

Annual Budget

Fiscal Year 2008-2009



City of Deltona, Florida



City of Deltona, Florida



Budget FY 2008 / 2009 **October 1, 2008 through September 30, 2009**

MAYOR

Dennis Mulder

CITY COMMISSION

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

CITY MANAGER

Faith G. Miller

CITY ATTORNEY

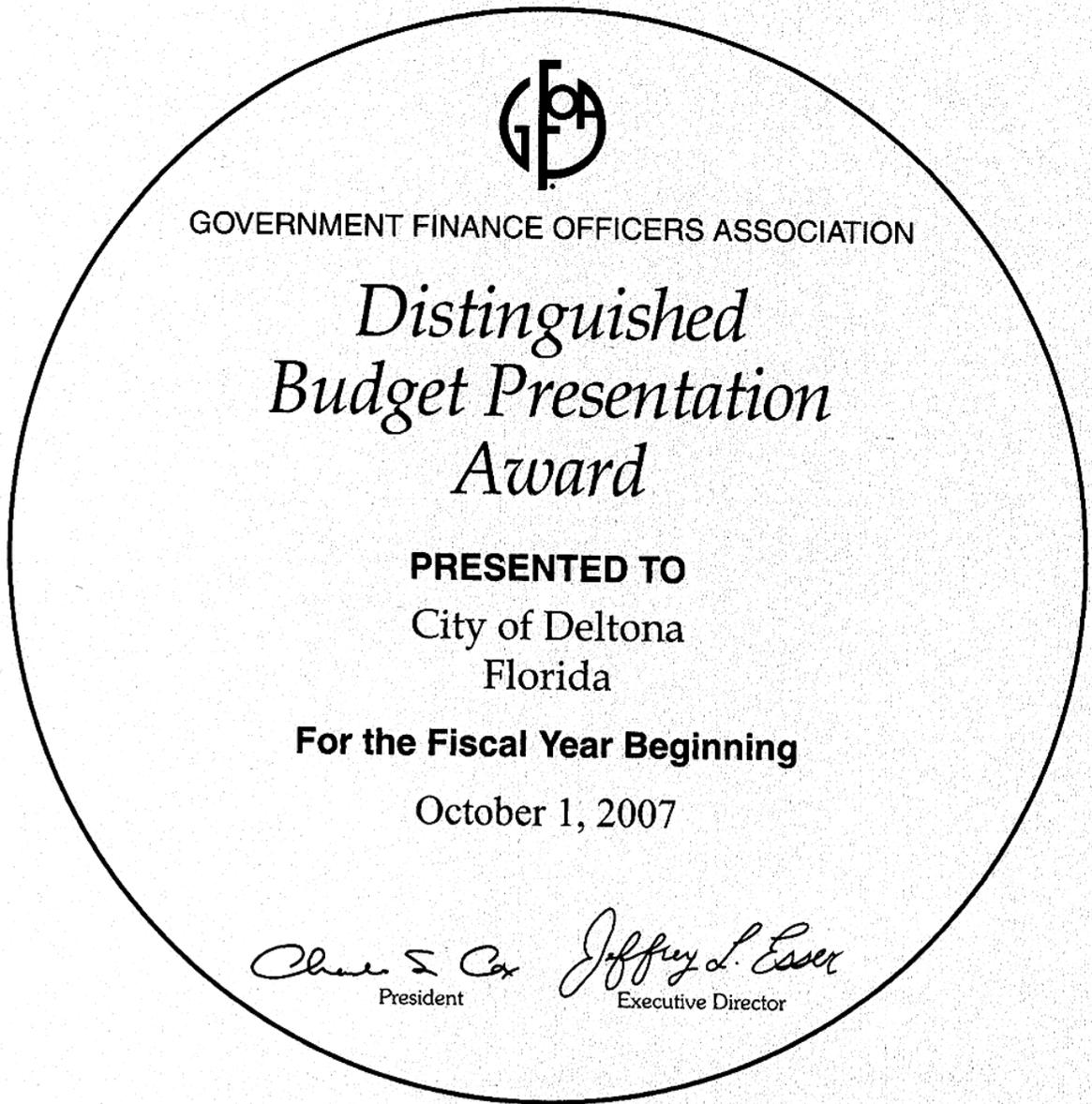
George Trovato

CITY DEPARTMENT DIRECTORS

Faith G. Miller, MMC, City Clerk's Office
Dorothy Pendergrass, Finance Department
Robert Clinger, Budget & Procurement Services
Thomas Acquaro, Human Resources
Tom Burbank, Acting Director, Planning and Development Services
Cyrus Butts, Building and Zoning Department
Dale Baker, Enforcement Services
Robert Staples, Fire Chief, Fire/Rescue Department
Dave Denny, Public Works and Utilities
Mark Manning, Acting Director, Parks & Recreation

Prepared by:

Budget & Procurement Services Division Staff



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, 2007.

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

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

HOW TO USE THE BUDGET DOCUMENT

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

BUDGET OVERVIEW

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

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

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

DEPARTMENT SUMMARIES

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

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

OTHER INFORMATION

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

Five-Year Capital Plan: This section contains an overview of the City's plans for formalizing long-term capital planning as part of the FY 08/09 budgeting process.

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

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

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

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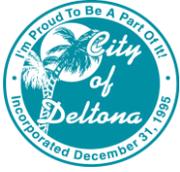
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“Unifying Our Community Through Efficiency”

September 15, 2008

CITY MANAGER’S BUDGET MESSAGE

Honorable Mayor and Commissioners:

I am pleased to present the Fiscal Year 2008/2009 Annual Budget for your consideration. The budget document is the comprehensive expression of policy by the Commission, and is prepared based on the 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 are dealing with difficult economic challenges this year and next, I am confident this budget will continue to 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 the City solicited greater public involvement in the budget process by holding two public mid-year budget forums on March 20th and 25th. The participants brainstormed on issues that they felt were their top five priorities. All of the concerns voiced, along with the top five priorities from each group, were presented to the City Commission. Staff continues to work to address those concerns which include issues of public safety, increased emphasis on Social Services, a new Public Safety Complex, possible creation of the City’s own Police Department, purchase of the “Thornby” property, and an additional water utility system.

This year’s budget theme is *“Unifying Our Community Through Efficiency”* which reflects our current goal of doing more with less given the current economic times and continuing into the foreseeable future. During this next year, we will continue to provide quality services to all of our residents while managing our resources in the most efficient manner possible.

OVERVIEW

The direction provided by the City Commission was to produce a balanced budget that is sustainable and that does not require employee layoffs. We believe this budget exceeds these goals.

We expect fiscal year 2008-2009 to present many difficult financial challenges as the economy continues to slow and the slump in the real estate market deepens; further reducing sales and fuel tax revenue. For the first time in the City’s history, we have experienced a decline in our tax base and we see a continued decline into the 2009/2010 budget year. This was caused by both a decline

Budget Message

in property values and the passage of Amendment 1. As a result, General Fund revenues are expected to be almost \$4.9 million less than the FY 2007-2008 budget, a 13% decline. To offset this we have reduced operating and maintenance expenditures by \$5.9 million, capital outlay by \$0.6 million, and inter-fund transfers by \$6.2 million for a total reduction in General Fund expenditures and transfers out of \$12.8 million. General Government led the way in operating and maintenance cuts with \$3.0 million followed by Parks & Recreation, \$1.3 million; Public Works, \$1.2 million; and Public Safety \$400,000.

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

Department Directors have spent months during the budget preparation process to vigorously analyze and seek efficiencies in City services and each department has played a critical role in presenting you a balanced budget today. The proposed revenue and spending plan shows us to be in good financial standing throughout the upcoming year, and our hope is that this resource plan addresses the major issues identified in Commission discussions.

BUDGET HIGHLIGHTS

Deltona is a full-service city, and draws both 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 | \$ 23,564,422 | \$ - | \$ - | \$ - | \$ 23,564,422 |
| Licenses/Permits | 951,000 | - | - | - | 951,000 |
| Special Assessments | - | 7,672,600 | - | - | 7,672,600 |
| Impact Fees | - | 653,500 | 250,000 | - | 903,500 |
| Intergovernmental | 6,258,000 | 3,333,364 | - | 700,000 | 10,291,364 |
| Charges for Services | 260,000 | - | 13,185,800 | - | 13,445,800 |
| Fines & Forfeits | 227,000 | - | - | - | 227,000 |
| Miscellaneous | 1,282,578 | 610,100 | 513,600 | 238,000 | 2,644,278 |
| Bond Proceeds | - | 6,850,000 | - | - | 6,850,000 |
| Total Sources | <u>\$ 32,543,000</u> | <u>\$ 19,119,564</u> | <u>\$ 13,949,400</u> | <u>\$ 938,000</u> | <u>\$ 66,549,964</u> |

Budget Message

Operating and Capital Uses:

| | General Fund | Special Revenue Funds | Enterprise Funds | Capital Project Funds | Total |
|-----------------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|
| Operating | \$ 31,319,500 | \$ 8,325,500 | \$ 9,362,500 | \$ - | \$ 49,007,500 |
| Capital | - | 10,702,300 | 16,530,800 | 9,845,910 | 37,079,010 |
| Debt Service Funds | - | 2,032,312 | 4,894,313 | - | 6,926,625 |
| Total Appropriations | \$ 31,319,500 | \$ 21,060,112 | \$ 30,787,613 | \$ 9,845,910 | \$ 93,013,135 |

Transfers:

| | General Fund | Special Revenue Funds | Enterprise Funds | Capital Project Funds | Total |
|-----------------------------|-----------------------|-----------------------|------------------|-----------------------|--------------|
| Transfers In | \$ - | \$ 350,000 | \$ - | \$ 1,463,000 | \$ 1,813,000 |
| Transfers Out Funds | (1,150,000) | (663,000) | - | - | (1,813,000) |
| Total Appropriations | \$ (1,150,000) | \$ (313,000) | \$ - | \$ 1,463,000 | \$ - |

Roll-back rate for Property Taxes

Once again we had state-wide legislative action affecting property tax millage rates and this year we also had the passage of Amendment 1. Amendment 1 added a second \$25,000 homestead exemption and portability of the “Save Our Homes” benefit in certain circumstances. The legislation redefined voting requirements to pass millage rates above those desired by the State Legislature.

The Commission decided that it was in the best interest of the City to adopt the “roll-back” rate of 4.15329 which under the new rules required a two-thirds vote of the Commission. This is a 26.5% increase from last year’s millage, but is not a tax increase under the Truth In Millage law since it will generate the same amount of revenue as the prior year. This millage rate is less than the historic rate the City had established for the first ten (10) years of its existence.

To adopt the maximum millage allowed by a simple majority vote would have cost the City \$1.5 million of ad-valorem revenue and result in either significant reductions in the levels of service provided to our residents or a budget that would use reserves to fund recurring expenditures and not be sustainable, particularly considering the future economic outlook, without further corrective action.

Homesteaded properties assessed in the \$57,000 to \$144,000 range will experience a decrease in taxes in spite of the roll-back rate. Homesteaded properties assessed above \$144,000 as well as rental properties and commercial properties will likely experience an increase.

Revenues Increase and Decrease

The City relies on a wide variety of revenue sources, and although property taxes are expected to remain flat due to adoption of the roll-back millage rate. For 2008/2009, the following adjustments are expected in revenues when compared to the 2007/2008 budget:

1. Various franchise fees and service taxes, which include electric, gas, and telecommunications, are expected to decrease by \$1,643,000. This decrease is driven primarily by a downturn in the economy.

2. Licenses/permits are decreasing by \$624,000 due to the lower number of permits issued to new residential construction.
3. Intergovernmental revenues are decreasing by \$7,554,536 due primarily to decreases in budgeted grants and to some extent by the downturn in the economy.
4. Charges for Services are decreasing by \$498,200 due largely to the downturn in the economy.
5. Miscellaneous revenues are decreasing by \$1,638,422 due to a reduction of interest income and the downturn in the economy.
6. Stormwater and Solid Waste special assessments are expected to increase by \$1,302,900 due to the adoption of new assessment rates.
7. Impact fees are decreasing by \$694,100 due to reduced new construction.

Expenditures Change to Meet Commission Priorities

Due to difficult economic times, there are a number of reductions as well as increases in expenditures for delivery of quality services, based on the goals and priorities of the Commission. Increases and decreases in expenditures include the following when compared to the 2007/2008 budget:

1. General Government – a reduction of \$2,988,600.
2. Public Safety – a reduction of \$431,200.
3. Physical Environment – An increase of \$1,265,600 due mostly to a \$250,000 increase in Tree Replacement Fund and \$968,700 increase in water/sewer utilities.
4. Transportation – a reduction of \$1,218,200.
5. Economic Environment – largely unchanged.
6. Culture/Recreation - a reduction of \$1,251,400.

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

City Commission: Within the new budget, the City Commission has appropriated \$50,000 for student scholarships, \$66,000 for possible monetary donations, and \$60,000 to cover potential costs associated with the new Social Services Complex.

City Clerk: Eliminated one (1) Switchboard Operator position and reduced three (3) reception areas in City Hall to two (2) areas.

Fiscal Services: This department has been split into two components, Fiscal Services and Budget & Procurement Services. Three positions were eliminated and the Risk manager transferred to Human Resources.

Information Technology: Due to the increased use of technology by the City, costs relating to contractual services have increased significantly for this department. It is expected that as the City grows, the support that this department provides to all departments within the City will continue. In addition, to better facilitate cost control, all IT costs were budgeted in this department instead of department by department. In an effort to measure total IT costs by department, these costs were then allocated out to all other City departments.

Building and Zoning Services: Building and Zoning Services has reduced seven positions through attrition or eliminating open positions. No reductions in levels of service are anticipated.

Development Services: Development Services has reduced seven positions through attrition or eliminating open positions. No reductions in levels of service are anticipated.

General Government: There is \$200,000 budgeted under this department for operating contingencies.

Enforcement Services: Enforcement Services has reduced four positions through attrition or eliminating open positions. No reductions in levels of service are anticipated.

Fire/Rescue Services: The Fire Department has several projects planned, including a renewed effort on repair and maintenance of existing fire equipment and stations, replacement of vehicles (\$120,000), Fire Station 61 Renovation (\$200,000), Fire Station 63 Renovation (\$200,000) and Construction of Fire Station 65 (\$2,200,000). Construction of Fire Station 65 is included in the \$7,600,000 Public Safety Complex budget.

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

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

Future Efficiency and Cost Recovery:

- City has hired a firm to recover costs associated with paid accounts.
- City has hired a firm to conduct an employee climate survey and efficiency study. The report will provide a guide for additional opportunity for staff reduction and level of service improvement in the coming fiscal year.

CONCLUSION

This budget message and subsequent document highlights the operation and management of City government in difficult times. As the City's single most important policy document, the annual budget serves as the Commission's ultimate planning tool to serve the needs of the community and continue to provide quality services to more than 86,000 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 Acting City Manager in our evolving community.

Respectfully submitted,



Faith G. Miller
Acting 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 86,000 residents of all ages now call Deltona home.

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

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

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

GENERAL INFORMATION (Continued)**EXISTING LAND USES AND CONDITIONS**

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

With over 31,000 developed residential units, residential land use dominates the City's development pattern. The development pattern has been on a first come first serve basis with the remaining residential lots.

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

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

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

EDUCATION

The City has seven elementary schools, three middle, and two high schools operated by the Volusia County School System with a total enrollment of over 16,000 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 2,949 students. In 1994, a second high school was built. Pine Ridge High has an enrollment rate of 2,426 students. Daytona Beach College (DBC), 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 DBC Deltona Center Campus was opened on August 2004. The City has provided 4,000 sq. ft. of space in the City Hall facility to DBC. This space is to be provided for a five year period and, when the lease term expires in 2010, it is anticipated that city staff will take over the remainder of the building currently housing DBC classrooms.

FIRE SERVICES

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

GENERAL INFORMATION (Continued)**FIRE SERVICES (Continued)**

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

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

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

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

The City is planning a fifth fire station on Howland Blvd. near Catalina Blvd. to be completed within 18 months.

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. A referendum question to determine whether or not to create a City Police Department is going before the voters on November 4, 2008.

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 seventeen developed neighborhood and community parks, providing a variety of recreation facilities for all ages.

The City has completed improvements to park facilities at Campbell Park. Funding for the project was partially provided by a FRDAP Grant from the State of Florida. The enhancements include: a boardwalk with fishing piers, two story overlook, gazebo, walking trail, playground, tennis and volleyball courts, as well as additional picnic areas.

Lake Monroe Lakeshore Park and Boat Ramp has been refurbished in part with monies from the Florida Boating Improvement Program. Two floating docks have been added at the site along with picnic tables, benches, boardwalk, and landscape plantings.

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

GENERAL INFORMATION (Continued)

RIVERS AND LAKES

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

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

The City’s completion of the Lake Doyle-Lake Bethel Interconnect 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 January 2006 the City was awarded a grant from Florida State Department of Environmental Protection for \$ 1,113,724. The monies will provide financial assistance in the completion of the McGarity-Kirkhill Regional Stormwater Retrofit. The project provides stormwater treatment and pollution load reduction for approximately 430 acres of basin area that directly or indirectly discharges to Lake Monroe.

ECONOMIC ENVIRONMENT

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

| <u>Fiscal Year</u> | <u># of Permits</u> |
|--------------------|---------------------|
| 02/03 | 1433 |
| 03/04 | 1348 |
| 04/05 | 1128 |
| 05/06 | 699 |
| 06/07 | 371 |

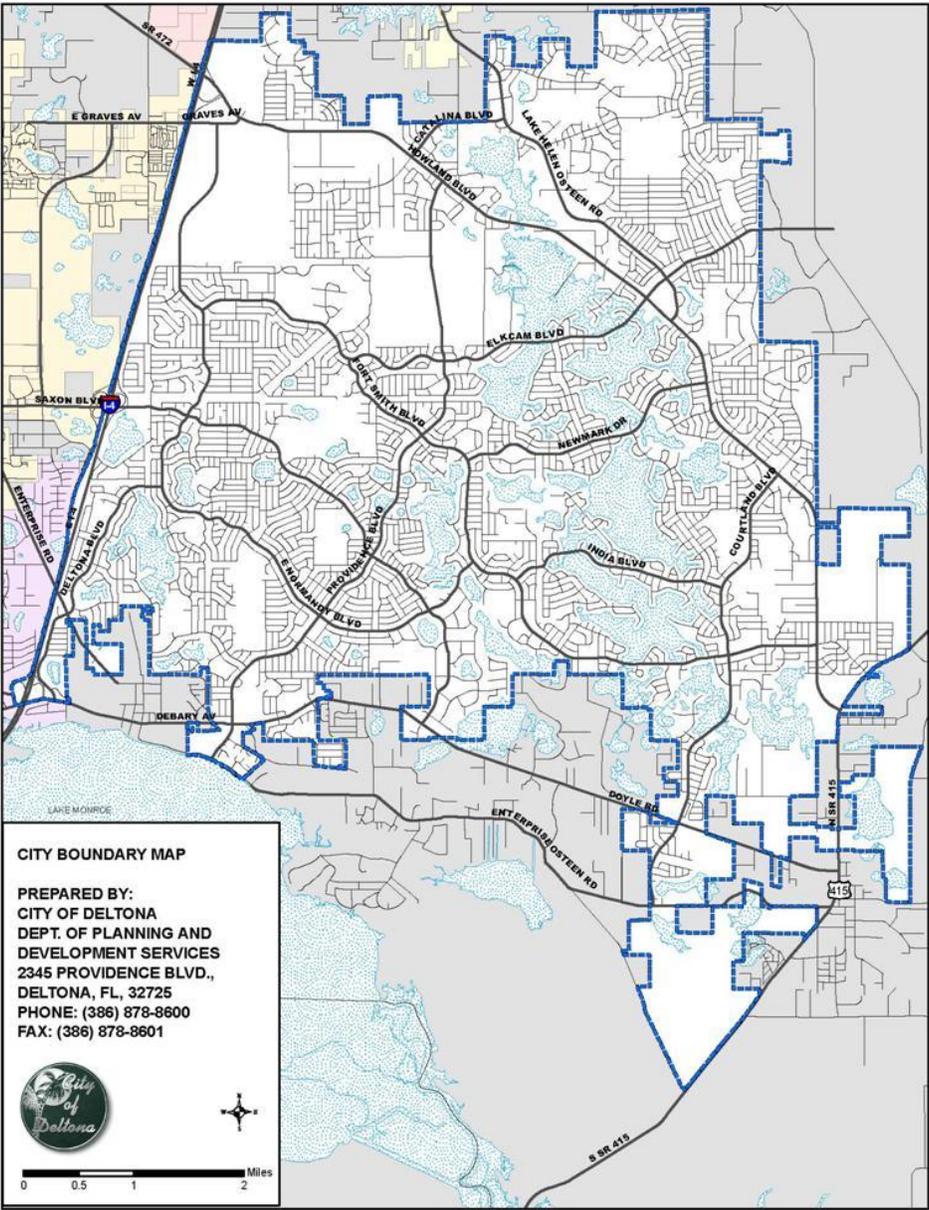
The City of Deltona has experienced a 52% increase in population over the last ten years, since 1998. The City is faced with the need to accommodate growth, as well as establish the means necessary to manage it.

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

Location Map



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



Demographics

DEMOGRAPHICS

| | | | | | |
|--|--------|-------|---|--------|-----------|
| POPULATION - 2000 | 69,543 | 100.0 | | | |
| As of April 1, 2008 | 85,921 | | AREA | 40 | sq. miles |
| HOUSEHOLDS | | | HOUSING UNITS | 26,417 | 100.0 |
| Total households | 24,896 | 100.0 | Owner-occupied housing units | 21,680 | 87.1 |
| Family households (families) | 19,513 | 78.4 | Renter-occupied housing units | 3,216 | 12.9 |
| With own children under 18 years | 9,200 | 37.0 | | | |
| Married-couple family | 15,319 | 61.5 | HOUSEHOLD INCOME | | |
| 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 |
| AGE | | | Median household income (dollars) | 39,736 | (X) |
| Under 5 years | 4,291 | 6.2 | | | |
| 5 to 9 years | 5,247 | 7.5 | OCCUPATION | | |
| 10 to 14 years | 5,921 | 8.5 | Management, professional | 8,355 | 26.6 |
| 15 to 19 years | 5,124 | 7.4 | Service occupations | 5,018 | 16.0 |
| 20 to 24 years | 3,455 | 5.0 | Sales and office occupations | 9,771 | 31.1 |
| 25 to 34 years | 8,335 | 12.0 | Farming, fishing, & forestry | 30 | 0.1 |
| 35 to 44 years | 11,881 | 17.1 | Construction, extraction, maint. | 4,340 | 13.8 |
| 45 to 54 years | 9,008 | 13.0 | Production, transportation, & moving materials | 3,882 | 12.4 |
| 55 to 59 years | 3,107 | 4.5 | | | |
| 60 to 64 years | 2,758 | 4.0 | VEHICLES / HOUSEHOLD | | |
| 65 to 74 years | 5,662 | 8.1 | None | 917 | 3.7 |
| 75 to 84 years | 3,842 | 5.5 | 1 | 8,404 | 33.7 |
| 85 years and over | 912 | 1.3 | 1 | 11,165 | 44.8 |
| | | | 3 or more | 4,420 | 17.7 |
| SEX | | | | | |
| Male | 33,760 | 48.5 | SCHOOL YEARS COMPLETED | | |
| Female | 35,783 | 51.5 | Population 25 years and over | 45,776 | 100.0 |
| | | | Less than 9 th grade | 1,986 | 4.3 |
| RACE | | | 9 th to 12 th grade, no diploma | 6,027 | 13.2 |
| One race | 67,892 | 97.6 | High school graduate or GED | 16,145 | 35.3 |
| White | 58,659 | 84.3 | Some college, no degree | 11,816 | 25.8 |
| Black or African American | 4,848 | 7.0 | Associate's degree | 3,674 | 8.0 |
| American Indian & Alaskan | 245 | 0.4 | Bachelor's degree | 4,400 | 9.6 |
| Native | | | Graduate or professional degree | 1,728 | 3.6 |
| Asian | 650 | 0.9 | Percent high school graduate or higher | (X) | 82.5 |
| Hispanic or Latino (of any race) | 12,747 | 18.3 | Percent bachelor's degree or higher | (X) | 13.4 |
| Native Hawaiian & Pacific Islander | 36 | 0.1 | | | |
| Some other race | 3,454 | 5.0 | AGE OF HOUSING | | |
| Two or more races | 1,651 | 2.4 | 1939 or earlier | 80 | 0.3 |
| | | | 1940 to 1959 | 262 | 1.0 |
| HOUSING VALUE <i>Specified owner-occupied units</i> | | | 1960 to 1969 | 1,990 | 7.5 |
| Less than \$50,000 | 1,375 | 6.6 | 1970 to 1979 | 4,380 | 16.5 |
| \$50,000 to \$99,999 | 14,890 | 71.1 | 1980 to 1989 | 12,308 | 46.4 |
| \$100,000 to \$149,999 | 3,850 | 18.4 | 1990 to 1994 | 4,151 | 15.6 |
| \$150,000 to \$199,999 | 549 | 2.6 | 1995 to 1998 | 2,574 | 9.7 |
| \$200,000 to \$299,999 | 218 | 1.0 | 1999 to March 2000 | 802 | 3.0 |
| \$300,000 to \$499,999 | 26 | 0.1 | (X) = Not Applicable | | |
| \$500,000 to \$999,999 | 17 | 0.1 | | | |
| \$1,000,000 or more | 17 | 0.1 | | | |

