenditures	775,444	199,806	170,100	189,300
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	44,500	42,000	38,000	38,000
Transfers to New Equipment Fund	92,918	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,946,472</b>	<b>\$ 997,828</b>	<b>\$ 870,020</b>	<b>\$ 931,400</b>
<b>Staffing:</b>				
Full-Time	15	10	10	9
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 357,889	\$ 38,984	\$ 50,000	\$ 67,800
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	329,404	(5,832)	7,500	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	5,307	2,256	2,500	2,500
5241 - Communications and Freight Services	5,580	1,509	5,000	3,500
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	5,679	4,301	15,000	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	1,710	1,427	3,500	1,500
5247 - Printing and Binding	1,184	456	-	500
5248 - Promotional Activities	358	-	3,344	1,500
5249 - Other Current Charges	13,221	23,939	-	-
5251 - Office Supplies	20,148	7,010	7,500	8,000
5252 - Operating Supplies	19,337	2,034	4,256	1,400
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	15,627	2,971	5,000	3,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	120,751	66,500	99,600
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 775,444</b>	<b>\$ 199,806</b>	<b>\$ 170,100</b>	<b>\$ 189,300</b>

(1) Budget as last amended.

**BUILDING AND ZONING SERVICES DEPARTMENT**

<b>BUILDING &amp; ZONING SERVICES DEPARTMENT</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
<b>Position Title</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget FY 09/10</b>	<b>Adjusted FY 09/10</b>	<b>Change FY 10/11</b>	<b>FY 10/11</b>	<b>Pay Grade</b>
Building Official	1	1	1	1	-	1	EBB
Assistant Building Official	1	1	1	1	-	1	21
Building & Fire Safety Inspector	1	1	1	1	-	1	15
Building Inspector	3	3	3	3	-	3	13
Executive Assistant	1	-	-	-	-	-	12
Zoning Technician	1	1	1	1	-	1	7
Construction Services Rep.	2	2	2	2	-	2	5
Office Assistant	1	-	-	-	-	-	1
<b>TOTAL</b>	<b>11</b>	<b>9</b>	<b>9</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. Building and Zoning Services will endeavor to provide the highest level of Customer Service to the public by continuing to train and educate the Inspection, Plan Review, 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.
- Increase the effectiveness of the office and field staff through education and cross training.
- Increase the financial efficiency of the department by performing more duties with less staff.
- Perform Fire Safety Plan Review and Inspections for new commercial construction.
- Perform Business Tax License inspections for commercial businesses

#### **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
- Perform all Fire Plan Review and Inspections for new commercial construction

<b>Actual FY 2008/09</b>	<b>Estimated FY 2009/10</b>	<b>Budget FY 2010/11</b>
100%	100%	100%
100%	100%	100%
100%	100%	100%
0%	0%	100%

### **DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS**

Building & Zoning Services has experienced changes as a result of the economy. For fiscal year 2008/2009 Building & Zoning Services issued 3,216 building permits. Of those, 3,073 had a job value of less than \$25,000.00. This means home owners are reinvesting in their existing homes rather than purchasing new properties. Approximately 95% of the permit activity resulted in approximately 15% of the department’s revenue.

The staffing level of Building & Zoning is at the minimum to provide the level of customer service our customers have come to expect from our department. We are maintaining next day inspections by utilizing a multi-licensed plan review and inspection staff. We continue to provide 30 different types of permits as walk thru permits allowing the customer to complete the permitting process and receive a building permit in one visit to the department, saving the customer time and money.

**BUILDING AND ZONING SERVICES DEPARTMENT**  
**DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS – Continued**

The department is fortunate to have staff members with the ability to perform more than one vital function for the department. Examples are field inspectors licensed to perform inspections in several disciplines, plan reviewers who are licensed to perform inspections as well as plan review, and an office staff who is also trained in multiple functions and often provides support for all functions within the department.

During the past year, two Building and Zoning Services inspectors have received training and licensure as Fire Inspectors. The two inspectors attended two hundred hours of classes and passed testing required by Florida Statutes to be certified by the State Fire Marshal's office. This year Building & Zoning Services will begin providing state mandated plan review and inspections for commercial construction projects for compliance with the Florida Fire Prevention Code in addition to plan review and inspections for compliance with the Florida Building Code. An additional building inspector will be in training for Fire Inspection licensing this year.

For the first seven months of fiscal year 09/10 there is a 6.5% increase in permitting compared to the same period in fiscal year 08/09 which experienced a decrease of 20% from the first seven months of fiscal year 07/08. Hopefully this increase is an indicator for the remainder of this year and moving forward. As permitting activity increases, the department will adjust to maintain the anticipated level of customer service the department strives to provide.

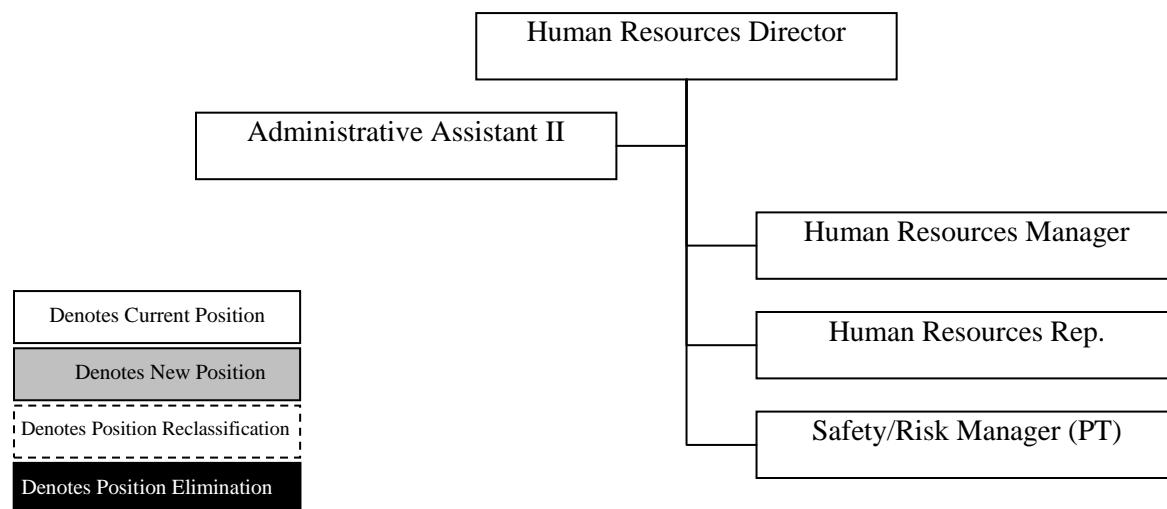
**City of Deltona, Florida**

**Building & Zoning Services**

**Summary**

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 647,169	\$ 497,261	\$ 427,710	\$ 442,700
Overtime	2,791	1,121	2,830	2,900
Other Pay	-	-	-	-
Benefits and Taxes	247,259	183,897	154,840	172,000
<b>Total Personal Service Costs</b>	<b>897,219</b>	<b>682,279</b>	<b>585,380</b>	<b>617,600</b>
Operating Expenditures	71,702	99,565	115,100	99,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	72,000	67,000	62,000	62,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,040,921</b>	<b>\$ 848,844</b>	<b>\$ 762,480</b>	<b>\$ 779,000</b>
<i>Staffing:</i>				
Full-Time	11	9	9	9
Part-Time	-	-	-	-
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	10,419	155	2,000	2,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,298	28	-	-
5241 - Communications and Freight Services	7,644	2,992	3,000	3,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	3,091	3,098	4,000	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	294	816	1,400	2,100
5247 - Printing and Binding	1,489	244	1,500	1,000
5248 - Promotional Activities	1,091	883	700	500
5249 - Other Current Charges	-	-	-	-
5251 - Office Supplies	9,976	2,996	5,000	5,200
5252 - Operating Supplies	27,115	11,378	13,000	13,000
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	9,285	6,656	17,000	5,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	70,319	67,500	67,600
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 71,702</b>	<b>\$ 99,565</b>	<b>\$ 115,100</b>	<b>\$ 99,400</b>

(1) Budget as last amended.

**HUMAN RESOURCES DEPARTMENT****HUMAN RESOURCES DEPARTMENT****PERSONAL SERVICES SCHEDULE:**

Personnel Roster	Number of Positions							
	FY 07/08	FY 08/09	Budget FY 09/10	Adjusted FY 09/10	Change FY 10/11	FY 10/11	Pay Grade	
Position Title								
Human Resources Director	1	1	1	1	-	1	EBB	
Human Resources Manager	1	1	1	1	-	1	19	
Safety/Risk Manager (PT)	1	1	1	1	-	1	19	
Human Resources Representative	1	1	1	1	-	1	13	
Administrative Assistant II	-	1	1	1	-	1	8	
Administrative Assistant I	1	-	-	-	-	-	6	
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>5</b>		

**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.

## 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.”

### GOALS, OBJECTIVES & PERFORMANCE MEASURES

#### **Key Objectives:**

- Update/maintain the City’s Personnel Policies & Procedures Manual.
- Work with key department directors in developing a supervisory development program.
- Review/maintain City job descriptions and prepare revisions as necessary.
- Further develop and refine the City’s Reclassification/Classification program.
- Review and monitor City property/casualty/auto insurance and Worker’s Comp insurance (negotiated a two-year contract last year).
- Review and renew employee health/dental insurance and work with the City’s Broker of Record to target a renewal rate of under 10% while maintaining same/current benefit levels.
- Work with senior management in negotiating the IAFF Local 2913 contract and/or administering it.
- Provide on-going training City-wide in anti-harassment, customer service, supervision, safety and health related topics.
- Implement the developed and completed City-wide vehicle accident review program.
- Implement distribution of the completed Safety Manual.
- Continue to implement/monitor the 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 2008/09</b>	<b>Estimated FY 2009/10</b>	<b>Budget FY 2010/11</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 DEPARTMENT****DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS**

During FY 09/10:

- Revised and implemented the City Personnel Policies & Procedures Manual
- Created and implemented the Employee Handbook
- Created a job reclassification/classification policy and procedure
- Developed and implemented a CDL random drug/alcohol testing program
- Developed and implemented a Facility Emergency Evacuation Policy and Procedures
- Developed and implemented a Defensive Driver Course program
- Conducted and/or coordinated mandatory anti-harassment training for all City employees
- Coordinated diversity training for all City managers and supervisors
- Coordinated customer service training for key employees
- Coordinated annual Employee Holiday Luncheon and the annual Employee Health Fair
- Coordinated annual Employee Open Enrollment
- Coordinated quarterly sessions/workshops with the 457/401A retirement plan representatives
- Partnered with CBE for Summer Internship Program
- Developed and implemented new Employee of the Quarter program
- Initiated and coordinated management team contract negotiations with IAFF Local 2913
- Coordinated use of City-wide Official Bulletin Boards
- Worked with City Clerk's Office to develop the Deltona Jobs program
- Initiated use of Ceridian TPA for COBRA benefits administration
- Initiated Quarterly Personnel Status Report to the City Manager
- Restructured Position Control protocol as recommended by MATRIX Consultants
- Developed a new Volunteer/Intern Program with background screening
- Completed an audit of Life/STD/LTD insurance policies and implemented procedures to ensure accuracy
- Worked with Finance and the City's TPA for COBRA benefits, Ceridian, to comply with the American Recovery & Reinvestment Act of 2009 regarding COBRA subsidy program

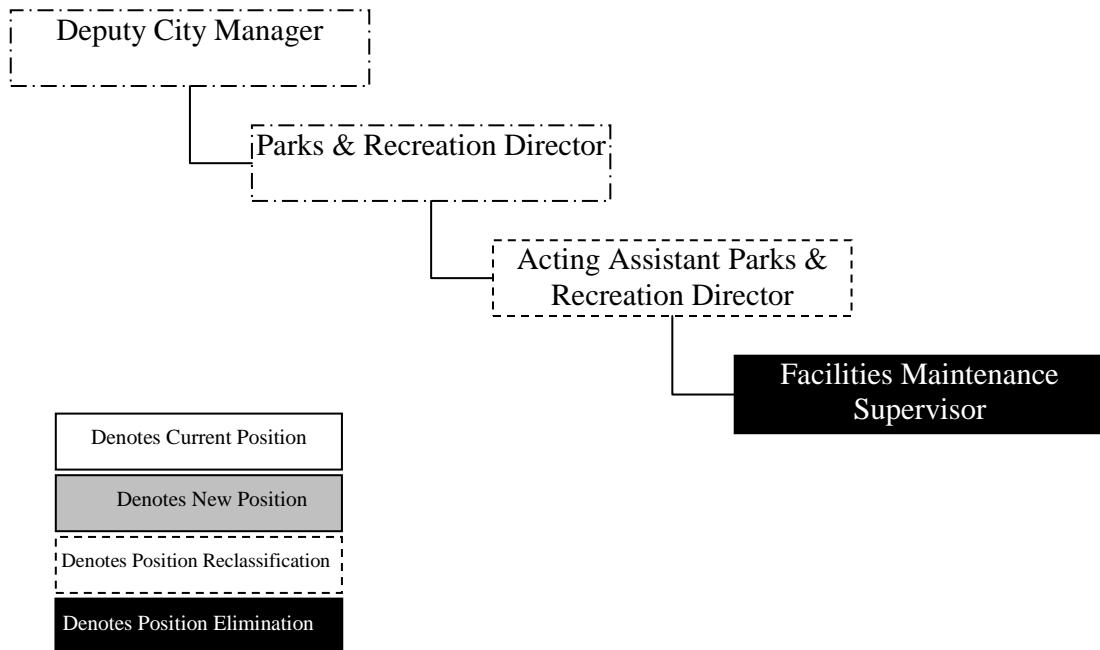
# City of Deltona, Florida

## Human Resources

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 165,825	\$ 232,757	\$ 223,000	\$ 231,900
Overtime	313	108	700	700
Other Pay	-	-	-	-
Benefits and Taxes	72,332	85,109	83,900	90,000
<b>Total Personal Service Costs</b>	<b>238,470</b>	<b>317,974</b>	<b>307,600</b>	<b>322,600</b>
Operating Expenditures	142,507	85,489	86,300	79,200
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	11,000	10,000	9,000	9,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 391,977</b>	<b>\$ 413,463</b>	<b>\$ 402,900</b>	<b>\$ 410,800</b>
<i>Staffing:</i>				
Full-Time	4	4	4	4
Part-Time	1	1	1	1
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ 20,708	\$ 100	\$ 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	681	1,864	-	-
5241 - Communications and Freight Services	1,021	1,156	1,000	1,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	5,543	2,273	3,500	3,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	-	1,300
5247 - Printing and Binding	1,035	1,010	5,600	1,000
5248 - Promotional Activities	819	57	-	-
5249 - Other Current Charges	100,719	46,177	24,500	37,400
5251 - Office Supplies	4,127	3,374	4,000	2,400
5252 - Operating Supplies	1,847	2,273	5,500	4,300
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	6,007	9,021	5,800	8,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	18,184	21,400	20,300
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 142,507</b>	<b>\$ 85,489</b>	<b>\$ 86,300</b>	<b>\$ 79,200</b>

(1) Budget as last amended.

**GENERAL GOVERNMENT**

<b>GENERAL GOVERNMENT</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget FY 09/10</b>	<b>Adjusted FY 09/10</b>	<b>Change FY 10/11</b>	<b>FY 10/11</b>	
Facilities Maintenance Supervisor (Reports to Parks & Recreation)	-	1	1	-	-	-	13
<b>TOTAL</b>	-	<b>1</b>	<b>1</b>	-	-	-	

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

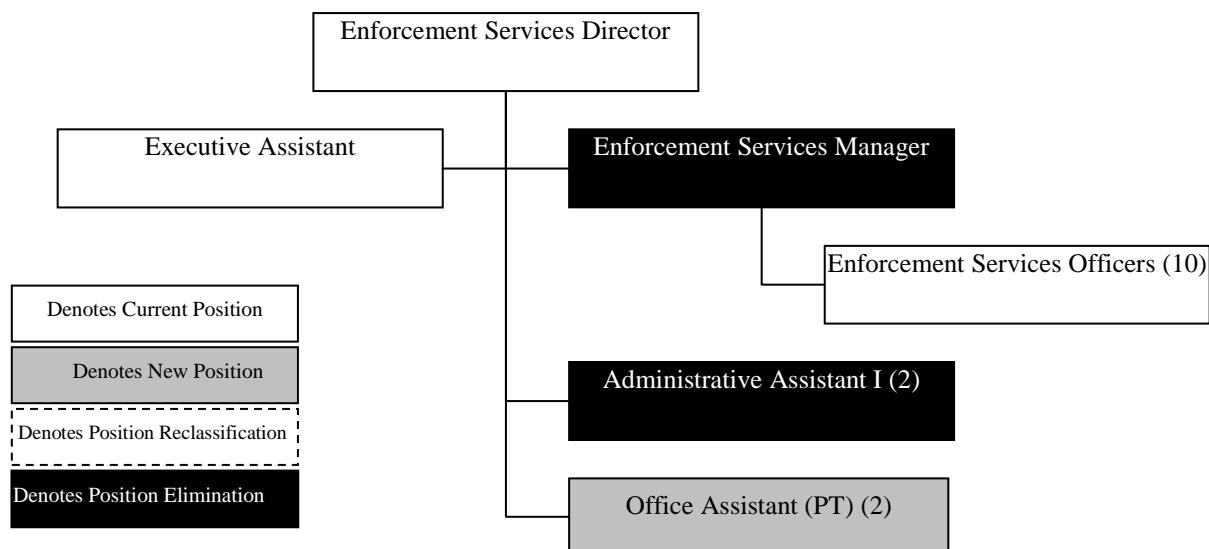
# City of Deltona, Florida

## General Government

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ -	\$ 4,622	\$ 43,260	\$ -
Overtime	-	664	430	-
Other Pay	-	280	3,640	-
Benefits and Taxes	28,676	120,824	272,400	192,000
<b>Total Personal Service Costs</b>	<b>28,676</b>	<b>126,390</b>	<b>319,730</b>	<b>192,000</b>
Operating Expenditures	749,646	805,600	1,071,400	1,013,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	5,509,000	1,500,000	2,585,244	1,750,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 6,287,322</b>	<b>\$ 2,431,990</b>	<b>\$ 3,976,374</b>	<b>\$ 2,955,400</b>
<b>Staffing:</b>				
Full-Time	-	1	1	-
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 7,025	\$ 48,722	\$ 10,000	\$ 7,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	1,250	66,141	63,700	32,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	-
5241 - Communications and Freight Services	116,297	29,852	33,000	32,500
5243 - Utility Services	123,187	186,209	250,000	200,000
5244 - Rentals and Leases	26,530	17,777	25,000	9,000
5245 - Insurance	436,225	300,028	370,000	348,000
5246 - Repairs and Maintenance Services	19,481	95,431	35,500	102,500
5247 - Printing and Binding	3,290	2,162	4,500	3,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	11,033	49,797	272,700	275,000
5251 - Office Supplies	-	2,900	-	-
5252 - Operating Supplies	5,328	6,581	7,000	3,900
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>\$ 749,646</b>	<b>\$ 805,600</b>	<b>\$ 1,071,400</b>	<b>\$ 1,013,400</b>

(1) Budget as last amended.

**ENFORCEMENT SERVICES DEPARTMENT**

<b>ENFORCEMENT SERVICES DEPARTMENT</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget FY 09/10</b>	<b>Adjusted FY 09/10</b>	<b>Change FY 10/11</b>	<b>FY 10/11</b>	
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	13	10	10	10	-	10	12
Administrative Assistant I	3	2	2	2	(2)	-	6
Office Assistant (PT)	-	-	-	-	2	2	1
<b>TOTAL</b>	<b>19</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>(1)</b>	<b>14</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.
- 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 request for service per officer
- Number of Special Magistrate cases
- Number of lien search inquiries
- Number of requests for service

<b>Actual FY 2008/09</b>	<b>Estimated FY 2009/10</b>	<b>Budget FY 2010/11</b>
1,298	1,200	1,200
164	177	177
5,012	4,108	-
12,982	12,000	12,000

### DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS

The Enforcement Services Department has made several recommendations for changes to ordinances which the Commission is considering: 1) Complete re-write of the Sign Ordinance, 2) Changes to the Zoning Ordinance related to Home Occupation, 3) Changes to the Business Section of the Ordinance related to Street Vendors.

Our Animal Control Officers are visiting all of the elementary schools in Deltona providing information to the students on our function and service within our communities.

We continue to track and abate nuisances at foreclosed homes. The foreclosure rate is still at an all time high.

We have established points of contacts with preservation companies that perform maintenance for banks with foreclosed homes.

**ENFORCEMENT SERVICES DEPARTMENT****DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS – Continued**

Our Staff Assistants continue to work in conjunction with the City Attorney's office to collect on past due liens. For the first six months of FY 09-10, Enforcement Services has collected \$44,547.00 in fines and liens. We have also brought in \$25,675.00 by conducting 1,027 lien searches for various title companies and banks.

A summary of the type of calls for service by the Enforcement Services Department is featured in the table below:

Type	FY 07/08	FY 08/09	FY 09/10 (October – March)
Animal Control Related	5,311	4,907	2,346
Dumping	62	100	63
Garage Sales	227	120	23
Home Business	164	132	44
Housing Code Violation	570	280	191
Improper Parking	2,416	1,753	1,105
Inoperable Vehicles	1,207	965	539
Lot Maintenance	4,560	2,902	779
Misc. Property Related	811	708	221
No Permit as required	539	287	106
Pools	120	137	40
Signs	132	52	49
Solid Waste Issues	860	617	311
Zoning	23	22	7
<b>TOTAL</b>	<b>17,002</b>	<b>12,982</b>	<b>5,824</b>
	Calendar Year 2008	Calendar Year 2009	Calendar Year 2009 January - March
Number of Animals Impounded	2,356	1,642	516

# City of Deltona, Florida

## Enforcement Services

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 761,277	\$ 688,189	\$ 610,860	\$ 552,200
Overtime	18,817	11,964	15,600	14,100
Other Pay	3,509	3,569	3,640	3,700
Benefits and Taxes	311,412	275,001	239,810	229,800
<b>Total Personal Service Costs</b>	<b>1,095,015</b>	<b>978,723</b>	<b>869,910</b>	<b>799,800</b>
Operating Expenditures	321,082	291,826	379,600	326,500
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	73,000	67,000	62,000	62,000
Transfers to New Equipment Fund	3,666	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,492,763</b>	<b>\$ 1,337,549</b>	<b>\$ 1,311,510</b>	<b>\$ 1,188,300</b>
<b>Staffing:</b>				
Full-Time	19	15	15	12
Part-Time	-	-	-	2
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 7,008	\$ 5,439	\$ 9,000	\$ 10,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	219,058	175,929	240,000	200,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,078	-	100	1,300
5241 - Communications and Freight Services	13,658	6,647	8,000	5,600
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	2,260	2,566	3,200	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	59	137	1,000	2,200
5247 - Printing and Binding	2,713	1,121	2,000	2,000
5248 - Promotional Activities	100	-	-	-
5249 - Other Current Charges	2,489	1,244	1,000	2,300
5251 - Office Supplies	6,799	2,938	4,000	4,100
5252 - Operating Supplies	58,338	33,254	47,300	42,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	7,522	1,907	2,700	4,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	60,644	61,300	52,000
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 321,082</b>	<b>\$ 291,826</b>	<b>\$ 379,600</b>	<b>\$ 326,500</b>

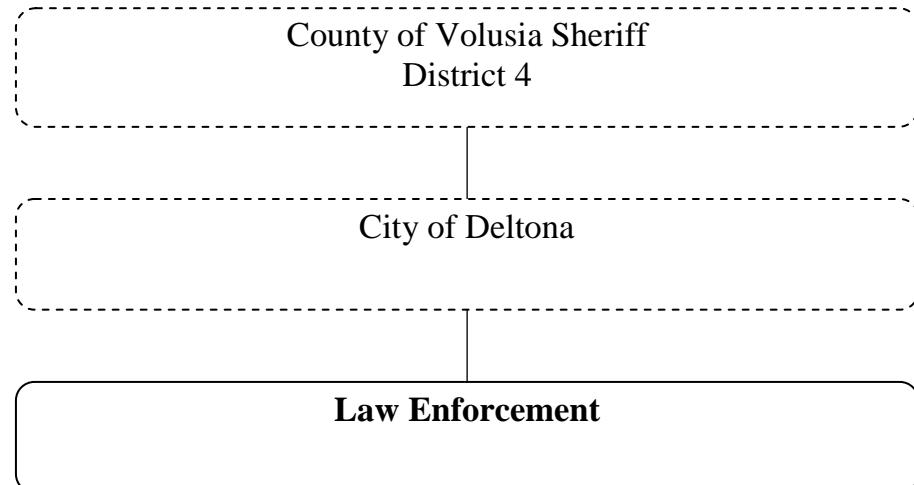
(1) Budget as last amended.

# **City of Deltona, Florida**

## **Law Enforcement**

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### **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 07/08</b>	<b>FY 08/09</b>	<b>Budget FY 09/10</b>	<b>Adjusted FY 09/10</b>	<b>Change FY 10/11</b>	<b>FY 10/11</b>	<b>Pay Grade</b>
Officers provided through contract with County of Volusia.	80	72	72	72	4	76	Contract
<b>TOTAL</b>	<b>80</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>4</b>	<b>76</b>	

**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:**

- Reduce incidents of residential burglaries by 5% from reported 2009.
- Reduce incidents of commercial burglaries by 5% from reported 2009.
- Reduce incidents of conveyance burglaries by 5% from 2009.
- Reduce incidents of commercial robbery by 5% from 2009.
- Reduce incidents of vandalism to City of Deltona parks by 5% from 2009.
- Reduce incidents of traffic crashes by 5% from 2009.
- Increase arrest warrant service by 10% from 2009.