Information taken from 2000 Census of Population & Housing Summary Report

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 ¹ | 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 ² | 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</i> ³ | | | | | | |
| 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; ¹Other Asian alone, or two or more Asian categories; ² Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories; ³ 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

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

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

EXISTING POPULATION: EDUCATIONAL ATTAINMENT

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

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

EXISTING POPULATION: INCOME BY HOUSEHOLDS IN 1999

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

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

EXISTING HOUSEHOLDS: NUMBER AND AVERAGE SIZE

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

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

Demographics

EXISTING HOUSEHOLDS BY TYPE

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

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

**PRINCIPAL TAXPAYERS
FISCAL YEAR ENDED SEPTEMBER 30, 2007**

| <u>Taxpayer</u> | <u>Type of Business</u> | <u>Taxable Assessed Value</u> | <u>Percentage of Total Taxable Assessed Value</u> |
|------------------------------------|-------------------------|-------------------------------|---|
| Florida Power & Light Company | Utility | \$ 15,911,729 | 0.4% |
| D O T Properties N V | Real Estate | 10,590,750 | 0.3% |
| Bright House Networks LLC | Utility | 9,819,275 | 0.2% |
| Progress Energy Florida, Inc. | Utility | 8,598,385 | 0.2% |
| BellSouth Telecommunications, Inc. | Utility | 7,711,826 | 0.2% |
| Maronda Homes, Inc. | Builder | 7,474,872 | 0.2% |
| I-4 Howland Investment LLC | Real Estate | 7,090,017 | 0.2% |
| Trafalgar Holdings LLC | Real Estate | 6,828,733 | 0.2% |
| Embarq Florida, Inc. | Utility | 6,398,081 | 0.2% |
| Deltona Associates LTD | Property Management | 6,260,288 | 0.1% |
| All Other | | <u>4,089,225,000</u> | <u>97.8%</u> |
| | Total | \$4,175,908,956 | 100.0% |

Source: County of Volusia Property Appraiser

MISCELLANEOUS STATISTICS

General City Information

| | |
|---|---------------------------|
| Date of incorporation..... | December 31, 1995 |
| Form of Government..... | Commission – City Manager |
| Area in square miles..... | 40 |
| Number of paved streets..... | 1,640 |
| Miles of maintained streets..... | 423.54 |
| Developed lots..... | 32,910 |
| Platted single-family residential lots..... | 35,309 |

Fire Protection

| | |
|--|-------|
| Number of stations..... | 4 |
| Number of Firefighters and Officers..... | 78 |
| Number of Staff and Communications..... | 21 |
| Number of calls (alarms) answered..... | 8,180 |
| Number of inspections conducted..... | 4,609 |

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

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

Parks and Recreation

| | |
|-----------------------------------|-----------|
| Number of Community Parks..... | 9 |
| Number of Neighborhood Parks..... | 7 |
| Number of Urban Open Spaces..... | 1 |
| Number of Tot Lots..... | 1 |
| Developed Park Area..... | 211 Acres |
| Undeveloped Park Area..... | 291 Acres |
| Baseball Fields..... | 12 |
| Basketball courts..... | 11 |
| Football fields..... | 1 |
| Multi-purpose fields..... | 7 |
| Playgrounds..... | 15 |
| Racquetball courts..... | 4 |
| Shuffleboard courts..... | 24 |
| Soccer fields..... | 7 |
| Tennis courts..... | 5 |
| Volleyball courts..... | 2 |

Public Schools

| | |
|-----------------------------------|---|
| Number of Elementary Schools..... | 7 |
| 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..... | 885 mgd |
| Maximum daily capacity of treatment plant in gallons..... | 1.40 mgd |

Water System

| | |
|---|----------|
| Miles of water mains..... | 498 |
| Number of services connections (as of 6/18/08)..... | 33,731 |
| Number of fire hydrants..... | 1,050 |
| Daily average consumption in gallons..... | 12.5 mgd |
| Maximum daily capacity of plant in gallons..... | 26.4 mgd |
| Number of Water Treatment Plants..... | 17 |

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Citizens of Deltona

Elected Officials
 Dennis Mulder, Mayor
 Zenaida Denizac, Dist. 1 Herb Zischkau, Dist. 2
 Michele McFall-Conte, Dist. 3 Paul Treusch, Dist. 4
 Janet I. Deyette, Dist. 5 Michael Carmolingo, Vice-Mayor, Dist. 6

| | | |
|---|---|---|
| <u>Various Appointed Boards & Committees</u> | <u>City Manager's Office</u> Faith G. Miller, MMC, MPA Acting City Manager | <u>City Attorney</u> George Trovato |
|---|---|---|

City Clerk's Office
Faith G. Miller, MMC, MPA
City Clerk

Information Technology Services
Steve Narvaez
Manager

Budget & Procurement Services
Robert Clinger, CPA
Director
Purchasing Budget

Finance Department
Dorothy Pendergrass, CPA
Director
Accounting Payroll

Human Resources
Tom Acquaro
Director

Parks & Recreation
Mark Manning
Acting Director

Planning & Development Services
Tom Burbank
Acting Director

Building & Zoning Services
Cyrus Butts
Director

Fire / Rescue Department
Robert Staples
Fire Chief
Fire Loss Management Combat Communications Training

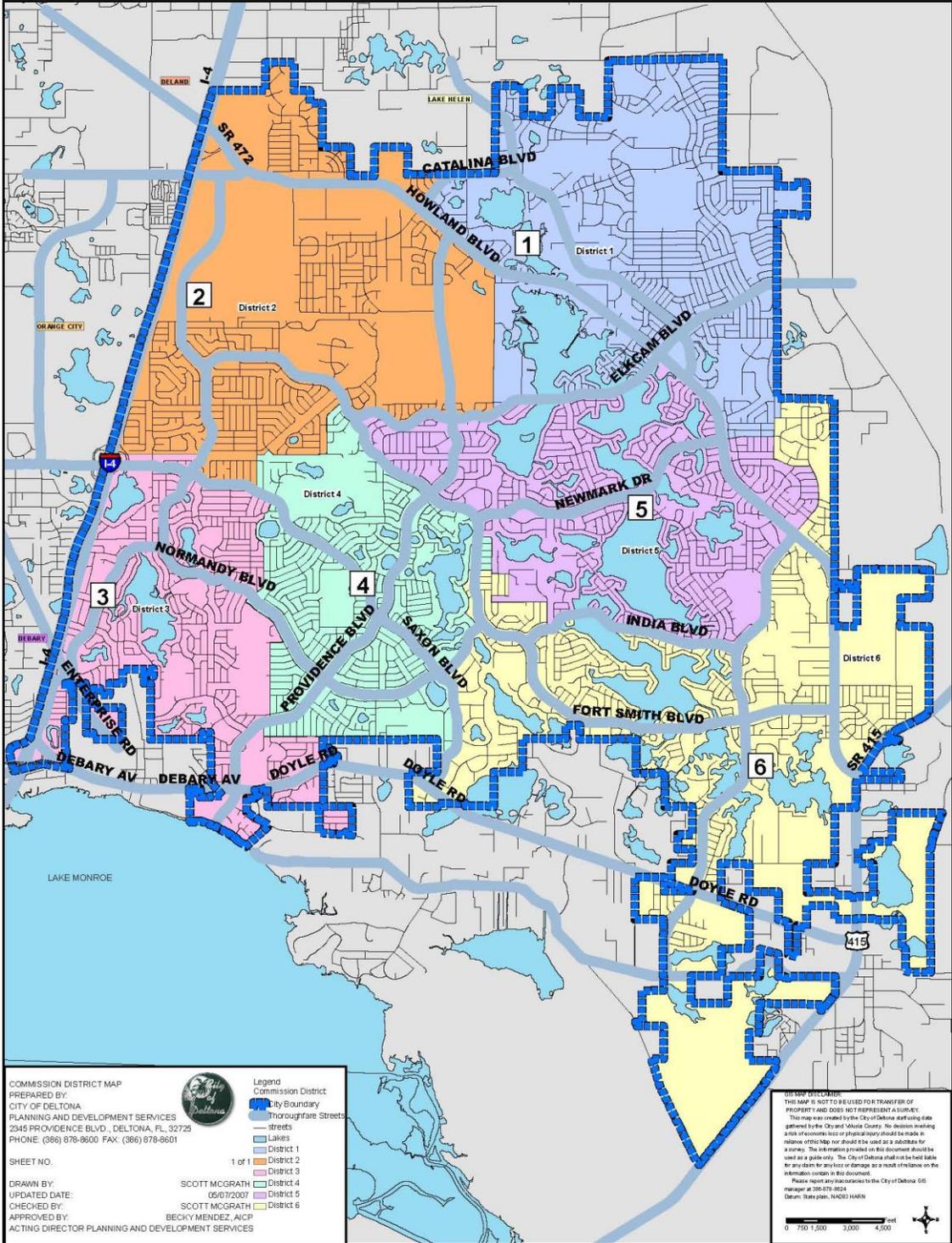
Enforcement Services
Dale Baker
Director
Animal Control Code Enforcement Solid Waste

Law Enforcement
Capt. John Bonnevier
District Commander

Contracted services with Volusia County Sheriff's Office

Public Works and Utilities
Dave Denny
Director
*Administration Field Operations
Traffic Operations Engineering
Fleet Maintenance Stormwater
Water & Wastewater Operations
Customer Service & Billing*

COMMISSION DISTRICT MAP



BUDGET SUMMARY - FULL TIME EQUIVALENT HISTORICAL STAFFING SUMMARY

| | <u>FY06</u> | <u>FY07</u> | <u>Budget FY08</u> | <u>Adjusted FY08</u> | <u>Change</u> | <u>FY09</u> |
|------------------------------------|--------------|--------------|------------------------|--------------------------|---------------|--------------|
| GENERAL FUND: | | | | | | |
| City Commission | 1.0 | 1.0 | 1.0 | 1.0 | 0.0 | 1.0 |
| City Manager | 3.0 | 4.0 | 7.0 | 4.0 | 1.0 | 5.0 |
| City Clerk | 7.5 | 8.0 | 7.0 | 6.0 | 0.0 | 6.0 |
| Finance Department | 13.0 | 13.0 | 17.0 | 7.0 | 0.0 | 7.0 |
| Information Technology Services | 4.5 | 4.5 | 6.0 | 6.0 | (1.0) | 5.0 |
| Budget & Procurement Services | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 6.0 |
| City Attorney | 7.0 | 6.0 | 6.0 | 6.0 | (1.0) | 5.0 |
| Planning & Development Services | 21.5 | 25.0 | 20.0 | 15.0 | (3.0) | 12.0 |
| Building & Zoning Services | 24.0 | 24.0 | 18.0 | 11.0 | 0.0 | 11.0 |
| Human Resources | 6.0 | 7.5 | 5.5 | 4.5 | 0.0 | 4.5 |
| General Government | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 1.0 |
| Enforcement Services | 15.0 | 19.0 | 22.0 | 19.0 | (1.0) | 18.0 |
| Fire/Rescue | 87.5 | 93.5 | 98.5 | 95.0 | 0.0 | 95.0 |
| Public Works | | | | | | |
| Traffic Operations | 6.0 | 6.0 | 9.0 | 8.0 | 0.0 | 8.0 |
| Engineering Division | 0.0 | 0.0 | 4.0 | 4.0 | 1.0 | 5.0 |
| Field Operations | 14.0 | 16.5 | 19.0 | 18.0 | (6.0) | 12.0 |
| Administration Division | 0.0 | 0.0 | 4.0 | 4.0 | 0.0 | 4.0 |
| Fleet Maintenance | 8.0 | 8.0 | 5.5 | 5.5 | 0.0 | 5.5 |
| | <u>28.0</u> | <u>30.5</u> | <u>41.5</u> | <u>39.5</u> | <u>(5.0)</u> | <u>34.5</u> |
| Parks & Recreation | 32.0 | 37.5 | 51.0 | 43.5 | (9.0) | 34.5 |
| TOTAL GENERAL FUND | <u>250.0</u> | <u>273.5</u> | <u>300.5</u> | <u>263.5</u> | <u>(18.0)</u> | <u>245.5</u> |
| SPECIAL REVENUE FUNDS: | | | | | | |
| Stormwater Fund | 23.0 | 25.0 | 21.0 | 21.0 | 6.0 | 27.0 |
| Solid Waste Fund | 1.0 | 1.0 | 2.0 | 2.0 | 0.0 | 2.0 |
| State Housing Initiatives (SHIP) | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 1.0 |
| TOTAL SPECIAL REVENUE FUNDS | <u>24.0</u> | <u>26.0</u> | <u>23.0</u> | <u>23.0</u> | <u>7.0</u> | <u>30.0</u> |
| ENTERPRISE FUND: | | | | | | |
| Water Utility Services | | | | | | |
| Administration | 7.5 | 8.0 | 6.0 | 6.0 | 0.0 | 6.0 |
| Water Plant Operations | 14.5 | 14.5 | 12.5 | 12.5 | (2.5) | 10.0 |
| Wastewater Plant Operations | 3.0 | 4.0 | 7.0 | 7.0 | 3.0 | 10.0 |
| Customer Service/Billing | 14.0 | 15.0 | 16.0 | 16.0 | 0.0 | 16.0 |
| Water/WW Field Operations | 26.0 | 27.0 | 27.0 | 27.0 | (1.0) | 26.0 |
| TOTAL ENTERPRISE FUND | <u>65.0</u> | <u>68.5</u> | <u>68.5</u> | <u>68.5</u> | <u>(0.5)</u> | <u>68.0</u> |
| TOTAL ALL FUNDS | <u>339.0</u> | <u>368.0</u> | <u>392.0</u> | <u>355.0</u> | <u>(11.5)</u> | <u>343.5</u> |

BUDGET SUMMARY - STAFFING CHANGES

| | Number of Postions (full & part-time) by Department | | | | | | | | | Budgeted | | |
|-------------------------------|---|--------------------|---------------------|---------------------|----------------------|----------------------|---------------------|--------------------|---------------------|-----------------------|----------------------|---------------------|
| | FY08 | | | Change | | | FY09 | | | Full-time Equivalents | | |
| | FT | PT | Total | FT | PT | Total | FT | PT | Total | FY08 | Change | FY09 |
| | | | | | | | | | | | | |
| GENERAL FUND | | | | | | | | | | | | |
| City Commission | 1.0 | 0.0 | 1.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 1.0 | 1.0 | 0.0 | 1.0 |
| City Manager | 4.0 | 0.0 | 4.0 | 1.0 | 0.0 | 1.0 | 5.0 | 0.0 | 5.0 | 4.0 | 1.0 | 5.0 |
| City Clerk | 6.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 6.0 | 6.0 | 0.0 | 6.0 |
| Finance Department | 7.0 | 0.0 | 7.0 | 0.0 | 0.0 | 0.0 | 7.0 | 0.0 | 7.0 | 7.0 | 0.0 | 7.0 |
| Inf. Technology Services | 6.0 | 0.0 | 6.0 | (1.0) | 0.0 | (1.0) | 5.0 | 0.0 | 5.0 | 6.0 | (1.0) | 5.0 |
| Budget & Procurement Svcs. | 6.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 6.0 | 6.0 | 0.0 | 6.0 |
| City Attorney | 6.0 | 0.0 | 6.0 | (1.0) | 0.0 | (1.0) | 5.0 | 0.0 | 5.0 | 6.0 | (1.0) | 5.0 |
| Planning & Development Svcs. | 15.0 | 0.0 | 15.0 | (3.0) | 0.0 | (3.0) | 12.0 | 0.0 | 12.0 | 15.0 | (3.0) | 12.0 |
| Building & Zoning Services | 11.0 | 0.0 | 11.0 | 0.0 | 0.0 | 0.0 | 11.0 | 0.0 | 11.0 | 11.0 | 0.0 | 11.0 |
| Human Resources | 4.0 | 1.0 | 5.0 | 0.0 | 0.0 | 0.0 | 4.0 | 1.0 | 5.0 | 4.5 | 0.0 | 4.5 |
| General Government | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 1.0 | 1.0 | 0.0 | 1.0 | 0.0 | 1.0 | 1.0 |
| Enforcement Services | 19.0 | 0.0 | 19.0 | (1.0) | 0.0 | (1.0) | 18.0 | 0.0 | 18.0 | 19.0 | (1.0) | 18.0 |
| Fire/Rescue | 95.0 | 0.0 | 95.0 | 0.0 | 0.0 | 0.0 | 95.0 | 0.0 | 95.0 | 95.0 | 0.0 | 95.0 |
| Public Works | | | | | | | | | | | | |
| Traffic Operations | 8.0 | 0.0 | 8.0 | 0.0 | 0.0 | 0.0 | 8.0 | 0.0 | 8.0 | 8.0 | 0.0 | 8.0 |
| Engineering Division | 4.0 | 0.0 | 4.0 | 1.0 | 0.0 | 1.0 | 5.0 | 0.0 | 5.0 | 4.0 | 1.0 | 5.0 |
| Field Operations | 18.0 | 0.0 | 18.0 | (6.0) | 0.0 | (6.0) | 12.0 | 0.0 | 12.0 | 18.0 | (6.0) | 12.0 |
| Administration | 4.0 | 0.0 | 4.0 | 0.0 | 0.0 | 0.0 | 4.0 | 0.0 | 4.0 | 4.0 | 0.0 | 4.0 |
| Fleet Maintenance | 5.0 | 1.0 | 6.0 | 0.0 | 0.0 | 0.0 | 5.0 | 1.0 | 6.0 | 5.5 | 0.0 | 5.5 |
| | <u>39.0</u> | <u>1.0</u> | <u>40.0</u> | <u>(5.0)</u> | <u>0.0</u> | <u>(5.0)</u> | <u>34.0</u> | <u>1.0</u> | <u>35.0</u> | <u>39.5</u> | <u>(5.0)</u> | <u>34.5</u> |
| Parks & Recreation | 29.0 | 29.0 | 58.0 | (3.0) | (12.0) | (15.0) | 26.0 | 17.0 | 43.0 | 43.5 | (9.0) | 34.5 |
| SPECIAL REVENUE FUNDS | | | | | | | | | | | | |
| Stormwater Fund | 21.0 | 0.0 | 21.0 | 6.0 | 0.0 | 6.0 | 27.0 | 0.0 | 27.0 | 21.0 | 6.0 | 27.0 |
| Solid Waste Fund | 2.0 | 0.0 | 2.0 | 0.0 | 0.0 | 0.0 | 2.0 | 0.0 | 2.0 | 2.0 | 0.0 | 2.0 |
| State Housing Init. (SHIP) | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 1.0 | 1.0 | 0.0 | 1.0 | 0.0 | 1.0 | 1.0 |
| ENTERPRISE FUNDS | | | | | | | | | | | | |
| Water Utility Services | | | | | | | | | | | | |
| Administration | 6.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 6.0 | 6.0 | 0.0 | 6.0 |
| Water Plant Operations | 12.0 | 1.0 | 13.0 | (2.0) | (1.0) | (3.0) | 10.0 | 0.0 | 10.0 | 12.5 | (2.5) | 10.0 |
| Wastewater Plant Operations | 7.0 | 0.0 | 7.0 | 3.0 | 0.0 | 3.0 | 10.0 | 0.0 | 10.0 | 7.0 | 3.0 | 10.0 |
| 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 | 27.0 | 0.0 | 27.0 | (1.0) | 0.0 | (1.0) | 26.0 | 0.0 | 26.0 | 27.0 | (1.0) | 26.0 |
| | <u>68.0</u> | <u>1.0</u> | <u>69.0</u> | <u>0.0</u> | <u>(1.0)</u> | <u>(1.0)</u> | <u>68.0</u> | <u>0.0</u> | <u>68.0</u> | <u>68.5</u> | <u>(0.5)</u> | <u>68.0</u> |
| Total City Staff | <u>339.0</u> | <u>32.0</u> | <u>371.0</u> | <u>(5.0)</u> | <u>(13.0)</u> | <u>(18.0)</u> | <u>334.0</u> | <u>19.0</u> | <u>353.0</u> | <u>355.0</u> | <u>(11.5)</u> | <u>343.5</u> |
| Full Time Equivalent | <u>339.0</u> | <u>16.0</u> | <u>355.0</u> | <u>(5.0)</u> | <u>(6.5)</u> | <u>(11.5)</u> | <u>334.0</u> | <u>9.5</u> | <u>343.5</u> | | | |

VISION 2026

VISION STATEMENT

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

MISSION STATEMENT

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

GOALS & OBJECTIVES

1. Overall Development

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

2. Infrastructure

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

3. Financial Sustainability

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

4. Internal and External Communication

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

5. Economic Development and Redevelopment

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

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

6. Public Services

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

7. Beautification

- a. Develop comprehensive, city-wide beautification plan



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

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

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

BUDGET PROCESS

GENERAL DESCRIPTION

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

PREPARATION

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

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

ADOPTION

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

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

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

AMENDMENTS AND TRANSFERS

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

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

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FY 08/09 BUDGET CALENDAR

| | |
|------------------------------|--|
| March 20 & 25, 2008 | <ul style="list-style-type: none"> • Citizens Forum <ul style="list-style-type: none"> ○ Citizens Input on City Service Needs and Priorities |
| April 7, 2008 | <ul style="list-style-type: none"> • City Manager provides briefing on results of Citizen Forum on community Needs |
| April 8, 2008 | <ul style="list-style-type: none"> • Budget Preparation Begins – City Manager Provides Directors Guidance on Issues to be addressed, and Budget Workbooks Distributed to Departments |
| April 8 – May 16, 2008 | <ul style="list-style-type: none"> • Departments complete Budget Submittal Packages • All requests for personnel changes to be reviewed by HR prior to submission to the Finance Department • Finance Department completes preliminary budget work |
| May 5, 2008 | <ul style="list-style-type: none"> • Departments submit Budget Packages to Finance Director |
| May 6 – June 30, 2008 | <ul style="list-style-type: none"> • Compilation of Budget data by Finance Department • Budget review by City Manager and Director of Finance with Department Directors • Budget revisions by Departments, as needed |
| July 1, 2008 | <ul style="list-style-type: none"> • Form DR-420 Certification of Taxable Value received from the County Property Appraiser’s Office |
| July 7 – July 11, 2008 | <ul style="list-style-type: none"> • Budget highlights by City Manager with individual City Commission Members (one on one discussion) |
| July 21, 2008 (4:00 p.m.) | <ul style="list-style-type: none"> • Budget Workshop: Draft of proposed Annual Budget presented to City Commission <ul style="list-style-type: none"> ○ Budget Overview, Presentation and Discussion ○ Proposed Millage Rate Discussion ○ Proposed Assessment Rate Discussion |
| July 28, 2008 (6:30 p.m.) | <ul style="list-style-type: none"> • Special Commission Meeting <ul style="list-style-type: none"> ○ Tentative Proposed Millage Rate Resolution ○ Preliminary Rate Resolutions for Special Assessments <ul style="list-style-type: none"> ▪ Stormwater Utility Assessment ▪ Solid Waste Management Assessment ▪ Streetlighting Districts’ Assessment |
| By July 30, 2008 | <p>Form DR-420, stating the City proposed millage rate, and Form DR-420 MMP submitted to the County Property Appraiser’s Office</p> |

FY 08/09 BUDGET CALENDAR – Continued

| | |
|-----------------------------------|---|
| August 11, 2008 | City Commission Budget Workshop |
| August 21, 2008 | Notice of Proposed Property Taxes (TRIM Notice) mailed to residents by County Property Appraiser’s Office |
| August 25, 2008 | City Commission Budget Workshop |
| September 3, 2008 (6:30 p.m.) | <ul style="list-style-type: none"> • City Commission Meeting <ul style="list-style-type: none"> ○ First Public Hearing: Adoption of Tentative Budget & Millage Rate (Must be done between September 3rd and 18th) ○ Annual Rate Resolution on Special Assessments <ul style="list-style-type: none"> ▪ Stormwater Utility Assessment ▪ Solid Waste Management Assessment ▪ Streetlighting Districts’ Assessment |
| September 11, 2008 | <ul style="list-style-type: none"> • Publication of Budget in Newspaper |
| September 15, 2008 (6:30 p.m.) | <ul style="list-style-type: none"> • City Commission Meeting <ul style="list-style-type: none"> ○ Second Public Hearing: Adoption of Final Budget & Millage Rate (Must be done 2 to 5 days after publication) |
| September 18, 2008 | <ul style="list-style-type: none"> • Certified Copy of Resolution adopting Final Millage Rate forwarded to County Property Appraiser’s Office (Must be done within 3 days of final hearing) |
| Within 3 days of receipt | <ul style="list-style-type: none"> • Form DR-422 completed and certified to the County Property Appraiser’s Office |
| By October 13, 2008 | <ul style="list-style-type: none"> • Certification of Compliance Form DR-487 and Form DR-420-MM submitted to Property Tax Administration Program, Department of Revenue, State of Florida. (Must be done within 30 days of final hearing) |

RESOLUTION NO. 2008-53

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELTONA, VOLUSIA COUNTY, FLORIDA; DETERMINING THE AMOUNT AND FIXING THE RATE OF TAXATION AND MAKING THE ANNUAL TAX LEVY FOR THE FISCAL YEAR 2008/2009 ON ALL TAXABLE PROPERTY LOCATED WITHIN THE CITY OF DELTONA, VOLUSIA COUNTY, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Volusia County Property Appraiser has certified the quantity of taxable property within the City for Fiscal Year 2008/2009; and

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

WHEREAS, by affirmative motion the City Commission of the City of Deltona adopted Resolution 2008-46, which established a tentative millage rate of 4.15329.