**Performance Measures:**

- Number of reported residential burglaries
- Number of reported commercial burglaries
- Number of reported conveyance burglaries
- Number of reported commercial robberies
- Number of reported vandalism in City of Deltona parks
- Number of reported traffic crashes
- Number of reported arrest warrant service

<b>Actual FY 2008/09</b>	<b>Estimated FY 2009/10</b>	<b>Budget FY 2010/11</b>
639	607	577
64	61	58
797	757	719
15	14	13
20	19	18
1,197	1,137	1,080
577	634	779

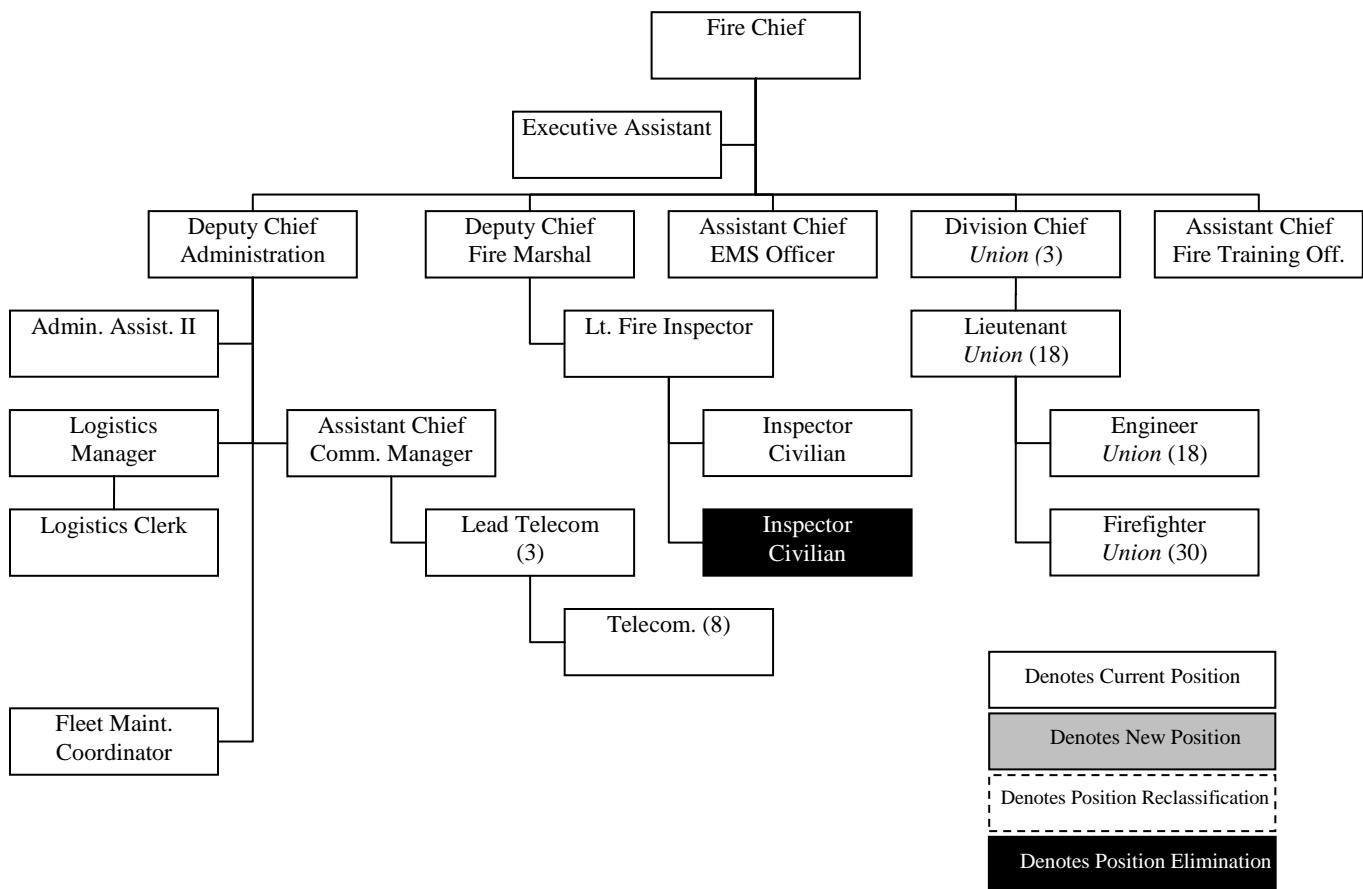
# City of Deltona, Florida

## Law Enforcement

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Overtime	-	-	-	-
Other Pay	-	-	-	-
Benefits and Taxes	-	-	-	-
<b>Total Personal Service Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Expenditures	9,310,954	8,830,578	8,850,800	9,258,300
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>\$ 9,310,954</b>	<b>\$ 8,830,578</b>	<b>\$ 8,850,800</b>	<b>\$ 9,258,300</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	9,205,672	8,727,700	8,729,800	9,152,800
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	-
5241 - Communications and Freight Services	-	-	-	500
5243 - Utility Services	14,493	15,902	19,000	17,200
5244 - Rentals and Leases	59,663	69,736	78,000	45,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	9,445	15,145	2,500	8,800
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	21,500	33,000
5249 - Other Current Charges	21,681	-	-	-
5251 - Office Supplies	-	2,095	-	-
5252 - Operating Supplies	-	-	-	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>	<b>\$ 9,310,954</b>	<b>\$ 8,830,578</b>	<b>\$ 8,850,800</b>	<b>\$ 9,258,300</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>Position Title</b>	<b>Number of Positions</b>						<b>Pay Grade</b>
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget</b>	<b>Adjusted</b>	<b>Change</b>	<b>FY 10/11</b>	
Fire Chief	1	1	1	1	-	1	EBB
Deputy Fire Chief	2	2	2	2	-	2	23
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	-	-	-	-	18
Fire Inspector	1	1	1	1	-	1	17
Fleet Maintenance Coordinator	1	1	1	1	-	1	16
Lead Telecommunicator	3	3	3	3	-	3	13
Executive Assistant	1	1	1	1	-	1	12
Logistics Manager	1	1	1	1	-	1	12
Fire Inspector-Civilian	2	2	2	2	(1)	1	9
Telecommunicator	8	8	8	8	-	8	8
Administrative Assistant II	1	1	1	1	-	1	8
Logistics Clerk	1	1	1	1	-	1	2
Division Commander	3	3	3	3	-	3	Union
Lieutenant	18	18	18	18	-	18	Union
Engineer	15	18	18	18	-	18	Union
Firefighter	33	30	30	30	-	30	Union
<b>TOTAL</b>	<b>95</b>	<b>95</b>	<b>94</b>	<b>94</b>	<b>(1)</b>	<b>93</b>	

**FIRE / RESCUE SERVICES DEPARTMENT**  
**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, DeBary 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 (1<sup>st</sup> Unit on Scene)
- Refine closest unit response programs
- Maintain minimum training requirements
  
- Open Fire Station 65 by the Spring of 2011
- Obtain Contingency Transport Agreement or Modification of CoPCN to allow limited EMS Transport Capabilities

Actual FY 2008/09	Estimated FY 2009/10	Budget FY 2010/11
4	4	4
6:10 Avg.	<8:00 Min.	<7:00 Min.
3*	3	3
18.47 Hours/Month	20.00 Hours/Month	20.00 Hours/Month
-	1	1
—	—	1

\* Added DeLand

**DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS**

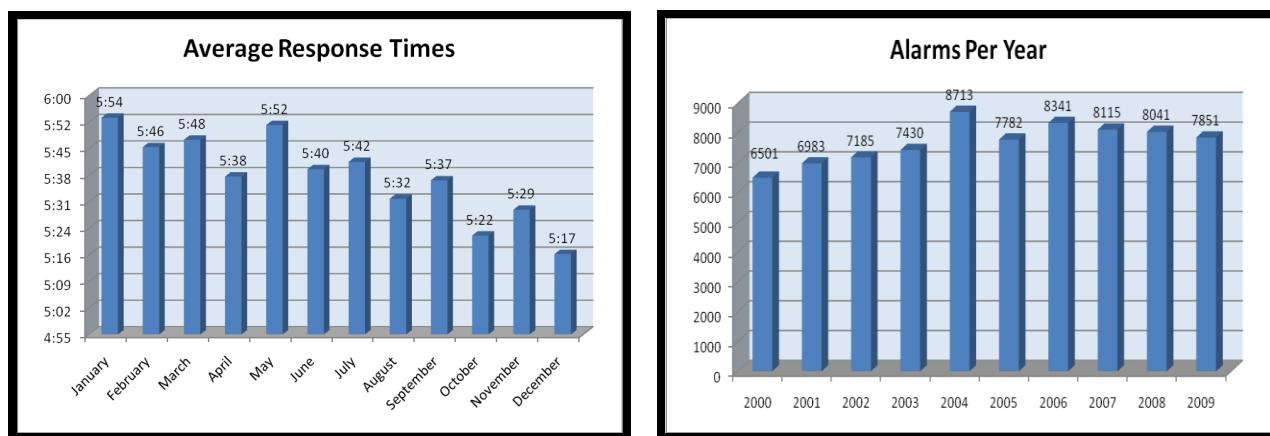
With the guidance of the City Manager's office and departmental strategic planning and visioning sessions, the Fire Department has been able to maintain an effective and efficient level of service even though we have had a reduction in personnel through attrition and operational changes to control costs. Through grants, the Capital Improvement Plan and operational efficiencies, we have been able to achieve the following:

- Through cooperation with the Union, we have down-staffed one engine company (Engine 63 or 65) and replaced it with a Rescue unit to reduce overtime. As two engines are housed at Station 63 until the completion of Station 65, this plan retains two units covering the combined areas while maintaining fiscal responsibility.
- Within the last two fiscal years we have made some significant upgrades to our fleet providing reliable first run engines, rescues and a special operations unit. A replacement for our last aged engine will be in service by the end of FY 2009-2010. FY 2010-11 includes a plan to replace our Ladder truck which is rapidly approaching the end of its front line lifespan. As this is a costly unit to replace and has an extended manufacturing time, we have budgeted this replacement over two fiscal years.

**FIRE / RESCUE SERVICES DEPARTMENT**  
**DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS – Continued**

- Our agency has been successful in obtaining approximately \$121,000 in Emergency Medical Services matching grants and State Fire Marshal training funds. The EMS grant will upgrade our cardiac monitor/defibrillators to include the availability of monitoring a patient's Carbon Monoxide level in addition to upgraded software and firmware for other diagnostic modules. The training grant from the State Fire Marshal is designated for our Type IV USAR team. This funding will maintain and enhance this specialized training and ensure our personnel are ready to rescue persons trapped in collapsed structures during manmade and natural disasters.
- We dramatically improved our Incident Command, Personnel Accountability, Strategy and Tactics abilities while mitigating fires and other emergencies by training utilizing the Flame –Sim computer simulation program purchased in FY 2009-2010. This training sharpens these skills that our company and staff officers already possess and aides in developing junior personnel for advancement within the organization and is part of our program to mentor our personnel within the organization for leadership positions.

Requests for service continue to remain a constant for Deltona even with the fluctuations in population. Requests for service in 2009 totaled 7,851 incidents with the overwhelming majority being medical emergencies. The department has been able to maintain excellent average response times; however, there are still some areas where response times are greater than departmental goals and national averages. Some of these outliers will be addressed by the construction of station 65 in the northwestern portion of the City. Completion and occupation of 65 located at 2983 Howland Blvd. at Dr. Martin Luther King, Jr. Blvd. is anticipated in the Spring of 2011.



# City of Deltona, Florida

Fire / Rescue Services

## Summary

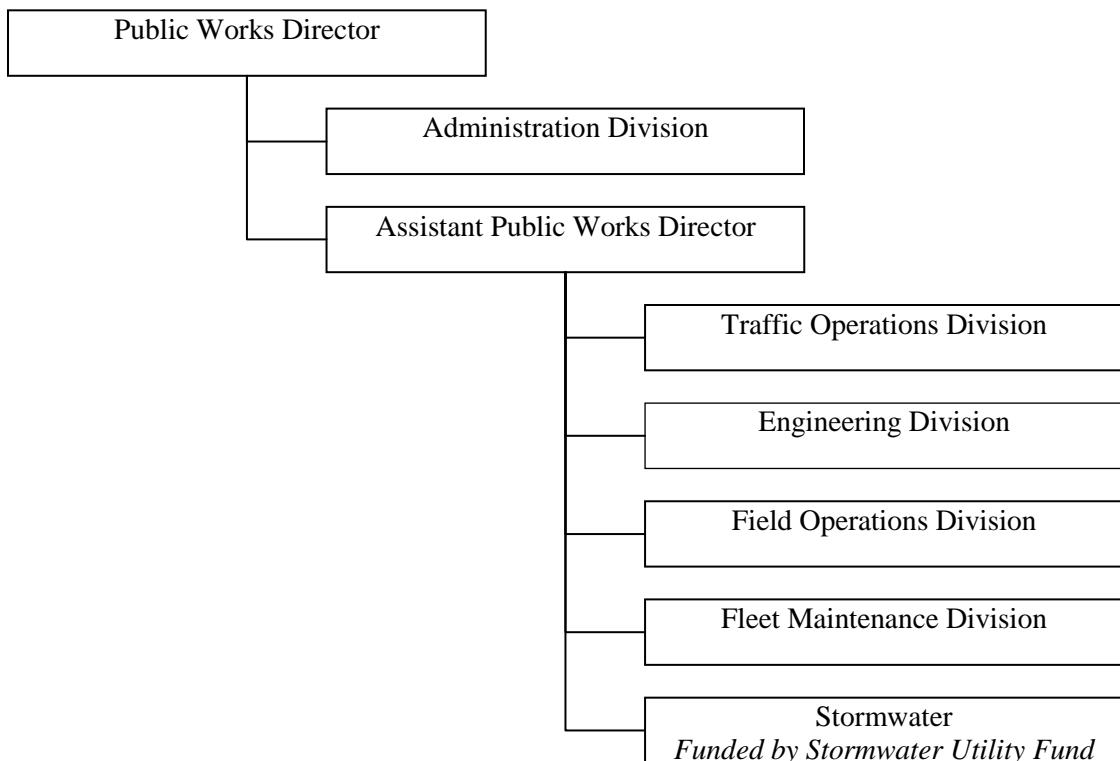
	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 4,945,706	\$ 5,078,179	\$ 4,984,290	\$ 4,881,400
Overtime	328,751	276,130	269,740	267,500
Other Pay	21,002	22,564	21,160	21,200
Benefits and Taxes	1,733,963	2,254,626	1,962,180	2,503,600
<b>Total Personal Service Costs</b>	<b>7,029,422</b>	<b>7,631,499</b>	<b>7,237,370</b>	<b>7,673,700</b>
Operating Expenditures	949,297	1,057,951	1,387,100	1,351,800
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	446,500	411,000	379,000	379,000
Transfers to New Equipment Fund	69,905	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 8,495,124</b>	<b>\$ 9,100,450</b>	<b>\$ 9,003,470</b>	<b>\$ 9,404,500</b>
<b>Staffing:</b>				
Full-Time	95	95	94	93
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 11,619	\$ -	\$ 25,000	\$ 15,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	19,965	3,826	39,000	53,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	9,139	1,800	2,500	2,500
5241 - Communications and Freight Services	91,671	9,445	11,300	17,000
5243 - Utility Services	49,888	51,758	69,800	60,000
5244 - Rentals and Leases	48,849	40,235	11,300	2,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	201,190	158,054	368,500	366,200
5247 - Printing and Binding	1,461	1,016	5,000	1,500
5248 - Promotional Activities	11,837	13,586	12,300	10,000
5249 - Other Current Charges	46,905	51,866	87,400	72,800
5251 - Office Supplies	38,899	52,866	17,000	16,000
5252 - Operating Supplies	338,984	321,993	363,300	325,000
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	78,890	53,041	15,500	15,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	298,465	359,200	394,800
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 949,297</b>	<b>\$ 1,057,951</b>	<b>\$ 1,387,100</b>	<b>\$ 1,351,800</b>

(1) Budget as last amended.

**City of Deltona, Florida**

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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 stormwater 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 and the Engineering Division on all department Capital Improvement Projects. The Department's work program is supported by the County of Volusia which provides mosquito control and stormwater 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. The Department provides a comprehensive vehicle maintenance program for City vehicles and equipment thru the Fleet Maintenance Division. In addition to the funding provided through the general fund, Public Works operations are funded by the Stormwater Utility Fund, Enterprise 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.
- 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.

#### Performance Measures:

- Linear feet of sidewalk installed.
- 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.

Actual FY 2008/09	Estimated FY 2009/10	Budget FY 2010/11
0 LF	3,700 LF	3,000 LF
700	1,300	700
10,000 LF	10,000 LF	10,000 LF
As needed	As needed	As needed
Monthly	Monthly	Monthly

**PUBLIC WORKS DEPARTMENT****GOALS, OBJECTIVES & PERFORMANCE MEASURES****Performance Measures:**

- 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.

<b>Actual FY 2008/09</b>	<b>Estimated FY 2009/10</b>	<b>Budget FY 2010/11</b>
As needed	As needed	As needed
---	As needed	As needed
Daily	Daily	Daily
Daily	Daily	Daily

# City of Deltona, Florida

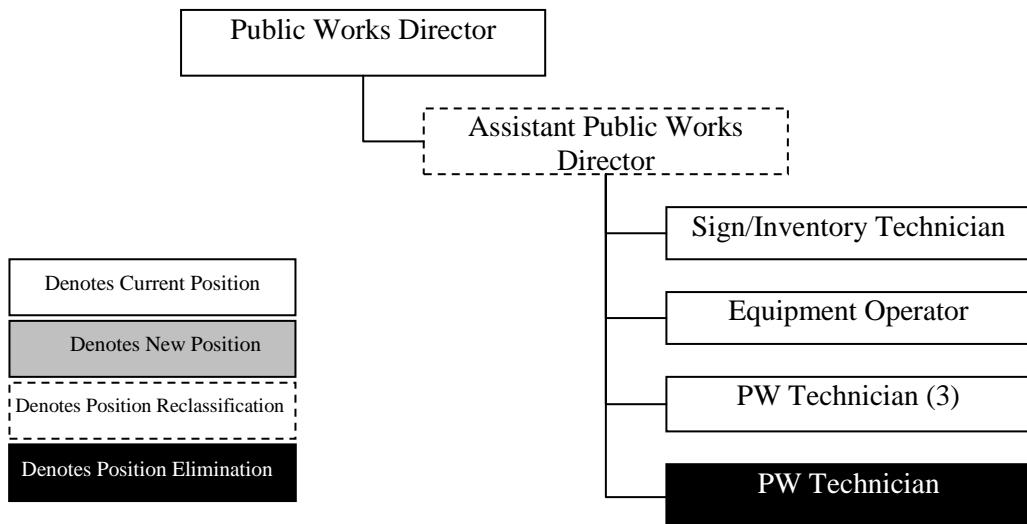
## Public Works

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 1,064,874	\$ 877,279	\$ 792,890	\$ 764,000
Overtime	29,730	6,285	13,860	13,300
Other Pay	6,624	5,530	7,280	7,400
Benefits and Taxes	476,970	386,091	372,700	358,100
<b>Total Personal Service Costs</b>	<b>1,578,198</b>	<b>1,275,185</b>	<b>1,186,730</b>	<b>1,142,800</b>
Operating Expenditures	1,208,274	911,054	1,108,300	805,800
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	409,000	375,000	346,000	346,000
Transfers to New Equipment Fund	57,708	-	-	-
Capital Outlay	-	3,028	-	676,000
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 3,253,180</b>	<b>\$ 2,564,267</b>	<b>\$ 2,641,030</b>	<b>\$ 2,970,600</b>
<i>Staffing:</i>				
Full-Time	39	30	29	27
Part-Time	1	1	-	-
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ 22,219	\$ 7,031	\$ 22,000	\$ 2,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	110,820	89,717	70,000	59,900
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,776	768	3,700	1,400
5241 - Communications and Freight Services	12,234	2,949	6,400	4,300
5243 - Utility Services	190,272	206,183	223,200	235,300
5244 - Rentals and Leases	9,058	1,937	8,000	3,200
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	319,167	274,624	296,200	102,400
5247 - Printing and Binding	2,755	35	3,000	1,700
5248 - Promotional Activities	639	-	-	-
5249 - Other Current Charges	52,922	11,357	30,500	25,000
5251 - Office Supplies	11,738	3,631	8,000	6,900
5252 - Operating Supplies	370,935	116,223	241,800	193,800
5253 - Road Materials & Supplies	96,654	130,329	129,000	108,600
5254 - Publications, Memberships & Training	7,085	16,106	9,400	3,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	50,164	57,100	57,800
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 1,208,274</b>	<b>\$ 911,054</b>	<b>\$ 1,108,300</b>	<b>\$ 805,800</b>

(1) Budget as last amended.

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



<b>TRAFFIC OPERATIONS DIVISION</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget FY 09/10</b>	<b>Adjusted FY 09/10</b>	<b>Change FY 10/11</b>	<b>FY 10/11</b>	
Traffic Operations Manager	1	-	-	-	-	-	18
Traffic Operations Supervisor	1	-	-	-	-	-	13
Sign/Inventory Technician	1	1	1	1	-	1	7
Equipment Operator	1	1	1	1	-	1	6
Public Works Technician	4	4	4	4	(1)	3	4
<b>TOTAL</b>	<b>8</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>(1)</b>	<b>5</b>	

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

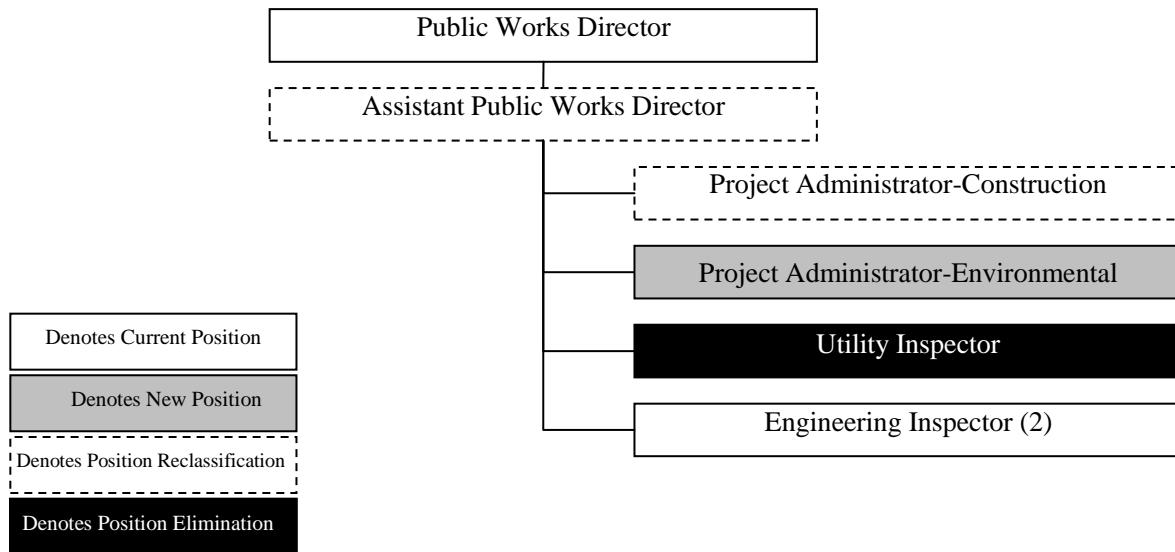
# City of Deltona, Florida

PW-Traffic Operations

## Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 234,618	\$ 149,711	\$ 145,500	\$ 129,400
Overtime	11,622	2,463	1,500	1,300
Other Pay	1,090	630	-	-
Benefits and Taxes	109,692	73,891	75,400	66,500
<b>Total Personal Service Costs</b>	<b>357,022</b>	<b>226,695</b>	<b>222,400</b>	<b>197,200</b>
Operating Expenditures	314,366	369,181	336,200	335,300
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	30,600	28,000	26,000	26,000
Transfers to New Equipment Fund	47,050	-	-	-
Capital Outlay	-	-	-	676,000
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 749,038</b>	<b>\$ 623,876</b>	<b>\$ 584,600</b>	<b>\$ 1,234,500</b>
<b>Staffing:</b>				
Full-Time	8	6	6	5
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 750	\$ -	\$ 1,500	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	63,913	57,941	35,000	35,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	482	280	300	-
5241 - Communications and Freight Services	941	120	1,000	500
5243 - Utility Services	133,315	173,746	186,900	196,900
5244 - Rentals and Leases	1,719	90	500	500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	3,579	7,498	6,000	6,000
5247 - Printing and Binding	642	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	5,750	-	-	-
5251 - Office Supplies	89	259	400	200
5252 - Operating Supplies	48,621	30,400	44,400	42,400
5253 - Road Materials & Supplies	54,242	98,272	59,000	53,600
5254 - Publications, Memberships & Training	323	575	1,200	200
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 314,366</b>	<b>\$ 369,181</b>	<b>\$ 336,200</b>	<b>\$ 335,300</b>

(1) Budget as last amended.

**PUBLIC WORKS DEPARTMENT****ENGINEERING DIVISION****ENGINEERING DIVISION****PERSONAL SERVICES SCHEDULE:**

Personnel Roster	Number of Positions							
	FY 07/08	FY 08/09	Budget FY 09/10	Adjusted FY 09/10	Change FY 10/11	FY 10/11	Pay Grade	
Assistant Public Works Director	-	-	-	1	-	1	25	
City Engineer	1	1	1	-	-	-	25	
Project Admin.-Construction	-	-	-	1	-	1	13	
Project Admin.-Environmental	-	-	-	1	-	1	13	
Utility Inspector	-	1	1	1	(1)	-	12	
Engineering Inspector	3	3	3	3	(1)	2	7	
<b>TOTAL</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>7</b>	<b>(2)</b>	<b>5</b>		

**Functional Duties:** The Engineering Division performs complex professional, analytical work providing office and field engineering support in plan review, project construction and field engineering support for environmental, water, wastewater, stormwater, 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.