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

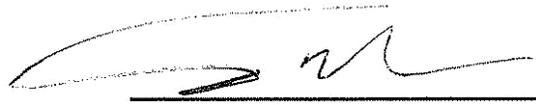
SECTION 1. The City Commission hereby adopts and imposes a final millage rate of 4.15329 for ad valorem taxation within the City of Deltona, Florida, for the 2008/2009 fiscal year. This final ad valorem tax shall be levied upon the 2008 Tax Assessment Roll for ad valorem tax on all taxable property located within the City of Deltona and is to be used for the City's fiscal year beginning October 1, 2008 and ending September 30, 2009. The tentative millage rate reflects no increase from the rollback rate.

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

CERTIFIED

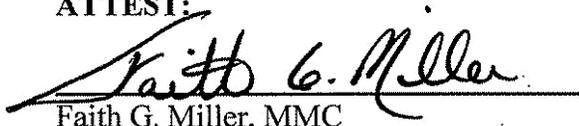
City of Deltona, Florida
Resolution No. 2008-53
Page 2 of 2

ADOPTED BY the City Commission of the City of Deltona, Florida this 15th day of Sept., 2008.



Dennis Mulder, Mayor

ATTEST:



Faith G. Miller, MMC
Acting City Manager/City Clerk

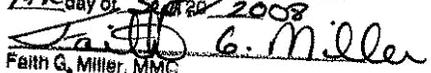
Approved as to form & legality for use & Reliance by the City of Deltona, Florida.



George Trovato, City Attorney

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

CERTIFIED

STATE OF FLORIDA
COUNTY OF VOLUSIA
This is to certify that the foregoing is a true and correct copy of Res. 2008-53
Witness my hand and official Seal this 17th day of Sept, 2008


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

RESOLUTION NO. 2008-54

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELTONA, VOLUSIA COUNTY, FLORIDA; ADOPTING THE FINAL ANNUAL GENERAL FUND, SPECIAL REVENUE FUNDS, ENTERPRISE FUNDS, CAPITAL PROJECTS FUNDS, AND CAPITAL EQUIPMENT FUND BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Deltona, Florida, has prepared and submitted to the City Commission of the City of Deltona, an estimate of revenues and recommended budgeted expenditures for the City for the Fiscal Year beginning October 1, 2008, and ending September 30, 2009, such estimates and recommendations having been made with particular application to the various departments of the City; and

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

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

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

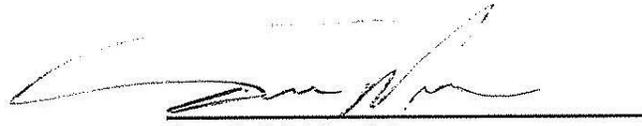
SECTION 1. The City Commission hereby adopts the final General Fund, Special Revenue Funds, Enterprise Funds, Capital Projects Funds, and Capital Equipment Fund budgets, which are attached hereto and by reference made a part hereof, of the City of Deltona, Florida, for the fiscal year beginning October 1, 2008, and ending September 30, 2009, said budgets showing combined sources and uses of \$125,515,535.

CERTIFIED

City of Deltona, Florida
Resolution No. 2008-54
Page 2 of 2

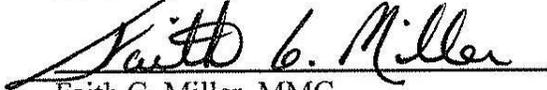
SECTION 2. That this Resolution shall become effective immediately upon its adoption.

ADOPTED BY the City Commission of the City of Deltona, Florida this 15th day of Sept., 2008.



Dennis Mulder, Mayor

ATTEST:



Faith G. Miller, MMC,
Acting City Manager/City Clerk

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


George Trovato, City Attorney

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

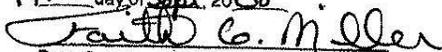
CERTIFIED

STATE OF FLORIDA
COUNTY OF VOLUSIA

This is to certify that the foregoing is a true and correct copy of

Res. # 2008-54

Witness my hand and official Seal this 17th day of Sept. 2008



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

BASIS OF ACCOUNTING

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

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

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

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

FINANCIAL POLICIES

I. Background and Purpose

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

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

II. General Financial Philosophy

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

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

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

III. Accounting System, Auditing and Budgetary Control

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

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

The concept of reasonable assurance recognizes that:

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

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

FINANCIAL POLICIES – Continued

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

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

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

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

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

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

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

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

The City Finance Department is solely responsible for the reporting of the financial affairs of the City, both internally and externally. The Finance Director is 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 the Budget & Procurement Services 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 30th 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 Budget & Procurement Services Director to facilitate managerial control and reporting of financial operations.

If the City Manager and Budget & Procurement Services 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 Budget & Procurement Services 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.

VIII. 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 citywide 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.

IX. 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.

X. Cash Management and Investment Policies

o Cash Management Policies

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

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

FINANCIAL POLICIES – Continued○ Investment Policies

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

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

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

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

FINANCIAL POLICIES – Continued

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

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

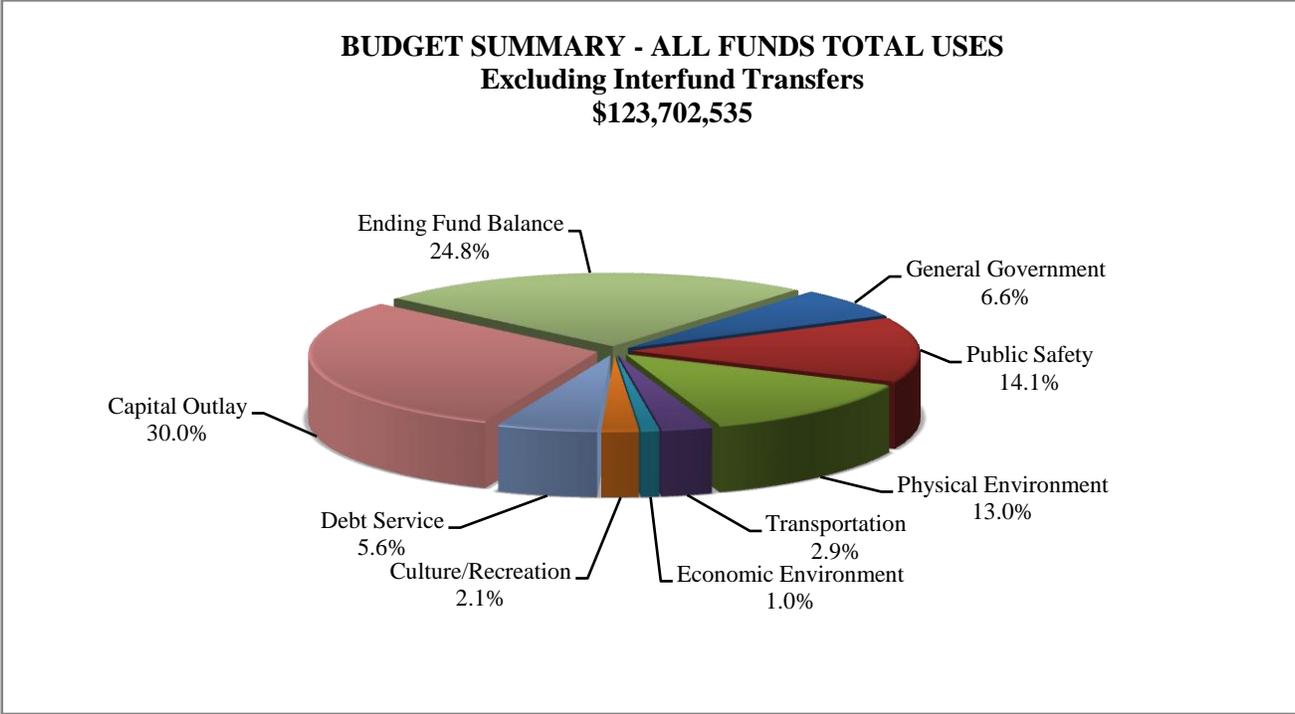
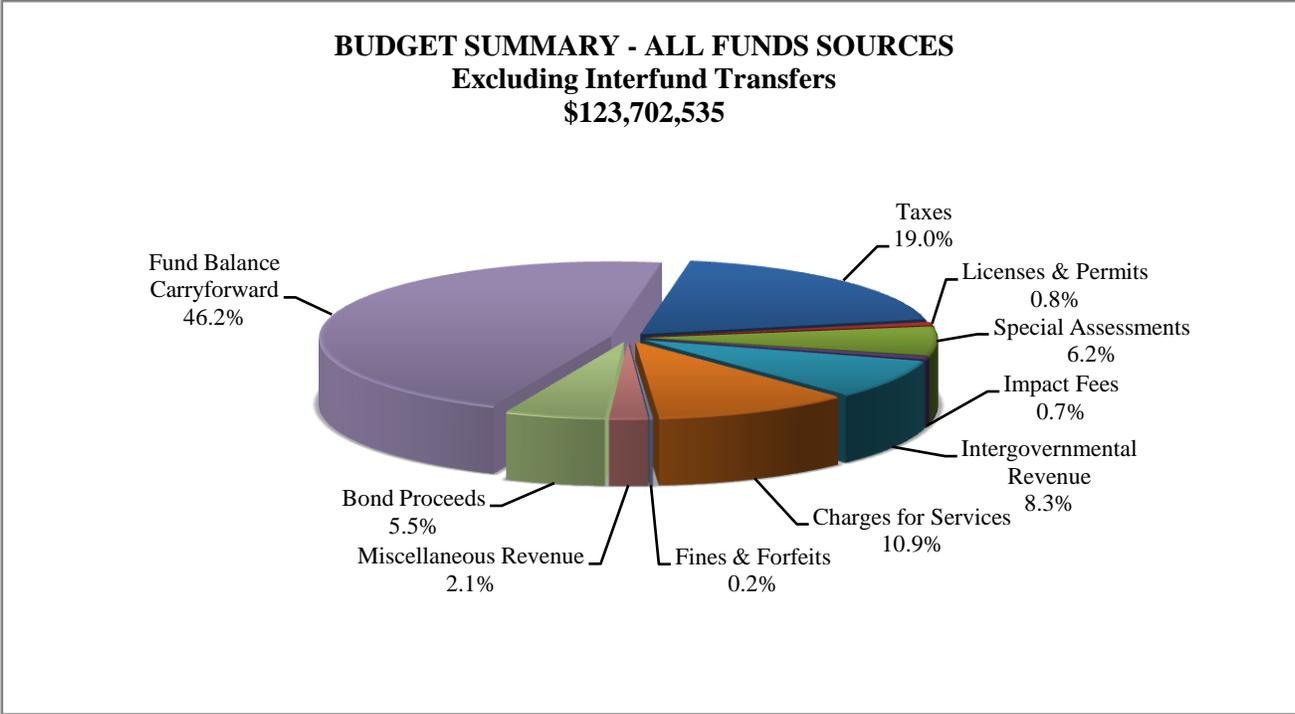
XI. Approval of Financial Policies

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> |
|---|-----------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|
| <u>SOURCES</u> | | | | | |
| Taxes | \$ 23,564,422 | \$ - | \$ - | \$ - | \$ 23,564,422 |
| Licenses & Permits | 951,000 | - | - | - | 951,000 |
| Special Assessments | - | 7,672,600 | - | - | 7,672,600 |
| Impact Fees | - | 653,500 | 250,000 | - | 903,500 |
| Intergovernmental Revenue | 6,258,000 | 3,333,364 | - | 700,000 | 10,291,364 |
| Charges for Services | 260,000 | - | 13,185,800 | - | 13,445,800 |
| Fines & Forfeits | 227,000 | - | - | - | 227,000 |
| Miscellaneous Revenue | <u>1,282,578</u> | <u>610,100</u> | <u>513,600</u> | <u>238,000</u> | <u>2,644,278</u> |
| <i>Revenues</i> | 32,543,000 | 12,269,564 | 13,949,400 | 938,000 | 59,699,964 |
| Transfers In | - | 350,000 | - | 1,463,000 | 1,813,000 |
| Bond Proceeds | - | 6,850,000 | - | - | 6,850,000 |
| Fund Balance(Equity) Carryforward - 9/30/07 | <u>11,861,000</u> | <u>18,061,910</u> | <u>17,013,792</u> | <u>10,215,869</u> | <u>57,152,571</u> |
| <i>TOTAL SOURCES</i> | <u>\$ 44,404,000</u> | <u>\$ 37,531,474</u> | <u>\$ 30,963,192</u> | <u>\$ 12,616,869</u> | <u>\$ 125,515,535</u> |
| <u>USES</u> | | | | | |
| General Government | \$ 8,157,300 | \$ - | \$ - | \$ - | \$ 8,157,300 |
| Public Safety | 17,442,700 | - | - | - | 17,442,700 |
| Physical Environment | - | 6,657,400 | 9,362,500 | - | 16,019,900 |
| Transportation | 3,150,400 | 389,700 | - | - | 3,540,100 |
| Economic Environment | - | 1,278,400 | - | - | 1,278,400 |
| Culture/Recreation | 2,569,100 | - | - | - | 2,569,100 |
| Debt Service: | | | | | |
| Principal | - | 848,000 | 1,100,000 | - | 1,948,000 |
| Interest | - | 1,184,312 | 3,794,313 | - | 4,978,625 |
| <i>Operating Appropriations</i> | 31,319,500 | 10,357,812 | 14,256,813 | - | 55,934,125 |
| Capital Outlay | - | 10,702,300 | 16,530,800 | 9,845,910 | 37,079,010 |
| <i>Total Appropriations</i> | 31,319,500 | 21,060,112 | 30,787,613 | 9,845,910 | 93,013,135 |
| Transfers Out | 1,150,000 | 663,000 | - | - | 1,813,000 |
| Ending Fund Balance(Equity) - 9/30/08 | <u>11,934,500</u> | <u>15,808,362</u> | <u>175,579</u> | <u>2,770,959</u> | <u>30,689,400</u> |
| <i>TOTAL USES</i> | <u>\$ 44,404,000</u> | <u>\$ 37,531,474</u> | <u>\$ 30,963,192</u> | <u>\$ 12,616,869</u> | <u>\$ 125,515,535</u> |

Budget Summary - Sources and Uses



Revenue by Source

BUDGET SUMMARY - ALL FUNDS

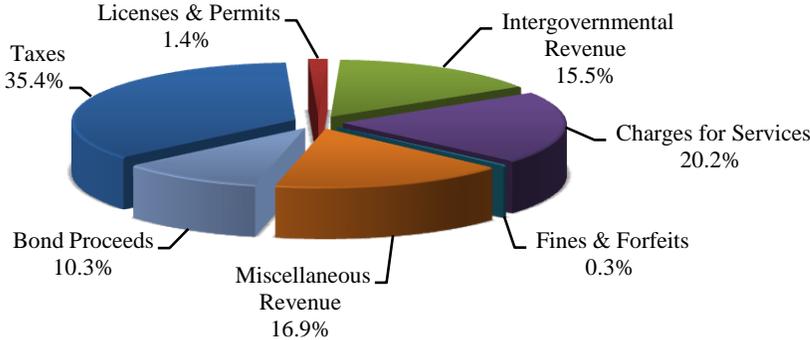
Trend Analysis - Revenues By Source

| <u>Description</u> | Actual | | Estimated | Budget |
|-----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| | <u>FY 05/06</u> | <u>FY 06/07</u> | <u>FY 07/08</u> | <u>FY 08/09</u> |
| <u>SOURCES</u> | | | | |
| Taxes | \$ 21,202,508 | \$ 24,122,500 | \$ 25,132,000 | \$ 23,564,422 |
| Licenses & Permits | 2,966,975 | 1,383,000 | 1,575,000 | 951,000 |
| Intergovernmental Revenue | 10,277,427 | 9,290,000 | 10,412,000 | 10,291,364 |
| Charges for Services | 13,574,107 | 13,536,000 | 13,944,000 | 13,445,800 |
| Fines & Forfeits | 277,399 | 307,000 | 251,000 | 227,000 |
| Miscellaneous Revenue | <u>15,120,058</u> | <u>14,573,743</u> | <u>19,641,600</u> | <u>11,220,378</u> |
| <i>Revenues</i> | 63,418,474 | 63,212,243 | 70,955,600 | 59,699,964 |
| Bond Proceeds | 18,882,506 | - | - | 6,850,000 |
| Transfers In | 4,023,711 | 6,297,105 | 8,276,000 | 1,813,000 |
| Fund Balance(Equity) Carryforward | <u>47,667,051</u> | <u>76,183,804</u> | <u>69,218,556</u> | <u>57,152,571</u> |
| <i>TOTAL RESOURCES</i> | <u>\$ 133,991,742</u> | <u>\$ 145,693,152</u> | <u>\$ 148,450,156</u> | <u>\$ 125,515,535</u> |

Budget FY 08/09 Compared to FY 07/08

| | |
|---------------------------|---------------|
| <u>SOURCES</u> | |
| Taxes | -6.2% |
| Licenses & Permits | -39.6% |
| Intergovernmental Revenue | -1.2% |
| Charges for Services | -3.6% |
| Fines & Forfeits | -9.6% |
| Miscellaneous Revenue | <u>-42.9%</u> |
| <i>Revenues</i> | <u>-15.9%</u> |

REVENUES BY SOURCE
TOTAL: \$66,549,964
(Excluding Interfund Transfers)



Expenditures by Function

BUDGET SUMMARY - ALL FUNDS

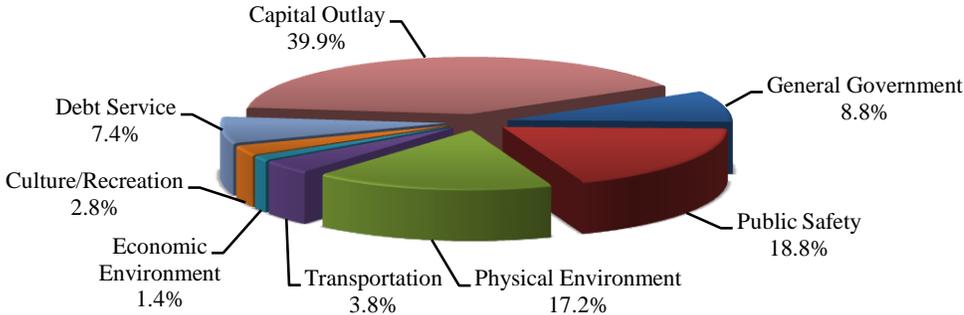
Trend Analysis - Expenditures By Function

| Description | Actual FY 05/06 | Actual FY 06/07 | Estimated Actual FY 07/08 | Budget FY 08/09 |
|-----------------------------|-----------------------|-----------------------|---------------------------------|-----------------------|
| USES | | | | |
| General Government | \$ 7,175,245 | \$ 11,278,200 | \$ 11,180,900 | \$ 8,157,300 |
| Public Safety | 12,676,424 | 14,412,800 | 17,873,900 | 17,442,700 |
| Physical Environment | 11,798,530 | 13,550,580 | 14,754,300 | 16,019,900 |
| Transportation | 3,044,017 | 3,839,665 | 4,723,300 | 3,540,100 |
| Economic Environment | 2,730,025 | 2,015,219 | 1,282,000 | 1,278,400 |
| Culture/Recreation | 1,837,059 | 2,543,600 | 3,820,500 | 2,569,100 |
| Debt Service | 4,674,197 | 6,164,101 | 6,247,000 | 6,926,625 |
| Capital Outlay | 9,848,732 | 18,623,326 | 50,859,200 | 37,079,010 |
| <i>Appropriations</i> | 53,784,227 | 72,427,491 | 110,741,100 | 93,013,135 |
| Transfers Out | 4,987,903 | 4,023,711 | 6,297,105 | 1,813,000 |
| Ending Fund Balance(Equity) | 75,219,612 | 69,241,950 | 31,411,951 | 30,689,400 |
| TOTAL USES | \$ 133,991,742 | \$ 145,693,152 | \$ 148,450,156 | \$ 125,515,535 |

Budget FY 08/09 Compared to FY 07/08

| | |
|-----------------------|---------------|
| USES | |
| General Government | -27.0% |
| Public Safety | -2.4% |
| Physical Environment | 8.6% |
| Transportation | -25.1% |
| Economic Environment | -0.3% |
| Culture/Recreation | -32.8% |
| Debt Service | 10.9% |
| Capital Outlay | -27.1% |
| <i>Appropriations</i> | <u>-16.0%</u> |

EXPENDITURES BY FUNCTION
TOTAL: \$93,013,135
(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 |
|---|-----------------------------|-------------------------------------|--------------------------------|--------------------------------------|-----------------------------|
| <i>Actual Fund Balance(Equity) - 09/30/07</i> | \$ 19,880,416 | \$ 27,397,510 | \$ 33,953,092 | \$ 15,896,169 | \$ 97,127,187 |
| <i>Estimated FY08:</i> | | | | | |
| Revenues | 33,053,396 | 18,456,600 | 14,797,000 | 285,000 | 66,591,996 |
| Expenditures | (33,808,212) | (26,915,800) | (31,736,300) | (14,206,300) | (106,666,612) |
| Transfers | (7,264,600) | (876,400) | - | 8,241,000 | 100,000 |
| Net Change | <u>(8,019,416)</u> | <u>(9,335,600)</u> | <u>(16,939,300)</u> | <u>(5,680,300)</u> | <u>(39,974,616)</u> |
| <i>Estimated Fund Balance(Equity) - 09/30/08</i> | <u>\$ 11,861,000</u> | <u>\$ 18,061,910</u> | <u>\$ 17,013,792</u> | <u>\$ 10,215,869</u> | <u>\$ 57,152,571</u> |
| <i>Budget FY09:</i> | | | | | |
| Revenues | 32,543,000 | 12,269,564 | 13,949,400 | 938,000 | 59,699,964 |
| Bond Proceeds | - | 6,850,000 | - | - | 6,850,000 |
| Expenditures | (31,319,500) | (21,060,112) | (30,787,613) | (9,845,910) | (93,013,135) |
| Transfers | (1,150,000) | (313,000) | - | 1,463,000 | - |
| Net Change | <u>73,500</u> | <u>(2,253,548)</u> | <u>(16,838,213)</u> | <u>(7,444,910)</u> | <u>(26,463,171)</u> |
| <i>Budgeted Fund Balance(Equity) - 09/30/09</i> | <u>\$ 11,934,500</u> | <u>\$ 15,808,362</u> | <u>\$ 175,579</u> | <u>\$ 2,770,959</u> | <u>\$ 30,689,400</u> |

**GENERAL FUND
CHANGES IN FUND BALANCE**

| | <u>General Fund Summary</u> |
|---|-------------------------------------|
| <i>Actual Fund Balance - 09/30/07</i> | 19,880,416 |
| <u>Estimated FY08:</u> | |
| Revenues | 33,053,396 |
| Expenditures | (33,808,212) |
| Transfers | <u>(7,264,600)</u> |
| Net Change | (8,019,416) |
| <i>Estimated Fund Balance - 09/30/08</i> | <u>\$ 11,861,000</u> |
| <u>Budget FY09:</u> | |
| Revenues | 32,543,000 |
| Expenditures | (31,319,500) |
| Transfers | <u>(1,150,000)</u> |
| Net Change | 73,500 |
| <i>Budgeted Fund Balance - 09/30/08</i> | <u>\$ 11,934,500</u> |

Changes in Fund Balance

**SPECIAL REVENUE FUNDS
CHANGES IN FUND BALANCE**

| | Stormwater Utility | Solid Waste Management | Transportation | Streetlighting Districts | SHIP Fund | CDBG Fund |
|--|-----------------------|---------------------------|----------------------|-----------------------------|--------------|--------------|
| Actual Fund Balance - 09/30/07 | \$ 2,193,781 | \$ 73,242 | \$ 24,398,902 | \$ - | \$ - | \$ - |
| Estimated FY08: | | | | | | |
| Revenues | 3,358,000 | 4,031,000 | 8,963,900 | 109,400 | 772,000 | 510,000 |
| Expenditures | (5,430,300) | (4,185,600) | (15,901,000) | (116,900) | (772,000) | (510,000) |
| Transfers | - | - | - | 35,000 | - | - |
| Net Change | (2,072,300) | (154,600) | (6,937,100) | 27,500 | - | - |
| Estimated Fund Balance - 09/30/08 | \$ 121,481 | \$ (81,358) | \$ 17,461,802 | \$ 27,500 | \$ - | \$ - |
| Budget FY09: | | | | | | |
| Revenues | 10,151,000 | 4,261,200 | 2,593,764 | 151,700 | 773,500 | 504,900 |
| Expenditures | (4,797,800) | (4,160,100) | (10,373,112) | (150,700) | (773,500) | (504,900) |
| Transfers | - | - | 350,000 | - | - | - |
| Net Change | 5,353,200 | 101,100 | (7,429,348) | 1,000 | - | - |
| Budgeted Fund Balance - 09/30/09 | \$ 5,474,681 | \$ 19,742 | \$ 10,032,454 | \$ 28,500 | \$ - | \$ - |

| | Fire/Rescue Impact Fees | Law Enforcement Impact Fees | Park Impact Fees | Transportation Impact Fees | Tree Replacement Fees | Environment Improvement Trust | Special Revenue Funds Summary |
|--|----------------------------|-----------------------------------|---------------------|-------------------------------|-----------------------------|-------------------------------------|-------------------------------------|
| Actual Fund Balance - 09/30/07 | \$ 40,398 | \$ 17 | \$ 159,921 | \$ - | \$ 477,853 | \$ 53,396 | \$ 27,397,510 |
| Estimated FY08: | | | | | | | |
| Revenues | 199,200 | 16,700 | 496,400 | - | - | - | 18,456,600 |
| Expenditures | - | - | - | - | - | - | (26,915,800) |
| Transfers | (238,800) | (16,700) | (655,900) | - | - | - | (876,400) |
| Net Change | (39,600) | - | (159,500) | - | - | - | (9,335,600) |
| Estimated Fund Balance - 09/30/08 | \$ 798 | \$ 17 | \$ 421 | \$ - | \$ 477,853 | \$ 53,396 | \$ 18,061,910 |
| Budget FY09: | | | | | | | |
| Revenues | 38,800 | 16,700 | 258,000 | 351,000 | 12,000 | 7,000 | 19,119,564 |
| Expenditures | - | - | - | - | (250,000) | (50,000) | (21,060,112) |
| Transfers | (39,000) | (16,000) | (258,000) | (350,000) | - | - | (313,000) |
| Net Change | (200) | 700 | - | 1,000 | (238,000) | (43,000) | (2,253,548) |
| Budgeted Fund Balance - 09/30/09 | \$ 598 | \$ 717 | \$ 421 | \$ 1,000 | \$ 239,853 | \$ 10,396 | \$ 15,808,362 |