**City of Deltona, Florida**

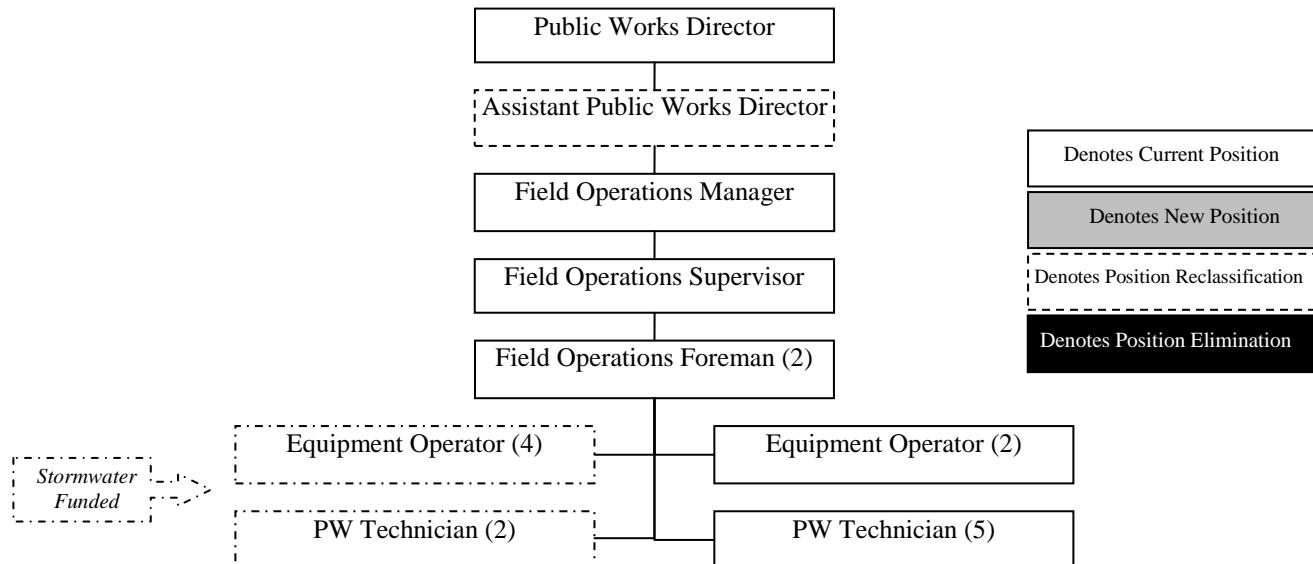
PW-Engineering

**Summary**

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 107,550	\$ 142,339	\$ 69,700	\$ 75,800
Overtime	84	253	400	-
Other Pay	-	-	-	-
Benefits and Taxes	38,597	53,569	24,800	27,600
<b>Total Personal Service Costs</b>	<b>146,231</b>	<b>196,161</b>	<b>94,900</b>	<b>103,400</b>
Operating Expenditures	10,781	12,993	20,500	15,500
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>	<b>\$ 157,012</b>	<b>\$ 209,154</b>	<b>\$ 115,400</b>	<b>\$ 118,900</b>
<i>Staffing:</i>				
Full-Time	4	5	5	5
Part-Time	-	-	-	-
<i>Operating Expenditure Detail:</i>				
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	-	700	400
5241 - Communications and Freight Services	360	1,382	1,900	1,300
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	-	-
5247 - Printing and Binding	19	35	500	200
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	-	-	-	-
5251 - Office Supplies	4,096	158	800	500
5252 - Operating Supplies	4,326	10,057	12,800	11,300
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,830	1,361	3,800	1,800
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 10,781</b>	<b>\$ 12,993</b>	<b>\$ 20,500</b>	<b>\$ 15,500</b>

(1) Budget as last amended.

**PUBLIC WORKS DEPARTMENT**  
**FIELD OPERATIONS DIVISION**



<b>FIELD OPERATIONS DIVISION</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget FY 09/10</b>	<b>Adjusted FY 09/10</b>	<b>Change FY 10/11</b>	<b>FY 10/11</b>	
Field Operations Manager	1	1	1	1	-	1	18
Field Operations Supervisor	1	1	1	1	-	1	13
Field Operations Foreman	2	2	2	2	-	2	9
Equipment Operator	7	2	2	2	-	2	6
Public Works Technician	7	6	5	5	-	5	4
	<b>20</b>	<b>12</b>	<b>11</b>	<b>11</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.

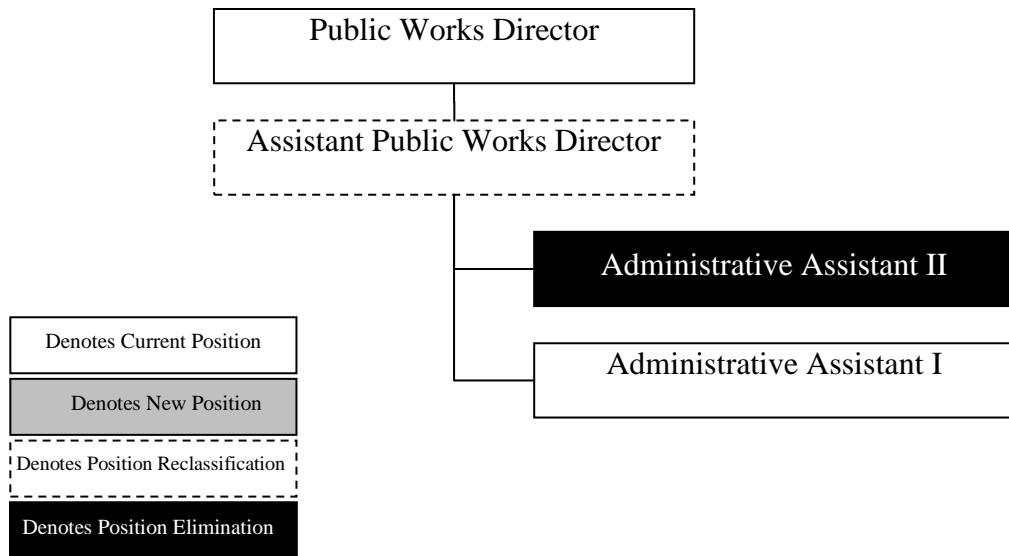
# City of Deltona, Florida

PW-Field Operations

## Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 385,411	\$ 285,032	\$ 322,960	\$ 334,200
Overtime	12,754	1,532	9,900	10,300
Other Pay	1,842	1,276	3,640	3,700
Benefits and Taxes	195,815	137,521	169,000	164,000
<b>Total Personal Service Costs</b>	<b>595,822</b>	<b>425,361</b>	<b>505,500</b>	<b>512,200</b>
Operating Expenditures	480,126	156,028	300,600	233,200
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	322,400	296,000	273,000	273,000
Transfers to New Equipment Fund	10,658	-	-	-
Capital Outlay	-	3,028	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,409,006</b>	<b>\$ 880,417</b>	<b>\$ 1,079,100</b>	<b>\$ 1,018,400</b>
<i>Staffing:</i>				
Full-Time	18	12	11	11
Part-Time	-	-	-	-
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ 5,876	\$ 421	\$ 2,500	\$ 1,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	46,907	30,974	30,000	20,900
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	490	135	700	-
5241 - Communications and Freight Services	3,839	1,026	2,500	1,500
5243 - Utility Services	47,500	20,142	23,000	25,000
5244 - Rentals and Leases	897	-	2,500	1,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	2,195	200	1,000	-
5247 - Printing and Binding	570	-	-	-
5248 - Promotional Activities	639	-	-	-
5249 - Other Current Charges	43,345	11,009	30,000	25,000
5251 - Office Supplies	1,455	-	500	300
5252 - Operating Supplies	283,002	54,133	136,500	103,000
5253 - Road Materials & Supplies	42,412	32,057	70,000	55,000
5254 - Publications, Memberships & Training	999	5,931	1,400	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 480,126</b>	<b>\$ 156,028</b>	<b>\$ 300,600</b>	<b>\$ 233,200</b>

(1) Budget as last amended.

**PUBLIC WORKS DEPARTMENT****ADMINISTRATION DIVISION****ADMINISTRATION DIVISION****PERSONAL SERVICES SCHEDULE:**

Personnel Roster	Number of Positions						
	FY 07/08	FY 08/09	Budget FY 09/10	Adjusted FY 09/10	Change FY 10/11	FY 10/11	
Public Works Director	1	1	1	1	-	1	EBB
Public Works Administrator	1	-	-	-	-	-	14
Administrative Assistant II	-	1	1	1	(1)	-	8
Public Works Assistant	1	-	-	-	-	-	8
Administrative Assistant I	1	1	1	1	-	1	6
<b>TOTAL</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>(1)</b>	<b>2</b>	

**Functional Duties:** The Administration Division of the Public Works Department is responsible for 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.

# City of Deltona, Florida

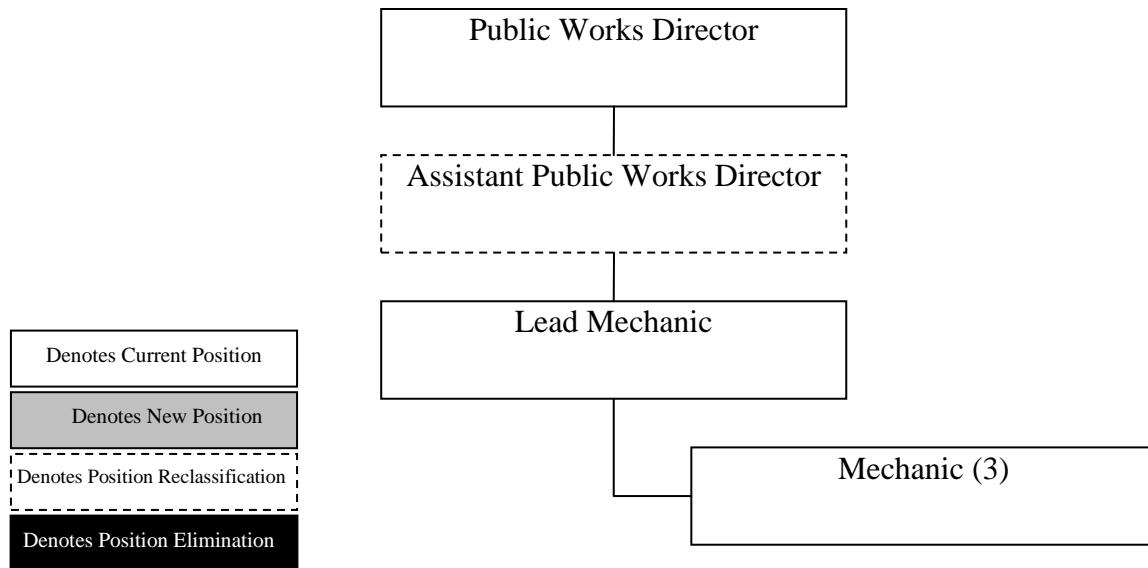
PW-Administration

## Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 157,385	\$ 151,714	\$ 118,840	\$ 83,000
Overtime	1,987	984	700	300
Other Pay	-	-	-	-
Benefits and Taxes	59,459	57,075	44,000	32,400
<b>Total Personal Service Costs</b>	<b>218,831</b>	<b>209,773</b>	<b>163,540</b>	<b>115,700</b>
Operating Expenditures	49,302	83,655	109,400	90,200
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>\$ 268,133</b>	<b>\$ 293,428</b>	<b>\$ 272,940</b>	<b>\$ 205,900</b>
<i>Staffing:</i>				
Full-Time	4	3	3	2
Part-Time	-	-	-	-
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ 15,593	\$ 6,610	\$ 17,000	\$ -
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	559	-	-	-
5241 - Communications and Freight Services	6,319	225	-	-
5243 - Utility Services	9,457	12,295	13,300	13,400
5244 - Rentals and Leases	4,784	1,518	3,000	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	175	3,086	7,000	8,000
5247 - Printing and Binding	25	-	500	500
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	1,735	348	500	-
5251 - Office Supplies	4,817	3,000	5,500	5,500
5252 - Operating Supplies	2,957	1,657	5,500	5,000
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	2,881	4,752	-	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	50,164	57,100	57,800
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 49,302</b>	<b>\$ 83,655</b>	<b>\$ 109,400</b>	<b>\$ 90,200</b>

(1) Budget as last amended.

**PUBLIC WORKS DEPARTMENT**  
**FLEET MAINTENANCE DIVISION**



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

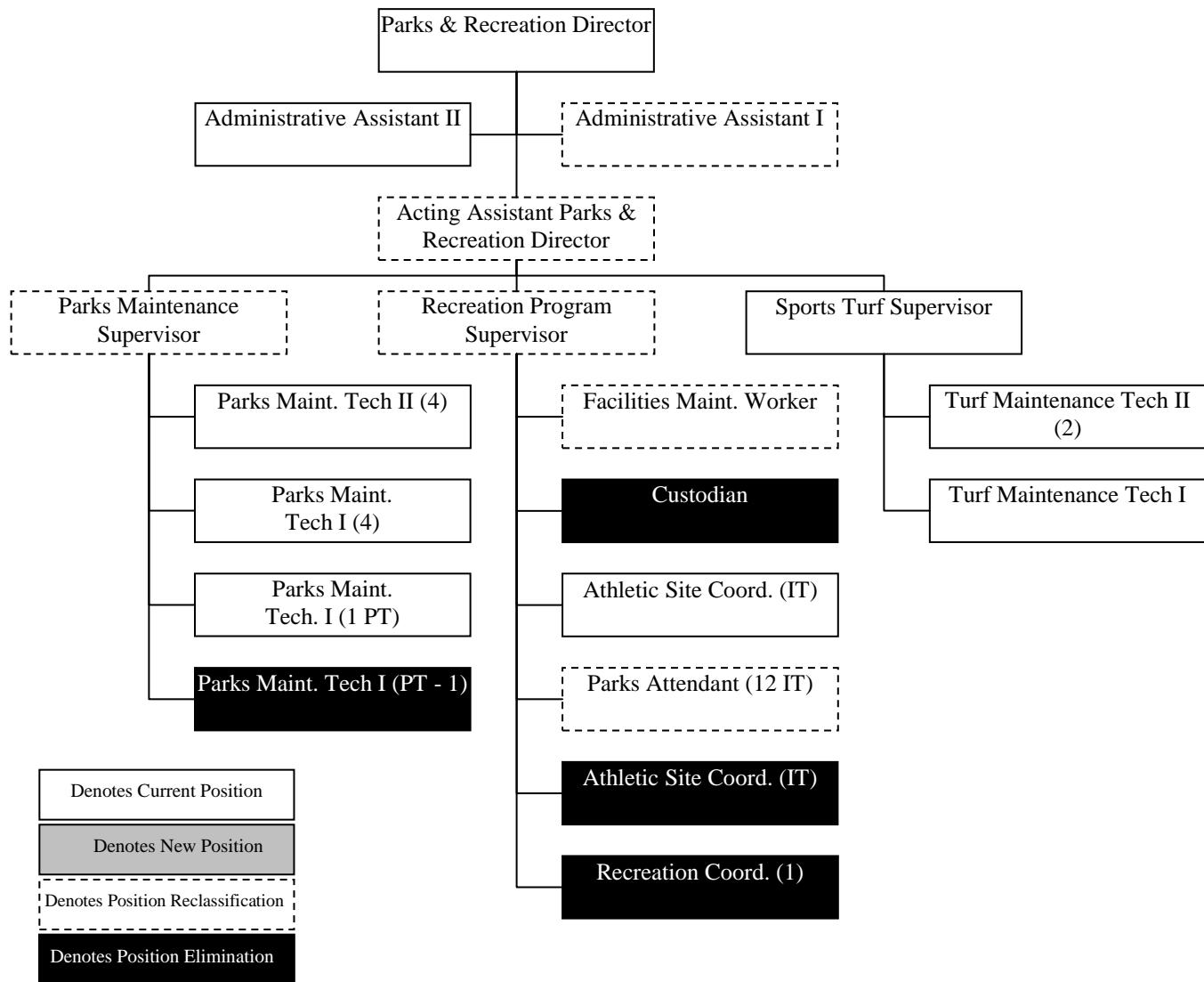
# City of Deltona, Florida

PW-Fleet Maintenance

## Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 179,910	\$ 148,483	\$ 135,890	\$ 141,600
Overtime	3,283	1,053	1,360	1,400
Other Pay	3,692	3,624	3,640	3,700
Benefits and Taxes	73,407	64,035	59,500	67,600
<b>Total Personal Service Costs</b>	<b>260,292</b>	<b>217,195</b>	<b>200,390</b>	<b>214,300</b>
Operating Expenditures	353,699	289,197	341,600	131,600
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	56,000	51,000	47,000	47,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 669,991</b>	<b>\$ 557,392</b>	<b>\$ 588,990</b>	<b>\$ 392,900</b>
<i>Staffing:</i>				
Full-Time	5	4	4	4
Part-Time	1	1	-	-
<i>Operating Expenditure Detail:</i>				
5231 - Professional Fees	\$ -	\$ -	\$ 1,000	\$ 1,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	802	5,000	4,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	95	353	2,000	1,000
5241 - Communications and Freight Services	775	196	1,000	1,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	1,658	329	2,000	1,200
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	313,218	263,840	282,200	88,400
5247 - Printing and Binding	1,499	-	2,000	1,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	2,092	-	-	-
5251 - Office Supplies	1,281	214	800	400
5252 - Operating Supplies	32,029	19,976	42,600	32,100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,052	3,487	3,000	1,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 353,699</b>	<b>\$ 289,197</b>	<b>\$ 341,600</b>	<b>\$ 131,600</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.*

<b>PARKS &amp; RECREATION DEPARTMENT</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						<b>Pay Grade</b>
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget</b>	<b>Adjusted</b>	<b>Change</b>	<b>FY 10/11</b>	
<b>Position Title</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 10/11</b>	
Parks & Recreation Director	1	1	1	1	-	1	EBB
Acting Assist. Parks & Rec. Director	-	-	-	-	1	1	19
Recreation Program Manager	1	1	1	1	(1)	-	17
Parks Manager	1	-	-	-	-	-	15
Sports Turf Supervisor	1	1	1	1	-	1	13
Parks Maintenance Supervisor	-	-	-	-	1	1	13
Lead Parks Maintenance Tech	-	1	1	1	(1)	-	12
Facilities Supervisor	1	-	-	-	-	-	12
Recreation Programs Supervisor	1	-	-	-	1	1	12
Lead Recreation Programs	-	-	1	1	(1)	-	11
Administrative Assistant II	1	2	2	2	(1)	1	8
Administrative Assistant I	-	-	-	-	1	1	6
Facilities Coordinator	5	3	1	1	(1)	-	5
Turf Maintenance Tech II	3	2	2	2	-	2	4
Parks Maint. Tech II	4	4	4	4	-	4	4
Turf Maintenance Tech I	3	1	1	1	-	1	2
Parks Maint. Tech. I	7	4	4	4	-	4	2
Parks Maint. Tech. I (PT)	3	2	2	2	(1)	1	2
Recreation Coordinator	1	1	2	2	(2)	-	2
Athletic Site Coordinator (IT)	2	2	2	2	(1)	1	2
Facilities Maintenance Worker	2	2	2	2	(1)	1	1
Parks Attendant I (IT)	17	10	10	10	2	12	1
Facilities Attendant I (Seasonal)	2	-	-	-	-	-	1
Interns - Summer (PT)	2	-	-	-	-	-	N/A
<b>TOTAL</b>	<b>58</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>(4)</b>	<b>33</b>	

**PARKS & RECREATION DEPARTMENT**  
**GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**Key Objectives:**

- Build internal partnerships with the essential service providers to meet community needs.
  - Continue to manage facility use agreements (new/renewed/revised).
  - Ensure all maintenance/service contracts meet performance standards.
- Aggressively market department and programming services.
  - Continue to improve programming name recognition utilizing the City email and website pages.
  - Update bi-annual Parks & Recreation Program Activity Guides to meet the increasing citizen demands/needs.
  - Develop and utilize Needs Assessment Survey to increase program awareness.
    - 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 seek leaders and leadership development opportunities (i.e. fiscal management, strategic modeling, metric analysis) from the business community and other areas outside traditional parks and recreation.
  - Utilize available grant funding opportunities to enhance facilities and program services.
  - Review and update fee structure.
    - Seek Commission direction regarding the fee structure.

**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

Actual FY 2008/09	Estimated FY 2009/10	Budget FY 2010/11
80	80	82
6	6	7
4,000	4,000	5,000
2	4	3
48	50	48
2	4	2

**DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS**

The City of Deltona Recreation Department desires to optimize the use of its municipal facilities for public purposes, and to increase the opportunities for adult and youth recreational programs in the City. As part of our continued effort, obtaining our goal, the City of Deltona has continued to make recreation programs an important component for the citizens. This year we were able to renovate several facilities which were in need of enhancement to serve the citizens of Deltona of all ages. Additionally, we have an extensive wish list of projects/enhancements that we would like to continue pursuing.

Recreation enhancements during FY 09/10 year included:

- “Music in the Courtyard” - A series of concerts offering a vast array of entertainers increased from seven to nine concerts.

**PARKS & RECREATION DEPARTMENT****DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS – Continued**

- Easter Eggstravaganza” event with over 3,500 community children in attendance.
- Halloween “Spooktacular” community event with over 10,000 in attendance.
- Wags & Whiskers Pet Festival has increased in popularity with over 200 dogs and 34 cats at the Keysville Dog Park.
- Kids All-American Fishing Derby with annual contests/prizes for its participants.
- Indian Cultural Awareness Program for Timber Crest and Deltona Lakes Elementary Schools, with over 1,000 children attending.
- Partnered with Volusia County Hispanic Association for the Cinco De Mayo Celebration.
- Developed an annual Golf Tournament, Senior Expo and enhanced our annual Ability Fair.
- Hosted Let it Fly Flag Football Championships and partnered with the Seminole Soccer Association hosting 193 soccer teams at Dewey Boster Soccer Complex on Memorial Day weekend.
- Hosted several adult and youth dances and participated in Deltona Days.
- Hosted a new movie night at Harris Saxon Community Center.
- Created monthly ability dances at Harris Saxon Community Center.

During 2009/10 we continued our very successful Adult Athletic Leagues: softball (adding a new winter and summer program), volleyball, flag football and basketball.

Receiving community feedback is essential to the success of the Parks & Recreation Department. Our Community Feedback Questionnaire provides residents with an opportunity to express their opinions and make suggestions in a formal manner either online or by paper. Additionally, we receive community feedback from our residents at our monthly Parks & Recreation Advisory Committee (7 members) which meets on the 2nd Monday of every month in City Hall at 7:00 pm. Minutes of our meetings can be located on our department website. Finally, residents are also able to email us, as we have several community feedback questions identified on the City’s website.

**Park Projects completed for FY 09/10**

Keysville Neighborhood Dog Park Irrigation Well: This new park is unique since it will serve as a “canine” park on one side and a “people” park on the other side at this park location.

Wes Crile Park: Renovated the gymnasium floor, purchased basketball, volleyball equipment, new bleachers, padding for the partitions, renovated inside and outside restrooms (adding handicap sinks, toilets and handicap doors), lobby, and conference/meeting room. Removed several trees, planters, irrigation and added a new paved outside seating area with benches

Campbell Park: Renovated the small building that previously housed the Boys and Girls Club. Added new front and rear doors, new windows, painted the exterior and renovated the roof and gutters.

Harris M. Saxon Park: Installed a new park perimeter aluminum picket fence and a new irrigation well.

Lake Monroe Boat Ramp: Renovated the boat ramp concrete side walls.

**Scheduled Park Projects for FY 10/11**

Harris Saxon Park: Upgrade the building landscaping, add trees throughout the park, add a walking trail, add security cameras to interior and exterior and add solar lighting.

Campbell Park: Enhance 4 pavilions for stability, remove the existing shuffleboard.

Wes Crile Park: Removed the tennis court barrier netting and repaired the cracks in the tennis courts.

Thornby Park: Construct the All-Inclusive Playground park and it's support facilities.

# City of Deltona, Florida

## Parks & Recreation

### Summary

	Actual FY 07/08	Actual FY 08/09	Adopted Budget (1) FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 1,121,391	\$ 880,613	\$ 855,550	\$ 796,900
Overtime	30,224	12,562	6,880	12,400
Other Pay	7,358	6,897	7,280	7,300
Benefits and Taxes	468,514	373,957	369,620	317,000
<b>Total Personal Service Costs</b>	<b>1,627,487</b>	<b>1,274,029</b>	<b>1,239,330</b>	<b>1,133,600</b>
Operating Expenditures	1,109,834	698,307	896,400	938,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	130,000	119,000	110,000	110,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 2,867,321</b>	<b>\$ 2,091,336</b>	<b>\$ 2,245,730</b>	<b>\$ 2,182,500</b>
<b>Staffing:</b>				
Full-Time	29	23	23	19
Part-Time	29	14	14	14
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 5,004	\$ 13,702	\$ 5,000	\$ 5,500
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	409,874	54,139	80,000	75,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	5,407	1,103	-	-
5241 - Communications and Freight Services	26,846	3,089	2,800	3,000
5243 - Utility Services	139,340	149,778	140,000	125,000
5244 - Rentals and Leases	21,309	4,906	18,000	13,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	125,103	69,726	96,500	127,400
5247 - Printing and Binding	1,156	6,767	12,500	12,500
5248 - Promotional Activities	3,772	6,752	7,400	7,400
5249 - Other Current Charges	92,464	111,707	83,000	83,000
5251 - Office Supplies	21,892	8,192	7,500	7,900
5252 - Operating Supplies	247,467	200,776	367,500	344,700
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	10,200	1,025	4,500	4,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	66,645	71,700	130,000
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 1,109,834</b>	<b>\$ 698,307</b>	<b>\$ 896,400</b>	<b>\$ 938,900</b>

(1) Budget as last amended.

**City of Deltona, Florida**

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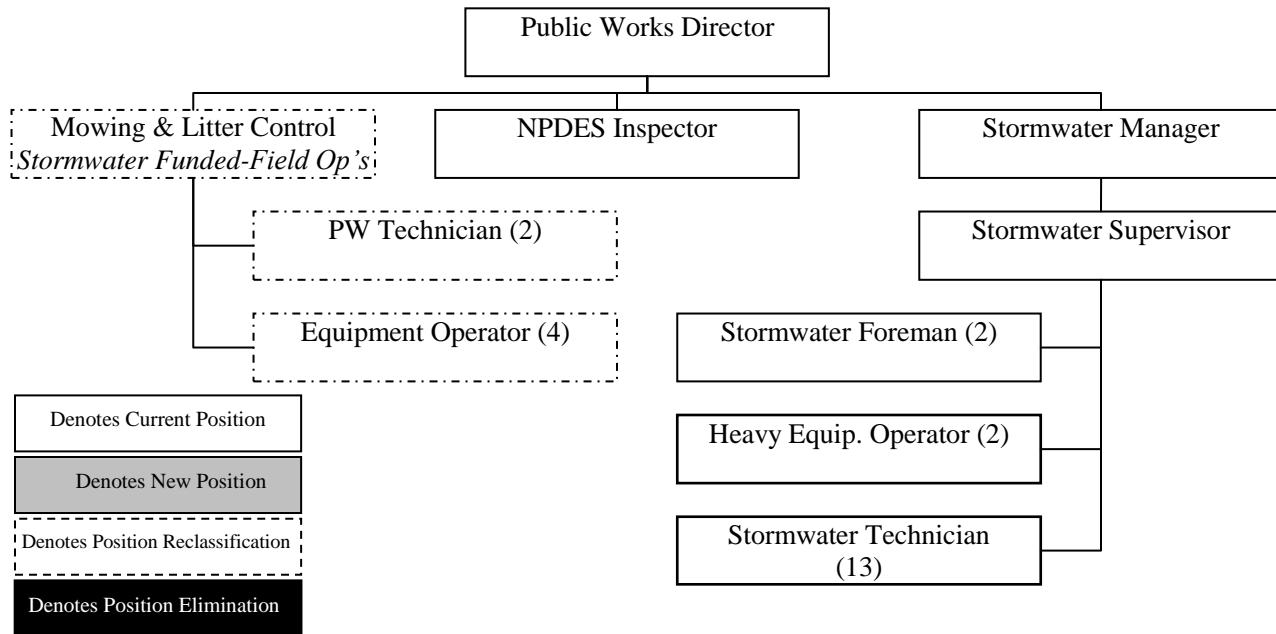
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**SPECIAL REVENUE FUNDS SUMMARY**

Description	Stormwater Utility	Solid Waste Management	Fire/Rescue Impact Fees	SHIP Grant	CDBG Grant	Streetlighting Districts
<b>SOURCES</b>						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	2,880,395	4,220,713	-	-	-	128,700
Impact Fees	-	-	25,000	-	-	-
Other Fees	-	-	-	-	-	-
Grant Funding	2,313,725	-	-	752,991	738,326	
Interest Income	23,000	17,500	-	7,000	-	500
<i>Revenues</i>	<i>5,217,120</i>	<i>4,238,213</i>	<i>25,000</i>	<i>759,991</i>	<i>738,326</i>	<i>129,200</i>
Transfers In	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Fund Balance Carryforward - 9/30/10	6,443,836	253,692	-	-	-	37,322
<i>TOTAL SOURCES</i>	<i>\$ 11,660,956</i>	<i>\$ 4,491,905</i>	<i>\$ 25,000</i>	<i>\$ 759,991</i>	<i>\$ 738,326</i>	<i>\$ 166,522</i>
<b>USES</b>						
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Environment	2,123,200	4,205,000	-	-	-	-
Transportation	-	-	-	-	-	129,600
Economic Environment	-	-	-	759,991	365,619	-
Culture/Recreation	-	-	-	-	-	-
Debt Service:						
Principal	205,839	-	-	-	-	-
Interest	319,316	-	-	-	-	-
Capital Outlay	6,098,000	-	-	-	372,707	-
<i>Uses</i>	<i>8,746,355</i>	<i>4,205,000</i>	<i>-</i>	<i>759,991</i>	<i>738,326</i>	<i>129,600</i>
Transfers Out	-	-	25,000	-	-	-
Ending Fund Balance - 9/30/11	2,914,601	286,905	-	-	-	36,922
<i>TOTAL USES</i>	<i>\$ 11,660,956</i>	<i>\$ 4,491,905</i>	<i>\$ 25,000</i>	<i>\$ 759,991</i>	<i>\$ 738,326</i>	<i>\$ 166,522</i>

Park Impact Fees	Transportation	Tree Replacement Fees	Environmental Improvement Trust	Law Enforcement Impact Fees	NSP Grant	Transportation Impact Fees	Misc. Grants	Total
\$ -	\$ 2,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,050,000
-	-	-	-	-	-	-	-	7,229,808
100,000	-	-	-	10,000	-	100,000	-	235,000
-	-	500	500	-	2,500,000	-	-	2,501,000
-	-	-	-	-	1,700,000	-	695,500	6,200,542
-	16,000	4,000	200	-	-	-	-	68,200
100,000	2,066,000	4,500	700	10,000	4,200,000	100,000	695,500	18,284,550
-	1,850,000	-	-	-	-	-	-	1,850,000
-	-	-	-	-	-	-	-	-
-	8,920,532	471,686	37,794	10,000	-	-	-	16,174,862
\$ 100,000	\$ 12,836,532	\$ 476,186	\$ 38,494	\$ 20,000	\$ 4,200,000	\$ 100,000	\$ 695,500	\$ 36,309,412
<hr/>								
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	350,000	-	-	-	-	695,500	7,373,700
-	354,200	-	-	-	-	-	-	483,800
-	-	-	-	-	4,200,000	-	-	5,325,610
-	-	-	-	-	-	-	-	-
-	690,000	-	-	-	-	-	-	895,839
-	768,375	-	-	-	-	-	-	1,087,691
-	7,745,000	-	-	-	-	-	-	14,215,707
-	9,557,575	350,000	-	-	4,200,000	-	695,500	29,382,347
-	-	-	-	-	-	100,000	-	125,000
100,000	3,278,957	126,186	38,494	20,000	-	-	-	6,802,065
\$ 100,000	\$ 12,836,532	\$ 476,186	\$ 38,494	\$ 20,000	\$ 4,200,000	\$ 100,000	\$ 695,500	\$ 36,309,412

**PUBLIC WORKS DEPARTMENT****STORMWATER DIVISION****STORMWATER UTILITY FUND****PERSONAL SERVICES SCHEDULE:**

Personnel Roster	Number of Positions							Pay Grade
	FY 07/08	FY 08/09	Budget FY 09/10	Adjusted FY 09/10	Change FY 10/11	FY 10/11		
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	2	2	2	-	2	10	
Heavy Equipment Operator-Storm	2	2	2	2	-	2	8	
Equipment Operator-Swales	-	4	4	4	-	4	6	
Stormwater Technician	13	13	13	13	-	13	5	
Public Works Technician	-	2	2	2	-	2	4	
<b>TOTAL</b>	<b>21</b>	<b>26</b>	<b>26</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.

**PUBLIC WORKS DEPARTMENT****STORMWATER DIVISION**

**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.”

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

- Enhance rights-of-ways by mowing and litter control.
- Provide high level of customer service and response to inquiries on a timely basis.
- Provide ongoing Stormwater System construction and emergency stormwater management services before, during and after major storm events. Continue with in-house construction and improvements of the stormwater system.
- 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.
- Mow and maintain litter control on Deltona’s collector roads and 31 residential sectors.
- Maintain relationship with the County of Volusia to construct CDBG projects.
- Involve the community in retention pond, and 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.

**Performance Measures:**

- 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.
- Clean and remove obstructive vegetation from open ditches.
- Coordinate construction projects with Volusia County for CDBG and other grant funded projects.
- Hold community meetings to seek participation in Adopt a Pond, Adopt a Lake and provide awareness.

Actual FY 2008/09	Estimated FY 2009/10	Budget FY 2010/11
10/8	10/8	10/8
52	52	52
4 times per year	4 times per year	4 times per year
25 locations	25 locations	25 locations
\$250,000	\$250,000	\$1,249,707
2	2	2

**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>	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Stormwater Assessments	\$ 2,309,644	\$ 2,921,262	\$ 2,920,000	\$ 2,880,395
Grant Funding	441,375	352,507	-	2,313,725
Interest Income	68,455	33,917	35,000	23,000
Miscellaneous Income	-	12,497	-	-
<i>Total Revenues:</i>	<i>2,819,474</i>	<i>3,320,183</i>	<i>2,955,000</i>	<i>5,217,120</i>
Transfers In	-	-	-	-
Debt Proceeds	-	6,514,865	-	-
Fund Balance Carryforward	2,193,781	803,641	7,908,454	6,443,836
<i>Total Sources:</i>	<u><i>\$ 5,013,255</i></u>	<u><i>\$ 10,638,689</i></u>	<u><i>\$ 10,863,454</i></u>	<u><i>\$ 11,660,956</i></u>
Personal Services	\$ 1,078,888	\$ 1,139,337	\$ 1,105,326	\$ 1,245,000
Operating Expenses	967,305	795,291	869,568	878,200
Debt Service:				
Principal	-	-	195,779	205,839
Interest	-	-	350,152	319,316
Capital Outlay	2,163,421	795,607	1,898,793	6,098,000
Ending Fund Balance	803,641	7,908,454	6,443,836	2,914,601
<i>Total Uses:</i>	<u><i>\$ 5,013,255</i></u>	<u><i>\$ 10,638,689</i></u>	<u><i>\$ 10,863,454</i></u>	<u><i>\$ 11,660,956</i></u>

# City of Deltona, Florida

## Stormwater Utility Fund

### Summary

	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 686,766	\$ 733,186	\$ 724,877	\$ 797,700
Overtime	69,285	54,737	25,686	29,900
Other Pay	3,562	4,682	4,357	3,700
Benefits and Taxes	319,275	346,732	350,406	413,700
<b>Total Personal Service Costs</b>	<b>1,078,888</b>	<b>1,139,337</b>	<b>1,105,326</b>	<b>1,245,000</b>
Operating Expenditures	967,305	795,291	869,568	878,200
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	2,163,421	795,607	1,898,793	6,098,000
Debt Service	-	-	545,931	525,155
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>4,209,614</b>	<b>2,730,235</b>	<b>4,419,618</b>	<b>8,746,355</b>
<b>Staffing:</b>				
Full-Time	21	26	26	26
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 112,511	\$ 5,378	\$ 20,503	\$ 30,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	41,515	28,346	61,837	81,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	2,014	239	1,000	-
5241 - Communications and Freight Services	7,710	1,354	1,946	2,600
5243 - Utility Services	10,790	26,701	15,569	15,000
5244 - Rentals and Leases	7,923	17,222	18,796	10,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	70,244	112,977	150,932	160,000
5247 - Printing and Binding	288	1,050	1,333	1,000
5248 - Promotional Activities	366	40	-	-
5249 - Other Current Charges	339,029	202,433	211,659	215,000
5251 - Office Supplies	1,344	194	2,100	1,500
5252 - Operating Supplies	252,664	194,787	191,073	195,000
5253 - Road Materials & Supplies	117,062	190,581	174,553	150,000
5254 - Publications, Memberships & Training	3,845	1,000	3,567	2,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	12,989	14,700	14,600
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 967,305</b>	<b>\$ 795,291</b>	<b>\$ 869,568</b>	<b>\$ 878,200</b>

(1) Budget as last amended.

**STORMWATER UTILITY FUND  
CAPITAL OUTLAY BUDGET DETAIL**

	Capital Budget
<b>Vehicles &amp; Equipment:</b>	
Two 6" Trailer Mounted High Head Pumps	\$ 94,000
8" Trailer Mounted High Head Pump	54,000
	<hr/>
	148,000
<b>Projects:</b>	
McGarrity / Kirkhill Stormwater Retrofit	550,000
Drysdale/Chapel Interconnect	1,200,000
Piedmont Pump Station Improvements	600,000
Wheeling / Tivoli Pump Station	720,000
Tivoli / Haverhill Force Main	200,000
Lake Gleason / Cloverleaf Outfall Project	225,000
Norwood Pump Station Improvements	115,000
Collingswood Drainage Project	20,000
Lake Windsor Stormwater Pump Station / Force Main	460,000
Leland Drainage Improvements	550,000
Kraft / Bluefield Drainage Improvements	20,000
Lackland Retention Pond Improvements	375,000
Kingsway / Lehigh Drainage Improvements	100,000
East Gloria / El Campo Drainage Improvements	40,000
Lake Lapanocia Pump Station	300,000
Dewberry Dr. Drainage Improvements	100,000
Drainage Pipe Rehab	300,000
Stormwater Master Pond	<hr/> 75,000
	<hr/> <hr/>
	5,950,000
	<hr/> <hr/>
	\$ 6,098,000

**Stormwater Capital Equipment – Budget FY 10/11****Two 6" Trailer Mounted High Head Pumps      FY 10/11: \$94,000**

By not purchasing these pumps, we would continue to use rental equipment and therefore always be at the mercy of rental companies delaying our response to major flooding within the City. These pumps would benefit the City greatly with emergency pumping during and after major storm events. The pumps would pay for themselves within a few years by eliminating the need to rent them. These pumps would also give us the ability to stage pumps in problem areas before a major storm event and would help us to protect private properties.

**8" Trailer Mounted High Head Pump                  FY 10/11: \$54,000**

By not purchasing this pump, we would continue to use rental equipment and therefore always be at the mercy of rental companies delaying our response to major flooding within the City. This pump would benefit the City greatly with emergency pumping during and after major storm events. The pump would pay for itself within a few years by eliminating the need to rent a pump. This pump would also give us the ability to stage pumps in problem areas before a major storm event and would help us to protect private properties.

**Stormwater Capital Projects – Budget FY 10/11****McGarrity/Kirkhill Project                          FY 10/11: City: \$269,383 / Grant: \$280,617**

This is an on-going project which has been primarily funded through the State of Florida DEP McGarrity/Kirkhill grant. The amount shown is the amount needed to complete the project. 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.

**Drysdale/Chapel Interconnect                          FY 10/11: \$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.

**Piedmont Pump Station Improvements                  FY 10/11: City: \$357,000 / Grant: \$243,000**

This will be a joint funded project with the City having been awarded a grant from Volusia County – DCA for a large portion of this project. The current pump station at Piedmont is in need of upgrading. The residential area around the station has increased therefore producing more stormwater runoff as it has less vegetative areas in which to be absorbed. Tropical Storm Fay resulted in Lake Piedmont, a small land-locked lake, staging up and flooding certain residential homes on the western and northern shores. Existing sanitary sewer facilities were also flooded and affected the area as well resulting in the need to upgrade the current pump station to keep up with the increasing amount of stormwater. The design and permitting of this project was funded in FY 09/10 through CDBG funding.

**Wheeling/Tivoli Pump Station****FY 10/11:** City: \$194,000 / Grant: \$526,000

This will be a joint funded project with the City having been awarded a grant from Volusia County – DCA for the majority of the project. The Wheeling/Tivoli area intersection experienced flooding during Tropical Storm Fay in residences and adjacent properties. An existing stormwater pump station was overwhelmed by the quantity of stormwater, resulting in flooding of the immediate areas. Based upon evaluations conducted by the City's consulting engineers, the replacement of this pump station and the construction of a new force main would resolve the flooding in this area and would eliminate the threat of flooding on private property in this area.

**Tivoli/Haverhill Force Main****FY 10/11:** City: \$42,000 / Grant: \$158,000

This will be a joint funded project with the City having been awarded a grant from Volusia County – DCA for the majority of the project. The City of Deltona has a stormwater pumping station located on the eastern shore of Lake Tivoli that is utilized to pump excess stormwater to Lake Fieldstone. During major storm events such as Tropical Storm Fay, Lake Tivoli receives stormwater quantities that are too great to transfer to Lake Fieldstone. There is an existing 6" asbestos cement force main that traverses eastward under Providence Avenue to Lake Haverhill that could be replaced with a new 12" force main. The 12" force main would be adequate in size to handle the transfer of stormwater to Lake Haverhill to prevent area flooding. The design and permitting of this project was begun in FY 09/10.

**Lake Gleason/Cloverleaf Outfall Project****FY 10/11:** \$225,000

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 flood protection.

**Norwood Pump Station Improvements****FY 10/11:** \$115,000

The construction portion of this project is partially funded through CDBG in the amount of \$135,000. The Norwood pump station is in need of upgrading. This station is needed to relieve the surrounding area from high stormwater levels during and after major storm events. The upgrade of the current system would allow the pump station to be more suited to handle the flow capacity that the area actually experiences. This upgrade would ensure that this area is protected during major storm events. The design for this project should be completed in FY 09/10. The FY 10/11 budget includes construction and construction administration. The design and permitting of this projected was funded in FY 09/10 through CDBG funding.

**Collingswood Drainage Project****FY 10/11:** \$20,000

This project will reduce severe street flooding on Collingswood and Lake Helen Osteen Road. Design and permitting is anticipated to be completed in FY 10/11 with construction to start and be completed in FY 11/12.

**Lake Windsor Stormwater PS/Force Main:**      **FY 10/11:** \$198,400 / Grant: \$261,600

This project would provide a more permanent solution for the flooding in this area and is partially funded through a Hazard Mitigation grant through FEMA. The only alternative to this project would be to rent and maintain emergency pumps for lengthy periods of time to protect properties from flooding at a cost of several thousand dollars per month. 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 areas. The completed project will provide protection against a 19-year storm event. This project should also eliminate money spent on renting emergency pumps to control the stormwater in this area. Design of this project should be complete in FY 09/10 and it will be ready to bid for construction. The FY 10/11 budget amount includes construction and construction administration costs.

**Leland Drainage Improvements**      **FY 10/11:** \$550,000

The drainage retention area on Leland Dr. adversely affects numerous residents in the Leland and Oslo area, during and after prolonged stormwater events. The drainage area receives water from several inlets. Improvements are needed to handle the flow in the area. Not funding this project would greatly decrease the level of flood protection for the residents in this area. This project has several benefits that cause it to exceed the cost of its funding. The area currently requires the use of emergency rental pumps to control flooding issues in this area after major storm events. This project would help to eliminate these costs as well as provide a higher level of protection for the area residents. Design, permitting and engineering will begin in FY09/10 and should be almost complete at the end of the year. The FY 10/11 budget amount includes construction and construction administration as the project should be construction ready.

**Kraft/Bluefield Drainage Improvements**      **FY 10/11:** \$20,000

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. The study is anticipated to be conducted in FY 10/11 with construction anticipated to be started and completed in FY 11/12.

**Lackland Retention Pond Improvements**      **FY 10/11:** \$375,000

The current retention pond is in need of improvements to better handle the stormwater in this area. Without this project, it will be necessary to continue to rent emergency pumps for this area during and after major storm events. The rental of emergency pumps can get very costly as well as the labor and equipment to maintain them. The benefits from this project are many. The surrounding area would receive some much needed stormwater storage relief with the enlargement of these ponds. Also the Tulsa retention pond would have an outfall. We would not have to stage and use emergency portable pumps during heavy storm events. The design and permitting of this project should be complete in FY 09/10. The FY 10/11 budget amount includes construction and construction administration as the project should be construction ready.

**Kingsway/Lehigh Drainage Improvements      FY 10/11: \$100,000**

This project will replace the existing 60" corrugated metal pipe that has deteriorated over the 30 plus years of its existence with reinforced concrete pipe and the structures associated with it. This will ensure that the piping can handle the flow more efficiently. Design and permitting should be complete in FY 09/10 and the project should go out to bid in FY 09/10. Construction should commence in FY 09/10 and continue into FY 10/11.

**East Gloria/El Campo Drainage Improvements      FY 10/11: \$40,000**

The area around East Gloria and El Campo experienced major flooding during Tropical Storm Fay. Not funding this project would put this area at risk for property damage. This project would be constructed in-house after the purchase of materials.

**Lake Lapanocia Pump Station      FY 10/11: \$300,000**

The Lake Lapanocia pump station is forty plus years old and the surrounding area has doubled in size over the years. This pump station provides flood protection for the residents in this area. Not funding this upgrade would put this area at risk for property damage during and after major storm events. The design and permitting of this project was funded in FY 09/10 through CDBG funding.

**Dewberry Dr. Drainage Improvements      FY 10/11: \$100,000**

The residents on Dewberry Avenue currently have standing water in the swale area in front of their homes. This project will greatly improve the drainage in this area. Stormwater has received numerous complaints from our customers that live in this area. This project is anticipated to begin in FY 10/11 and be completed in FY 11/12.

**Drainage Pipe Rehab      FY 10/11: \$300,000**

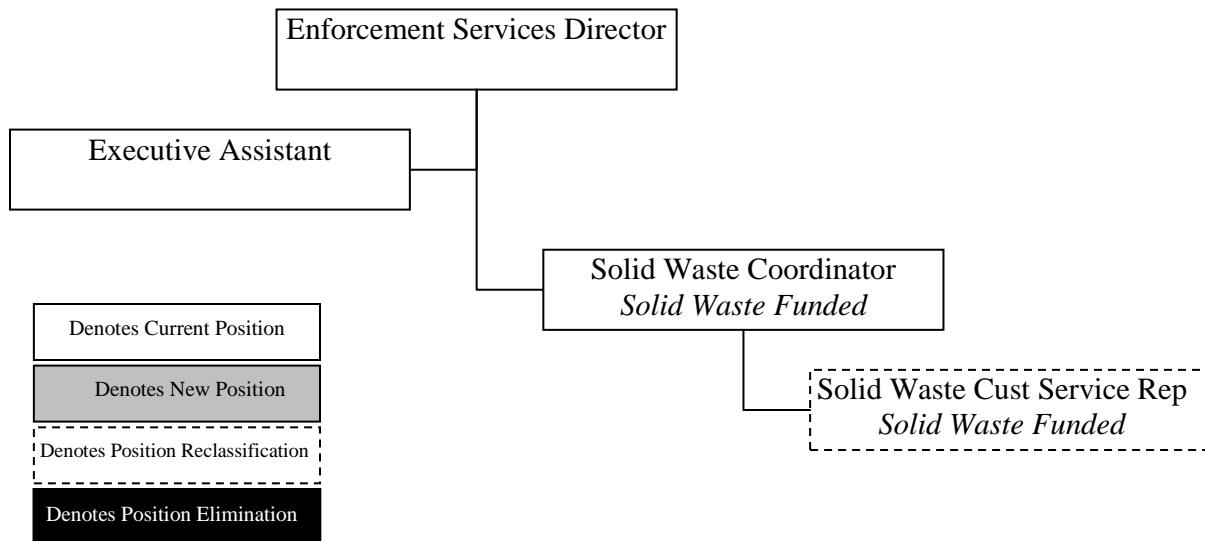
The City of Deltona has several stormwater pipe runs that require lining. These runs are in areas where digging them up would jeopardize structures on private property. If we do not address these failures, there will be severe consequences when the rainy season begins.

**Stormwater Master Plan      FY 10/11: \$75,000**

This project provides important information for several stormwater projects currently under review in the upper McGarry basin. We need this stormwater modeling for identifying solutions to flooding concerns.

## **ENFORCEMENT SERVICES DEPARTMENT**

## **SOLID WASTE DIVISION**



PERSONAL SERVICES SCHEDULE:							
Personnel Roster		Number of Positions					
Position Title	FY 07/08	FY 08/09	Budget	Adjusted	Change	FY 10/11	FY 10/11
Solid Waste Coordinator	1	1	1	1	-	1	13
Administrative Assistant I	1	1	1	1	(1)	-	6
Solid Waste Customer Srvc. Rep.	-	-	-	-	1	1	4
<b>TOTAL</b>	<b>2</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 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Residential Assessments	\$ 3,860,200	\$ 4,278,459	\$ 4,275,000	\$ 4,210,713
New Homes	16,649	12,485	10,000	10,000
Recycling Proceeds	63,860	-	-	-
Interest Income	35,890	14,041	18,000	17,500
<i>Total Revenues:</i>	<i>3,976,599</i>	<i>4,304,985</i>	<i>4,303,000</i>	<i>4,238,213</i>
Transfers In	-	-	-	-
Fund Balance Carryforward	73,243	(117,975)	106,572	253,692
<i>Total Sources:</i>	<u><i>\$ 4,049,842</i></u>	<u><i>\$ 4,187,010</i></u>	<u><i>\$ 4,409,572</i></u>	<u><i>\$ 4,491,905</i></u>
Personal Services	\$ 87,355	\$ 107,671	\$ 106,680	\$ 114,800
Operating Expenses	4,056,420	3,972,767	4,049,200	4,090,200
Capital Outlay	24,042	-	-	-
Ending Fund Balance	(117,975)	106,572	253,692	286,905
<i>Total Uses:</i>	<u><i>\$ 4,049,842</i></u>	<u><i>\$ 4,187,010</i></u>	<u><i>\$ 4,409,572</i></u>	<u><i>\$ 4,491,905</i></u>

**City of Deltona, Florida**

**Solid Waste Management Fund**

**Summary**

	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 63,019	\$ 76,005	\$ 75,100	\$ 78,100
Overtime	166	87	750	800
Other Pay	-	-	-	-
Benefits and Taxes	24,170	31,579	30,830	35,900
<b>Total Personal Service Costs</b>	<b>87,355</b>	<b>107,671</b>	<b>106,680</b>	<b>114,800</b>
Operating Expenditures	4,056,420	3,972,767	4,049,200	4,090,200
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>\$ 4,167,817</b>	<b>\$ 4,080,438</b>	<b>\$ 4,155,880</b>	<b>\$ 4,205,000</b>
<b>Staffing:</b>				
Full-Time	2	2	2	2
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 250	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	3,874,707	3,894,307	3,967,000	4,010,900
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	496	-	2,000	-
5241 - Communications and Freight Services	6,845	600	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	171,480	70,000	70,000	70,000
5251 - Office Supplies	-	-	-	-
5252 - Operating Supplies	1,958	1,174	2,200	2,200
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	594	326	1,000	400
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	6,360	6,400	6,100
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 4,056,420</b>	<b>\$ 3,972,767</b>	<b>\$ 4,049,200</b>	<b>\$ 4,090,200</b>

(1) Budget as last amended.