**ENTERPRISE FUNDS
CHANGES IN FUND BALANCE**

| | Water/Sewer Construction | Water/Sewer Utility | Enterprise Fund Summary |
|---|-----------------------------|------------------------|-------------------------------|
| <i>Actual Fund Equity - 09/30/07</i> | \$ 19,048,902 | \$ 3,994,481 | \$ 23,043,383 |
| <u>Estimated FY08:</u> | | | |
| Revenues | 467,000 | 14,109,668 | 14,576,668 |
| Expenditures | (5,327,109) | (15,279,150) | (20,606,259) |
| Transfers | - | - | - |
| Net Change | (4,860,109) | (1,169,482) | (6,029,591) |
| <i>Estimated Fund Equity - 09/30/08</i> | \$ 14,188,793 | \$ 2,824,999 | \$ 17,013,792 |
| <u>Budget FY09:</u> | | | |
| Revenues | 250,000 | 13,699,400 | 13,949,400 |
| Expenditures | (14,431,550) | (16,356,063) | (30,787,613) |
| Transfers | - | - | - |
| Net Change | (14,181,550) | (2,656,663) | (16,838,213) |
| <i>Budgeted Fund Equity - 09/30/09</i> | \$ 7,243 | \$ 168,336 | \$ 175,579 |

Changes in Fund Balance

**CAPITAL PROJECT FUNDS
CHANGES IN FUND BALANCE**

| | Municipal Complex(es) | Replacement Equipment | New Equipment | Park Projects | Capital Project Funds Summary |
|---|--------------------------|--------------------------|------------------|-------------------|-------------------------------------|
| <i>Actual Fund Balance - 09/30/07</i> | \$ 6,548,254 | \$ 1,369,618 | \$ - | \$ 921,547 | \$ 8,839,419 |
| <u>Estimated FY08:</u> | | | | | |
| Revenues | 225,000 | 65,000 | - | 483,450 | 773,450 |
| Expenditures | (3,185,000) | (1,689,000) | (568,600) | (1,795,700) | (7,238,300) |
| Transfers | 5,611,700 | 1,261,000 | 568,600 | 400,000 | 7,841,300 |
| Net Change | 2,651,700 | (363,000) | - | (912,250) | 1,376,450 |
| <i>Estimated Fund Balance - 09/30/08</i> | \$ 9,199,954 | \$ 1,006,618 | \$ - | \$ 9,297 | \$ 10,215,869 |
| <u>Budget FY09:</u> | | | | | |
| Revenues | 200,000 | 35,000 | - | 703,000 | 938,000 |
| Expenditures | (8,040,000) | (855,910) | - | (950,000) | (9,845,910) |
| Transfers | 55,000 | 1,150,000 | - | 258,000 | 1,463,000 |
| Net Change | (7,785,000) | 329,090 | - | 11,000 | (7,444,910) |
| <i>Budgeted Fund Balance - 09/30/09</i> | \$ 1,414,954 | \$ 1,335,708 | \$ - | \$ 20,297 | \$ 2,770,959 |

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.
- **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.
- **Streetlighting Districts** – Accounts for the fiscal activities relating to the provision of street lighting services within the defined areas of each district.
- **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
- **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.

SPECIAL REVENUE FUNDS (Continued)

- **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.
- **Park Impact Fees** – Accounts for the fiscal activity relating to the City's park impact fees assessed for growth-related parks and improvements.
- **Transportation Impact Fees** – Accounts for the fiscal activity relating to the City's transportation impact fees assessed for growth-related projects.
- **Tree Replacement Fund** – Accounts for the fiscal activity relating to the City's tree replacement fees charged for growth-related replenishment of trees and development of green spaces.
- **Environmental Improvement Trust** – Accounts for the fiscal activity relating to the City's mitigation fees charged to compensate for unavoidable adverse environment impacts upon wetlands.

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

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 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.
- **Water/Sewer Utility Construction** – Accounts for the fiscal activities related to the funding, improvements and construction of capital projects for Deltona Water.

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 07/08 budget refer to the original FY 07/08 budget unless otherwise stated.

The total FY 08/09 Budget for all city funds is \$125.5 million, a decrease of \$22.9 million from the FY 07/08 Budget. The City has experienced significant declines in General Fund operating revenues and Special Revenue Fund grants. In response to these challenges, the City has reduced General Fund operating expenditures by \$5.9 million, General Fund transfers out to capital project funds by \$6.2 million, and General Fund capital outlay by \$0.6 million. Special Revenue fund expenditures were reduced by \$5.9 million and Enterprise Fund expenditures by \$0.9 million.

The Enterprise Fund Budget for FY 08/09 is \$30.9 million, a decrease of \$1.5 million from the FY 07/08 Budget. The General Fund, Special Revenue Funds and Capital Project Funds Budgets for FY 08/09 total \$94.6 million, a net decrease of \$21.4 million from the FY 07/08 Budget. These reductions are intentional and due to the current economic environment.

PROPERTY TAXES

Ad valorem taxes (property taxes) comprise an important source of revenue for the City generating approximately 37.2% of General Fund revenues, 23% of total Governmental Fund revenues, and 18.2% 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 20.9%. This decrease was the result of both declines in market value of properties located within the City and a new State Constitutional Amendment that among other things doubled the homestead exemption and added portability for the so called "Save Our Homes Benefit". The net result was to remove about \$796.4 million from the tax rolls although new construction offset this slightly by adding \$58.8 million, bringing the total taxable value to \$3.066 billion down from \$3.804 billion in the prior year.

The chart "Historical Comparison of Taxable Property Value & Ad Valorem Rates" summarizes the history of the City's taxable valuation of property and applicable property tax rate. The net new value represents the valuation added in that year from new construction and is backed out of the current valuation to demonstrate the increase (decrease) in the valuation of existing property from year to year. The data is based on the final actual tax roll, except for FY 08/09 which is based on the preliminary tax roll since the final tax roll is not available until October.

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 4.0145 mills, and in FY 07/08 it adopted a rate of 3.2837 mills. In the current year it has adopted a rate of 4.15329 mills, the so called "rolled-back" rate.

PROPERTY TAXES -- Continued

The rolled-back rate is the millage rate that would generate the same amount of revenue dollars as the previous year if applied to the current year's taxable value (excluding new construction and annexations). The rolled-back rate is the rate at which there is no tax increase per state law so by adopting the rolled-back rate of 4.15329 mills the City has not raised taxes for FY 08/09. The effect on individual property owners is dependent on the increase or decrease in valuation of their specific property along with various other factors.

The City has continued to provide for its qualified senior residents the additional \$25,000 senior tax exemption; in addition to the state mandated \$50,000 of homestead exemptions.

Historically, revenues actually received from property taxes have totaled approximately 95% to 96% of the actual levy. The City has budgeted property tax revenue this year at 95% of the actual levy which is the minimum percentage allowed by State law. Therefore property tax revenues are budgeted at approximately \$12.1 million for FY 08/09. The chart "Historical Comparison of Taxable Property Value & Ad Valorem Rates" shows the millage rates levied as compared to the statutory rolled back rate for that year since FY 99/00.

OTHER REVENUES

TAXES (Other Than Property)

Utility taxes and franchise fees generate approximately 35.2% of General Fund revenues, 21.8% of total Governmental Fund revenues, and 17.2% of total City revenues. Subsequent to the enactment of the City's utility franchise ordinance (January 2002) covering electric services provided by private companies within the City's jurisdictional boundaries, the City has realized a growth in revenue from this source both as a percent of revenue and in actual dollars collected. The City now collects approximately \$3.8 million annually in electric franchise fee revenues. Other franchise agreements cover cable television, telecommunications and solid waste services.

The City has levied a public service tax on the purchase of electricity and metered or bottled gas (liquefied petroleum, manufactured and natural) at a rate of 10% of gross sales. This general revenue source has remained a steady source of income over the past three years and accounts for approximately \$4.0 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 \$3.6 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.

LICENSES & PERMITS -- Continued

For FY 08/09, the City projects a decrease in license and permit revenue of approximately 39.6% from prior year budget due to current economic conditions. Licenses and Permits revenue, budgeted at \$0.6 million, represents approximately 2.9% of General Fund revenues, 1.8% of total Governmental Fund revenues, and 1.4% of total City revenues for all Funds.

INTERGOVERNMENTAL REVENUE

Intergovernmental revenues represent “shared revenues” from Federal, State and Local governments and account for 19.2% of General Fund revenues, 19.6% of total Governmental Fund revenues, and 15.5% of total City revenues. Intergovernmental revenues include state revenue sharing, half-cent sales tax, local option gas tax, grants and other miscellaneous taxes and fees.

State Revenue Sharing is budgeted at \$2.3 million for fiscal year 08/09, representing about 7% of General Fund revenues, 4.3% of total Governmental Fund revenues, and 3.4% of total City revenues for all Funds. The FY 08/09 revenue estimate for State Revenue Sharing is 8% less than the FY 07/08 Budget as a result of a general down turn in the economy.

Half-cent sales tax collections are budgeted at \$3.9 million for FY 08/09 and account for approximately 12.1% of General Fund revenues, 7.5% of total Governmental Fund revenues, and 5.9% of total City revenues. The FY 08/09 revenue estimate for half-cent sales tax is 9.3% less than the FY 07/08 Budget as a result of a general down turn in the economy. This program generates the largest amount of revenue for local governments among the state-shared revenue sources authorized by the legislature. The program distributes about 92% of the total sales tax proceeds to counties and municipalities that meet the eligibility requirements. Funds are distributed within the county per an allocation formula based on population, with the county receiving an extra 2/3rd share of incorporated area population. The City’s budget reflects approximately 96% of the State’s estimates for State revenue sharing and half-cent sales tax.

Local option gas tax revenues represent approximately 3.9% total Governmental Fund revenues, and 3.1% of total City revenues. This revenue source is 6.9% less than the FY 07/08 budget because of a general down turn in the economy. Local option gas tax revenues are derived from the levy of a 6-cent tax on every net gallon of motor and diesel fuel sold and a 5-cent tax on every net gallon of motor fuel sold within the county. The taxes are distributed based on an interlocal agreement with the county of Volusia. The City has established a special revenue fund to account for the proceeds of local option gas taxes budgeted at \$2.1 million for FY 08/09. The fund clearly demonstrates the City’s compliance with the state laws governing the use of these taxes.

Finally total Governmental Fund grant revenues are budgeted at a 90.6% decrease from the FY 07/08 budget. Management is pursuing grant opportunities but the actual award of these grants, as well as the amounts, are considered too uncertain to justify inclusion in the budget. For FY 08/09 the City’s total budget for intergovernmental revenues is \$10.3 million. This represents a decrease of 42.3% from the previous year.

CHARGES FOR SERVICES

This revenue source currently accounts for a total of 20.2% of total City revenues. The water/sewer utility is accounted for in the Enterprise Fund and Charges for Services for that fund are budgeted in FY 08/09 at \$13.2 million or 19.8% of total City revenues. The remaining 0.4% of this revenue source is from the collection of park facility rental fees and registration fees for the various recreation programs offered and a contract for fire/rescue dispatch services provided to neighboring Orange City that was enacted during fiscal year 02/03.

FINES & FORFEITS

Fines & Forfeits are revenues generated from traffic tickets, parking fines, code violations and the like. Revenues are expected to decrease 9.6% from last year’s budget and comprise approximately 0.4% of total Governmental Fund revenue.

SPECIAL ASSESSMENTS

Special Assessments account for 14.6% of Governmental Fund revenues and 11.5% of total City revenues. These revenues are restricted to use for their intended purpose (stormwater, solid waste and streetlighting).

The City revised its charges for stormwater utility assessment on all assessed property located within the City effective for this budget year. The schedule of assessment rates is complex but generally the new annual assessment rate is \$76.11 per ERU (equivalent residential unit), which is budgeted to generate \$3.3 million of revenue for FY 08/09. It is planned that the City will issue Stormwater revenue bonds during FY 08/09. The annual costs to operate, maintain, improve, and provide for renewal & replacement of the current system is estimated to average approximately \$4.8 – \$5 million annually for the next five years. This estimate includes debt service on the new bonds referred to above.

The City revised its solid waste assessment on all residential properties located within the City effective for this budget year. The new assessment rate is \$132 annually for solid waste management services and is budgeted to generate \$4.2 million in FY 08/09.

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. The revenues budgeted for FY 08/09, are \$37,000, \$250,000, \$16,500, \$350,000, and \$250,000 respectively for these funds. The budgeted revenues are based on a continued projected decrease in growth and development. The total city budget for impact fee revenue in FY 08/09 is \$903,500, a decrease of 43.4% from the prior year budget. 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 surplus funds allow it some funds are invested in longer term Federal Agency Coupon Securities. In all cases only investments carrying the highest credit quality rating are used.

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

MISCELLANEOUS REVENUES

Miscellaneous revenues consist of any and all revenue sources not otherwise classified under some other heading. Miscellaneous revenue includes a \$699,000 charge from the General Fund to the Stormwater Utility, Solid Waste Management, Local Option Gas Tax, Streetlighting Districts Funds and Deltona Water for administrative charges. The 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 \$1,104,100 of interest income, \$40,000 in revenue from the City’s recycling program and \$140,000 from rental & lease payments, and approximately \$148,000 of various other revenues. Enterprise Fund revenue adds approximately \$513,600 of additional miscellaneous revenue.

EXPENDITURES BY FUNCTION

Analysis of budgeted expenditures by function shows appropriated expenditures as follows: 18.8% on Public Safety, 17.2% on Physical Environment, 3.8% on Transportation, 7.5% on Debt Service, 8.8% on General Government, 2.8% on Culture/Recreation, 39.9% on Capital Outlay and 1.4% Economic Environment.

CAPITAL IMPROVEMENTS

Included in the FY 08/09 budget is \$37,079,010 for capital improvements relating to the following functions/services:

| | |
|-----------------------|-------------|
| Municipal Facilities | \$8,040,000 |
| Equipment Replacement | 855,910 |
| Park Projects | 950,000 |
| Stormwater | 2,023,500 |
| Transportation | 8,678,800 |
| Water/Sewer Utilities | 16,530,800 |

CAPITAL IMPROVEMENTS – Continued

Future operational expenses related to maintaining the park facilities 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 fund 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. 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 (\$325,000). The City also established a Strategic Reserve in the General Fund, the purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated projects. Funding is targeted at not less than fifteen (15) percent of the City's operating expenditures in the General Fund (\$4,870,000). 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 08/09.

Changes in Fund Balances:

General Fund – budgeted to remain essentially unchanged.

Within the FY 08/09 budget, there are significant reductions of revenues and expenditures compared to the prior budget. The expenditure reductions were done to avoid using reserves to pay recurring expenditures and therefore better position the City to deal with financial challenges that may or may not be encountered in future years.

Special Revenue Funds – budgeted to decrease by 12.5%

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

Enterprise Fund – budgeted to decrease by 99%

During FY 08/09 the Enterprise Fund will continue to expend the 2003 bond proceeds as well as other funds for capital construction and equipment. This accounts for 96.7% of the decrease. The remainder of the decrease is attributable to a loss from operations. It is anticipated that the City will increase water and wastewater rates during FY 08/09 to provide additional funding for operations and future capital projects. However, since the rate increases have not been approved, they have not been reflected in this budget. Rates have not been raised since the City acquired the utility in 2003.

Capital Projects Fund – budgeted to decrease by 72.9%

The Capital Projects Fund for several years has accumulated funding for municipal projects and the expenditure of significant portions of these accumulated funds are budgeted for FY 08/09.

DEBT

In February 2007, the Financial Planning Policies was 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 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 an AAA rating from all three rating services.

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

In April of 2006, the City entered into an Option to enter into an interest rate swap (swaption). Subject to achievement of a minimum present value savings level, the City approved and entered into a contract to grant an option to a swap provider 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 provider exercise the option in 2013, the City would either issue the variable rate bonds and the swap provider would pay to the City an agreed to variable interest rate, and the City would pay the swap provider an agreed to fixed interest rate or the City would have to pay the swap provider a termination payment to cancel the right.

The City expects to issue revenue bonds for Stormwater projects during FY 08/09 and has budgeted accordingly. If water and wastewater rate increases are approved by the City Commission the City expects to issue additional Utility System bonds to finance water and wastewater capital projects. Since the new rates have not been approved at this time the increases, if any, cannot be quantified. Therefore incremental revenues from rate increases have not been included in this budget. Budget amendments will be made during FY 08/09, as required.

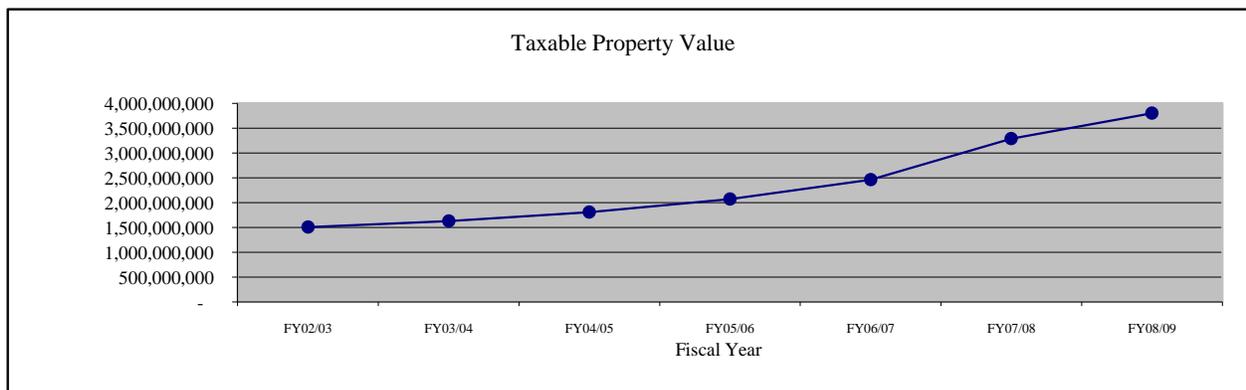
The City has no general obligation debt.

SOUND PUBLIC STEWARDSHIP

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

HISTORICAL COMPARISON OF TAXABLE PROPERTY VALUE & AD VALOREM RATES

| Valuation Date | January 1, 2002 | January 1, 2003 | January 1, 2004 | January 1, 2005 | January 1, 2006 | January 1, 2007 | January 1, 2008 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Fiscal Year | FY02/03 | FY03/04 | FY04/05 | FY05/06 | FY06/07 | FY07/08 | FY08/09 |
| Real Property | \$ 1,526,677,939 | \$ 1,702,828,922 | \$ 1,984,620,273 | \$ 2,388,438,207 | \$ 3,207,250,948 | \$ 3,717,845,831 | \$ 2,985,305,737 |
| Personal Property | 104,060,560 | 109,800,430 | 86,533,624 | 76,723,419 | 84,822,623 | 85,743,512 | 80,728,098 |
| Estimated Gross Value | 1,630,738,499 | 1,812,629,352 | 2,071,153,897 | 2,465,161,626 | 3,292,073,571 | 3,803,589,343 | 3,066,033,835 |
| Less Net New Value | (63,267,583) | (86,405,529) | (122,780,297) | (139,903,703) | (153,551,548) | (134,669,600) | (58,816,118) |
| Current Year Adjusted | 1,567,470,916 | 1,726,223,823 | 1,948,373,600 | 2,325,257,923 | 3,138,522,023 | 3,668,919,743 | 3,007,217,717 |
| Prior Year Final | 1,510,495,262 | 1,630,738,499 | 1,812,629,352 | 2,071,153,897 | 2,465,161,626 | 3,292,073,571 | 3,803,589,343 |
| Inc(dec) in Prior Year | \$ 56,975,654 | \$ 95,485,324 | \$ 135,744,248 | \$ 254,104,026 | \$ 673,360,397 | \$ 376,846,172 | \$ (796,371,626) |
| % Change in Value of existing property | 3.77% | 5.86% | 7.49% | 12.27% | 27.32% | 11.45% | -20.94% |
| % Change Adjusted for Senior Exemption | | | | | | | |
| <u>Overall Change from PY</u> | | | | | | | |
| Inc(dec) From Prior Year | \$ 120,243,237 | \$ 181,890,853 | \$ 258,524,545 | \$ 394,007,729 | \$ 826,911,945 | \$ 511,515,772 | \$ (737,555,508) |
| Percentage | 7.96% | 11.15% | 14.26% | 19.02% | 33.54% | 15.54% | -19.39% |
| <u>Ad valorem Tax Millage Rate</u> | | | | | | | |
| Millage Rate | 4.19800 | 4.19800 | 4.19800 | 4.15000 | 4.01451 | 3.28370 | 4.15329 |
| Rolled-Back Rate | 4.05415 | 3.97684 | 3.90946 | 3.70932 | 3.25939 | 3.59740 | 4.15329 |
| Difference | 0.14385 | 0.22116 | 0.28854 | 0.44068 | 0.75512 | (0.31370) | - |
| Statutory Tax Increase | 3.55% | 5.56% | 7.38% | 11.88% | 23.17% | -8.72% | 0.00% |

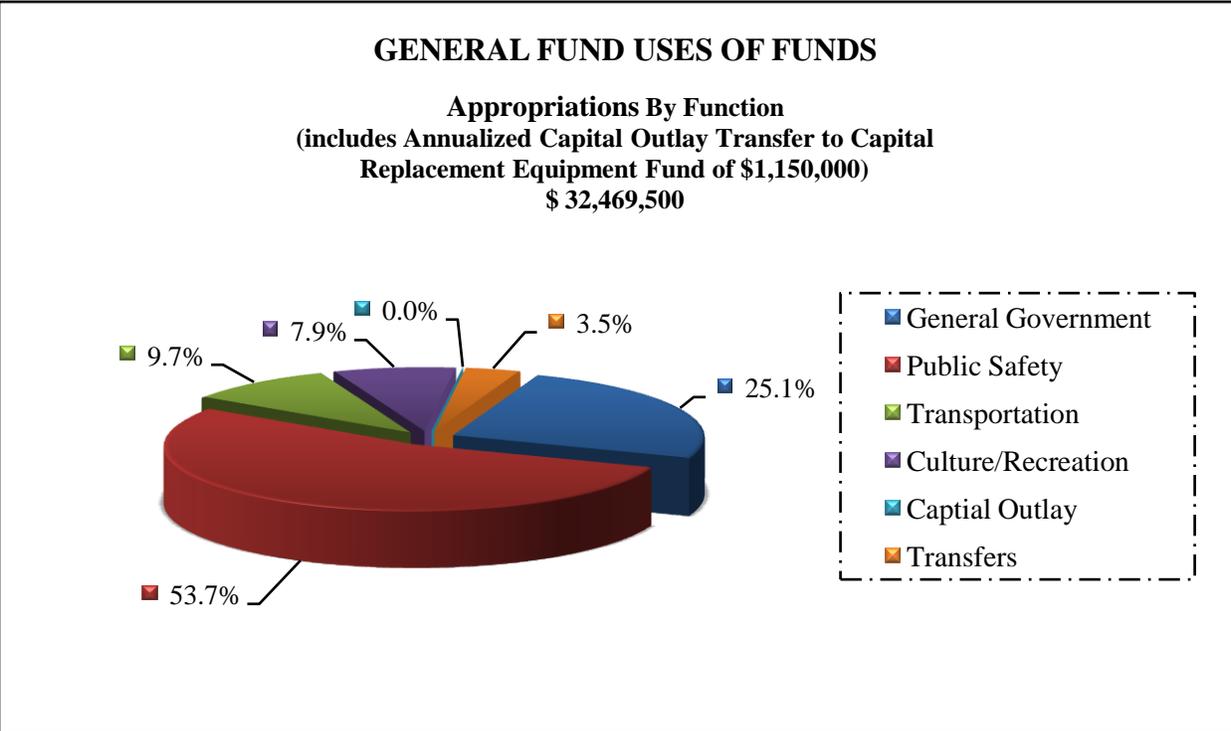
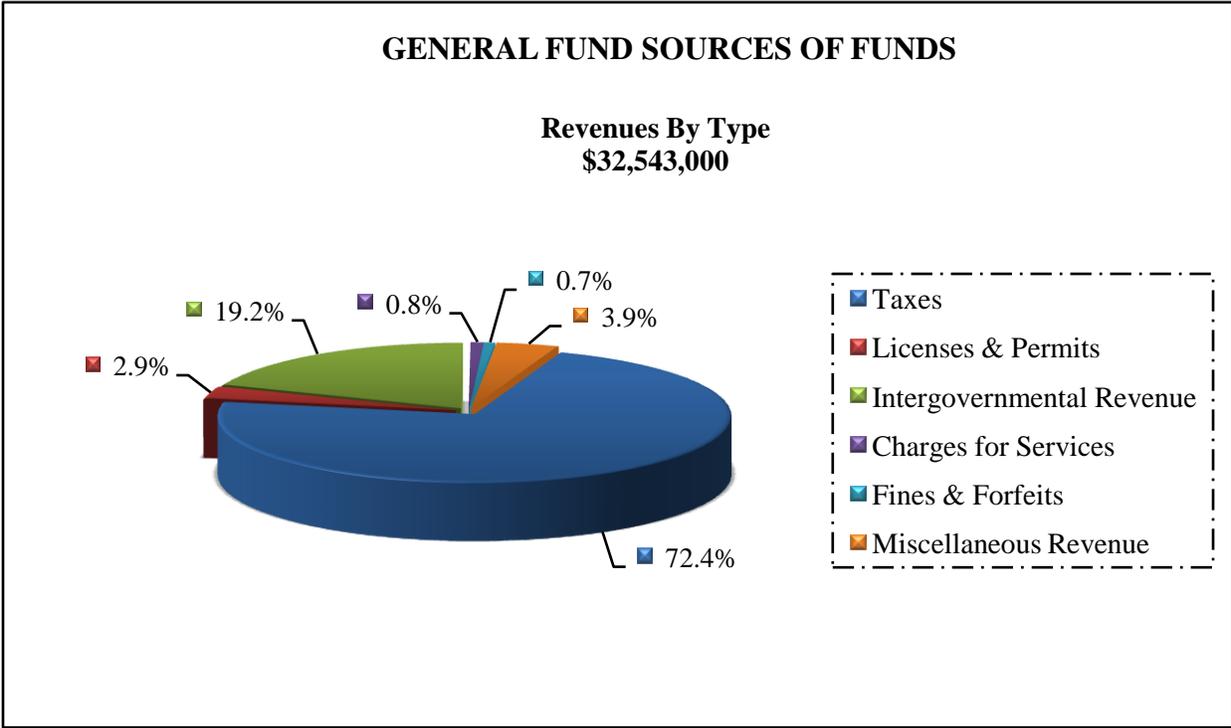