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**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>	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Impact Fees - Residential	\$ 41,194	\$ 21,950	\$ 37,500	\$ 18,750
Impact Fees - Commercial	-	-	12,500	6,250
Interest Income	1,903	94	-	-
<i>Total Revenues:</i>	43,097	22,044	50,000	25,000
Transfer In	-	-	-	-
Fund Balance Carryforward	40,398	-	-	-
<i>Total Sources:</i>	<u>\$ 83,495</u>	<u>\$ 22,044</u>	<u>\$ 50,000</u>	<u>\$ 25,000</u>
Transfers Out	83,495	22,044	50,000	25,000
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ 83,495</u>	<u>\$ 22,044</u>	<u>\$ 50,000</u>	<u>\$ 25,000</u>

**City of Deltona, Florida**

**SHIP Fund**

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**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>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
SHIP Funds-Current Year Program Award	\$ 490,732	\$ 581,358	\$ 92,000	\$ -
SHIP Funds-Prior Year Program Award	-	-	334,700	752,991
Interest Income	18,481	10,951	15,300	7,000
<i>Total Revenues:</i>	509,213	592,309	442,000	759,991
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ 509,213</u>	<u>\$ 592,309</u>	<u>\$ 442,000</u>	<u>\$ 759,991</u>
Operating Expenditures:				
Grant Administration	\$ 27,776	\$ 63,911	\$ 41,000	\$ 68,000
Purchase Assistance Program	116,240	421,286	150,000	210,991
Owner Occupied Rehabilitation Program	358,429	27,251	50,000	160,000
Acquisitions and Rehabilitation Program	1,614	-	-	-
Homeowner Counseling Program	450	-	1,000	1,000
Foreclosure Prevention Program	-	7,500	-	120,000
Disaster Mitigation/Recovery Program	4,704	72,361	200,000	200,000
Multi-Family Rental	-	-	-	-
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ 509,213</u>	<u>\$ 592,309</u>	<u>\$ 442,000</u>	<u>\$ 759,991</u>

SHIP							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget FY 09/10</b>	<b>Adjusted FY 09/10</b>	<b>Change FY 10/11</b>	<b>FY 10/11</b>	<b>Pay Grade</b>
Housing Coordinator	-	1	1	1	-	1	Grant
<b>TOTAL</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</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	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
CDBG Funds-Current Year Program Award	\$ 351,156	\$ 211,550	\$ 640,600	\$ 543,184
CDBG Funds-Prior Year Program Award	-	-	257,858	195,142
<i>Total Revenues:</i>	<u>351,156</u>	<u>211,550</u>	<u>898,458</u>	<u>738,326</u>
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ 351,156</u>	<u>\$ 211,550</u>	<u>\$ 898,458</u>	<u>\$ 738,326</u>
Operating Expenditures:				
Grant Administration	\$ 26,630	\$ 10,417	\$ 97,842	\$ 84,000
Housing Rehabilitation Program	20,466	23,885	27,800	152,200
Infrastructure Improvement Program	275,110	141,695	362,000	322,707
Landscaping - Target Area	-	-	-	14,942
Public Services	28,950	35,553	61,800	81,477
Economic Development	-	-	-	33,000
Public Facilities	-	-	349,016	50,000
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ 351,156</u>	<u>\$ 211,550</u>	<u>\$ 898,458</u>	<u>\$ 738,326</u>

**CDBG Fund**

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**CDBG Fund – Budget FY 10/11**

**Boundless Playground**

**FY 10/11:** \$50,000

A Commission driven initiative, the City's boundless playground is being 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 started in FY 09/10 and is anticipated to be completed in early FY 10/11. The park is being built so that it can be expanded over the years.

**Norwood Pump Station Improvements**

**FY 10/11:** \$135,000

The Norwood pump station is in need of upgrading. The station is needed to relieve the surrounding area from high stormwater levels during and after major storm events. The upgrade of the current system would allow the pump station to be more suited to handle the flow capacity that the area actually sees. Construction for the pump station began in FY 09/10 and is anticipated to be completed in FY 10/11.

**Lombardy Phase 3**

**FY 10/11:** \$50,000

There is currently an old pipe in this area that allows the stormwater to discharge out of the mitered end section (MES) onto an area that is currently unimproved and does not contain the necessary stormwater structures. In its present state, the stormwater discharge is causing the earth below the MES to erode away and not be controlled while flowing to the next stormwater system. This project will replace the old, aging CMP with new HDPE pipe and will include the installation of a drop box with a MES at the end of the new pipe. The drop box will be able to correctly handle and transfer the stormwater to the joining stormwater system. If this project goes unfunded, the erosion issue will continue to worsen and could possibly undermine the surrounding areas. This project is anticipated to be completed in FY 10/11.

**Stillwater Ave / Radcliff St / Horizon St.**

**FY 10/11:** \$24,207

The current stormwater pipes and structures in this area are very deteriorated and, due to its current condition, do not handle the stormwater as efficiently as the system should. This project will remove the old CMP and replace it with new HDPE pipe. Three structures will also be upgraded in the area to a grated structure. By upgrading the structures, it will remove the large concrete cover that currently sits above ground level and will replace it with a grated cover which lies flush with the ground. The grated structure will allow the stormwater to enter the drop box easier, it will also allow for easier maintenance of the swales for mowing purposes. During the process of this project, the swales in this area will also be reshaped to allow for the proper flow of stormwater. This project is anticipated to be completed in FY 10/11.

**CDBG Fund**

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**Hager St. / Cobblestone Ave.**

**FY 10/11:** \$28,000

This project will replace roughly 210' of old, elliptical CMP with new HDPE pipe as well as upgrade several existing structures. The current pipe is severely aged and can no longer function to its expected capability. By upgrading the piping and structures in this area, the stormwater will be able to flow easier and more effectively. The structures will have the large concrete covers replaced with grated covers that will be flush with the ground level. The swales in this area will also be re-shaped to improve the flow of stormwater to the upgrading structures. This project is anticipated to be completed in FY 10/11.

**Stillwater Ave / Robert Blvd.**

**FY 10/11:** \$85,500

This project will remove and replace roughly 900' of old, elliptical CMP as well as upgrade several existing drainage structures in the area. The current concrete covers on the structures will be replaced with a grated structure making it flush with ground level which will also make entry into the structure for the stormwater easier from all sides. The swales in the area will also be reshaped to enhance the flow of stormwater to the grated structures. This project will improve the overall stormwater system in this area dramatically as much of the system in this area is nearly 40 years old. This project is anticipated to be completed in FY 10/11.

**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>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
Assessments	\$ 117,946	\$ 145,595	\$ 145,200	\$ 128,700
Interest Income	998	546	700	500
<i>Total Revenues:</i>	<i>118,944</i>	<i>146,141</i>	<i>145,900</i>	<i>129,200</i>
Transfer In	9,000	-	-	-
Fund Balance Carryforward	-	180	23,722	37,322
<i>Total Sources:</i>	<u><i>\$ 127,944</i></u>	<u><i>\$ 146,321</i></u>	<u><i>\$ 169,622</i></u>	<u><i>\$ 166,522</i></u>
Administration Charge	\$ 9,000	\$ -	\$ 9,000	\$ 9,000
Operating Expenditures	118,764	122,599	123,300	120,600
Ending Fund Balance	180	23,722	37,322	36,922
<i>Total Uses:</i>	<u><i>\$ 127,944</i></u>	<u><i>\$ 146,321</i></u>	<u><i>\$ 169,622</i></u>	<u><i>\$ 166,522</i></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>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
Impact Fees - Residential	\$ 281,149	\$ 116,716	\$ 102,710	\$ 100,000
Interest Income	<u>9,119</u>	<u>165</u>	<u>-</u>	<u>-</u>
<i>Total Revenues:</i>	<i>290,268</i>	<i>116,881</i>	<i>102,710</i>	<i>100,000</i>
Transfer In	-	-	-	-
Fund Balance Carryforward	<u>159,921</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Sources:</i>	<u><i>\$ 450,189</i></u>	<u><i>\$ 116,881</i></u>	<u><i>\$ 102,710</i></u>	<u><i>\$ 100,000</i></u>
Transfers Out	450,189	116,881	102,710	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
<i>Total Uses:</i>	<u><i>\$ 450,189</i></u>	<u><i>\$ 116,881</i></u>	<u><i>\$ 102,710</i></u>	<u><i>\$ 100,000</i></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>	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
1-6 Cent Gas Tax	\$ 1,210,324	\$ 1,205,282	\$ 1,070,000	\$ 1,175,500
1-5 Cent Gas Tax	886,601	908,459	880,000	874,500
Grant Funding	1,185,684	1,723,235	-	-
Interest Income	1,087,570	133,225	14,000	16,000
Impact Fees	282,226	-	-	-
<i>Total Revenues:</i>	<i>4,652,405</i>	<i>3,970,201</i>	<i>1,964,000</i>	<i>2,066,000</i>
Transfers In	-	114,529	260,000	1,850,000
Bond Proceeds	-	-	-	-
Fund Balance Carryforward	<u>24,812,307</u>	<u>20,703,618</u>	<u>12,752,247</u>	<u>8,920,532</u>
<i>Total Sources:</i>	<i><u>\$ 29,464,712</u></i>	<i><u>\$ 24,788,348</u></i>	<i><u>\$ 14,976,247</u></i>	<i><u>\$ 12,836,532</u></i>
Personal Services	\$ -	\$ -	\$ 127,500	\$ 110,200
Operating Expenses	239,000	244,075	245,200	244,000
Debt Service:				
Principal	605,000	630,000	660,000	690,000
Interest	850,268	825,451	799,325	768,375
Capital Outlay	7,066,826	10,336,575	4,223,690	7,745,000
Ending Fund Balance	<u>20,703,618</u>	<u>12,752,247</u>	<u>8,920,532</u>	<u>3,278,957</u>
<i>Total Uses:</i>	<i><u>\$ 29,464,712</u></i>	<i><u>\$ 24,788,348</u></i>	<i><u>\$ 14,976,247</u></i>	<i><u>\$ 12,836,532</u></i>

**City of Deltona, Florida**

Transportation Fund

**Summary**

	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ -	\$ -	\$ 91,414	\$ 77,600
Overtime	-	-	603	500
Other Pay	-	-	-	-
Benefits and Taxes	-	-	35,483	32,100
<b>Total Personal Service Costs</b>	<b>-</b>	<b>-</b>	<b>127,500</b>	<b>110,200</b>
Operating Expenditures	239,000	244,075	245,200	244,000
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	7,066,828	10,336,575	4,223,690	7,745,000
Debt Service	1,455,268	1,455,451	1,459,325	1,458,375
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>8,761,096</b>	<b>12,036,101</b>	<b>6,055,715</b>	<b>9,557,575</b>
<b>Staffing:</b>				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ 4,825	\$ 5,950	\$ 5,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	250	250	-
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>\$ 244,075</b>	<b>\$ 245,200</b>	<b>\$ 244,000</b>

(1) Budget as last amended.

**TRANSPORTATION FUND**  
**CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>
Road Resurfacing	<u>\$ 750,000</u>
<b>Projects:</b>	
Normandy Blvd.-Widening-Section B (Ft. Smith to Saxon)	70,000
Ft. Smith Blvd. Widening-Section 2 (Providence to Primrose)	5,000,000
Ft. Smith Blvd. Widening-Section 3 (Primrose to Rookery)	100,000
Ft. Smith Blvd. Widening-Section 4 (Rookery to SR415)	75,000
Ft. Smith Blvd. Widening-Section 4A (Rookery to Stallings)	<u>1,750,000</u>
	<u>6,995,000</u>
	<u> \$ 7,745,000</u>

**Transportation Fund**

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**Transportation Fund – Budget FY 10/11****Road Resurfacing****FY 10/11:** \$750,000

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 (Sec B- Ft. Smith to Saxon)****FY 10/11:** \$70,000**Road Widening**

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. The FY 10/11 budget amount includes design costs of this project.

**Ft. Smith (Sec. 2- Providence to Primrose)****FY 10/11:** \$5,000,000**Road Widening**

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. The FY 10/11 budget amount includes construction and construction administration costs.

**Ft. Smith (Sec. 3- Primrose to Rookery)****FY 10/11:** \$100,000**Road Widening**

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. The FY 10/11 budget amount includes construction costs for the completion of this project.

**Ft. Smith (Sec. 4- Rookery to SR415)****FY 10/11:** \$75,000**Road Widening**

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. The FY 10/11 budget amount includes design costs of this project.

**Ft. Smith (Sec. 4A - Rookery to Stallings)****FY 10/11:** \$1,750,000**Road Widening**

The project consists of widening approximately 2,000 linear feet of the existing 2 lane rural cross section roadway to a 3 lane urban cross section roadway with the center lane being for turn lane purposes. There will be a 4 foot wide bicycle lane built into each lane, adjacent to the curb. Construction will be curb and gutter with a closed drainage system for routing stormwater runoff to ponds. Construction will begin at Rookery Avenue and end at Stallings Avenue, approximately 400 linear feet from Howland Blvd. The remaining 400 feet to Howland Blvd. will be constructed as part of the Volusia County Howland Phase 3 roadway project, which includes the reconstruction of the Howland and Ft. Smith intersection. Construction would begin in 2011 and be completed in early 2012. The FY 10/11 budget amount includes construction and construction administration costs.

**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. On August 16, 2010 a revision to the Tree Fund was adopted. The revision includes an option to pay a fee for not meeting on site tree replacement requirements. Also, collected funds can be used for the "planting and maintenance" of trees along rights-of-ways and on City owned property.

<u>Description</u>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	FY 09/10	Budget
Fees	\$ 10,542	\$ 15,221	\$ 500	\$ 500
Interest Income	<u>6,063</u>	<u>5,507</u>	<u>6,000</u>	<u>4,000</u>
<i>Total Revenues:</i>	<i>16,605</i>	<i>20,728</i>	<i>6,500</i>	<i>4,500</i>
Transfer In	-	-	-	-
Fund Balance Carryforward	<u>477,853</u>	<u>494,458</u>	<u>515,186</u>	<u>471,686</u>
<i>Total Sources:</i>	<i><u>\$ 494,458</u></i>	<i><u>\$ 515,186</u></i>	<i><u>\$ 521,686</u></i>	<i><u>\$ 476,186</u></i>
Tree Replacement Expenditures	\$ -	\$ -	\$ 50,000	\$ 350,000
Ending Fund Balance	<u>494,458</u>	<u>515,186</u>	<u>471,686</u>	<u>126,186</u>
<i>Total Uses:</i>	<i><u>\$ 494,458</u></i>	<i><u>\$ 515,186</u></i>	<i><u>\$ 521,686</u></i>	<i><u>\$ 476,186</u></i>

**ENVIRONMENTAL IMPROVEMENT TRUST FUND**  
**SOURCES & USES**

The Environmental Improvement 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>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	Actual FY 09/10	Budget FY 10/11
Fees	\$ 4,200	\$ -	\$ 500	\$ 500
Interest Income	1,834	542	325	200
<i>Total Revenues:</i>	6,034	542	825	700
Transfer In	-	-	-	-
Fund Balance Carryforward	53,396	59,430	36,969	37,794
<i>Total Sources:</i>	<u>\$ 59,430</u>	<u>\$ 59,972</u>	<u>\$ 37,794</u>	<u>\$ 38,494</u>
 Mitigation Expenditures	\$ -	\$ 23,003	\$ -	\$ -
Ending Fund Balance	<u>59,430</u>	<u>36,969</u>	<u>37,794</u>	<u>38,494</u>
<i>Total Uses:</i>	<u>\$ 59,430</u>	<u>\$ 59,972</u>	<u>\$ 37,794</u>	<u>\$ 38,494</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	Actual	Estimated	Proposed
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
Impact Fees - Residential	\$ 22,569	\$ 11,892	\$ 30,000	\$ 7,500
Impact Fees - Commercial			-	2,500
Interest Income	<u>324</u>	<u>50</u>	<u>-</u>	<u>-</u>
<i>Total Revenues:</i>	<i>22,893</i>	<i>11,942</i>	<i>30,000</i>	<i>10,000</i>
Transfer In	-	-	-	-
Fund Balance Carryforward	<u>17</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<i>Total Sources:</i>	<i><u>\$ 22,910</u></i>	<i><u>\$ 11,942</u></i>	<i><u>\$ 30,000</u></i>	<i><u>\$ 20,000</u></i>
Transfers Out	\$ 22,910	\$ 11,942	\$ 20,000	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>20,000</u>
<i>Total Uses:</i>	<i><u>\$ 22,910</u></i>	<i><u>\$ 11,942</u></i>	<i><u>\$ 30,000</u></i>	<i><u>\$ 20,000</u></i>

**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 \$3,450,000 by the end of FY 09/10 and the remainder throughout FY 10/11 - FY 12/13.

<u>Description</u>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
NSP Funds	\$ -	\$ 69,908	\$ 3,450,000	\$ 1,700,000
Program Income	-	-	-	2,500,000
<i>Total Revenues:</i>	-	69,908	3,450,000	4,200,000
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ -</u>	<u>\$ 69,908</u>	<u>\$ 3,450,000</u>	<u>\$ 4,200,000</u>
Operating Expenditures				
Grant Administration	\$ -	\$ 69,908	\$ 100,000	\$ 100,000
Purchase Rehabilitation	-	-	3,000,000	4,000,000
Demolition	-	-	-	-
Redevelopment	-	-	300,000	-
Land Bank	-	-	-	-
Homeownership Activities	-	-	50,000	100,000
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ -</u>	<u>\$ 69,908</u>	<u>\$ 3,450,000</u>	<u>\$ 4,200,000</u>

<b>NEIGHBORHOOD STABILIZATION PROGRAM (NSP)</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
<b>Position Title</b>	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget</b>	<b>Adjusted</b>	<b>Change</b>	<b>FY 10/11</b>	<b>Pay Grade</b>
Community Dev. Financial Analyst	-	1	1	1	-	1	Grant
Community Dev. Admin. Assistant	-	1	1	-	-	-	Grant
<b>TOTAL</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>1</b>	

**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>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
Impact Fees - Residential	\$ -	\$ 114,184	\$ 260,000	\$ 75,000
Impact Fees - Commercial				25,000
Interest Income	<u>-</u>	<u>345</u>	<u>-</u>	<u>-</u>
<i>Total Revenues:</i>	<i>-</i>	<i>114,529</i>	<i>260,000</i>	<i>100,000</i>
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Carryforward	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Sources:</i>	<u><i>\$ -</i></u>	<u><i>\$ 114,529</i></u>	<u><i>\$ 260,000</i></u>	<u><i>\$ 100,000</i></u>
Transfers Out	<u>-</u>	<u>114,529</u>	<u>260,000</u>	<u>100,000</u>
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Uses:</i>	<u><i>\$ -</i></u>	<u><i>\$ 114,529</i></u>	<u><i>\$ 260,000</i></u>	<u><i>\$ 100,000</i></u>

**MISCELLANEOUS GRANTS  
SOURCES & USES**

The Energy Efficiency and Conservation Block Grant (EECBG) is part of the stimulus funding through the American Recovery and Reinvestment Act. The EECBG grant is intended to assist cities develop, promote, implement, and manage energy efficiency and conservation projects and programs. In FY 09/10 the City was awarded \$730,200 in EECBG funding which was allocated to create energy efficiency activities. The funds will be applied to three activities, to include installation of a solar electric and water heating system at the future Fire Station 65, installation of alternative energy solutions for municipal street, parks and security parking lot lighting, and a residential solar hot water heater rebate program. This fund may be used for the recording of any other grants the City may receive that are not recognized elsewhere.

<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Adopted</u>
	FY 07/08	FY 08/09	Actual FY 09/10	Budget FY 10/11
EECBG Funds	\$ -	\$ -	\$ 34,700	\$ 695,500
Interest Income	-	-	-	-
<i>Total Revenues:</i>	-	-	34,700	695,500
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,700</u>	<u>\$ 695,500</u>
Operating Expenditures				
Grant Administration	\$ -	\$ -	\$ 1,500	\$ 73,500
Solar Rebate Program	-	-	33,200	170,000
Fire Station 65	-	-	-	222,000
Citywide Energy Efficient Lighting	-	-	-	230,000
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,700</u>	<u>\$ 695,500</u>

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**City of Deltona, Florida**

**Enterprise Funds**

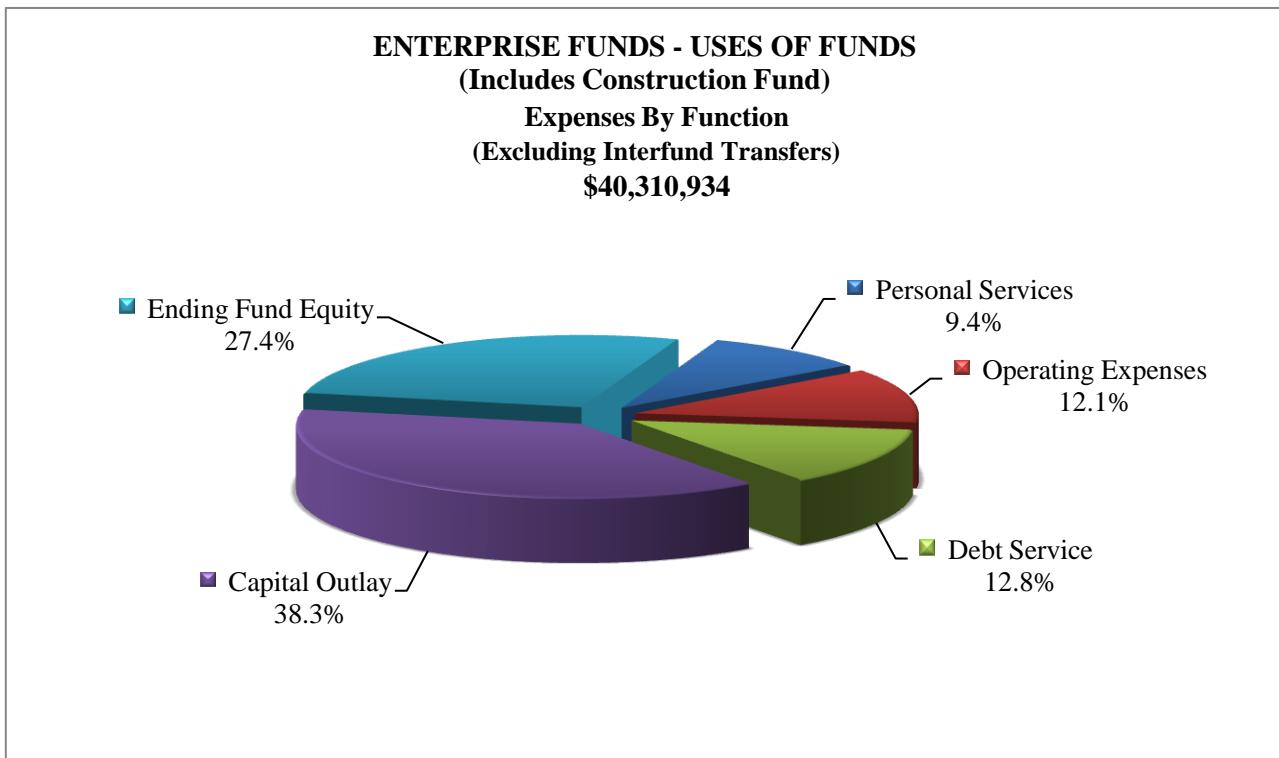
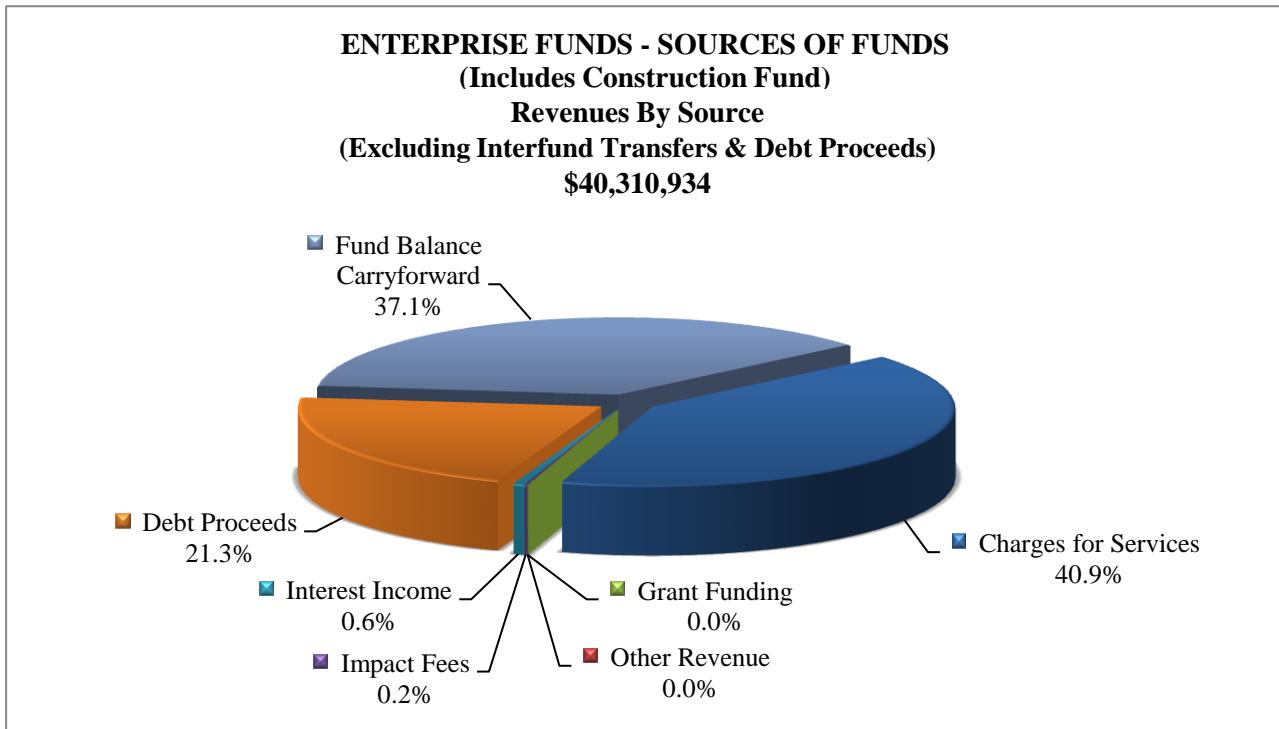
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**ENTERPRISE FUNDS SUMMARY**

Description	Water/Sewer Construction	Water/Sewer Utility	TOTAL
<b>SOURCES</b>			
Charges for Services	\$ -	\$ 16,489,000	\$ 16,489,000
Other Revenue	-	-	-
Impact Fees	75,000	-	75,000
Grant Funding	-	-	-
Interest Income	-	225,800	225,800
<i>Revenues</i>	75,000	16,714,800	16,789,800
Transfers In	-	-	-
Debt Proceeds	8,580,722	-	8,580,722
Fund Equity Carryforward - 9/30/10	9,298,945	5,641,467	14,940,412
<i><b>TOTAL SOURCES</b></i>	<i><b>\$ 17,954,667</b></i>	<i><b>\$ 22,356,267</b></i>	<i><b>\$ 40,310,934</b></i>

**USES**

Public Safety	\$ -	\$ -	\$ -
Physical Environment	-	8,646,500	8,646,500
Transportation	-	-	-
Economic Environment	-	-	-
Debt Service:			
Principal	-	1,400,000	1,400,000
Interest	-	3,777,813	3,777,813
Capital Outlay	12,720,000	2,729,131	15,449,131
<i>Uses</i>	<i>12,720,000</i>	<i>16,553,444</i>	<i>29,273,444</i>
Transfers Out	-	-	-
Ending Fund Equity - 9/30/11	5,234,667	5,802,823	11,037,490
<i><b>TOTAL USES</b></i>	<i><b>\$ 17,954,667</b></i>	<i><b>\$ 22,356,267</b></i>	<i><b>\$ 40,310,934</b></i>



**ENTERPRISE FUNDS****Trend Analysis - Revenues By Source**

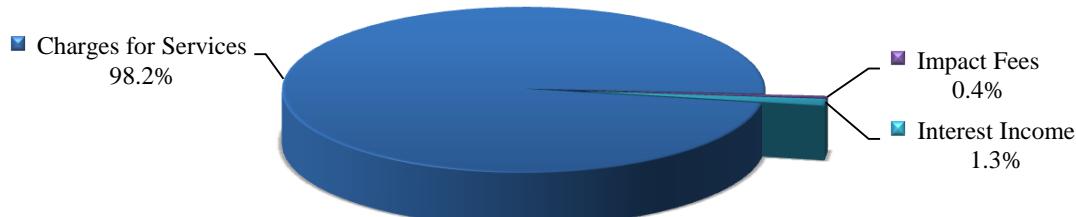
<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Adopted</u>
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
<b><u>SOURCES</u></b>				
Charges for Services	\$ 13,408,182	\$ 14,896,559	\$ 15,075,616	\$ 16,489,000
Other Revenue	254,989	17,670	-	-
Grant Funding	225,084	309,622	-	-
Impact Fees	195,602	22,110	34,259	75,000
Interest Income	<u>683,262</u>	<u>192,620</u>	<u>219,336</u>	<u>225,800</u>
<i>Revenues</i>	<u>14,767,119</u>	<u>15,438,581</u>	<u>15,329,211</u>	<u>16,789,800</u>
Transfers In	-	-	-	-
Debt Proceeds	-	-	-	8,580,722
Fund Balance Carryforward	<u>21,681,404</u>	<u>18,707,895</u>	<u>16,961,950</u>	<u>14,940,412</u>
<i><b>TOTAL SOURCES:</b></i>	<u><b>\$ 36,448,523</b></u>	<u><b>\$ 34,146,476</b></u>	<u><b>\$ 32,291,161</b></u>	<u><b>\$ 40,310,934</b></u>

**SOURCES****Budget FY 10/11 Compared to FY 09/10 Estimated Actual**

Charges for Services	9.38%
Other Revenue	0.00%
Grant Funding	0.00%
Impact Fees	118.92%
Interest Income	2.95%
<i>Revenues</i>	<u>9.53%</u>

**REVENUES BY SOURCE****TOTAL: \$16,789,800**

(Excluding Interfund Transfers &amp; Debt Proceeds)



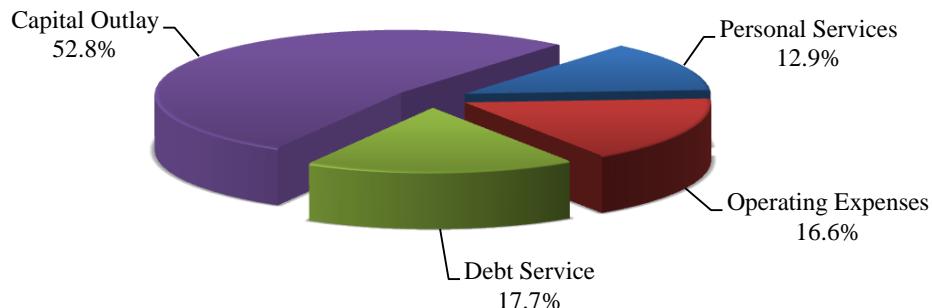
**ENTERPRISE FUNDS****Trend Analysis - Expenses By Function**

<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Adopted</u>
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
Personal Services	\$ 3,065,600	\$ 3,307,689	\$ 3,341,799	\$ 3,777,600
Operating Expenses	5,050,377	4,364,079	4,243,337	4,868,900
Debt Service	3,734,622	3,827,369	4,910,813	5,177,813
Capital Outlay	5,890,029	5,685,389	4,854,800	15,449,131
<i>Appropriations</i>	17,740,628	17,184,526	17,350,749	29,273,444
Transfers Out	-	-	-	-
Ending Fund Equity	<u>18,707,895</u>	<u>16,961,950</u>	<u>14,940,412</u>	<u>11,037,490</u>
<i>TOTAL USES:</i>	<u>\$ 36,448,523</u>	<u>\$ 34,146,476</u>	<u>\$ 32,291,161</u>	<u>\$ 40,310,934</u>

<u>USES</u>	<u>Budget FY 10/11 Compared to FY 09/10 Estimated Actual</u>
Personal Services	13.04%
Other Operating Costs	14.74%
Debt Service	5.44%
Capital Projects	218.22%
<i>Appropriations</i>	<u>68.72%</u>

**EXPENSES BY FUNCTION**

**TOTAL: \$29,273,444**  
**(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>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
Impact Fees - Residential	\$ 195,602	\$ 22,110	\$ 34,259	\$ 56,250
Impact Fees - Commercial				18,750
Interest Income	226,617	45,189	10,000	-
Grant Funding	225,084	207,443	-	-
<i>Total Revenues:</i>	647,303	274,742	44,259	75,000
Transfers In	-	-	-	-
Debt Proceeds	-	-	-	8,580,722
Fund Balance Carryforward	19,407,596	15,792,591	12,029,686	9,298,945
<i>Total Sources:</i>	<u>\$ 20,054,899</u>	<u>\$ 16,067,333</u>	<u>\$ 12,073,945</u>	<u>\$ 17,954,667</u>
Capital Outlay	\$ 4,262,308	\$ 4,037,647	\$ 2,775,000	\$ 12,720,000
Ending Fund Balance	15,792,591	12,029,686	9,298,945	5,234,667
<i>Total Uses:</i>	<u>\$ 20,054,899</u>	<u>\$ 16,067,333</u>	<u>\$ 12,073,945</u>	<u>\$ 17,954,667</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	\$ 1,020,000
SR 46 Alternative Water Supply	300,000
Alternative Water Supply	250,000
Elkcam Liftstation Updgrade	750,000
Water Main Replacements	250,000
Ft. Smith Utility Relocate - Section 2 (Providence to Primrose)	1,000,000
Howland Utility Relocate (Phase 3)	1,600,000
Eastern Wastewater Treatment Plant	6,900,000
Doyle Rd. Watermain Upgrade & Extension	<u>650,000</u>
	<u><u>\$ 12,720,000</u></u>

## City of Deltona, Florida

### Water/Sewer Construction Fund

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#### **Water Construction Fund Capital – Budget FY 10/11**

**1MG Tank - Normandy**                           **FY 10/11:** \$1,020,000

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.

**SR 46 Alternative Water Supply**                           **FY 10/11:** \$300,000

There is no water availability for current or future demands. Additionally, reductions in groundwater allocations by the Water Management District are forcing this capital expense.

**Alternative Water Supply**                           **FY 10/11:** \$250,000

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

**Elkcam Lift Station Upgrade**                           **FY 10/11:** \$750,000

The City will not be prepared to transfer flows to the new Eastern Wastewater Treatment Plant (WWTP) if this project is not funded. The current station is in poor condition and would either need to be repaired or replaced by the new lift stations. Repairs to the current station would not be able to handle the flows to the new Eastern WWTP. This station would replace the existing, worn out, station that currently pumps back to Fisher Wastewater Treatment Plant. The new station will be more efficient and will be able to handle flows better. Initially, the new stations will continue to pump to Fisher WWP until the new Eastern WWTP comes on line. Once on line, the flow will be changed to send it to the new plant. This station will also include an emergency back-up generator.

**Water Main Replacements**                           **FY 10/11:** \$250,000

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 2 - Providence to Primrose)**                           **FY 10/11:** \$1,000,000

Relocating utilities is required as part of the overall City-wide road widening plan. This project is currently underway and will continue into FY 10/11. We are expanding the system at the same time as we relocate the utilities.

## **City of Deltona, Florida**

### **Water/Sewer Construction Fund**

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#### **Howland Blvd. Utility Relocate, Ph. 3**

**FY 10/11:** \$1,600,000

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

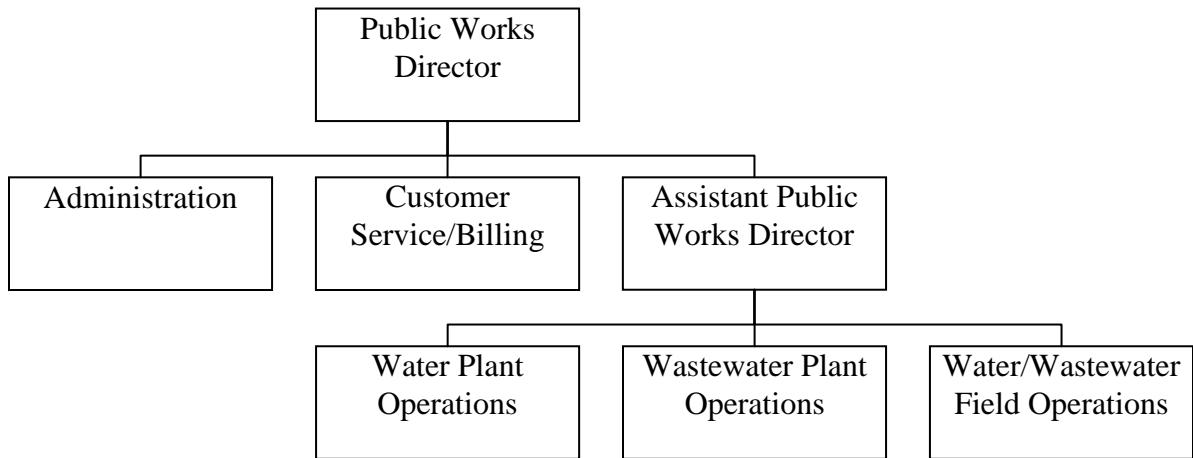
#### **Eastern WWTP**

**FY 10/11:** \$6,900,000

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.

#### **Doyle Road Water Main Upgrades & Extension FY 10/11: \$650,000**

This project will provide water service and fire protection services to the proposed medical complex to be built by Florida Hospital. This project will extend potable water service and fire protection to the Doyle Road and S.R. 415 development corridors. If this water main is not upgraded and extended, there will be no water service to the complex and the complex cannot be built. Future economic development is dependent on this project.

**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. Procurement of services and bid solicitations for the department are also handled under the Administration Division. 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.
- Continuously upgrade and improve the water and wastewater system.

#### **Performance Measures:**

- Number of EPA violations reported on Consumer Confidence Report.
- Percentage of required testing performed.
- Percentage of emergency equipment serviced and tested. (i.e. emergency power supplies)
- Number of departmental safety training 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.
- Average number of meter retirements.
- Average linear footage of water main pipe replacements or upgrades.
- Provide Munis training to all Customer Service staff on the latest Munis release.

<b>Actual FY 2008/09</b>	<b>Estimated FY 2009/10</b>	<b>Budget FY 2010/11</b>
0	0	0
100%	100%	100%
100%	100%	100%
24	30	24
100%	100%	100%
4	6	6
10	10	10
1,500	3,000	3,000
		10,000
100%	100%	100%

# City of Deltona, Florida

## Water/Sewer Utiltiy Services

### Summary

	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 1,881,731	\$ 2,207,125	\$ 2,213,763	\$ 2,447,500
Overtime	207,899	112,665	112,003	117,900
Other Pay	20,508	16,930	17,124	18,300
Benefits and Taxes	955,462	970,969	998,909	1,193,900
<b>Total Personal Service Costs</b>	<b>3,065,600</b>	<b>3,307,689</b>	<b>3,341,799</b>	<b>3,777,600</b>
Operating Expenditures	5,050,377	4,364,079	4,243,337	4,868,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	1,627,721	1,647,742	2,079,800	2,729,131
Debt Service	3,734,622	3,827,369	5,177,813	5,177,813
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$13,478,320</b>	<b>\$13,146,879</b>	<b>\$14,842,749</b>	<b>\$16,553,444</b>
<b>Staffing:</b>				
Full-Time	68	65	64	64
Part-Time	1	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 238,171	\$ 232,121	\$ 178,790	\$ 187,900
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	216,378	153,738	132,119	130,800
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	191	(175)	-	-
5240 - Travel and Per Diem	2,453	4,579	4,518	8,500
5241 - Communications and Freight Services	219,327	179,478	203,140	230,300
5243 - Utility Services	1,354,214	1,433,644	1,486,538	1,600,000
5244 - Rentals and Leases	19,932	38,352	7,622	9,900
5245 - Insurance	175,812	163,405	218,323	230,000
5246 - Repairs and Maintenance Services	536,576	619,237	487,561	789,500
5247 - Printing and Binding	35,209	28,771	33,421	40,500
5248 - Promotional Activities	50	-	-	-
5249 - Other Current Charges	943,799	228,840	114,534	126,200
5251 - Office Supplies	33,658	22,073	19,520	36,200
5252 - Operating Supplies	1,188,038	952,755	1,017,908	1,129,700
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	16,325	23,279	11,533	19,500
5255 - Bank Charges	70,244	86,105	103,110	101,900
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	197,877	224,700	228,000
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 5,050,377</b>	<b>\$ 4,364,079</b>	<b>\$ 4,243,337</b>	<b>\$ 4,868,900</b>

(1) Budget as last amended.

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**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>	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Charges for Services	\$ 13,408,182	\$ 14,896,559	\$ 15,075,616	\$ 16,489,000
Other Revenue	254,989	17,670	-	-
Interest Income	456,645	147,431	209,336	225,800
Grant Funding	-	102,179	-	-
<i>Total Revenues:</i>	<i>14,119,816</i>	<i>15,163,839</i>	<i>15,284,952</i>	<i>16,714,800</i>
Fund Equity Carryforward	2,273,808	2,915,304	4,932,264	5,641,467
<i>Total Sources:</i>	<u><i>\$ 16,393,624</i></u>	<u><i>\$ 18,079,143</i></u>	<u><i>\$ 20,217,216</i></u>	<u><i>\$ 22,356,267</i></u>
Personal Services	\$ 3,065,600	\$ 3,307,689	\$ 3,341,799	\$ 3,777,600
Operating Expenses	5,050,377	4,364,079	4,243,337	4,868,900
Debt Service:				
Principal	-	-	1,100,000	1,400,000
Interest	3,734,622	3,827,369	3,810,813	3,777,813
Capital Outlay	1,627,721	1,647,742	2,079,800	2,729,131
<i>Uses</i>	<i>13,478,320</i>	<i>13,146,879</i>	<i>14,575,749</i>	<i>16,553,444</i>
Transfer to Construction Fund	-	-	-	-
Ending Fund Equity	2,915,304	4,932,264	5,641,467	5,802,823
<i>Total Uses:</i>	<u><i>\$ 16,393,624</i></u>	<u><i>\$ 18,079,143</i></u>	<u><i>\$ 20,217,216</i></u>	<u><i>\$ 22,356,267</i></u>

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

	<u>Capital Budget</u>
<b><u>Water and Wastewater Projects:</u></b>	
Well rehabs	\$ 250,000
Lift Station Rehabs	200,000
Rehab Sewer Collection System	750,000
Hydrogeological Services	200,000
Diamond St. WTP Building Renovations	200,000
Chemical Feed Pumps	35,000
Lift Station Panels	40,000
Water CUP Renewal	75,000
	1,750,000
<b><u>Computer Software and Equipment:</u></b>	
Bill Printer Replacement	5,870
Desktop/Laptop Replacements	25,000
Network Storage (SAN)	35,000
Virtualization Solution-Software	15,000
WAN Optimization	50,000
Replacement of UPS's	15,000
Replacement Baldes	10,000
IP Phone Refresh	20,000
Infrastructure Replacement (Routers & Switches)	25,000
	200,870
<b><u>Other Equipment:</u></b>	
Security Features	19,575
Letter Folding Machine	3,686
Electrical Control Replacement - Courtland	310,000
Security Cameras	40,000
Water Meters & Related Materials	300,000
Retirement Meters	60,000
	733,261
<b><u>Furniture and Miscellaneous:</u></b>	
255 Enterprise Renovations	45,000
	\$ 2,729,131

**Water/Sewer Utility Fund**

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**Water Utility (Customer Service) Capital Equipment – Budget FY 10/11**

**Security Features** **FY 10/11: \$19,575**

The project includes bullet proofing the customer service area as well as installing security cameras. In today's economy, the threat of burglary is ever increasing. Providing the necessary protection for City employees should be of the utmost concern.

**Bill Printer Replacement** **FY 10/11: \$5,870**

If this project is not funded, the City would take the risk of not being able to print the water bills as scheduled. Disrupting the current billing schedule would impact customers by changing due dates which would disrupt customers' normal payment schedules, resulting in customer complaints as well as having a negative impact on Deltona Water's cash flow. The recommended monthly print volume on the current printer is 10,000 – 30,000 pages per month. Deltona Water has out grown the current printer recommended volume and is printing approximately 43,000 pages per month. The additional volume has taken a toll on the existing printer resulting in the need to do major maintenance work and also decreasing the integrity of the machine.

**Letter Folding Machine** **FY 10/11: \$3,686**

The purchase of this machine would save money by providing Deltona Water with the ability to fold its own inserts for special mailings such as the required water, wastewater and reclaimed notifications. The existing folding machine is antiquated and the vendor no longer stocks the replacement parts, therefore currently all mailings are sent to an outside vendor for printing and folding.

**Water Utility Capital Equipment – Budget FY 10/11**

**Well Rehabs** **FY 10/11: \$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.

**Lift Station Rehabs** **FY 10/11: \$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.

Water/Sewer Utility Fund

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**Rehab Sewer Collection System**

**FY 10/11:** \$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 10/11:** \$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.

**Maintenance Building @ Diamond St. WTP**      **FY 10/11:** \$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.

**Electrical Control Replacement Courtland**      **FY 10/11:** \$310,000

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 10/11:** \$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.

**Desktop/Laptop Replacements**      **FY 10/11:** \$25,000

The current desktop/laptops have been installed for 5 years or more and currently most systems are out of warranty for service or parts. This has increased maintenance costs by IT for labor and parts, increased downtime by staff, and ultimately could possibly result in a reduction of services throughout the Water/Sewer Utility Department.

## **City of Deltona, Florida**

## Water/Sewer Utility Fund

## Chemical Feed Pumps

**FY 10/11: \$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 over-feeding the chemical.

## Lift Station Panels

**FY 10/11: \$40,000**

We would not be able to monitor our lift stations remotely if this project was not funded, meaning in the event of an issue such as a power outage, we would not be aware of it. This type of occurrence can lead to a spill of sewage which could have impacts on the local environment as well as possible health issues and resulting fines from regulatory agencies.

## **Water Meters & Related Materials**

**FY 10/11: \$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 10/11: \$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.

## **255 Enterprise Remodel – New Windows / Doors FY 10/11: \$45,000**

The Deltona Water administrative building is in need of repairs including new windows and doors. If this project is not completed, the department runs the risk of having a larger expense due to possible water damage to the inside of the building as well as some of the equipment.

## Water CUP Renewal

**FY 10/11: \$75,000**

The 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.

## City of Deltona, Florida

### Water/Sewer Utility Fund

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**Network Storage (SAN)** **FY 10/11:** \$35,000

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

**Virtualization Solution-Software** **FY 10/11:** \$15,000

Virtualization software is maturing and allowing us to provide virtual desktops that eliminate the cost of desktop replacements. Other costs such as software and server hardware will also be significantly less. In addition, staff time required to deploy new desktops would be reduced.

**WAN Optimization** **FY 10/11:** \$50,000

The WAN Optimization project will allow us to use a remote site as a Disaster Recovery site, giving the City the capability to send data via network circuits to another site in case of a disaster. In order to provide redundancy for all critical systems, we need to have a remote location that can bring our critical data online. Currently we utilize tapes but they have a short shelf life and being back online could take weeks.

**Replacement of UPS's** **FY 10/11:** \$15,000

The UPS units in the server room and remote areas are about 6 years old. Batteries generally last about 4 years and as a result, are currently in need of replacement. UPS units provide power conditioning and battery backup to all servers and network devices which provide critical IT services. One UPS failure can take down the phone system or financial system. Due to unreliable power in the building, the UPS units have been taxed more than normal.

**Replacement Blades** **FY 10/11:** \$10,000

The City has to retire servers that can no longer be supported by our vendor. Blade technology is allowing us to virtualize and reduce costs when server replacements continue to come up. We risk servers failing and losing service for departments, resulting in loss of time for employees and the City.

**IP Phone Refresh** **FY 10/11:** \$20,000

We are experiencing continual phone issues throughout the City because of phones that are old, failing and no longer covered by support. The older phones don't report errors but show symptoms of issues and some of the out dated phones are not completely compatible with the City's current phone system.

Water/Sewer Utility Fund

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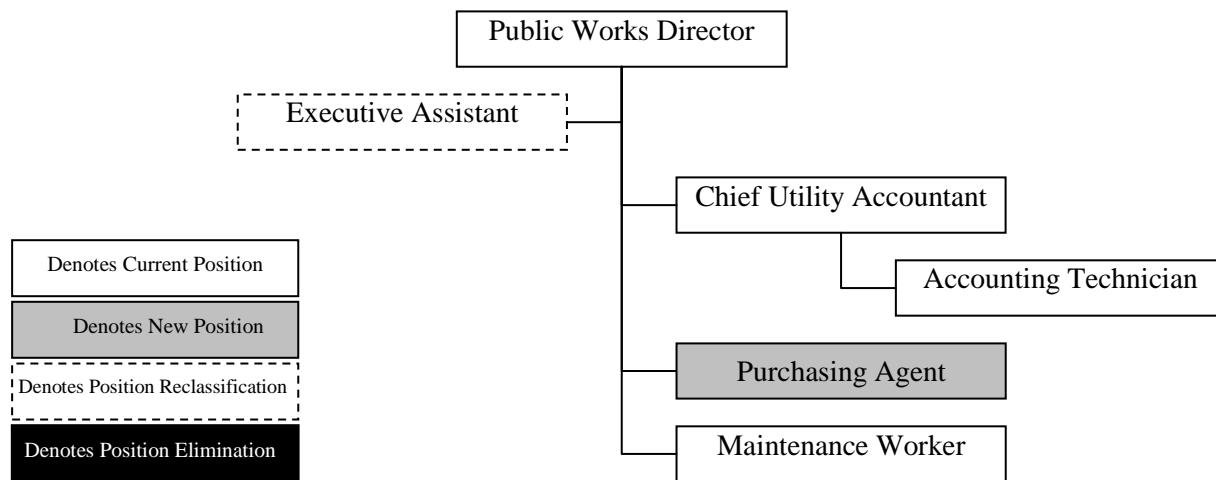
**Infrastructure Replacement (Routers & Switches)**      **F/Y 10/11 \$25,000**

There are some switches that are not under warranty and if they fail, they will need to be replaced. Failure to replace bad switches will result in a loss of service in particular areas on the City network. Also, some network equipment is out of life cycle and is causing service interruptions such as call delays and other network issues.

**City of Deltona, Florida**

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**WATER/SEWER UTILITY SERVICES DEPARTMENT****ADMINISTRATION DIVISION****ADMINISTRATION DIVISION**

Personnel Roster	Number of Positions							
	FY 07/08	FY 08/09	Budget FY 09/10	Adjusted FY 09/10	Change FY 10/11	FY 10/11	Pay Grade	
Assistant Public Works Director	1	1	-	-	-	-	25	
Chief Utility Accountant	1	1	1	1	-	1	18	
Project Manager	1	-	-	-	-	-	13	
Purchasing Agent	-	-	-	1	-	1	13	
Executive Assistant	-	-	-	-	1	1	12	
Accounting Technician	1	1	1	1	-	1	9	
Administrative Assistant II	1	1	1	1	(1)	-	8	
Maintenance Worker	1	1	1	1	-	1	2	
<b>TOTAL</b>	<b>6</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>-</b>	<b>5</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.

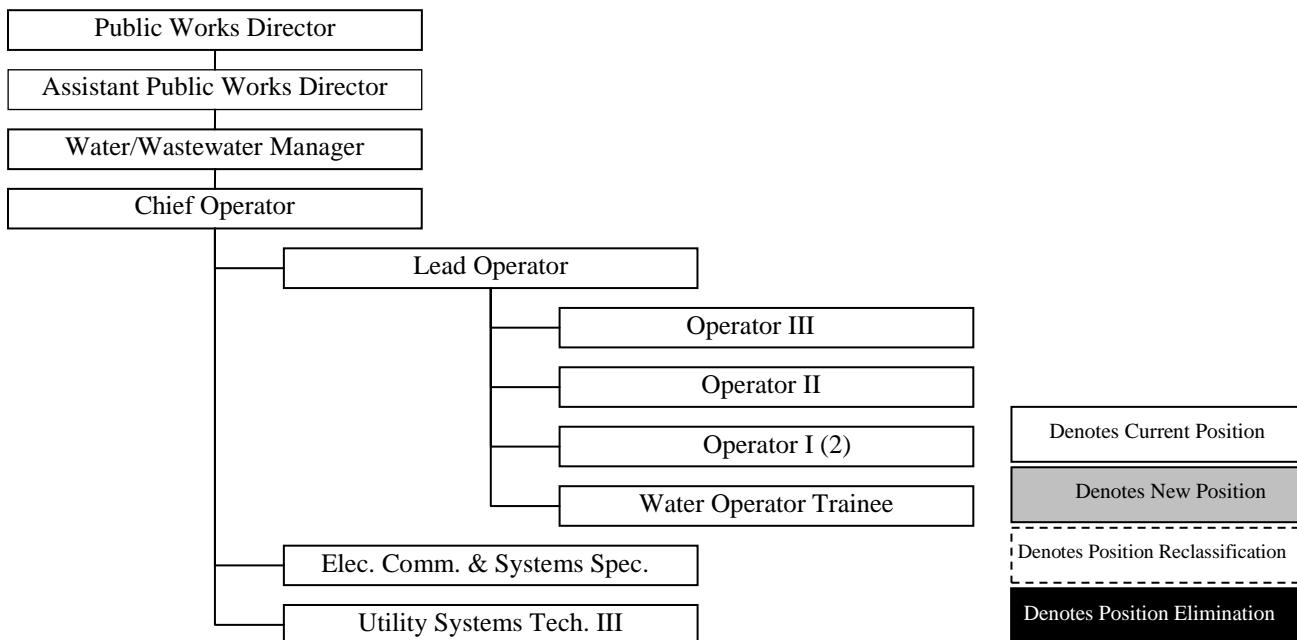
# City of Deltona, Florida

Deltona Water - Administration

## Summary

	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 292,840	\$ 262,457	\$ 250,545	\$ 316,600
Overtime	2,064	5,008	1,860	5,600
Other Pay	400	70	-	-
Benefits and Taxes	111,539	106,141	110,884	156,700
<b>Total Personal Service Costs</b>	<b>406,843</b>	<b>373,676</b>	<b>363,289</b>	<b>478,900</b>
Operating Expenditures	582,761	740,845	617,825	660,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	145,246	322,931	1,442,000	1,859,575
Debt Service	3,734,622	3,827,369	5,177,813	5,177,813
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 4,869,472</b>	<b>\$ 5,264,821</b>	<b>\$ 7,600,927</b>	<b>\$ 8,177,188</b>
<b>Staffing:</b>				
Full-Time	6	5	4	5
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 35,397	\$ 30,647	\$ 11,225	\$ 16,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	68,245	48,645	8,156	6,600
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	191	(175)	-	-
5240 - Travel and Per Diem	798	789	2,138	3,500
5241 - Communications and Freight Services	42,681	1,752	2,175	3,200
5243 - Utility Services	19,220	21,146	23,274	24,600
5244 - Rentals and Leases	13,218	19,585	-	-
5245 - Insurance	175,812	163,405	218,323	230,000
5246 - Repairs and Maintenance Services	5,234	13,009	8,598	14,300
5247 - Printing and Binding	1,005	530	1,177	1,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	186,890	218,756	100,505	100,500
5251 - Office Supplies	10,043	11,179	4,578	13,600
5252 - Operating Supplies	18,964	12,665	11,883	17,700
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	5,063	1,035	1,093	1,900
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	197,877	224,700	228,000
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 582,761</b>	<b>\$ 740,845</b>	<b>\$ 617,825</b>	<b>\$ 660,900</b>

(1) Budget as last amended.