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GENERAL FUND SUMMARY

| <u>Description</u> | <u>General Fund</u> |
|-------------------------------------|-----------------------------|
| <i><u>SOURCES</u></i> | |
| Taxes | \$ 23,564,422 |
| Licenses & Permits | 951,000 |
| Intergovernmental Revenue | 6,258,000 |
| Charges for Services | 260,000 |
| Fines & Forfeits | 227,000 |
| Miscellaneous Revenue | <u>1,282,578</u> |
| <i>Revenues</i> | 32,543,000 |
| Transfers In | - |
| Fund Balance Carryforward - 9/30/08 | <u>11,861,000</u> |
| <i>TOTAL SOURCES</i> | <u><u>44,404,000</u></u> |
| | |
| General Government | \$ 8,157,300 |
| Public Safety | 17,442,700 |
| Transportation | 3,150,400 |
| Culture/Recreation | 2,569,100 |
| Capital Outlay | <u>-</u> |
| <i>Uses</i> | 31,319,500 |
| Transfers Out | 1,150,000 |
| Ending Fund Balance - 9/30/09 | <u>11,934,500</u> |
| <i>TOTAL USES</i> | <u><u>\$ 44,404,000</u></u> |

Sources and Uses of Funds



**GENERAL FUND
SOURCES BY REVENUE CLASSIFICATION**

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|--|----------------------------|----------------------------|--|----------------------------|
| <u>SOURCES</u> | | | | |
| <i>Taxes</i> | | | | |
| Ad Valorem Taxes | \$ 9,878,462 | \$ 12,782,897 | \$ 12,022,000 | \$ 12,097,422 |
| Electric Utility Franchise | 3,883,319 | 3,730,656 | 3,820,000 | 3,830,000 |
| Gas Franchise Fees | 79,860 | 58,244 | 80,000 | 70,000 |
| Electric Utility Service Tax | 3,846,663 | 3,870,079 | 4,100,000 | 3,865,000 |
| Telecommunications Service Tax | 3,404,912 | 3,589,600 | 3,375,000 | 3,590,000 |
| Gas/Propane Service Tax | 109,293 | 107,474 | 125,000 | 112,000 |
| | <u>21,202,508</u> | <u>24,138,950</u> | <u>23,522,000</u> | <u>23,564,422</u> |
| <i>Licenses and Permits</i> | | | | |
| Local Business Tax | 106,766 | 241,762 | 305,000 | 310,000 |
| Building Permits and Inspections | 2,435,061 | 906,323 | 534,000 | 450,000 |
| Other Fees and Permits | 425,148 | 312,232 | 143,396 | 191,000 |
| | <u>2,966,975</u> | <u>1,460,317</u> | <u>982,396</u> | <u>951,000</u> |
| <i>Intergovernmental Revenues</i> | | | | |
| Grants | 831,671 | 30,822 | - | - |
| State Revenue Sharing | 2,591,215 | 2,506,737 | 2,400,000 | 2,286,000 |
| Alcoholic Beverage Licenses | 8,759 | 10,327 | 8,000 | 10,000 |
| Half-Cent Sales Tax | 4,397,122 | 4,263,700 | 4,000,000 | 3,947,000 |
| FF Supplemental Compensation | 15,150 | 17,115 | 15,000 | 15,000 |
| | <u>7,843,917</u> | <u>6,828,701</u> | <u>6,423,000</u> | <u>6,258,000</u> |
| <i>Charges For Services</i> | | | | |
| Service Contracts | 36,200 | - | 40,000 | 40,000 |
| Parks/Recreation Fees | 220,045 | 239,614 | 250,000 | 220,000 |
| | <u>256,245</u> | <u>239,614</u> | <u>290,000</u> | <u>260,000</u> |
| <i>Fines and Forfeits</i> | | | | |
| Law Enforcement Fines | 131,072 | 145,132 | 122,000 | 122,000 |
| Parking Violations/Fines | 5,375 | 5,720 | 6,000 | 6,000 |
| Code Enforcement Violations | 140,952 | 67,595 | 99,000 | 99,000 |
| | <u>277,399</u> | <u>218,447</u> | <u>227,000</u> | <u>227,000</u> |
| <i>Other</i> | | | | |
| Interest Income | 688,951 | 1,036,413 | 670,000 | 270,000 |
| Rentals & Leases | 130,031 | 148,563 | 140,000 | 140,000 |
| Other | 463,752 | 417,269 | 100,000 | 173,578 |
| Administration Charges | 793,843 | 752,029 | 699,000 | 699,000 |
| | <u>2,076,577</u> | <u>2,354,274</u> | <u>1,609,000</u> | <u>1,282,578</u> |
| Total Revenues | 34,623,622 | 35,240,302 | 33,053,396 | 32,543,000 |
| Transfers In | - | - | - | - |
| Fund Balance Carryforward | 9,701,200 | 16,395,254 | 19,880,416 | 11,861,000 |
| TOTAL SOURCES | \$ 44,324,822 | \$ 51,635,556 | \$ 52,933,812 | \$ 44,404,000 |

**GENERAL FUND
USES BY DIVISION SUMMARY**

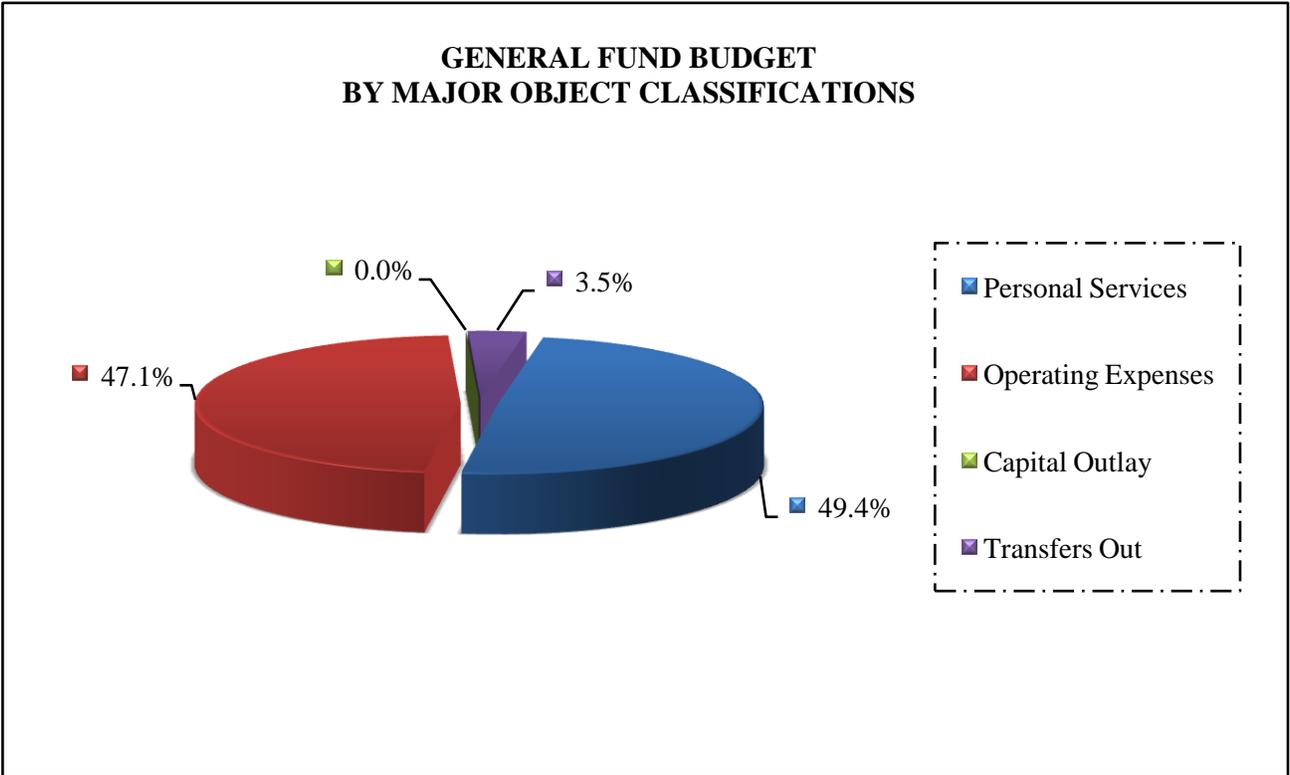
| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|---|----------------------------|----------------------------|--|----------------------------|
| <u>USES</u> | | | | |
| <u>General Government</u> | | | | |
| City Commission | \$ 423,212 | \$ 314,559 | \$ 485,484 | \$ 402,900 |
| City Manager | 233,645 | 772,015 | 1,047,293 | 625,000 |
| City Clerk | 502,384 | 514,499 | 535,022 | 538,800 |
| Fiscal Services | 832,283 | 1,014,717 | 1,285,022 | 605,200 |
| Budget & Procurement Services | - | - | - | 509,100 |
| Information Technology Services (1) | 400,274 | 543,710 | 712,715 | - |
| Human Resources | 412,407 | 559,905 | 369,245 | 432,400 |
| City Attorney | 446,918 | 441,432 | 588,135 | 511,200 |
| Planning & Development Services | 1,121,701 | 1,321,287 | 1,896,386 | 1,192,600 |
| Building & Zoning Services | 1,055,110 | 1,052,111 | 963,848 | 821,700 |
| Enforcement Services | 758,253 | 1,185,409 | 1,474,099 | 1,488,600 |
| General Government | <u>733,978</u> | <u>927,921</u> | <u>770,401</u> | <u>1,029,800</u> |
| | <u>6,920,165</u> | <u>8,647,565</u> | <u>10,127,650</u> | <u>8,157,300</u> |
| <u>Public Safety:</u> | | | | |
| Law Enforcement | 7,204,948 | 7,304,747 | 9,303,391 | 8,802,400 |
| Fire | <u>5,471,475</u> | <u>7,162,569</u> | <u>7,931,133</u> | <u>8,640,300</u> |
| | <u>12,676,423</u> | <u>14,467,316</u> | <u>17,234,524</u> | <u>17,442,700</u> |
| <u>Transportation:</u> | | | | |
| Public Works - Administration | - | - | 264,755 | 409,600 |
| Public Works - Traffic Division | 350,948 | 501,901 | 656,490 | 715,700 |
| Public Works - Engineering | - | - | 152,844 | 186,000 |
| Public Works -Field Operations | 1,213,685 | 1,005,993 | 1,117,053 | 976,700 |
| Fleet Maintenance | <u>880,297</u> | <u>889,718</u> | <u>732,215</u> | <u>862,400</u> |
| | <u>2,444,930</u> | <u>2,397,612</u> | <u>2,923,357</u> | <u>3,150,400</u> |
| <u>Culture & Recreation:</u> | | | | |
| Parks & Recreation | <u>1,832,510</u> | <u>2,231,633</u> | <u>2,738,525</u> | <u>2,569,100</u> |
| <i>Total Appropriations</i> | 23,874,028 | 27,744,126 | 33,024,056 | 31,319,500 |
| Capital Outlay | <u>590,759</u> | <u>444,360</u> | <u>784,156</u> | <u>-</u> |
| <u>Transfers Out:</u> | | | | |
| Stormwater Fund | 318,988 | - | - | - |
| Transportation Fund | 300,000 | - | - | - |
| Streetlighting Fund | - | 50,653 | 35,000 | - |
| Municipal Complex Fund | 1,500,000 | 2,250,000 | 5,500,000 | - |
| Park Projects Fund | - | - | - | - |
| Replacement Equipment Fund | 1,346,000 | 1,266,000 | 1,261,000 | 1,150,000 |
| New Equipment Fund | - | - | 468,600 | - |
| <i>Total Transfers</i> | <u>3,464,988</u> | <u>3,566,653</u> | <u>7,264,600</u> | <u>1,150,000</u> |
| <i>Total Appropriations, Capital Outlay and Transfers</i> | <u>27,929,775</u> | <u>31,755,139</u> | <u>41,072,812</u> | <u>32,469,500</u> |
| Ending Fund Balance: | | | | |
| Reserved | 4,000,000 | 4,000,000 | 6,000,000 | 6,000,000 |
| Unreserved/Undesignated | <u>12,395,047</u> | <u>15,880,416</u> | <u>5,861,000</u> | <u>5,934,500</u> |
| <i>Ending Fund Balance</i> | <u>16,395,047</u> | <u>19,880,416</u> | <u>11,861,000</u> | <u>11,934,500</u> |
| TOTAL USES | <u>\$ 44,324,822</u> | <u>\$ 51,635,555</u> | <u>\$ 52,933,812</u> | <u>\$ 44,404,000</u> |

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

Uses by Expenditure Classification

**GENERAL FUND
USES BY EXPENDITURE CLASSIFICATION**

| Uses | Actual FY 05/06 | Actual FY 06/07 | Estimated Actual FY 07/08 | Budget FY 08/09 |
|--------------------|----------------------|----------------------|---------------------------------|----------------------|
| Personal Services | \$ 11,471,999 | \$ 14,438,034 | \$ 16,725,387 | \$ 16,039,300 |
| Operating Expenses | 12,352,029 | 13,306,092 | 16,298,669 | 15,280,200 |
| Capital Outlay | 590,759 | 444,360 | 784,156 | - |
| Transfers Out | 3,514,988 | 3,566,653 | 7,264,600 | 1,150,000 |
| TOTAL | \$ 27,929,775 | \$ 31,755,139 | \$ 41,072,812 | \$ 32,469,500 |



GENERAL FUND
DIVISIONS BY MAJOR OBJECT CLASSIFICATION

| Division | Personal Services | Operating Expenses | Capital Outlay | Transfer Out - Capital Projects Fund | | | Total |
|-------------------------------------|----------------------|-----------------------|-------------------|--------------------------------------|------------------|-------------|----------------------|
| | | | | Replacement Equipment | New Equipment | Other | |
| General Government: | | | | | | | |
| City Commission | \$ 127,800 | \$ 275,100 | \$ - | \$ 9,000 | \$ - | \$ - | \$ 411,900 |
| City Manager | 485,000 | 140,000 | - | 6,000 | - | - | 631,000 |
| City Clerk | 350,000 | 188,800 | - | 12,000 | - | - | 550,800 |
| Fiscal Services | 495,400 | 109,800 | - | 11,000 | - | - | 616,200 |
| Budget & Procurement Services | 431,000 | 78,100 | - | 11,000 | - | - | 520,100 |
| Information Technology Services (1) | - | - | - | - | - | - | - |
| Human Resources | 321,500 | 110,900 | - | 10,000 | - | - | 442,400 |
| City Attorney | 403,200 | 108,000 | - | 10,000 | - | - | 521,200 |
| Planning & Development Services | 858,700 | 333,900 | - | 42,000 | - | - | 1,234,600 |
| Building & Zoning Services | 678,100 | 143,600 | - | 67,000 | - | - | 888,700 |
| Enforcement Services | 1,046,400 | 442,200 | - | 67,000 | - | - | 1,555,600 |
| General Government | 68,700 | 961,100 | - | - | - | - | 1,029,800 |
| | <u>5,265,800</u> | <u>2,891,500</u> | <u>-</u> | <u>245,000</u> | <u>-</u> | <u>-</u> | <u>8,402,300</u> |
| Public Safety: | | | | | | | |
| Law Enforcement | - | 8,802,400 | - | - | - | - | 8,802,400 |
| Fire | 7,345,200 | 1,295,100 | - | 411,000 | - | - | 9,051,300 |
| | <u>7,345,200</u> | <u>10,097,500</u> | <u>-</u> | <u>411,000</u> | <u>-</u> | <u>-</u> | <u>17,853,700</u> |
| Transportation: | | | | | | | |
| Administration | 285,900 | 123,700 | - | - | - | - | 409,600 |
| Traffic Division | 353,500 | 362,200 | - | 28,000 | - | - | 743,700 |
| Engineering | 161,000 | 25,000 | - | - | - | - | 186,000 |
| Field Operations | 530,800 | 445,900 | - | 296,000 | - | - | 1,272,700 |
| Fleet Maintenance | 296,600 | 565,800 | - | 51,000 | - | - | 913,400 |
| | <u>1,627,800</u> | <u>1,522,600</u> | <u>-</u> | <u>375,000</u> | <u>-</u> | <u>-</u> | <u>3,525,400</u> |
| Culture/Recreation: | | | | | | | |
| Parks & Recreation | 1,400,000 | 1,169,100 | - | 119,000 | - | - | 2,688,100 |
| <i>Total Appropriations</i> | <u>\$ 15,638,800</u> | <u>\$ 15,680,700</u> | <u>\$ -</u> | <u>\$ 1,150,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 32,469,500</u> |

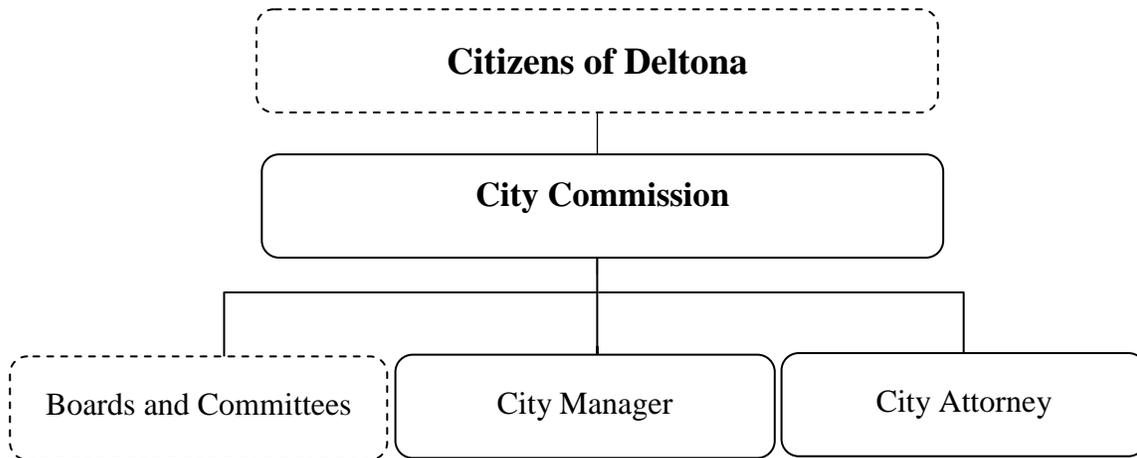
(1) Information Technology Services is fully allocated to all departments within the city.

**General Fund
Summary**

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|---------------------|----------------------|-------------------------|----------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 8,178,984 | \$ 10,027,873 | \$ 11,848,140 | \$ 11,254,200 |
| Overtime | 306,284 | 492,039 | 422,799 | 335,700 |
| Other Pay | 42,597 | 48,775 | 41,233 | 47,000 |
| Benefits and Taxes | 2,944,134 | 3,869,347 | 4,413,215 | 4,402,400 |
| Total Personal Service Costs | 11,471,999 | 14,438,034 | 16,725,387 | 16,039,300 |
| Operating Expenditures | 12,352,029 | 13,306,092 | 16,298,669 | 15,280,200 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 1,346,000 | 1,266,000 | 1,261,000 | 1,150,000 |
| Transfers to New Equipment Fund | - | - | 468,600 | - |
| Capital Outlay | 590,759 | 444,360 | 784,156 | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | 2,168,988 | 2,300,653 | 5,535,000 | - |
| Total Expenditures & Transfers Out | \$27,929,775 | \$ 31,755,139 | \$ 41,072,812 | \$ 32,469,500 |
| Staffing: | | | | |
| Full-Time | 240 | 259 | 248 | 236 |
| Part-Time | 20 | 29 | 31 | 19 |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 292,434 | \$ 286,440 | \$ 737,221 | \$ 313,700 |
| 5232 - Accounting and Auditing | 52,500 | 49,725 | 51,000 | 48,900 |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 8,061,465 | 7,912,694 | 10,703,563 | 9,701,900 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 64,589 | 96,371 | 40,293 | 56,400 |
| 5241 - Communications and Freight Services | 232,866 | 322,636 | 356,225 | 473,100 |
| 5243 - Utility Services | 507,987 | 539,951 | 473,451 | 609,400 |
| 5244 - Rentals and Leases | 64,703 | 98,000 | 176,755 | 218,700 |
| 5245 - Insurance | 377,698 | 505,012 | 369,665 | 320,000 |
| 5246 - Repairs and Maintenance Services | 695,668 | 778,292 | 804,587 | 1,040,000 |
| 5247 - Printing and Binding | 37,438 | 62,482 | 47,229 | 77,000 |
| 5248 - Promotional Activities | 232,379 | 121,475 | 92,881 | 120,500 |
| 5249 - Other Current Charges | 489,054 | 863,323 | 761,486 | 670,200 |
| 5251 - Office Supplies | 102,806 | 202,887 | 159,931 | 136,400 |
| 5252 - Operating Supplies | 808,210 | 1,026,956 | 1,098,742 | 1,312,100 |
| 5253 - Road Materials & Supplies | 108,348 | 97,691 | 143,387 | 133,000 |
| 5254 - Publications, Memberships & Training | 203,354 | 290,057 | 197,653 | 175,100 |
| 5255 - Bank Charges | - | - | - | - |
| 5259 - Depreciation | - | - | - | - |
| 5299 - Prior Period Adjustment | - | - | - | - |
| 5995 - IT Costs Allocated To Other Funds (1) | - | - | - | (242,200) |
| 5882 - Aid To Private Organizations | 20,530 | 52,100 | 84,600 | 116,000 |
| Total | \$12,352,029 | \$ 13,306,092 | \$ 16,298,669 | \$ 15,280,200 |

(1) Information Technology Services is fully allocated to all departments within the city. The negative balance represents amounts allocated to the Stormwater Fund, Solid Waste Fund and Deltona Water.

CITY COMMISSION



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

| City Commission | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| PERSONAL SERVICES SCHEDULE: | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Mayor and Commission | - | - | - | - | - | - | Charter |
| Executive Assistant | - | - | - | 1 | - | 1 | 12 |
| Administrative Assistant II | 1 | 1 | 1 | - | - | - | 8 |
| TOTAL | 1 | 1 | 1 | 1 | - | 1 | |

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 4th Tuesday of each month, at 6:00 p.m., at City Hall, 2nd 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, 2nd 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 2nd Monday of each month, at 7:00 p.m., at City Hall, 2nd 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 the 3rd Wednesday of each month, at 7:00 p.m., at the Deltona Commission Chambers, 2345 Providence Blvd.

SCHOLARSHIP SELECTION COMMITTEE (7 MEMBERS)

The Deltona City Commission voted to adopt a City Scholarship Program on November 5, 2007. The Committee is in charge of creating the scholarship application and selection criteria. Each year the seven member committee will bring forward to the Commission candidates for the City Scholarship. Meetings of the Scholarship Selection Committee vary throughout the year and are held most often during the spring. Meetings are held at Deltona City Hall.