**WATER/SEWER UTILITY SERVICES DEPARTMENT****WATER PLANT OPERATIONS DIVISION****WATER PLANT OPERATIONS DIVISION****PERSONAL SERVICES SCHEDULE:**

Personnel Roster	Number of Positions							
	FY 07/08	FY 08/09	Budget FY 09/10	Adjusted FY 09/10	Change FY 10/11	FY 10/11	Pay Grade	
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	1	1	1	1	-	1	13	
Elec Comm & Systems Spec.	1	1	1	1	-	1	12	
Lead Maintenance Tech	1	-	-	-	-	-	12	
Operator II	2	1	1	1	-	1	11	
Operator II (PT)	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	-	-	-	-	-	7	
Water Operator Trainee	-	1	1	1	-	1	1	
<b>TOTAL</b>	<b>13</b>	<b>10</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.

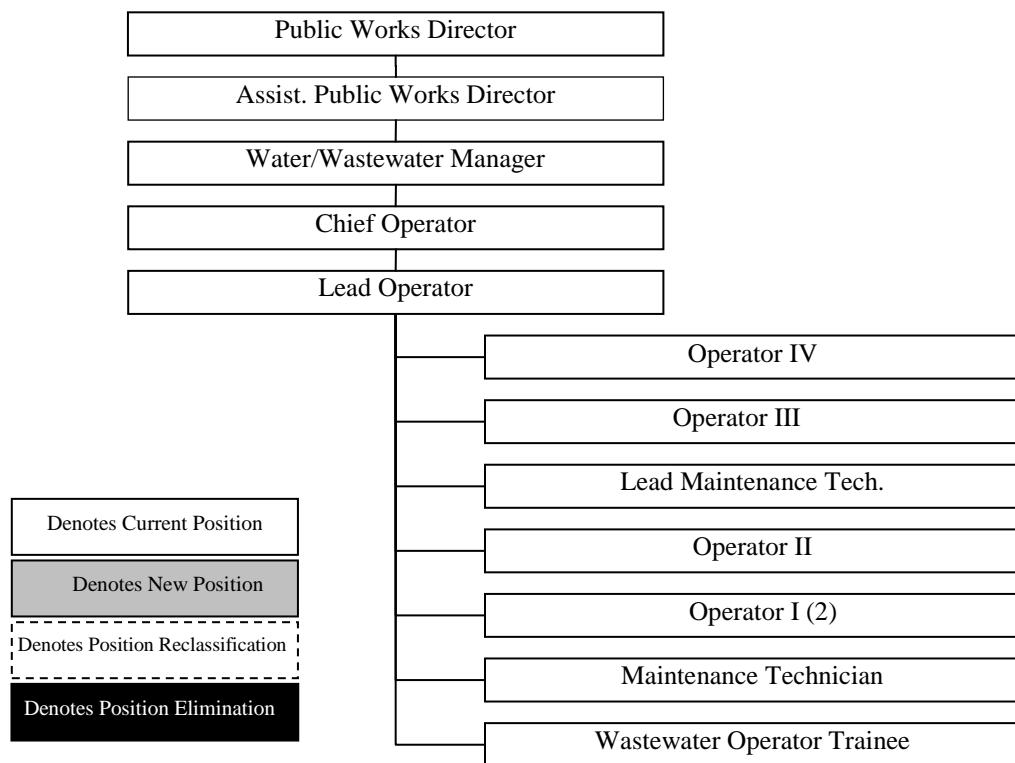
## City of Deltona, Florida

### Water Plant Operations

#### Summary

	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 362,640	\$ 371,714	\$ 356,688	\$ 375,300
Overtime	47,759	21,050	22,940	21,400
Other Pay	6,487	4,589	5,378	7,300
Benefits and Taxes	152,624	143,270	147,607	173,700
<b>Total Personal Service Costs</b>	<b>569,510</b>	<b>540,623</b>	<b>532,613</b>	<b>577,700</b>
Operating Expenditures	1,915,047	1,702,857	1,646,524	2,051,200
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	218,501	199,134	244,000	460,000
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 2,703,058</b>	<b>\$ 2,442,614</b>	<b>\$ 2,423,137</b>	<b>\$ 3,088,900</b>
<b>Staffing:</b>				
Full-Time	12	10	10	10
Part-Time	1	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 169,206	\$ 165,792	\$ 114,565	\$ 117,900
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	26,374	15,725	23,810	24,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	319	820	1,017	2,000
5241 - Communications and Freight Services	4,363	12,188	7,744	9,000
5243 - Utility Services	651,681	673,842	690,662	775,000
5244 - Rentals and Leases	350	511	913	1,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	278,455	192,296	184,428	406,000
5247 - Printing and Binding	5,098	3,041	4,193	8,000
5248 - Promotional Activities	50	-	-	-
5249 - Other Current Charges	3,764	1,129	1,452	5,700
5251 - Office Supplies	5,603	3,540	5,215	9,500
5252 - Operating Supplies	765,840	617,023	607,011	682,100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	3,944	16,950	5,514	10,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 1,915,047</b>	<b>\$ 1,702,857</b>	<b>\$ 1,646,524</b>	<b>\$ 2,051,200</b>

(1) Budget as last amended.

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

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

# City of Deltona, Florida

## Wastewater Plant Operations

### Summary

	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 277,699	\$ 332,837	\$ 351,523	\$ 418,400
Overtime	35,516	19,069	20,589	24,400
Other Pay	3,743	3,741	3,588	3,700
Benefits and Taxes	111,352	139,708	142,614	177,700
<b>Total Personal Service Costs</b>	<b>428,310</b>	<b>495,355</b>	<b>518,314</b>	<b>624,200</b>
Operating Expenditures	1,735,772	1,231,109	1,260,285	1,320,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	130,527	41,127	22,000	40,000
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 2,294,609</b>	<b>\$ 1,767,591</b>	<b>\$ 1,800,599</b>	<b>\$ 1,985,100</b>
<b>Staffing:</b>				
Full-Time	7	9	9	9
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ 33,568	\$ 35,682	\$ 41,900	\$ 30,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	31,693	32,218	19,756	22,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	464	17	1,000
5241 - Communications and Freight Services	21,504	2,473	10,431	10,000
5243 - Utility Services	678,394	733,169	766,297	793,400
5244 - Rentals and Leases	846	1,651	1,667	2,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	155,235	210,906	181,454	196,900
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	572,193	328	355	1,000
5251 - Office Supplies	1,770	275	1,760	2,500
5252 - Operating Supplies	240,285	212,511	235,608	259,600
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	284	1,432	1,040	2,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 1,735,772</b>	<b>\$ 1,231,109</b>	<b>\$ 1,260,285</b>	<b>\$ 1,320,900</b>

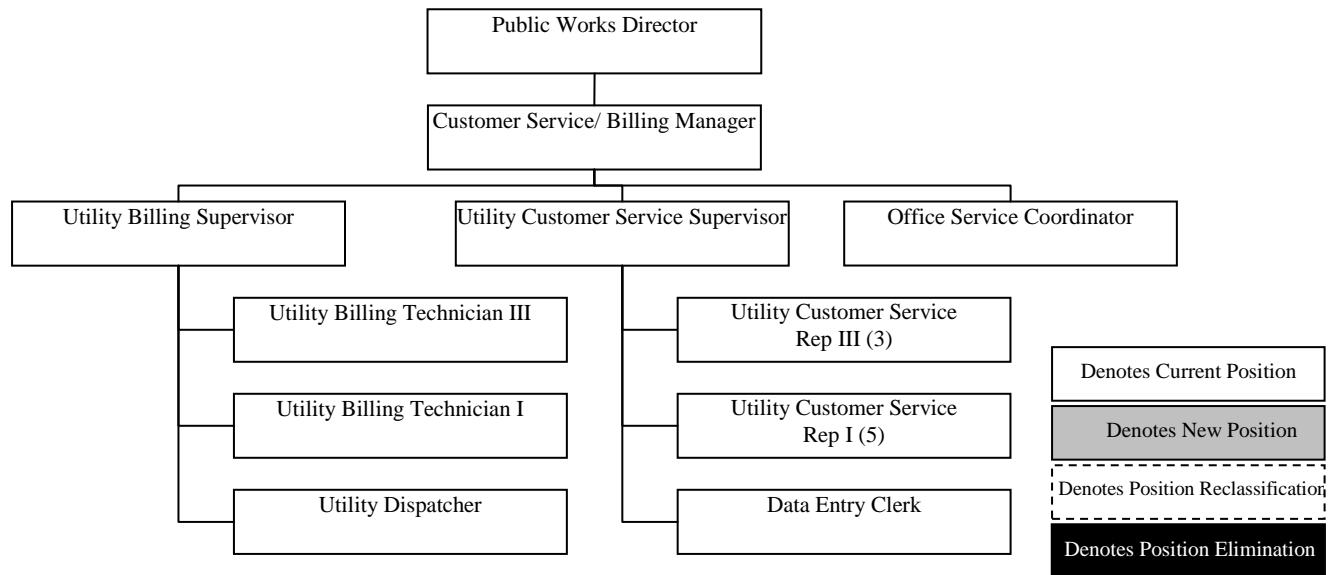
(1) Budget as last amended.

# City of Deltona, Florida

## Customer Service & Billing

### WATER/SEWER UTILITY SERVICES DEPARTMENT

#### CUSTOMER SERVICE AND BILLING DIVISION



#### CUSTOMER SERVICE & BILLING DIVISION

##### **PERSONAL SERVICES SCHEDULE:**

Personnel Roster	Number of Positions						
	FY 07/08	FY 08/09	Budget FY 09/10	Adjusted FY 09/10	Change FY 10/11	FY 10/11	
Position Title							Pay Grade
Customer Service/Billing Manager	1	1	1	1	-	1	19
Utility Customer Service Supervisor	1	1	1	1	-	1	13
Utility Billing Supervisor	1	1	1	1	-	1	13
Office Service Coordinator	1	1	1	1	-	1	7
Utility Billing Tech. III	-	1	1	1	-	1	7
Utility Customer Svrc. Rep. III	2	3	3	3	-	3	7
Utility Billing Tech. II	2	-	-	-	-	-	6
Utility Customer Svrc. Rep. II	1	-	-	-	-	-	6
Utility Dispatcher	1	1	1	1	-	1	5
Utility Billing Tech. I	-	1	1	1	-	1	4
Utility Customer Svrc. Rep. I	5	5	5	5	-	5	4
Data Entry Clerk	1	1	1	1	-	1	2
<b>TOTAL</b>	<b>16</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 Division are to supply the customers of Deltona Water with accurate and timely utility bills while providing courteous and efficient customer service.

# City of Deltona, Florida

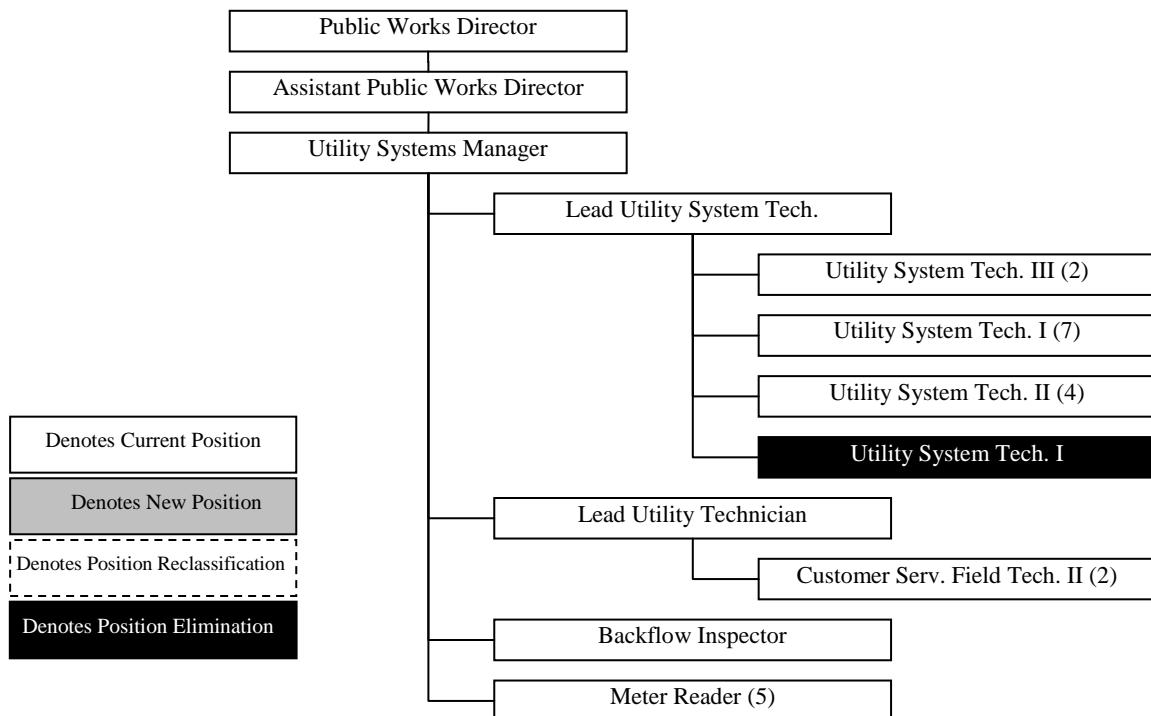
## Customer Service & Billing

### Summary

	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 452,467	\$ 471,201	\$ 442,313	\$ 492,800
Overtime	8,855	6,794	9,088	16,500
Other Pay	-	-	-	-
Benefits and Taxes	207,921	220,982	219,130	263,400
<b>Total Personal Service Costs</b>	<b>669,243</b>	<b>698,977</b>	<b>670,531</b>	<b>772,700</b>
Operating Expenditures	366,049	365,183	414,286	436,000
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	25,730	166,230	11,800	9,556
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,061,022</b>	<b>\$ 1,230,390</b>	<b>\$ 1,096,617</b>	<b>\$ 1,218,256</b>
<b>Staffing:</b>				
Full-Time	16	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	84,908	57,150	79,251	76,200
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,165	1,523	223	-
5241 - Communications and Freight Services	148,531	162,212	180,896	205,800
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	4,559	16,525	4,289	4,900
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	564	-	906	1,000
5247 - Printing and Binding	29,106	25,200	28,051	28,500
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	2,269	954	3,203	300
5251 - Office Supplies	14,888	6,779	6,312	8,600
5252 - Operating Supplies	3,604	8,110	8,023	8,800
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	6,211	625	22	-
5255 - Bank Charges	70,244	86,105	103,110	101,900
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 366,049</b>	<b>\$ 365,183</b>	<b>\$ 414,286</b>	<b>\$ 436,000</b>

(1) Budget as last amended.

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



<b>WATER/WASTEWATER FIELD OPERATIONS DIVISION</b>							
<b>PERSONAL SERVICES SCHEDULE:</b>							
<b>Personnel Roster</b>	<b>Number of Positions</b>						
	<b>FY 07/08</b>	<b>FY 08/09</b>	<b>Budget FY 09/10</b>	<b>Adjusted FY 09/10</b>	<b>Change FY 10/11</b>	<b>FY 10/11</b>	
Utility Systems Manager	1	1	1	1	-	1	15
Lead Utility Systems Tech	1	1	1	1	-	1	13
Lead Utility Technician	1	1	1	1	-	1	13
Utility Inspector	1	-	-	-	-	-	12
Utility Systems Tech III	2	2	2	2	-	2	9
Utility Systems Tech II	5	5	5	5	(1)	4	7
Customer Service Field Tech II	1	1	1	1	1	2	6
Meter Reader	5	5	5	5	-	5	6
Utility Systems Tech I	9	8	8	8	(1)	7	5
Backflow Inspector	1	1	1	1	-	1	4
<b>TOTAL</b>	<b>27</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>(1)</b>	<b>24</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.

## City of Deltona, Florida

### Water/Wastewater Field Operations

#### Summary

	Actual FY 07/08	Actual FY 08/09	Estimated Actual FY 09/10	Adopted Budget FY 10/11
Personal Services:				
Salaries & Wages	\$ 496,085	\$ 768,916	\$ 812,694	\$ 844,400
Overtime	113,705	60,744	57,526	50,000
Other Pay	9,878	8,530	8,158	7,300
Benefits and Taxes	372,026	360,868	378,674	422,400
<b>Total Personal Service Costs</b>	<b>991,694</b>	<b>1,199,058</b>	<b>1,257,052</b>	<b>1,324,100</b>
Operating Expenditures	450,748	324,085	304,417	399,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	1,107,717	918,320	360,000	360,000
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 2,550,159</b>	<b>\$ 2,441,463</b>	<b>\$ 1,921,469</b>	<b>\$ 2,084,000</b>
<b>Staffing:</b>				
Full-Time	27	25	25	24
Part-Time	-	-	-	-
<b>Operating Expenditure Detail:</b>				
5231 - Professional Fees	\$ -	\$ -	\$ 11,100	\$ 24,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	5,158	-	1,146	1,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	171	983	1,123	2,000
5241 - Communications and Freight Services	2,248	853	1,894	2,300
5243 - Utility Services	4,919	5,487	6,305	7,000
5244 - Rentals and Leases	959	80	753	1,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	97,088	203,026	112,175	171,300
5247 - Printing and Binding	-	-	-	3,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	178,683	7,673	9,019	18,700
5251 - Office Supplies	1,354	300	1,655	2,000
5252 - Operating Supplies	159,345	102,446	155,383	161,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	823	3,237	3,864	5,600
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
<b>Total</b>	<b>\$ 450,748</b>	<b>\$ 324,085</b>	<b>\$ 304,417</b>	<b>\$ 399,900</b>

(1) Budget as last amended.

**City of Deltona, Florida**

**Capital Project Funds**

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**CAPITAL PROJECT FUNDS SUMMARY**

<u>Description</u>	Municipal Complex	Park Projects	Replacement Equipment	Total
<b>SOURCES</b>				
Grant Funding	\$ -	\$ 103,525	\$ -	\$ 103,525
Special Assessments	-	-	-	-
Interest Income	11,000	1,000	7,000	19,000
Miscellaneous Revenue	-	-	-	-
	<i>Revenues</i>	11,000	104,525	7,000
Transfers In	25,000	-	1,050,000	1,075,000
Debt Proceeds	-	-	-	-
Fund Balance Carryforward - 9/30/10	<u>3,449,921</u>	<u>232,318</u>	<u>1,470,092</u>	<u>5,152,331</u>
	<i>TOTAL SOURCES</i>	<u>\$ 3,485,921</u>	<u>\$ 336,843</u>	<u>\$ 2,527,092</u>
				<u>\$ 6,349,856</u>

**USES**

Capital Outlay	\$ 2,240,000	\$ 117,500	\$ 1,208,500	\$ 3,566,000
	<i>Uses</i>	2,240,000	117,500	1,208,500
Ending Fund Balance - 9/30/11	<u>1,245,921</u>	<u>219,343</u>	<u>1,318,592</u>	<u>2,783,856</u>
	<i>TOTAL USES</i>	<u>\$ 3,485,921</u>	<u>\$ 336,843</u>	<u>\$ 2,527,092</u>
				<u>\$ 6,349,856</u>

**City of Deltona, Florida**

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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>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	Actual FY 09/10	Budget FY 10/11
Interest Income	\$ 180,207	\$ 80,967	\$ 55,000	\$ 11,000
<i>Total Revenues:</i>	180,207	80,967	55,000	11,000
Transfer In - General Fund	5,500,000	-	2,550,000	-
Transfer In - Fire Impact Fees Fund	83,495	22,044	50,000	25,000
Transfer In - Law Enforcement Impact Fees Fund	22,910	11,942	30,000	-
Fund Balance Carryforward	<u>6,548,254</u>	<u>7,787,942</u>	<u>6,839,921</u>	<u>3,449,921</u>
<i>Total Sources:</i>	<u>\$ 12,334,866</u>	<u>\$ 7,902,895</u>	<u>\$ 9,524,921</u>	<u>\$ 3,485,921</u>
Capital Outlay	\$ 4,546,924	\$ 1,062,974	\$ 6,075,000	\$ 2,240,000
Ending Fund Balance	<u>7,787,942</u>	<u>6,839,921</u>	<u>3,449,921</u>	<u>1,245,921</u>
<i>Total Uses:</i>	<u>\$ 12,334,866</u>	<u>\$ 7,902,895</u>	<u>\$ 9,524,921</u>	<u>\$ 3,485,921</u>

**MUNICIPAL COMPLEX FUND  
CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>
<b><u>Projects:</u></b>	
Fire Station 65 - Continuation	\$ 1,800,000
Steel Building "Shell" for Sports Complex	90,000
Relocation/Renovations Sheriff's Office	250,000
Security for City Hall lobby areas	<u>100,000</u>
	<u><u>\$ 2,240,000</u></u>

Municipal Complex Fund

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**Municipal Complex Fund – Budget FY 10/11**

**Fire Station 65 – Continuation**

**FY 10/11:** \$1,800,000

This project is currently underway and is contracted to be completed by April 6, 2011. This project was funded from the General Fund's Fund Balance. Had this station not been 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 Elkcaml Boulevards.

**Steel Building “Shell” for Sports Complex**

**FY 10/11:** \$90,000

Parks and Recreation staff is currently working in trailers located at the Depot. The trailers have been deemed unsafe to use as offices and should be condemned as unfit structures. The construction of a steel building “shell” would provide safe quarters for City employees in addition to providing equipment and supply storage.

**Volusia County Sheriff’s Renovations**

**FY 10/11:** \$250,000

The Deltona Sheriff’s Department offices are currently located in rental space in Deltona Plaza on Deltona Blvd. at an annual cost of close to \$100,000. Due to changing circumstances of the main social service agency previously located in the City’s Social Services Building on Providence Blvd., the Commission has directed that the Sheriff’s Department be relocated to a City-owned facility. Due to the security needs of the Sheriff’s Department and Building Code requirements for a facility of this category, there will be a need for significant renovations to this facility. The current estimate provided by the City’s architect is \$206,000; of course, this project will be subject to the competitive bid process and the cost may be reduced. The budgeted amount is anticipated to cover the cost of renovations, relocation of a large generator or purchase of a new generator to meet the needs of the renovated facility, the actual move, and any other related expenses.

**Security for City Hall Lobby Areas**

**FY 10/11:** \$100,000

If this project is not funded the consequences could be the most severe loss of employee and citizen safety. Moreover, the increased security provided by this project will raise the personal safety comfort level of those employees who interact with citizens and visitors daily but presently have no formal protection. In addition, the advanced level of security provided by this project will serve to strengthen the security of all employees while not reducing the level of service to the public.

**City of Deltona, Florida**

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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>	Actual	Actual	Estimated	Adopted
	FY 07/08	FY 08/09	FY 09/10	Budget FY 10/11
Grant Funding	\$ 361,494	\$ 89,955	\$ 315,000	\$ 103,525
Interest Income	33,166	2,587	3,000	1,000
Other Income	-	-	-	-
<i>Total Revenues:</i>	<i>394,660</i>	<i>92,542</i>	<i>318,000</i>	<i>104,525</i>
Transfers In - General Fund	-	1,500,000	-	-
Transfers In - Impact Fee Fund	450,189	116,881	102,710	-
Fund Balance Carryforward	921,547	320,033	316,852	232,318
<i>Total Sources:</i>	<i>\$ 1,766,396</i>	<i>\$ 2,029,456</i>	<i>\$ 737,562</i>	<i>\$ 336,843</i>
Capital Outlay	\$ 1,446,363	\$ 1,712,604	\$ 505,244	\$ 117,500
Ending Fund Balance	320,033	316,852	232,318	219,343
<i>Total Uses:</i>	<i>\$ 1,766,396</i>	<i>\$ 2,029,456</i>	<i>\$ 737,562</i>	<i>\$ 336,843</i>

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

<b><u>Projects:</u></b>	<b>Capital Budget</b>
Boundless Playground - Continuation	\$ 117,500
	<hr/> <hr/> <hr/> <hr/>

Parks Projects Fund

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**Parks Projects – Budget FY 10/11**

**Boundless Playground**

**FY 10/11:** City: \$38,750 / Grant: \$78,750

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 started in FY 09/10 and is anticipated to be completed in early FY 10/11. The park is being built so that it can be expanded over the years.

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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</u>	<u>Actual</u>	<u>Estimated</u>	<u>Adopted</u>
	FY 07/08	FY 08/09	Actual FY 09/10	Budget FY 10/11
Grant Funding	\$ -	\$ -	\$ 112,795	\$ -
Interest Income	41,428	14,865	18,000	7,000
Sale of Equipment	-	70,113	-	-
<i>Total Revenues:</i>	<i>41,428</i>	<i>84,978</i>	<i>130,795</i>	<i>7,000</i>
Transfers In	1,493,123	1,173,186	1,050,000	1,050,000
Fund Balance Carryforward	1,369,617	1,766,199	1,819,975	1,470,092
<i>Total Sources:</i>	<i><u>\$ 2,904,168</u></i>	<i><u>\$ 3,024,363</u></i>	<i><u>\$ 3,000,770</u></i>	<i><u>\$ 2,527,092</u></i>
Capital Outlay	\$ 1,137,969	\$ 1,204,388	\$ 1,530,678	\$ 1,208,500
Ending Fund Balance	<u>1,766,199</u>	<u>1,819,975</u>	<u>1,470,092</u>	<u>1,318,592</u>
<i>Total Uses:</i>	<i><u>\$ 2,904,168</u></i>	<i><u>\$ 3,024,363</u></i>	<i><u>\$ 3,000,770</u></i>	<i><u>\$ 2,527,092</u></i>

**REPLACEMENT EQUIPMENT FUND**  
**CAPITAL OUTLAY BUDGET DETAIL**

	Capital Budget	Department
<b><u>Computer Software and Equipment:</u></b>		
Firewall Replacement	30,000	IT Department
Tyler Content Management	50,000	IT Department
UPS Replacements	55,000	IT Department
Inimage DR Software	35,000	IT Department
Dell Learning Server Replacement	30,000	IT Department
IP Phone Refresh	20,000	IT Department
Desktop / Laptop Replacements	103,500	IT Department
Replacemnt Blades	10,000	IT Department
WAN Optimization	20,000	IT Department
Virtual Desktop Test Implementation	10,000	IT Department
Physical Security Solution	50,000	IT Department
Replace network infrastructure-Routers & Switches	25,000	IT Department
	<u>438,500</u>	
<b><u>Communication Equipment:</u></b>		
Replacement Computer-Aided Dispatch (CAD) system with Mobile Date Terminals (MDT) and Automated Vehicle Locators (AVL)	<u>190,000</u>	Fire Department
	<u>190,000</u>	
<b><u>Vehicles and Heavy Equipment:</u></b>		
Replacement Aerial Tower Ladder Truck	500,000	Fire Department
Replacement of Fire Fleet (3 Vehicles)	80,000	Fire Department
	<u>580,000</u>	
	<u>\$ 1,208,500</u>	

**Capital Equipment Replacement Fund**

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**Capital Equipment Replacement – Budget FY 10/11**

**Firewall Replacement**

**FY 10/11:** \$30,000

The City needs to maintain a firewall that is designed to thwart the latest security threats and exploits. The current firewall will soon be out of life cycle and maintenance and support will be difficult to obtain. If the firewall were to fail, the City may potentially suffer a severe security threat on all of its data, and critical services such as email, internet, online payments, and remote access will be down.

**Tyler Content Management**

**FY 10/11:** \$50,000

It is a State requirement of the City to retain copies of PO's, work orders, invoices, and other financial documents. Tyler Content Management would decrease staff processing time by eliminating photocopying of documents. All documents would be sent to a content management system for storing. The documents would then be retrievable directly from Munis. Without this system, we would need to locate storage for documents and additional staff time would be needed to locate documents as volume increases.

**UPS Replacements**

**FY 10/11:** \$55,000

The UPS units in the server room and remote areas are about 6 years old. Batteries generally last about 4 years and as a result, are currently in need of replacement. UPS units provide power conditioning and battery backup to all servers and network devices which provide critical IT services. One UPS failure can take down the phone system or financial system. Due to unreliable power in the building, the UPS units have been taxed more than normal.

**Inimage DR Software**

**FY 10/11:** \$35,000

This software would allow us to maintain systems in case of a disaster. Services such as Munis and CRW can run remotely without interruption. Without this software those services will be down in a disaster for days until IT can recover them safely.

**Dell Learning Server Replacement**

**FY 10/11:** \$30,000

If this capital request is not funded, the City will need to fund the renewal of the current Dell Learning Server at \$15,000 a year. The new replacement saves the City \$9,000 a year. If funding is not available for the replacement or the current server, access to computer based testing and courses will no longer be available to City staff.

**IP Phone Refresh**

**FY 10/11:** \$20,000

We are experiencing continued phone issues throughout the City because of phones that are old, failing and no longer covered by support. The older phones don't report errors but show symptoms of issues and some of the out dated phones are not completely compatible with the City's current phone system.

**Capital Equipment Replacement Fund**

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**Desktop/Laptop Replacements**

**FY 10/11: \$100,000**

The current desktop/laptops have been installed for 5 years or more and currently most systems are out of warranty for service or parts. This has increased maintenance costs by IT for labor and parts, increased downtime by staff, and ultimately results in a reduction of services throughout the City in every department.

**Laptops for EOC Functions (Finance Dept.)      FY 10/11: \$3,500**

The purchasing function, (ability to contact vendors, buy supplies and search availability via internet), and the finance function, (A/P processing, payroll processing to a minimal degree, and monitoring cash flow between banks & investments), are vital functions in the event of a hurricane or a major flooding event. The requested laptops will enable critical workflow to continue without interruption. All other City departments have laptops for EOC functions.

**Replacement Blades      FY 10/11: \$10,000**

The City has to retire servers that can no longer be supported by our vendor. Blade technology is allowing us to virtualize and reduce costs when server replacements continue to come up. We risk servers failing and losing service for departments, resulting in loss of time for employees and the City.

**WAN Optimization      FY 10/11: \$20,000**

The WAN Optimization project will allow us to use a remote site as a Disaster Recovery site, giving the City the capability to send data via network circuits to another site in case of a disaster. In order to provide redundancy for all critical systems, we need to have a remote location that can bring our critical data online. Currently we utilize tapes but they have a short shelf life and getting back online could take weeks.

**Virtual Desktop Test Implementation      FY 10/11 \$10,000**

Virtualization software is maturing and allowing us to provide virtual desktops that eliminate the cost of desktop replacements. Other costs such as software and server hardware will also be significantly less. In addition, staff time required to deploy new desktops would be reduced.

**Physical Security Solution      FY 10/11 \$50,000**

The intent of the Physical Security Solution project is to secure areas of the City network infrastructure with physical security solutions such as cameras. The City is experiencing exposure in certain areas and the project will reduce missing hardware and allow for better tracking of the City's areas.

**Capital Equipment Replacement Fund**

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**Infrastructure Replace (Routers & Switches)      F/Y 10/11: \$25,000**

There are some switches that are not under warranty and if they fail, they will need to be replaced. Failure to replace bad switches will result in a loss of service in particular areas on the City network. Also, some network equipment is out of life cycle and is causing service interruptions such as call delays and other network issues.

**Replacement CAD with AVL and MDT      FY 10/11: \$190,000**

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).

**Replacement Aerial (Ladder/Tower) Truck      FY 10/11: \$500,000**

We will continue to have units frequently out of service due to the high demands placed on the only aerial device we have. We currently do not have an adequate number of aerial units (per ISO evaluation - 2002) and we are running these units harder than anticipated for their life expectancy. At best, with this vehicle we will still be deficient by three units, the number of units identified by ISO in their 2002 evaluation and this unit will allow for the department to have a fully stickered back up unit to achieve full ISO credit for two units. Life expectancy for aerial/ladder companies is 15 years frontline, 5 years reserve; however, our units experience greater alarm loads and farther travel per incident due to our sparse locations for these units. Also, in most municipalities aerial devices are not run as frontline companies but stationed with an engine or rescue company.

**Replacement of Fire Fleet      FY 10/11: \$80,000**

By not funding these vehicles, support of the Fire Department's support personnel may be somewhat limited due to the potential unavailability of the support staff on larger events. Since this initiative was not funded last year, these vehicles have only become more worn. Vehicles to be replaced include: Deputy Chief Vehicle - 4X4 Explorer or Expedition with Lighting, Radios at \$45,000, and Fire Loss Management Investigators/Inspectors Vehicle - F-250 4X4 truck at \$35,000.

**City of Deltona, Florida**

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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 allows time to 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**

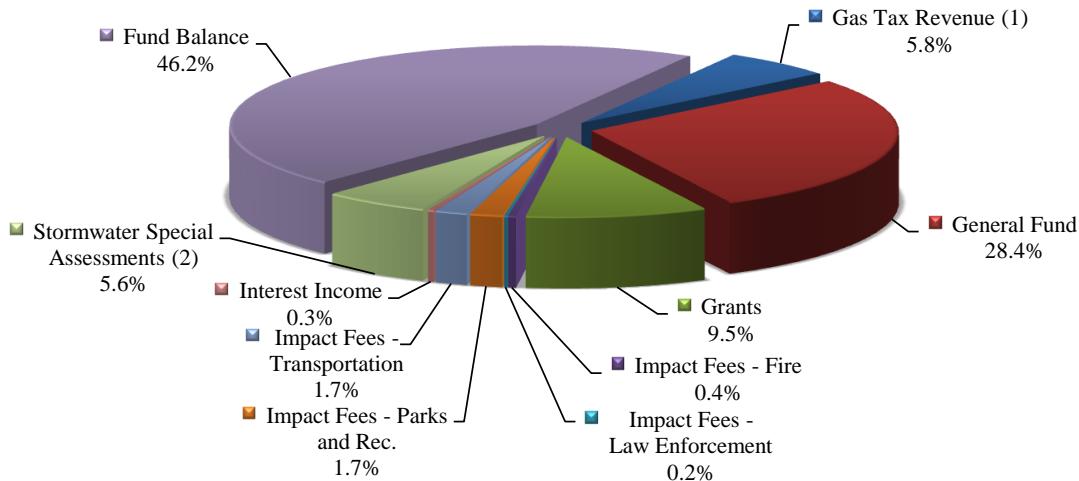
Funding Source	Budget	Planned					Total
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15		
Gas Tax Revenue (1)	\$ 253,425	\$ 295,425	\$ 338,425	\$ 389,425	\$ 436,575	\$ 1,713,275	
General Fund	3,726,000	1,150,000	1,150,000	1,150,000	1,150,000	8,326,000	
Grants	2,789,957	-	-	-	-	2,789,957	
Impact Fees - Fire	25,000	25,000	25,000	25,000	25,000	125,000	
Impact Fees - Law Enforcement	10,000	10,000	10,000	10,000	10,000	50,000	
Impact Fees - Parks and Recreation	100,000	100,000	100,000	100,000	100,000	500,000	
Impact Fees - Transportation	100,000	100,000	100,000	100,000	100,000	500,000	
Interest Income	19,000	15,000	17,000	21,000	24,000	96,000	
Stormwater Special Assessments (2)	255,040	122,580	565,301	428,008	282,701	1,653,630	
Draw from (transfer) to CIP Fund Balance	<u>11,179,285</u>	<u>3,248,995</u>	<u>(106,726)</u>	<u>171,567</u>	<u>(944,276)</u>	<u>13,548,845</u>	
	<u>\$ 18,457,707</u>	<u>\$ 5,067,000</u>	<u>\$ 2,199,000</u>	<u>\$ 2,395,000</u>	<u>\$ 1,184,000</u>	<u>\$ 29,302,707</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

**CIP Fund Balance:**

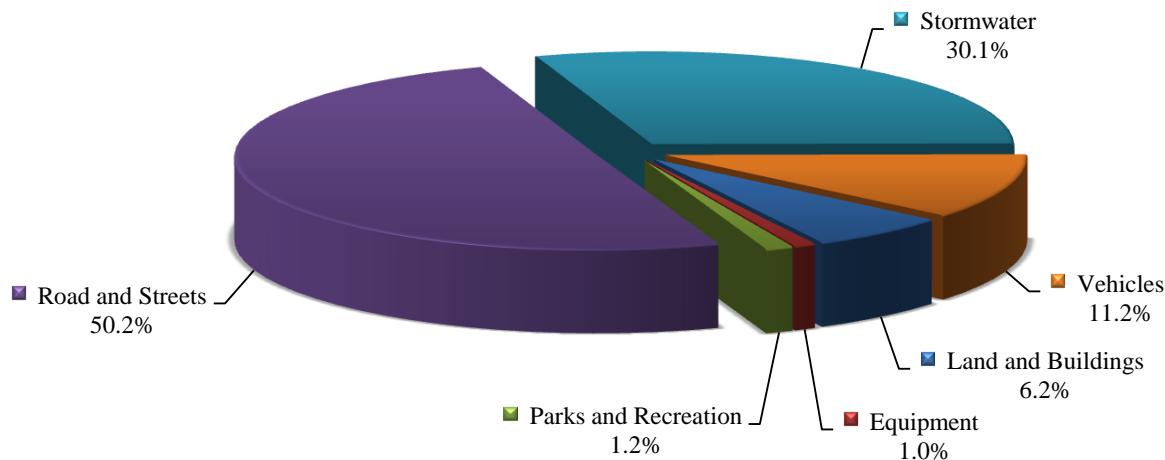
Beginning CIP reserve	\$ 20,516,698	\$ 9,337,413	\$ 6,088,418	\$ 6,195,144	\$ 6,023,577
Draw (from) addition to reserve	<u>(11,179,285)</u>	<u>(3,248,995)</u>	<u>106,726</u>	<u>(171,567)</u>	<u>944,276</u>
Ending CIP reserve	<u>\$ 9,337,413</u>	<u>\$ 6,088,418</u>	<u>\$ 6,195,144</u>	<u>\$ 6,023,577</u>	<u>\$ 6,967,853</u>

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

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

Project	Budget	Planned				Total
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	
Land and Buildings - Fire Station	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
Land and Buildings - Public Safety	350,000	-	-	-	-	350,000
Equipment	628,500	-	-	-	-	628,500
Road Construction	6,995,000	1,300,000	-	-	-	8,295,000
Park Projects	257,500	170,000	65,000	-	-	492,500
Road Resurfacing	750,000	750,000	750,000	750,000	750,000	3,750,000
Sidewalks	676,000	-	-	-	-	676,000
Stormwater - Capital Improvement	3,284,000	1,440,000	450,000	550,000	-	5,724,000
Stormwater - Renewal and Replacement	3,136,707	300,000	300,000	300,000	300,000	4,336,707
Vehicles	580,000	1,107,000	634,000	795,000	134,000	3,250,000
	<b>\$ 18,457,707</b>	<b>\$ 5,067,000</b>	<b>\$ 2,199,000</b>	<b>\$ 2,395,000</b>	<b>\$ 1,184,000</b>	<b>\$ 29,302,707</b>

Total 5-Year CIP By Project Type



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

Funding Source	Budget	Planned				Total
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	
Interest Income	\$ 225,800	\$ 181,100	\$ 186,000	\$ 223,900	\$ 271,000	\$ 1,087,800
Utility Assessment Fees	75,000	79,000	82,000	85,000	88,000	409,000
Utility Operating Fund (1)	1,267,437	3,056,562	5,366,337	4,621,946	4,966,525	19,278,807
Issuance of debt - Construction Fund (2)	8,580,722	7,900,000	7,900,000	-	-	24,380,722
Draw from (transfer) to CIP Fund Balance	5,300,172	3,079,338	(1,284,337)	(1,830,846)	(3,725,525)	1,538,802
	<u>\$ 15,449,131</u>	<u>\$ 14,296,000</u>	<u>\$ 12,250,000</u>	<u>\$ 3,100,000</u>	<u>\$ 1,600,000</u>	<u>\$ 46,695,131</u>

(1) Operating revenues in excess of related expenditures, debt service, and addition to debt reserves.

(2) Contingent upon Commission approval.

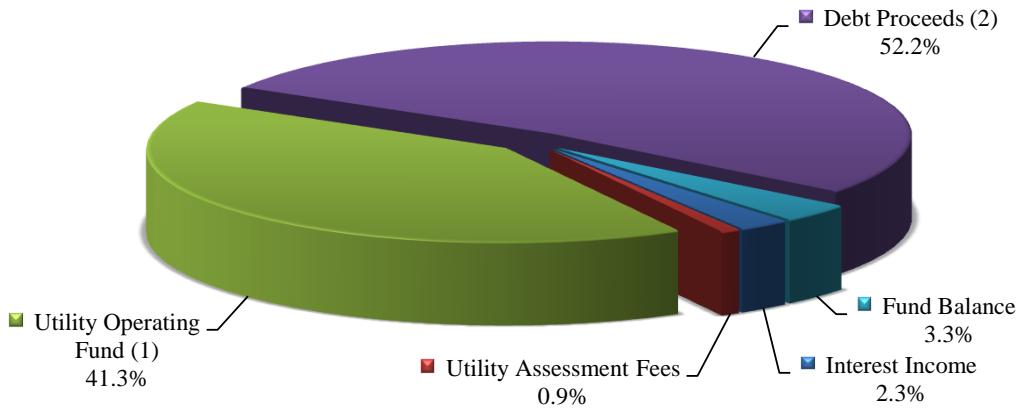
(See discussion under "Changes From Prior Year" on page 64g and 64h)

(3) Excludes amounts restricted for debt service or customer deposits.

**CIP Fund Balance:**

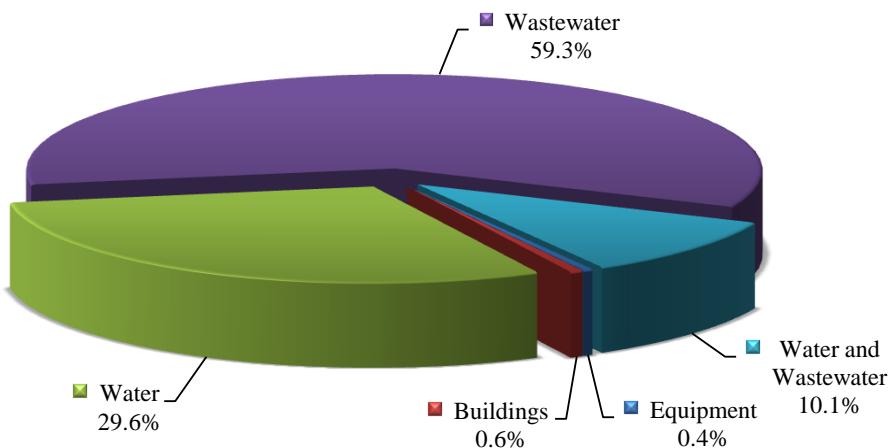
Beginning CIP reserve	\$ 11,023,951	\$ 5,723,779	\$ 2,644,441	\$ 3,928,778	\$ 5,759,624
Draw (from) addition to reserve	<u>(5,300,172)</u>	<u>(3,079,338)</u>	<u>1,284,337</u>	<u>1,830,846</u>	<u>3,725,525</u>
Ending CIP reserve	<u>\$ 5,723,779</u>	<u>\$ 2,644,441</u>	<u>\$ 3,928,778</u>	<u>\$ 5,759,624</u>	<u>\$ 9,485,149</u>

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



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

Project	Budget	Planned				Total
	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	
Equipment	\$ 204,556	\$ -	\$ -	\$ -	\$ -	\$ 204,556
Buildings	264,575	-	-	-	-	264,575
Water	3,700,000	3,460,000	3,560,000	2,310,000	810,000	13,840,000
Wastewater	8,640,000	8,890,000	8,650,000	750,000	750,000	27,680,000
Water and Wastewater	<u>2,640,000</u>	<u>1,946,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>4,706,000</u>
	<u><u>\$ 15,449,131</u></u>	<u><u>\$ 14,296,000</u></u>	<u><u>\$ 12,250,000</u></u>	<u><u>\$ 3,100,000</u></u>	<u><u>\$ 1,600,000</u></u>	<u><u>\$ 46,695,131</u></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
<b><u>Transportation:</u></b>				
New road projects are expected to decrease annual operating costs but the amount of the decrease has not yet been determined.				
<b><u>Culture &amp; Recreation:</u></b>				
Boundless Playground	None	\$ -	\$ 15,000	\$ 15,000
<b>Total - Governmental Funds</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>
<b><u>Wastewater:</u></b>				
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 A rating from Standard and Poor's Corporation, a A1 from Moody's Investor Service, and a A+ 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 A rating from Standard and Poor's Corporation, a A1 from Moody's Investor Service, and a A+ 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 included in the City's adopted Stormwater Master Plan. The Stormwater Master Plan consists 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.

**City of Deltona, Florida**

Utility Revenue Bonds

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**BOND INDEBTEDNESS**

Outstanding Bonds as of 10/1/10	Principal	Interest	TOTAL
Utility System Revenue Bonds, Series 2003	\$ 76,925,000	\$ 55,344,681	\$ 132,269,681

**DEBT SERVICE PAYMENT SCHEDULE**

**Utility System Revenue Bonds, Series 2003**

Payment Date	Principal Due	Interest Due	Payment Due	Fiscal Year Total
4/1/2004	\$ -	\$ 1,622,969	\$ 1,622,969	\$ 1,622,969
10/1/2004	500,000	1,947,563	2,447,563	
4/1/2005	-	1,942,563	1,942,563	4,390,125
10/1/2005	650,000	1,942,563	2,592,563	
4/1/2006	-	1,936,063	1,936,063	4,528,625
10/1/2006	750,000	1,936,063	2,686,063	
4/1/2007	-	1,928,563	1,928,563	4,614,625
10/1/2007	850,000	1,928,563	2,778,563	
4/1/2008	-	1,918,469	1,918,469	4,697,031
10/1/2008	950,000	1,918,469	2,868,469	
4/1/2009	-	1,905,406	1,905,406	4,773,875
10/1/2009	1,100,000	1,905,406	3,005,406	
4/1/2010	-	1,888,906	1,888,906	4,894,313
10/1/2010	1,400,000	1,888,906	3,288,906	
4/1/2011	-	1,866,156	1,866,156	5,155,063
10/1/2011	1,700,000	1,866,156	3,566,156	
4/1/2012	-	1,834,281	1,834,281	5,400,438
10/1/2012	1,945,000	1,834,281	3,779,281	
4/1/2013	-	1,795,381	1,795,381	5,574,663
10/1/2013	2,025,000	1,795,381	3,820,381	
4/1/2014	-	1,755,894	1,755,894	5,576,275
10/1/2014	2,105,000	1,755,894	3,860,894	
4/1/2015	-	1,716,425	1,716,425	5,577,319
10/1/2015	2,185,000	1,716,425	3,901,425	
4/1/2016	-	1,659,069	1,659,069	5,560,494
10/1/2016	2,300,000	1,659,069	3,959,069	
4/1/2017	-	1,598,694	1,598,694	5,557,763
10/1/2017	2,420,000	1,598,694	4,018,694	
4/1/2018	-	1,535,169	1,535,169	5,553,863

**DEBT SERVICE PAYMENT SCHEDULE****Utility System Revenue Bonds, Series 2003 - Continued**

Payment Date	Principal Due	Interest Due	Payment Due	Fiscal Year Total
10/1/2018	\$ 2,545,000	\$ 1,535,169	\$ 4,080,169	
4/1/2019	-	1,468,363	1,468,363	5,548,531
10/1/2019	2,680,000	1,468,363	4,148,363	
4/1/2020	-	1,398,013	1,398,013	5,546,375
10/1/2020	2,820,000	1,398,013	4,218,013	
4/1/2021	-	1,323,988	1,323,988	5,542,000
10/1/2021	2,965,000	1,323,988	4,288,988	
4/1/2022	-	1,246,156	1,246,156	5,535,144
10/1/2022	3,125,000	1,246,156	4,371,156	
4/1/2023	-	1,164,125	1,164,125	5,535,281
10/1/2023	3,285,000	1,164,125	4,449,125	
4/1/2024	-	1,082,000	1,082,000	5,531,125
10/1/2024	3,450,000	1,082,000	4,532,000	
4/1/2025	-	995,750	995,750	5,527,750
10/1/2025	3,625,000	995,750	4,620,750	
4/1/2026	-	902,859	902,859	5,523,609
10/1/2026	3,810,000	902,859	4,712,859	
4/1/2027	-	805,228	805,228	5,518,088
10/1/2027	4,005,000	805,228	4,810,228	
4/1/2028	-	702,600	702,600	5,512,828
10/1/2028	4,210,000	702,600	4,912,600	
4/1/2029	-	602,613	602,613	5,515,213
10/1/2029	4,410,000	602,613	5,012,613	
4/1/2030	-	497,875	497,875	5,510,488
10/1/2030	4,620,000	497,875	5,117,875	
4/1/2031	-	382,375	382,375	5,500,250
10/1/2031	4,850,000	382,375	5,232,375	
4/1/2032	-	261,125	261,125	5,493,500
10/1/2032	5,095,000	261,125	5,356,125	
4/1/2033	-	133,750	133,750	5,489,875
10/1/2033	5,350,000	133,750	5,483,750	5,483,750
<i>TOTAL</i>	<i>\$ 81,725,000</i>	<i>\$ 80,066,244</i>	<i>\$ 161,791,244</i>	<i>\$ 161,791,244</i>

**City of Deltona, Florida**

Transportation Revenue Bonds

**BOND INDEBTEDNESS**

<u>Outstanding Bonds as of 10/1/10</u>	<u>Principal</u>	<u>Interest</u>	<u>TOTAL</u>
Transportation Capital Improvement Revenue Bonds, Series 2006	\$ 15,945,000	\$ 7,378,626	\$ 23,323,626

**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
<i><b>TOTAL</b></i>	<i><b>\$ 18,240,000</b></i>	<i><b>\$ 10,910,508</b></i>	<i><b>\$ 29,150,508</b></i>

**City of Deltona, Florida**

## Stormwater Special Assessment Note

**BANK NOTE**

<u>Outstanding Bonds as of 10/1/10</u>	<u>Principal</u>	<u>Interest</u>	<u>TOTAL</u>
Stormwater Special Assessment Note, Series 2009	\$ 6,373,566	\$ 3,666,069	\$ 10,039,635

**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
<i><b>TOTAL</b></i>	<i><b>\$ 6,569,345</b></i>	<i><b>\$ 4,016,221</b></i>	<i><b>\$ 10,585,566</b></i>

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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

**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

## Glossary

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

**Activity** A specific and distinguishable unit of work or service performed.

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

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

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

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

**Assets** Property that has monetary value.

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

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

**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, 2010 – September 30, 2011 would be fiscal year 2011.

**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.

**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.

**Glossary**

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**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  $\$50,000/1,000=50 \times \$4.198=\$209.90$ .

**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.

**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	

**City of Deltona, Florida**

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