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 4th Wednesday of each month, at 6:00 p.m., at the Deltona Commission Chambers, 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 2nd Monday of each month, at 6:30 p.m., at City Hall, 2nd Floor Conference Room, 2345 Providence Blvd.

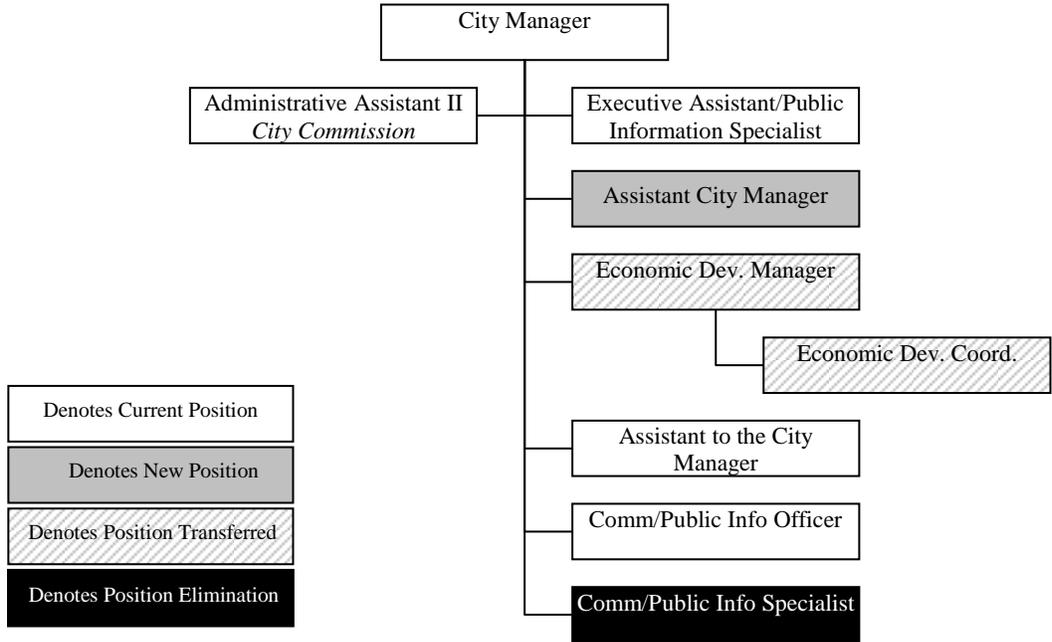
LOCAL BUSINESS TAX EQUITY STUDY COMMISSION

At its February 4, 2007 Regular Meeting, the Deltona City Commission approved the creation of a Local Business Tax Equity Study Commission to recommend to the City Commission a classification system and rate structure for business taxes. At their first meeting the Commission discussed a tentative meeting schedule of Thursday, June 26th, July 10th, and July 24th.

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 86,803 | \$ 88,562 | \$ 91,554 | \$ 107,000 |
| Overtime | 1,126 | 1,202 | 108 | - |
| Other Pay | - | - | - | - |
| Benefits and Taxes | 16,774 | 17,605 | 19,664 | 20,800 |
| Total Personal Service Costs | 104,703 | 107,369 | 111,326 | 127,800 |
| Operating Expenditures | 318,509 | 207,190 | 374,158 | 275,100 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 10,000 | 10,000 | 10,000 | 9,000 |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 433,212 | \$ 324,559 | \$ 495,484 | \$ 411,900 |
| Staffing: | | | | |
| Full-Time | 1 | 1 | 1 | 1 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 17,750 | \$ 11,225 | \$ 174,500 | \$ - |
| 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 | 21,050 | 13,903 | 3,993 | 6,000 |
| 5241 - Communications and Freight Services | 835 | 1,608 | 2,555 | 7,900 |
| 5243 - Utility Services | 1,436 | 99 | - | - |
| 5244 - Rentals and Leases | - | - | - | - |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 506 | 758 | - | - |
| 5247 - Printing and Binding | 705 | 800 | 378 | 1,500 |
| 5248 - Promotional Activities | 194,887 | 61,058 | 6,199 | 35,000 |
| 5249 - Other Current Charges | 12,156 | 6,367 | 55,279 | 60,000 |
| 5251 - Office Supplies | 4,788 | 10,326 | 3,431 | 2,000 |
| 5252 - Operating Supplies | 1,590 | 1,967 | 2,541 | 1,700 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 42,276 | 46,979 | 40,682 | 45,000 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | 20,530 | 52,100 | 84,600 | 116,000 |
| Total | \$ 318,509 | \$ 207,190 | \$ 374,158 | \$ 275,100 |

CITY MANAGER'S OFFICE



| City Manager's Office | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| City Manager | 1 | 1 | 1 | 1 | - | 1 | Contract |
| Asst City Mgr./Econ. Dev. Mgr. | - | 1 | 1 | T | - | - | EBB |
| Assistant City Manager | - | - | - | - | 1 | 1 | EBB |
| Assistant to the City Manager | 1 | 1 | 1 | 1 | - | 1 | 18 |
| Comm/Public Info Officer | - | - | 1 | 1 | - | 1 | 18 |
| Comm/Public Info Specialist | - | - | 1 | - | - | - | 18 |
| Economic Development Coord. | - | - | 1 | T | - | - | 12 |
| Executive Assist/Public Info Spec. | 1 | 1 | 1 | 1 | - | 1 | 12 |
| TOTAL | 3 | 4 | 7 | 4 | 1 | 5 | |

T-Transferred to another Department

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

CITY MANAGER’S OFFICE

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

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

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

Performance Measures:

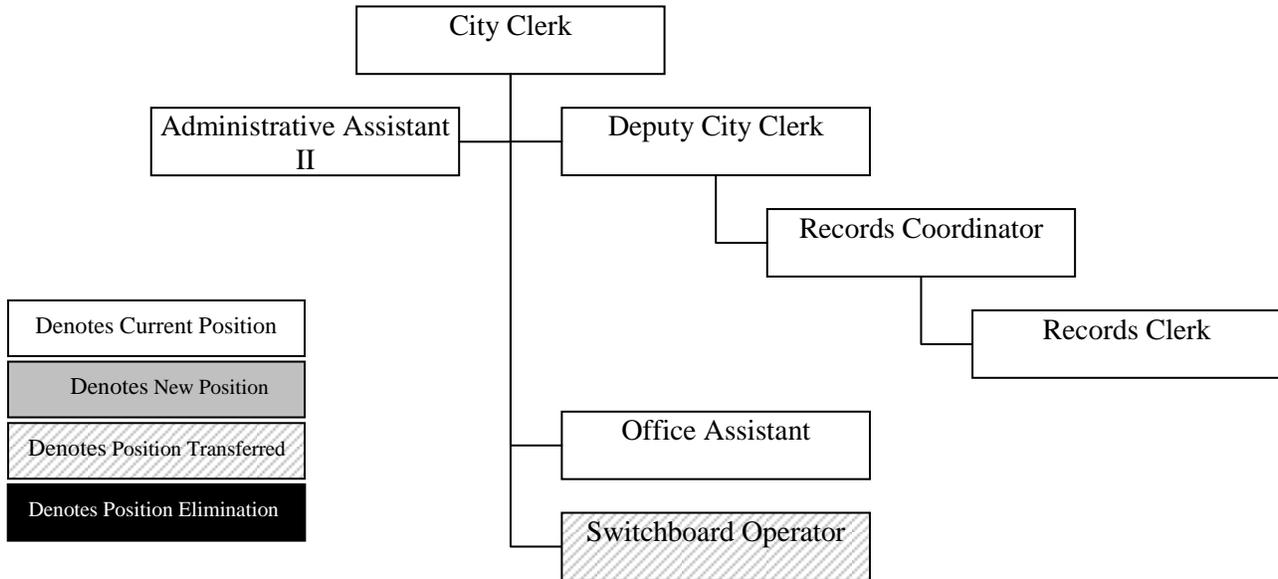
- Weekly updates provided
- Meetings with Commissioners
- Commission Workshops
- Commission Retreat
- Annual Report
- Create Public Service Announcements for DTV
- Encourage professional development activities
- Implement sound fiscal budget
- Search for alternative revenue sources

| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| | 50 | 50 |
| | 50 | 50 |
| | 50 | 50 |
| | 1 | 1 |
| | 1 | 1 |
| | 2 | |
| | 1 | |
| | 1 | |
| | 4 | |

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 146,000 | \$ 324,353 | \$ 547,499 | \$ 359,600 |
| Overtime | 2,069 | 523 | 1,233 | 500 |
| Other Pay | 3,000 | 6,000 | 2,092 | - |
| Benefits and Taxes | 38,770 | 118,675 | 177,729 | 124,900 |
| Total Personal Service Costs | 189,839 | 449,551 | 728,553 | 485,000 |
| Operating Expenditures | 43,806 | 322,464 | 318,740 | 140,000 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 7,000 | 7,000 | 7,000 | 6,000 |
| Transfers to New Equipment Fund | - | - | 10,000 | - |
| Capital Outlay | - | - | 158,293 | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 240,645 | \$ 779,015 | \$ 1,222,586 | \$ 631,000 |
| Staffing: | | | | |
| Full-Time | 3 | 4 | 4 | 5 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 20,694 | \$ - | \$ 24,962 | \$ 30,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | - | 12,789 | 15,074 | - |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 4,034 | 7,009 | 6,134 | 3,500 |
| 5241 - Communications and Freight Services | 1,468 | 6,701 | 7,896 | 26,100 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | - | - | - | 2,100 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | - | 47 | 708 | 2,800 |
| 5247 - Printing and Binding | 73 | 510 | 17,247 | 19,200 |
| 5248 - Promotional Activities | 1,527 | 2,118 | 7,757 | 5,000 |
| 5249 - Other Current Charges | 4,250 | 271,611 | 213,344 | 7,000 |
| 5251 - Office Supplies | 1,961 | 10,666 | 9,170 | 2,000 |
| 5252 - Operating Supplies | 522 | 2,302 | 2,052 | 300 |
| 5254 - Publications, Memberships & Training | 9,277 | 8,711 | 14,396 | 5,000 |
| 5995 - IT - Allocated Costs | - | - | - | 37,000 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 43,806 | \$ 322,464 | \$ 318,740 | \$ 140,000 |

CITY CLERK



| CITY CLERK'S OFFICE | | | | | | | |
|------------------------------------|---------------------|----------|-----------------|-------------------|-----------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| City Clerk | 1 | 1 | 1 | 1 | - | 1 | EBB |
| Deputy City Clerk | 1 | 1 | 1 | 1 | - | 1 | 13 |
| Contracts Coordinator | 1 | 1 | - | - | - | - | 12 |
| Administrative Assistant II | 1 | 1 | 1 | 1 | - | 1 | 8 |
| Records Coordinator | - | - | 1 | 1 | - | 1 | 4 |
| Records Clerk | - | 1 | - | 1 | - | 1 | 2 |
| Records Clerk (PT) | 3 | 2 | 2 | - | - | - | 2 |
| Office Assistant | - | - | - | 1 | - | 1 | 1 |
| Switchboard Operator | 1 | 1 | - | T | - | - | 1 |
| Receptionist/Secretary | 1 | 1 | 2 | - | - | - | 1 |
| TOTAL | 9 | 9 | 8 | 6 | - | 6 | |

T-Transferred to another Department

CITY CLERK’S OFFICE

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

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

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

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

Performance Measures:

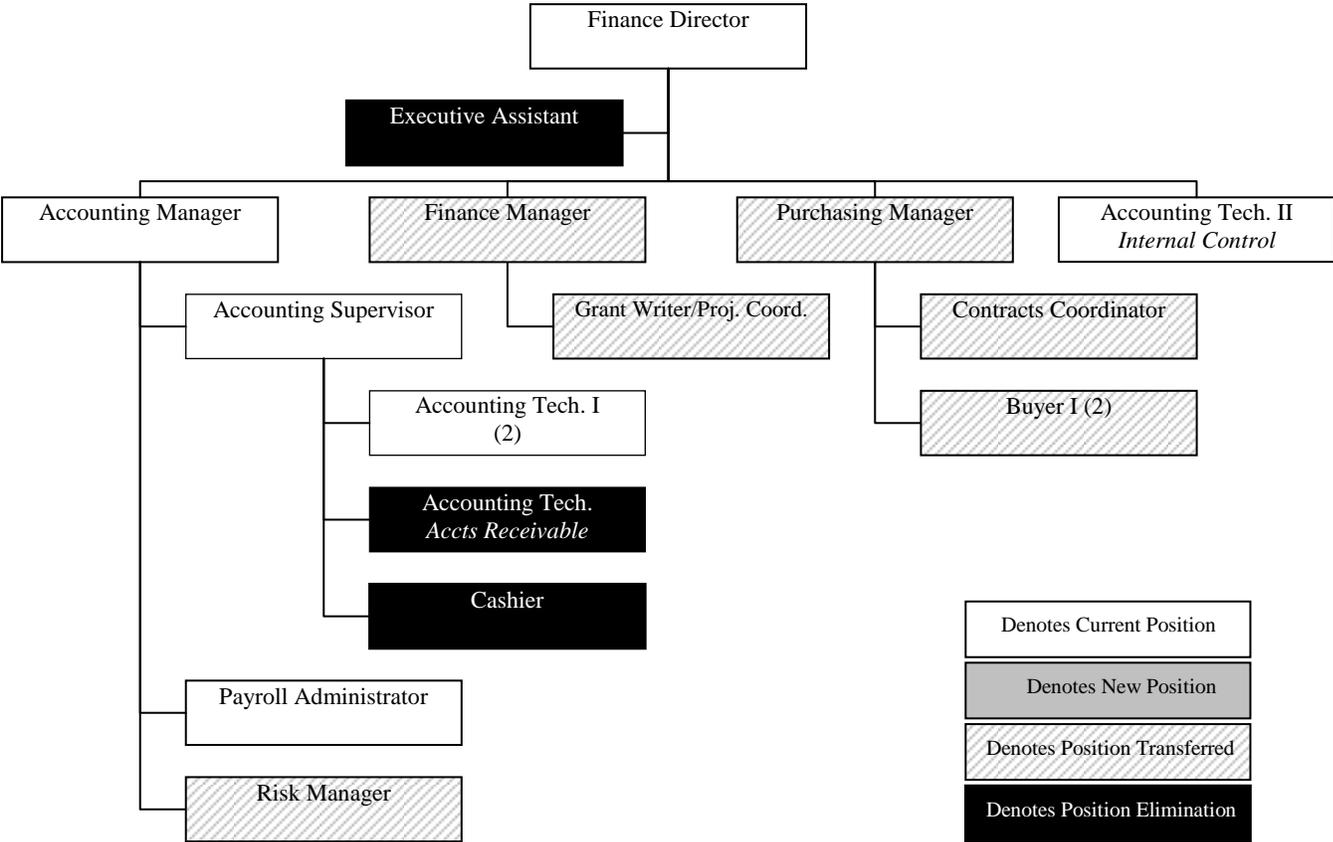
- Number of Commission/advisory board meetings
- Number of pages of transcribed minutes
- Number of switchboard calls
- Number of public requests
- Number of imaged documents
- Number of hits/visits – City’s WebPage
- Hours of maintenance – City’s WebPage
- Number of checks processed

| | Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|--|------------------------------|---------------------------------|------------------------------|
| | 58 | 70 | 75 |
| | 280 | 550 | 575 |
| | 115,960 | 73,000 | 85,000 |
| | 270 | 395 | 425 |
| | 190,517 | 191,000 | 200,000 |
| | 225,000 | 322,500 | 340,000 |
| | 175 | 122 | 125 |
| | 9,428 | 11,000 | 11,500 |

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 231,002 | \$ 274,556 | \$ 266,373 | \$ 245,100 |
| Overtime | 4,137 | 884 | 1,816 | 1,200 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | 80,972 | 113,385 | 109,961 | 103,700 |
| Total Personal Service Costs | 316,111 | 388,825 | 378,150 | 350,000 |
| Operating Expenditures | 186,273 | 125,674 | 156,872 | 188,800 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 11,000 | 13,000 | 13,000 | 12,000 |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 513,384 | \$ 527,499 | \$ 548,022 | \$ 550,800 |
| Staffing: | | | | |
| Full-Time | 6 | 7 | 6 | 6 |
| Part-Time | 3 | 2 | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ - | \$ - |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 103,241 | 18,321 | 41,168 | 27,000 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 3,474 | 1,829 | 1,794 | 3,500 |
| 5241 - Communications and Freight Services | (13,630) | 523 | 675 | 500 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | - | - | - | 2,700 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 3,666 | 398 | 95 | 500 |
| 5247 - Printing and Binding | 9,188 | 540 | 119 | 300 |
| 5248 - Promotional Activities | 23,965 | 42,019 | 65,765 | 58,000 |
| 5249 - Other Current Charges | 36,916 | 40,189 | 30,177 | 46,000 |
| 5251 - Office Supplies | 14,976 | 15,046 | 12,655 | 11,000 |
| 5252 - Operating Supplies | 1,926 | 4,282 | 3,006 | 1,000 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 2,551 | 2,527 | 1,418 | 3,000 |
| 5995 - IT - Allocated Costs | - | - | - | 35,300 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 186,273 | \$ 125,674 | \$ 156,872 | \$ 188,800 |

FINANCE DEPARTMENT



Functional Duties: The Fiscal Services Division manages the financial affairs of the City, including cash management, payroll, revenue, disbursements, fixed assets, accounting and financial reporting.

FINANCE DEPARTMENT

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

| FINANCE DEPARTMENT | | | | | | | |
|------------------------------------|---------------------|-----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Finance Director | 1 | 1 | 1 | 1 | - | 1 | EBB |
| Finance Manager | 1 | 1 | 1 | T | - | - | 22 |
| Purchasing Manager | 1 | 1 | 1 | T | - | - | 21 |
| Accounting Manager | - | - | 1 | 1 | - | 1 | 20 |
| Risk Manager | - | - | 1 | T | - | - | 19 |
| Accounting Supervisor | 1 | 1 | 1 | 1 | - | 1 | 17 |
| Accountant II (Payroll) | 1 | 1 | - | - | - | - | 15 |
| Payroll Administrator | - | - | 1 | 1 | - | 1 | 14 |
| Grants & Projects Coordinator | 1 | 1 | 1 | T | - | - | 14 |
| Executive Assistant | - | - | 1 | - | - | - | 12 |
| Accounting Technician II | - | 1 | 1 | 1 | - | 1 | 11 |
| Acctg Tech II-Contract/Credit Card | - | - | 1 | T | - | - | 11 |
| Buyer | 1 | 2 | 2 | T | - | - | 10 |
| Accounting Technician I | 4 | 3 | 3 | 2 | - | 2 | 9 |
| Administrative Assistant I | 1 | - | - | - | - | - | 6 |
| Cashier | 1 | 1 | 1 | - | - | - | 3 |
| TOTAL | 13 | 13 | 17 | 7 | - | 7 | |

T-Transferred to another Department

FINANCE DEPARTMENT

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Produce the City’s Comprehensive Annual Financial Report;
- Maintain and produce monthly and quarterly financial reports;
- Reconcile and track over 25 different funds;
- Perform internal monitoring procedures;
- Process over 9,300 accounts payable check, 11,600 purchasing cards transactions, and 9,800 payroll checks, 13,183 cash receipt transactions and 4,000 local business tax billings.

Performance Measures:

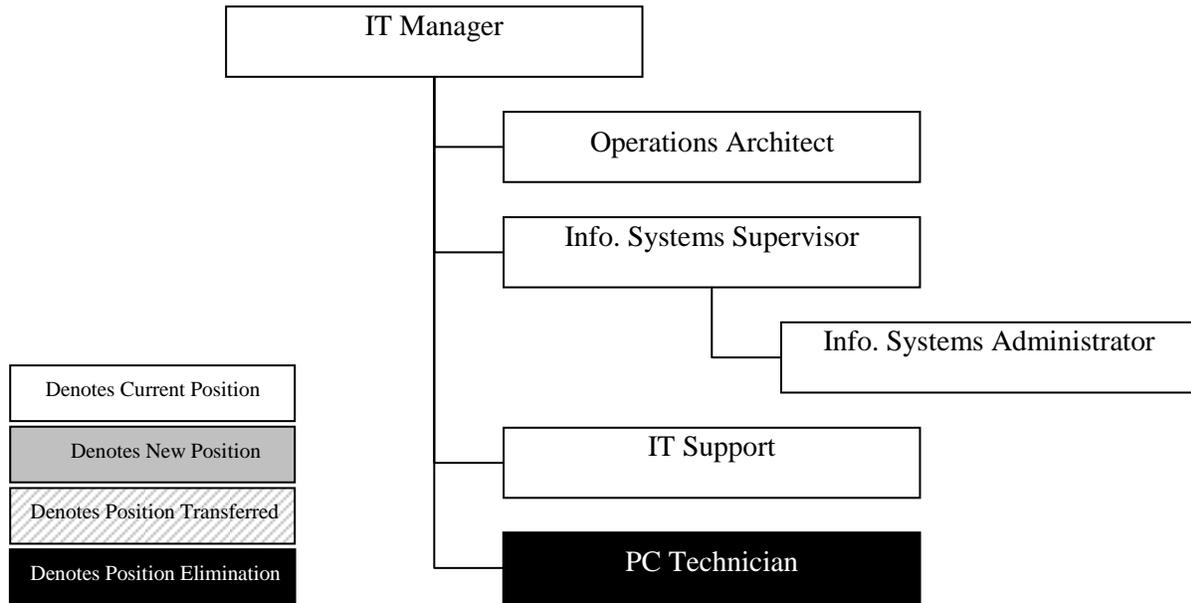
- Number monthly (12) and quarterly (4) financial reports.
- Receive Certificate of Achievement for Excellence from GFOA relating to Comprehensive Annual Financial Report.
- Reconcile and track fund (25) transactions
- Internal transaction audit: (240) accounts payable, (780) purchasing cards, (520) payroll items, (240) cash receipt transactions, (100) local business tax

| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| 16 | 16 | 16 |
| Awarded | Expected | Expected |
| 25 | 25 | 25 |
| 676 | 966 | 1,256 |

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|---------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 436,813 | \$ 553,297 | \$ 763,607 | \$ 361,800 |
| Overtime | 12,816 | 14,020 | 3,373 | 1,500 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | 151,198 | 207,910 | 271,118 | 132,100 |
| Total Personal Service Costs | 600,827 | 775,227 | 1,038,098 | 495,400 |
| Operating Expenditures | 231,456 | 239,490 | 246,924 | 109,800 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 22,000 | 24,000 | 24,000 | 11,000 |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 854,283 | \$ 1,038,717 | \$ 1,309,022 | \$ 616,200 |
| Staffing: | | | | |
| Full-Time | 13 | 13 | 7 | 7 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 1,000 | \$ 2,500 | \$ - | \$ 2,000 |
| 5232 - Accounting and Auditing | 52,500 | 49,725 | 51,000 | 48,900 |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 70,945 | 64,199 | 82,149 | - |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 1,735 | 6,562 | 1,870 | 1,000 |
| 5241 - Communications and Freight Services | 4,173 | 1,577 | 1,703 | 800 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | 9,604 | 9,427 | 8,671 | 6,100 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 1,225 | 158 | 1,024 | 600 |
| 5247 - Printing and Binding | 8,340 | 9,341 | 4,800 | 5,500 |
| 5248 - Promotional Activities | - | - | 569 | - |
| 5249 - Other Current Charges | 46,908 | 57,159 | 57,523 | - |
| 5251 - Office Supplies | 5,372 | 17,175 | 16,081 | 4,300 |
| 5252 - Operating Supplies | 2,688 | 2,960 | 6,219 | - |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 26,966 | 18,707 | 15,315 | 4,000 |
| 5995 - IT - Allocated Costs | - | - | - | 36,600 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 231,456 | \$ 239,490 | \$ 246,924 | \$ 109,800 |

INFORMATION TECHNOLOGY SERVICES DIVISION



| INFORMATION TECHNOLOGY SERVICES DIVISION | | | | | | | |
|--|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| IT Manager | 1 | 1 | 1 | 1 | - | 1 | EBB |
| Operations Architect | 1 | 1 | 1 | 1 | - | 1 | 19 |
| Info Systems Supervisor | - | - | - | 1 | - | 1 | 19 |
| Info Systems Administrator | 1 | 2 | 2 | 1 | - | 1 | 17 |
| Comm/Client Svcs Administrator | 1 | - | - | - | - | - | 11 |
| PC Technician | - | - | 2 | 1 | (1) | - | 11 |
| IT Support | - | - | - | 1 | - | 1 | 11 |
| Intern | 1 | 1 | - | - | - | - | 1 |
| TOTAL | 5 | 5 | 6 | 6 | (1) | 5 | |

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 field personnel using wireless technology.

| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| 22 | 23 | |

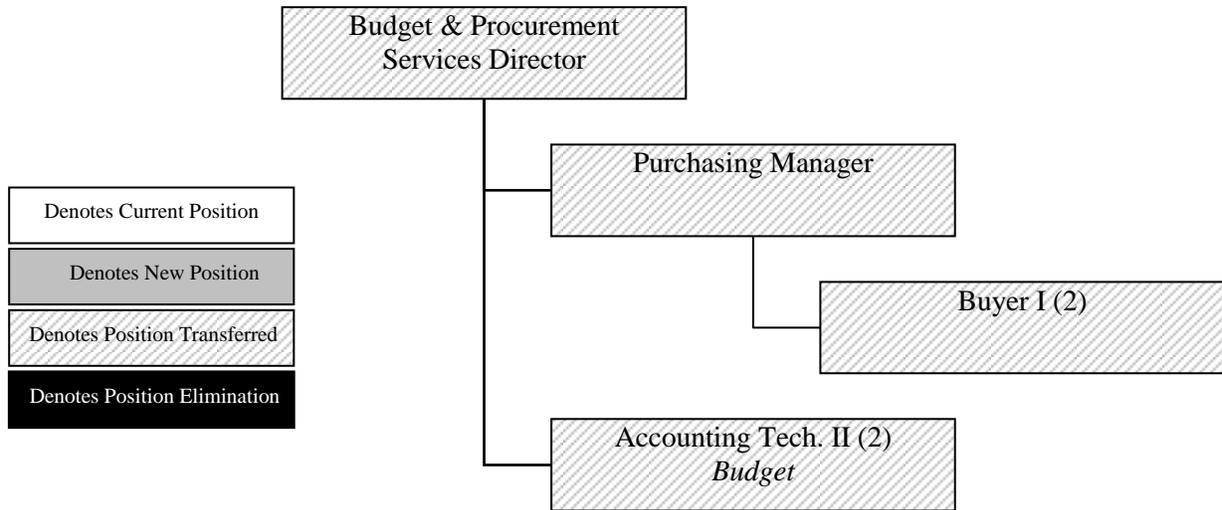
Information Technology Services

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 199,285 | \$ 256,284 | \$ 316,519 | \$ 288,600 |
| Overtime | 3,033 | 12,313 | 6,019 | 1,400 |
| Other Pay | - | 1,820 | 3,316 | 3,700 |
| Benefits and Taxes | 61,372 | 83,856 | 99,283 | 106,800 |
| Total Personal Service Costs | 263,690 | 354,273 | 425,137 | 400,500 |
| Operating Expenditures | 136,584 | 189,437 | 287,578 | 764,600 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 8,000 | 10,000 | 10,000 | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Interfund Cost Allocation | - | - | - | (1,165,100) |
| Total Expenditures & Transfers Out | \$ 408,274 | \$ 553,710 | \$ 722,715 | \$ - |
| Staffing: | | | | |
| Full-Time | 4 | 4 | 6 | 5 |
| Part-Time | 1 | 1 | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ - | \$ 20,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 63,808 | 45,432 | 140,145 | 236,100 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 1,022 | 2,170 | 1,045 | 2,500 |
| 5241 - Communications and Freight Services | 55,896 | 91,280 | 113,885 | 311,800 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | - | - | - | - |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 938 | 3,531 | 1,407 | 171,700 |
| 5247 - Printing and Binding | - | - | 25 | - |
| 5248 - Promotional Activities | - | - | 261 | - |
| 5249 - Other Current Charges | - | - | 1,930 | 5,000 |
| 5251 - Office Supplies | 1,517 | 13,539 | 9,635 | 1,500 |
| 5252 - Operating Supplies | 3,618 | 19,399 | 12,628 | 6,000 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 9,785 | 14,086 | 6,617 | 10,000 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 136,584 | \$ 189,437 | \$ 287,578 | \$ 764,600 |

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

BUDGET & PROCUREMENT SERVICES DIVISION



| BUDGET & PROCUREMENT SERVICES DIVISION | | | | | | | |
|--|---------------------|----------|-----------------|-------------------|-----------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Budget & Proc. Svcs. Director | - | - | - | 1 | - | 1 | EBB |
| Purchasing Manager | - | - | - | 1 | - | 1 | 21 |
| Accounting Technician II-Budget | - | - | - | 2 | - | 2 | 11 |
| Buyer | - | - | - | 2 | - | 2 | 10 |
| TOTAL | - | - | - | 6 | - | 6 | |

Functional Duties: The Budget & Procurement Services Division manages the financial activity of the City, including cash management, budget development and management, investments, debt, grants, procurement and contract administration. This Division 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.

BUDGET & PROCUREMENT SERVICES DIVISION

Mission Statement: *“The mission of the Budget & Procurement Services Division is to provide for the long-term financial stability, integrity, and accountability of City resources through responsible budget preparation, monitoring practices, careful investment, debt management, and purchasing methods.”*

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- 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 citywide Contract Administration while maintaining compliance with city policies & procedures.
- Provide training throughout the year related to budget, contract, and procurement services.
- Ensure all city employees remain in compliance with city procurement, contract policies and procedures.

Performance Measures:

- Receipt of GFOA Distinguished Budget Presentation Award
- Continue to enhance the requisition entry module of ERP software by developing automation of the purchasing processes.
- Number of contracts in compliance
- Number of trainings

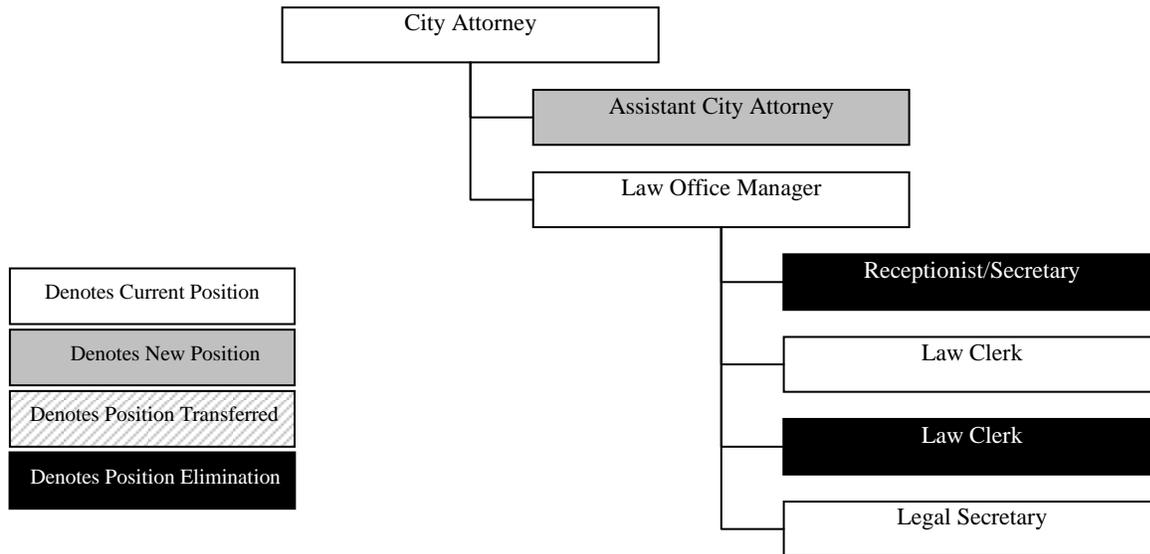
| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| Received | Received | |
| 6/07 | 6/08 | 06/09 |
| - | 98% | 100% |
| 4 | 6 | 8 |

Budget & Procurement Services

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ - | \$ - | \$ - | \$ 316,400 |
| Overtime | - | - | - | 1,600 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | - | - | - | 113,000 |
| Total Personal Service Costs | - | - | - | 431,000 |
| Operating Expenditures | - | - | - | 78,100 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | 11,000 |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ - | \$ - | \$ - | \$ 520,100 |
| Staffing: | | | | |
| Full-Time | - | - | 6 | 6 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ - | \$ 33,000 |
| 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 | - | - | - | 800 |
| 5241 - Communications and Freight Services | - | - | - | - |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | - | - | - | 2,400 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | - | - | - | - |
| 5247 - Printing and Binding | - | - | - | 3,000 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | - | - | - | - |
| 5251 - Office Supplies | - | - | - | 1,800 |
| 5252 - Operating Supplies | - | - | - | - |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | - | - | - | 4,000 |
| 5995 - IT - Allocated Costs | - | - | - | 33,100 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ - | \$ - | \$ - | \$ 78,100 |

CITY ATTORNEY'S OFFICE



| CITY ATTORNEY'S OFFICE | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| City Attorney | 1 | 1 | 1 | 1 | - | 1 | Contract |
| Assistant City Attorney | 1 | 1 | - | - | 1 | 1 | 19 |
| Law Office Manager | - | - | - | 1 | - | 1 | 12 |
| Legal Assistant | 1 | 1 | 1 | - | - | - | 12 |
| Law Clerk | 2 | 2 | 2 | 2 | (1) | 1 | 12 |
| Legal Secretary | 1 | - | 1 | 1 | - | 1 | 10 |
| Receptionist/Secretary | 1 | 1 | 1 | 1 | (1) | - | 1 |
| TOTAL | 7 | 6 | 6 | 6 | (1) | 5 | |

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

CITY ATTORNEY’S OFFICE

Mission Statement: *“The mission of the City Attorney’s Office is to assure representation to the City government, the City Commission, the City Manager and all appointed Department Heads as City officers, all other Departments and Divisions of the City government and all adjustment, regulatory and advisory boards in all legal matters affecting the City government.”*

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:

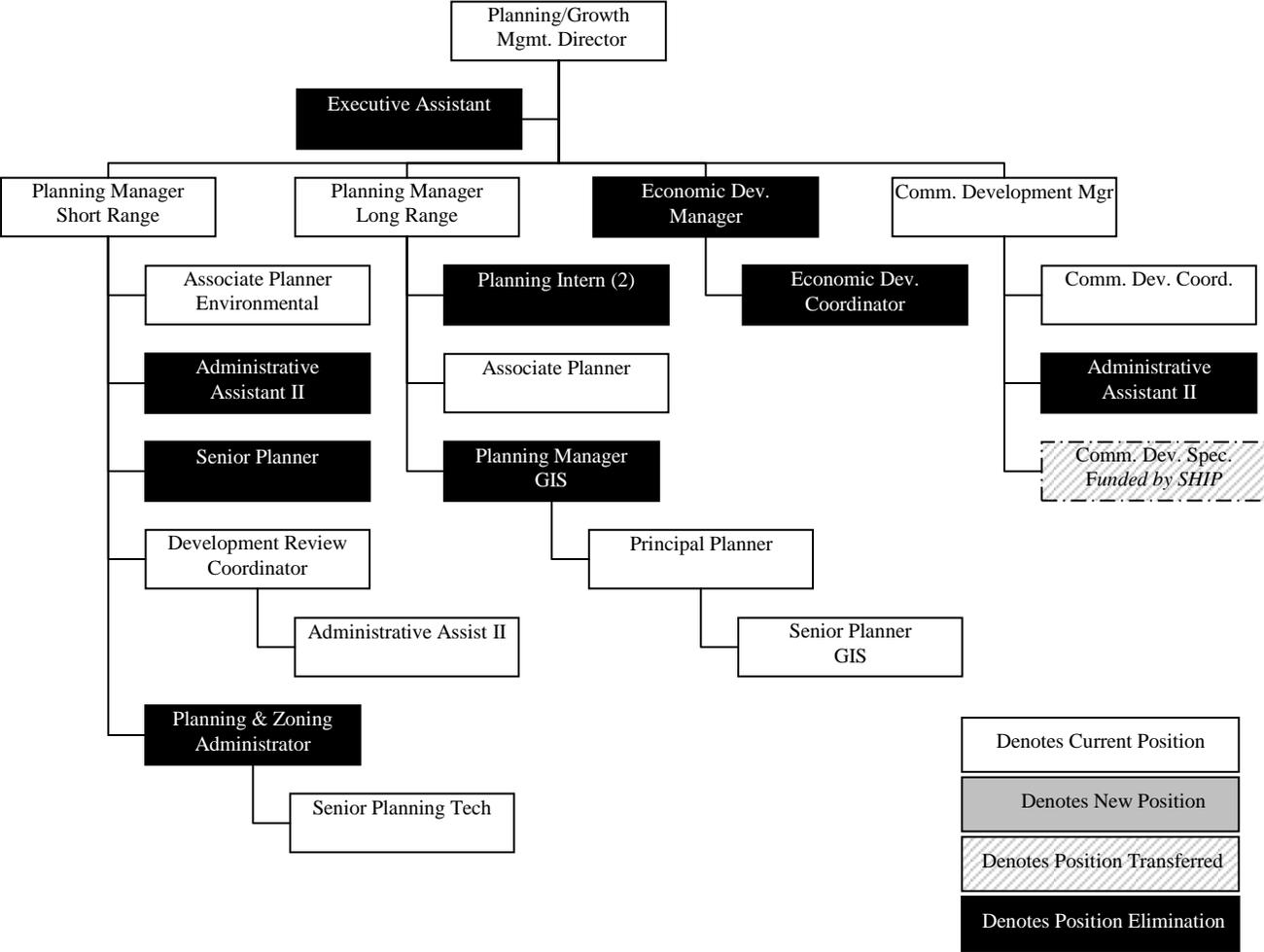
- Number of files managed.
- Number of foreclosures received.
- Number of municipal lien collections received.
- Number of Chapter 48 violations received.
- Number of written Legal Opinions.
- Number of land acquisitions managed.

| | Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|--|------------------------------|---------------------------------|------------------------------|
| | 1,000 | 600 | 376 |
| | 75 | 50 | 22 |
| | - | - | 63 |
| | - | 48 | 20 |
| | 150 | 100 | 51 |
| | - | - | |

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 302,425 | \$ 291,719 | \$ 417,419 | \$ 293,800 |
| Overtime | 316 | 231 | 105 | 1,200 |
| Other Pay | 6,000 | 6,000 | 1,046 | - |
| Benefits and Taxes | 106,493 | 112,586 | 130,875 | 108,200 |
| Total Personal Service Costs | 415,234 | 410,536 | 549,445 | 403,200 |
| Operating Expenditures | 31,684 | 30,896 | 38,690 | 108,000 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 11,000 | 11,000 | 11,000 | 10,000 |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 457,918 | \$ 452,432 | \$ 599,135 | \$ 521,200 |
| Staffing: | | | | |
| Full-Time | 7 | 6 | 6 | 5 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 8,024 | \$ 8,146 | \$ 12,850 | \$ 55,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 474 | 580 | 1,912 | - |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 3,682 | 1,663 | 1,993 | 4,500 |
| 5241 - Communications and Freight Services | 459 | 582 | 551 | - |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | - | - | - | 900 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | - | - | 45 | - |
| 5247 - Printing and Binding | 16 | 76 | 124 | - |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | 488 | 1,775 | 2,781 | 4,200 |
| 5251 - Office Supplies | 3,140 | 2,784 | 1,683 | 5,000 |
| 5252 - Operating Supplies | 219 | - | 97 | - |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 15,182 | 15,290 | 16,654 | 22,000 |
| 5995 - IT - Allocated Costs | - | - | - | 16,400 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 31,684 | \$ 30,896 | \$ 38,690 | \$ 108,000 |

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT



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

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

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

| PLANNING & DEVELOPMENT SERVICES DEPARTMENT | | | | | | | |
|--|---------------------|-----------|--------------------|----------------------|--------------------|-----------|-----------|
| PERSONAL SERVICES SCHEDULE: | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| Planning & Growth Mgmt. Director | 1 | 1 | 1 | 1 | - | 1 | EBB |
| Economic Development Manager | - | - | - | 1 | (1) | - | EBB |
| Sr. Land Development Engineer | 1 | 1 | - | - | - | - | 22 |
| Planning Manager | 2 | 2 | 3 | 2 | - | 2 | 21 |
| Community Development Mgr. | 1 | 1 | 1 | 1 | - | 1 | 21 |
| Principal Planner | 1 | 1 | 1 | 1 | - | 1 | 19 |
| Senior Planner | 2 | 2 | 2 | 1 | - | 1 | 18 |
| Planning & Zoning Admin. | 1 | 1 | 1 | - | - | - | 14 |
| Development Review Coord. | - | 1 | 1 | 1 | - | 1 | 14 |
| Associate Planner | 2 | 2 | 2 | 2 | - | 2 | 13 |
| Project Administrator | - | - | - | T | - | - | 12 |
| Community Development Coord. | - | - | - | 1 | - | 1 | 12 |
| Executive Assistant | 1 | 1 | 1 | - | - | - | 12 |
| Economic Development Coord. | - | - | - | 1 | (1) | - | 12 |
| Sr Planning Technician | - | - | 1 | 1 | - | 1 | 11 |
| Senior Zoning Technician | 1 | 1 | - | - | - | - | 9 |
| Land Development Coordinator | 1 | 1 | - | - | - | - | 9 |
| Administrative Assistant II | 1 | 2 | 2 | 1 | - | 1 | 8 |
| Community Development Spec. | - | - | - | 1 | (1) | - | 8 |
| Engineering Inspector | 3 | 3 | - | - | - | - | 7 |
| Zoning Technician | 1 | 1 | - | - | - | - | 7 |
| Housing Specialist | - | - | 2 | T | - | - | 6 |
| Housing Specialist-HHRP | - | 1 | - | - | - | - | 6 |
| Administrative Assistant I | 2 | 1 | 1 | - | - | - | 6 |
| Planning Interns | 1 | 2 | 2 | - | - | - | 5 |
| Housing Rehab Specialist-CDBG | - | 1 | - | - | - | - | 5 |
| TOTAL | 22 | 26 | 21 | 15 | (3) | 12 | |

T-Transferred to another Department

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

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

Performance Measures:

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

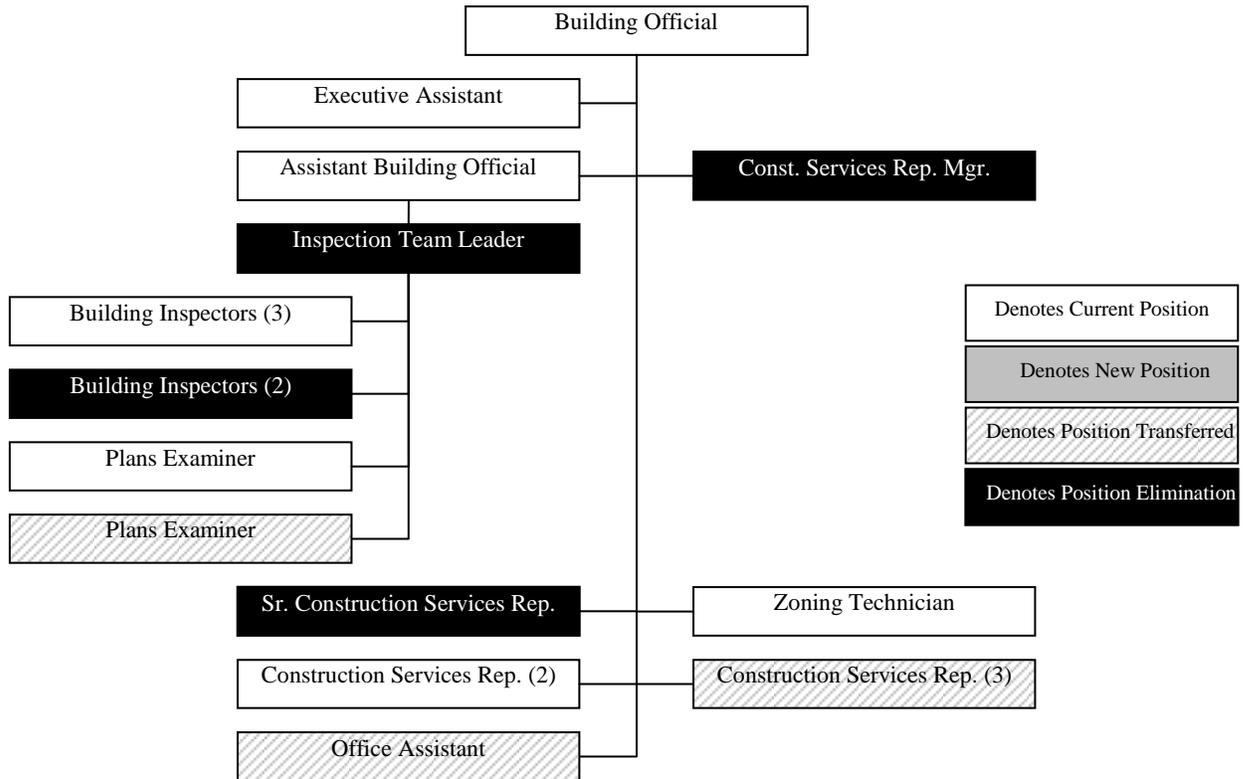
| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| | 25 | 30 |
| | 68 | 70 |
| | 15 | 25 |
| | 1 | 1 |
| | 6 | 6 |
| | 6 | 8 |
| | 12 | 12 |

Planning & Development Services

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|---------------------|---------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 656,920 | \$ 687,867 | \$ 752,262 | \$ 622,200 |
| Overtime | 6,282 | 12,270 | 3,511 | 1,500 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | 218,510 | 260,824 | 277,969 | 235,000 |
| Total Personal Service Costs | 881,712 | 960,961 | 1,033,742 | 858,700 |
| Operating Expenditures | 239,989 | 360,326 | 862,644 | 333,900 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 39,000 | 44,500 | 44,500 | 42,000 |
| Transfers to New Equipment Fund | - | - | 107,000 | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 1,160,701 | \$ 1,365,787 | \$ 2,047,886 | \$ 1,234,600 |
| Staffing: | | | | |
| Full-Time | 21 | 24 | 15 | 12 |
| Part-Time | 1 | 2 | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 158,099 | \$ 144,589 | \$ 444,884 | \$ 125,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 11,296 | 13,173 | 345,118 | - |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 3,808 | 13,974 | 5,016 | 3,000 |
| 5241 - Communications and Freight Services | 12,983 | 7,488 | 5,116 | 5,000 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | - | 1,565 | 3,289 | 22,800 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 773 | 310 | 224 | 2,500 |
| 5247 - Printing and Binding | 5,527 | 3,989 | 1,379 | 2,000 |
| 5248 - Promotional Activities | - | 214 | 358 | - |
| 5249 - Other Current Charges | 336 | 13,989 | 7,519 | - |
| 5251 - Office Supplies | 15,806 | 36,214 | 18,787 | 23,000 |
| 5252 - Operating Supplies | 24,235 | 95,055 | 18,303 | 5,800 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 7,126 | 29,766 | 12,651 | 10,000 |
| 5995 - IT - Allocated Costs | - | - | - | 134,800 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 239,989 | \$ 360,326 | \$ 862,644 | \$ 333,900 |

BUILDING AND ZONING SERVICES DEPARTMENT



| BUILDING & ZONING SERVICES DEPARTMENT | | | | | | | |
|--|---------------------|-----------|-----------------|-------------------|-----------------|-----------|-----------|
| PERSONAL SERVICES SCHEDULE: | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Building Official | 1 | 1 | 1 | 1 | - | 1 | EBB |
| Assistant Building Official | 1 | 1 | 1 | 1 | - | 1 | 21 |
| Plans Examiner | 3 | 3 | 2 | 1-T, 1 | - | 1 | 16 |
| Const Srv. Rep. Manager | 1 | 1 | 1 | - | - | - | 16 |
| Inspection Team Leader | 1 | 1 | 1 | - | - | - | 15 |
| Building Inspector | 10 | 10 | 5 | 3 | - | 3 | 13 |
| Executive Assistant | - | - | 1 | 1 | - | 1 | 12 |
| Sr. Construction Services Rep. | - | - | - | - | - | - | 11 |
| Construction Services Assist. | 1 | 1 | - | - | - | - | 8 |
| Zoning Technician | - | - | 1 | 1 | - | 1 | 7 |
| Construction Services Rep. | - | 6 | 5 | 3-T, 2 | - | 2 | 5 |
| Permit Clerk | 3 | - | - | - | - | - | 1 |
| Office Assistant | - | - | - | 1 | - | 1 | 1 |
| Customer Service Rep. | 3 | - | - | - | - | - | 1 |
| TOTAL | 24 | 24 | 18 | 11 | - | 11 | |

T-Transferred to another Department

BUILDING AND ZONING SERVICES DEPARTMENT

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

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.

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

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

Performance Measures:

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

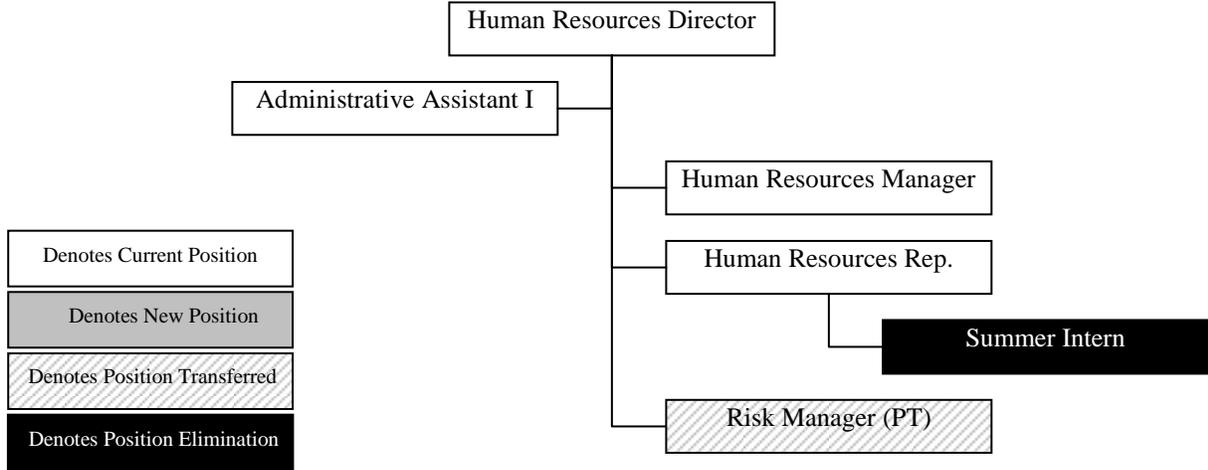
| | Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|--|------------------------------|---------------------------------|------------------------------|
| | 100% | 100% | 100% |
| | - | 100% | 100% |
| | - | 75% | 100% |

Building & Zoning Services

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|---------------------|---------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 658,980 | \$ 669,542 | \$ 649,584 | \$ 490,400 |
| Overtime | 7,656 | 5,021 | 2,934 | 3,500 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | 249,445 | 275,303 | 248,350 | 184,200 |
| Total Personal Service Costs | 916,081 | 949,866 | 900,868 | 678,100 |
| Operating Expenditures | 139,029 | 102,245 | 62,980 | 143,600 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 52,000 | 72,000 | 72,000 | 67,000 |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 1,107,110 | \$ 1,124,111 | \$ 1,035,848 | \$ 888,700 |
| Staffing: | | | | |
| Full-Time | 24 | 24 | 11 | 11 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 1,156 | \$ - | \$ - | \$ - |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 52,194 | 8,024 | 9,814 | 5,200 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 1,800 | 3,006 | 666 | 1,700 |
| 5241 - Communications and Freight Services | 15,542 | 10,000 | 6,618 | 4,000 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | 2,634 | 2,287 | 2,212 | 700 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 604 | - | 294 | 2,000 |
| 5247 - Printing and Binding | 1,857 | 1,109 | 2,698 | 3,000 |
| 5248 - Promotional Activities | 2,109 | 4,485 | 1,091 | 2,000 |
| 5249 - Other Current Charges | - | 50 | - | - |
| 5251 - Office Supplies | 13,790 | 10,257 | 5,013 | 10,000 |
| 5252 - Operating Supplies | 38,621 | 52,344 | 25,714 | 28,500 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 8,722 | 10,683 | 8,860 | 8,000 |
| 5995 - IT - Allocated Costs | - | - | - | 78,500 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 139,029 | \$ 102,245 | \$ 62,980 | \$ 143,600 |

HUMAN RESOURCES DEPARTMENT



| HUMAN RESOURCES DEPARTMENT | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Human Resources Director | 1 | 1 | 1 | 1 | - | 1 | EBB |
| Human Resources Manager | - | 1 | 1 | 1 | - | 1 | 19 |
| Risk Manager | - | - | - | 1 | - | 1 | 19 |
| Comm/Public Information Officer | 1 | 1 | - | - | - | - | 18 |
| Comm/Public Information Specialist | - | 1 | - | - | - | - | 18 |
| Human Resources Representative | 1 | - | 1 | 1 | - | 1 | 13 |
| Human Resources Associate | 1 | 1 | - | - | - | - | 9 |
| Administrative Assistant I | 2 | 1 | 1 | 1 | - | 1 | 6 |
| College Intern | 1 | 1 | 1 | - | - | - | 1 |
| Temporary Office Assistant | 2 | 2 | 2 | - | - | - | N/A |
| TOTAL | 9 | 9 | 7 | 5 | - | 5 | |

Functional Duties: The Human Resources Department is responsible for the hiring function of new employees for the City of Deltona, training and development of City staff and administration of Medical, Dental and Life Insurance Programs. The Department is responsible for the management and administration of various recognition programs and activities, performance management system, compensation administration, changes in employment status, educational and wellness reimbursements, employee physicals and certifications. Additionally administers legally mandated programs such as COBRA, Family Medical Leave, Short and Long Term Disability Insurance. Functions in an advisory capacity to all City Departments relating to employee relations, investigations, resolution of employee or citizen complaints. Process all insurance claims against and on behalf of the City as well as handling annual insurance renewal process.

HUMAN RESOURCES DEPARTMENT

***Mission Statement:** “The mission of Human Resources Department is to foster strategic partnerships with citizens and employees by providing comprehensive, consistent communication and human capital management to enhance the City’s image and organizational effectiveness. Provide leadership and administration of the City’s Safety and Security initiatives to minimize risk and cost.”*

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Invest in employee development
 - Establish system to identify high- potential employees
- Establish employee survey
- Update risk management & safety programs
 - Maintain CDL licensure training program
- Outcome Effectiveness Measure
- Workload Measure

Performance Measures:

- Invest in employee development
- Provide coaching and development
- Create objective survey
- Random sample drug and alcohol testing program and tracking system
- % of new hires/promotions completing probationary period
- % of employees exceeding expectations in performance reviews
- 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

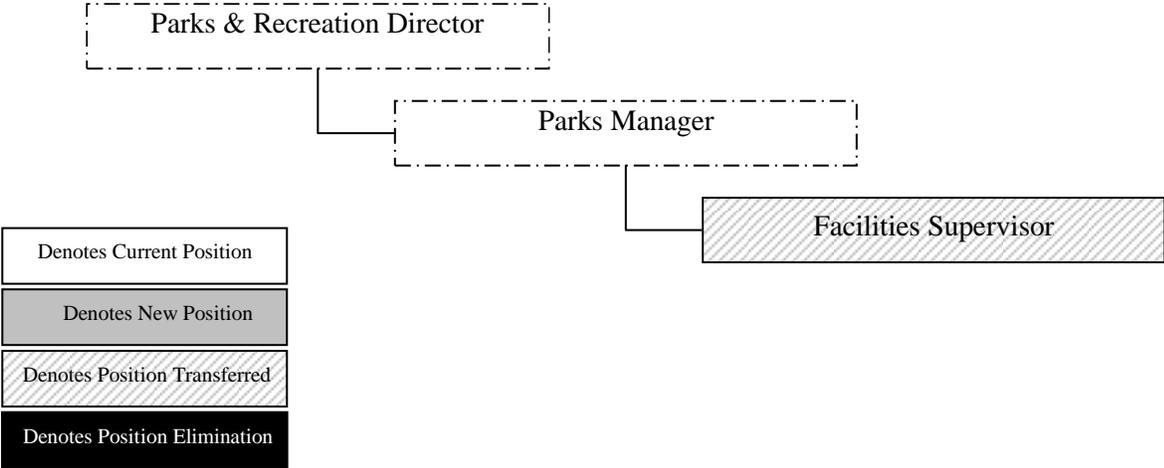
| | Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|--|------------------------------|---------------------------------|------------------------------|
| | - | - | - |
| | - | - | 15 |
| | - | - | 1 |
| | - | - | 50% licensed drivers |
| | - | - | 96% |
| | - | - | 80% |
| | 2,159 | 1,250 | 950 |
| | 56 | 42 | 30 |
| | 60 | 46 | 30 |
| | 60 | 46 | 30 |
| | 26 | 31 | 28 |
| | 24 | 18 | 15 |
| | 3 | 3 | 2 |
| | - | - | - |
| | 6.6% | 6.25% | 5.8% |

Human Resources

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 209,862 | \$ 242,322 | \$ 162,844 | \$ 230,200 |
| Overtime | 2,672 | 1,106 | 328 | 700 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | 70,123 | 90,481 | 71,530 | 90,600 |
| Total Personal Service Costs | 282,657 | 333,909 | 234,702 | 321,500 |
| Operating Expenditures | 129,750 | 225,996 | 134,543 | 110,900 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 7,000 | 11,000 | 11,000 | 10,000 |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 419,407 | \$ 570,905 | \$ 380,245 | \$ 442,400 |
| Staffing: | | | | |
| Full-Time | 6 | 6 | 4 | 4 |
| Part-Time | - | 3 | 1 | 1 |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 15,135 | \$ 43,178 | \$ 20,608 | \$ - |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 2,826 | - | - | - |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 1,399 | 7,390 | 649 | 2,900 |
| 5241 - Communications and Freight Services | 3,068 | 30,343 | 993 | 1,100 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | 2,243 | 4,656 | 4,299 | 900 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | - | 93 | - | - |
| 5247 - Printing and Binding | 3,271 | 28,869 | 2,151 | 5,000 |
| 5248 - Promotional Activities | 1,016 | 2,647 | 808 | 1,000 |
| 5249 - Other Current Charges | 79,406 | 79,264 | 94,973 | 63,100 |
| 5251 - Office Supplies | 5,324 | 7,442 | 2,866 | 4,000 |
| 5252 - Operating Supplies | 5,039 | 6,138 | 1,541 | 4,500 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 11,023 | 15,976 | 5,655 | 8,100 |
| 5995 - IT - Allocated Costs | - | - | - | 20,300 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 129,750 | \$ 225,996 | \$ 134,543 | \$ 110,900 |

GENERAL GOVERNMENT



| GENERAL GOVERNMENT | | | | | | |
|--|---------------------|----------|----------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | |
| Personnel Roster | Number of Positions | | | | | |
| Position Title | FY 05/06 | FY 06/07 | FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| Facilities Supervisor (Reports to Parks & Recreation, budgeted in General Government.) | - | - | - | 1 | 1 | 12 |
| TOTAL | - | - | - | 1 | 1 | |

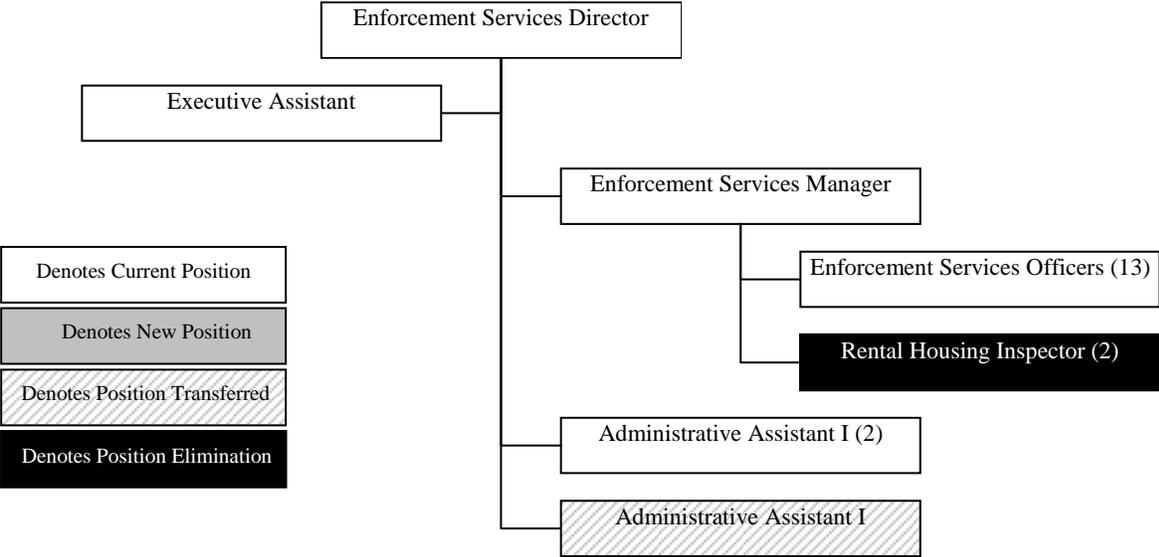
Functional Duties: General Government contains appropriations for general administrative services not specifically assigned to operating departments.

General Government

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ - | \$ - | \$ - | \$ 40,000 |
| Overtime | - | - | - | - |
| Other Pay | - | - | - | 3,700 |
| Benefits and Taxes | 4,723 | 11,082 | 25,456 | 25,000 |
| Total Personal Service Costs | 4,723 | 11,082 | 25,456 | 68,700 |
| Operating Expenditures | 679,255 | 916,839 | 644,945 | 961,100 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 5,000 | 5,000 | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | 2,168,988 | 2,300,653 | 5,635,000 | - |
| Total Expenditures & Transfers Out | \$2,857,966 | \$3,233,574 | \$6,305,401 | \$1,029,800 |
| Staffing: | | | | |
| Full-Time | - | - | - | 1 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 78,014 | \$ 67,351 | \$ 14,005 | \$ - |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 600 | 1,179 | 300 | 83,100 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | - | - | - | 100 |
| 5241 - Communications and Freight Services | 35,422 | 47,699 | 84,833 | 80,500 |
| 5243 - Utility Services | 147,524 | 133,408 | 118,798 | 145,000 |
| 5244 - Rentals and Leases | 21,566 | 22,757 | 25,406 | 29,500 |
| 5245 - Insurance | 377,698 | 505,012 | 369,665 | 320,000 |
| 5246 - Repairs and Maintenance Services | 11,708 | 14,114 | 19,540 | 30,000 |
| 5247 - Printing and Binding | - | 9,661 | 6,663 | 10,000 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | - | 94,069 | - | 250,000 |
| 5251 - Office Supplies | - | - | - | 4,400 |
| 5252 - Operating Supplies | 6,723 | 21,589 | 5,735 | 8,500 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | - | - | - | - |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 679,255 | \$ 916,839 | \$ 644,945 | \$ 961,100 |

ENFORCEMENT SERVICES DEPARTMENT



| ENFORCEMENT SERVICES DEPARTMENT | | | | | | | |
|------------------------------------|---------------------|-----------|--------------------|----------------------|--------------------|-----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| 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 | 10 | 14 | 14 | 13 | - | 13 | 12 |
| Rental Housing Inspector | - | - | 2 | - | - | - | 10 |
| Administrative Assistant I | 1 | 2 | 3 | 3 | (1) | 2 | 6 |
| Staff Assistant | 1 | - | - | - | - | - | 1 |
| TOTAL | 15 | 19 | 22 | 19 | (1) | 18 | |

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

ENFORCEMENT SERVICES DEPARTMENT

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

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

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

Performance Measures:

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

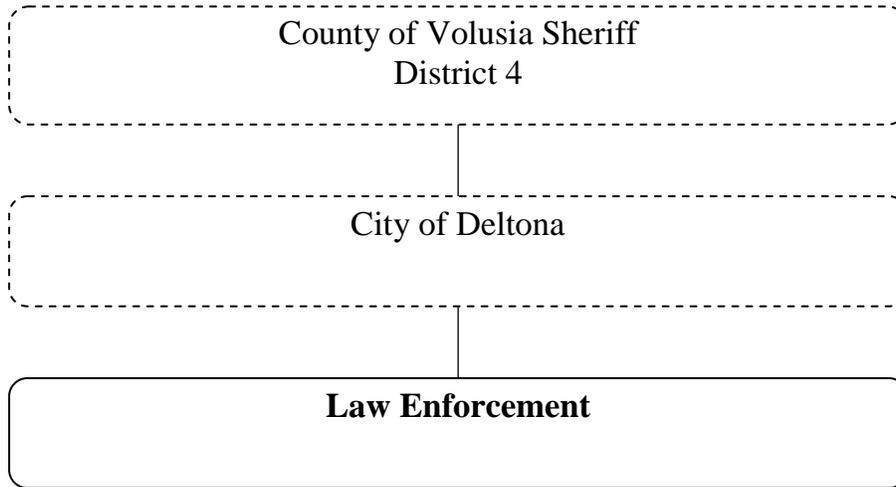
| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| 1,152 | 1,250 | 1,250 |
| 196 | 286 | 286 |
| 896 | 900 | 900 |
| 17,146 | 17,500 | 17,500 |

Enforcement Services

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|---------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 370,632 | \$ 571,276 | \$ 759,154 | \$ 723,800 |
| Overtime | 13,397 | 21,429 | 18,032 | 19,100 |
| Other Pay | 3,550 | 3,356 | 3,496 | 3,700 |
| Benefits and Taxes | 152,045 | 238,433 | 310,380 | 299,800 |
| Total Personal Service Costs | 539,624 | 834,494 | 1,091,062 | 1,046,400 |
| Operating Expenditures | 218,629 | 350,915 | 383,037 | 442,200 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 73,000 | 73,000 | 73,000 | 67,000 |
| Transfers to New Equipment Fund | - | - | 4,800 | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 831,253 | \$ 1,258,409 | \$ 1,551,899 | \$ 1,555,600 |
| Staffing: | | | | |
| Full-Time | 15 | 19 | 19 | 18 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 4,631 | \$ 6,991 | \$ 6,082 | \$ 10,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 135,548 | 258,285 | 289,945 | 264,800 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 534 | 3,788 | 1,188 | 100 |
| 5241 - Communications and Freight Services | 14,970 | 10,120 | 12,021 | 8,000 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | 2,153 | 2,230 | 2,033 | 3,600 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 208 | 289 | 59 | 1,000 |
| 5247 - Printing and Binding | 612 | 1,082 | 2,386 | 3,000 |
| 5248 - Promotional Activities | - | - | 100 | - |
| 5249 - Other Current Charges | 1,490 | 2,080 | 1,080 | 4,200 |
| 5251 - Office Supplies | 2,322 | 5,224 | 6,137 | 4,000 |
| 5252 - Operating Supplies | 52,128 | 49,115 | 53,875 | 72,800 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 4,033 | 11,711 | 8,131 | 3,000 |
| 5995 - IT - Allocated Costs | - | - | - | 67,700 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 218,629 | \$ 350,915 | \$ 383,037 | \$ 442,200 |

LAW ENFORCEMENT SERVICES



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

| LAW ENFORCEMENT | | | | | | |
|--|----------------------------|-----------------|-----------------|----------------------------|-----------------|------------------|
| PERSONAL SERVICES SCHEDULE: | | | | | | |
| Personnel Roster | Number of Positions | | | | | |
| Position Title | FY 05/06 | FY 06/07 | FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| Officers provided through contract with County of Volusia. | 72 | 72 | 80 | - | 80 | Contract |
| TOTAL | 72 | 72 | 80 | - | 80 | |

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

LAW ENFORCEMENT SERVICES

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

GOALS, OBJECTIVES, & PERFORMANCE MEASURES

Key Objectives:

- Decrease incidents of residential burglary by 5% from reported 2007.
- Decrease incidents of commercial burglary by 5% from reported 2007.
- Increase incidents of felony arrest by 5% from reported 2007.
- Increase incidents of misdemeanor arrest by 5% from reported 2007.

Performance Measures:

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

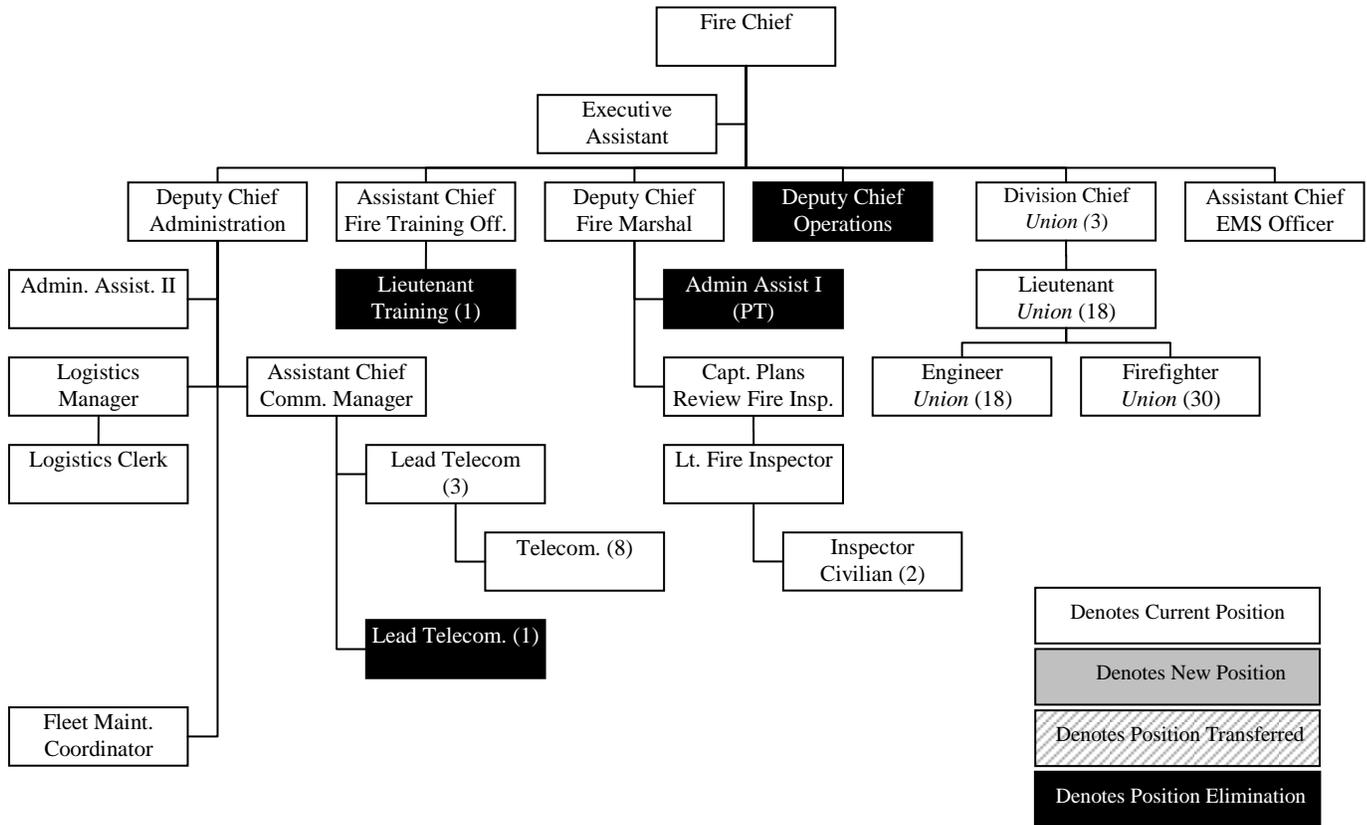
| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| 604 | 574 | 545 |
| 107 | 102 | 97 |
| 2,452 | 2,329 | 2213 |
| 6,560 | 6,232 | 5,920 |

Law Enforcement

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|---------------------|---------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ - | \$ - | \$ - | \$ - |
| Overtime | - | - | - | - |
| Other Pay | - | - | - | - |
| Benefits and Taxes | - | - | - | - |
| Total Personal Service Costs | - | - | - | - |
| Operating Expenditures | 7,204,948 | 7,304,747 | 9,303,391 | 8,802,400 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 7,204,948 | \$ 7,304,747 | \$ 9,303,391 | \$ 8,802,400 |
| Staffing: | | | | |
| Full-Time | - | - | - | - |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ - | \$ - |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 7,187,981 | 7,248,659 | 9,205,672 | 8,709,400 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | - | - | - | - |
| 5241 - Communications and Freight Services | - | - | - | - |
| 5243 - Utility Services | 16,967 | 18,811 | 13,200 | 19,000 |
| 5244 - Rentals and Leases | - | 25,016 | 54,488 | 64,000 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | - | 11,865 | 9,200 | 10,000 |
| 5247 - Printing and Binding | - | - | - | - |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | - | - | 20,831 | - |
| 5251 - Office Supplies | - | - | - | - |
| 5252 - Operating Supplies | - | 396 | - | - |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | - | - | - | - |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 7,204,948 | \$ 7,304,747 | \$ 9,303,391 | \$ 8,802,400 |

FIRE / RESCUE SERVICES DEPARTMENT



Functional Duties: The City of Deltona Fire / Rescue Services Department, organized into Administration, Fire Marshal, and Operations, is responsible for mitigation of all natural and man-made emergencies – large and small. 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, and Construction Services Departments to insure a safe and vibrant Deltona. Operations 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 contribute to maintaining and improving the quality of life of the community we serve by providing proactive community education and preventative measures, emergency services, and communications. This will be accomplished through the use of highly trained professional personnel with the best technology and equipment in the most expedient manner. Furthermore, it is our duty to protect and promote the health, safety, and overall well-being of our members. This will be accomplished consistent with the resources provided and available.”*

| FIRE / RESCUE SERVICES DEPARTMENT | | | | | | | |
|--|----------------------------|-----------------|----------------------------|------------------------------|----------------------------|-----------------|------------------|
| PERSONAL SERVICES SCHEDULE: | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| Fire Chief | 1 | 1 | 1 | 1 | - | 1 | EBB |
| Deputy Fire Chief | 1 | 2 | 3 | 2 | - | 2 | 23 |
| Fire Marshal | 1 | 1 | - | - | - | - | 21 |
| EMS Officer | 1 | 1 | 1 | 1 | - | 1 | 21 |
| Fire Training Officer | 1 | 1 | 1 | 1 | - | 1 | 21 |
| Communications Manager | 1 | 1 | 1 | 1 | - | 1 | 20 |
| Fire Inspector-Plans Review | 1 | 1 | 1 | 1 | - | 1 | 18 |
| Fire Inspector | 1 | 1 | 1 | 1 | - | 1 | 17 |
| Fleet Maintenance Coordinator | 1 | 1 | 1 | 1 | - | 1 | 16 |
| Lead Telecommunicator | 2 | 2 | 4 | 3 | - | 3 | 13 |
| Executive Assistant | - | - | 1 | 1 | - | 1 | 12 |
| Logistics Manager | 1 | 1 | 1 | 1 | - | 1 | 12 |
| Fire Inspector-Civilian | - | 2 | 2 | 2 | - | 2 | 9 |
| Telecommunicator | 7 | 7 | 8 | 8 | - | 8 | 8 |
| Administrative Assistant II | 1 | 1 | 1 | 1 | - | 1 | 8 |
| Administrative Assistant I (PT) | 1 | 1 | 1 | - | - | - | 6 |
| Logistics Clerk | 1 | 1 | 1 | 1 | - | 1 | 2 |
| Division Commander | 3 | 3 | 3 | 3 | - | 3 | Union |
| Lieutenant | 18 | 21 | 19 | 18 | - | 18 | Union |
| Engineer | 18 | 18 | 18 | 15 | 3 | 18 | Union |
| Firefighter | 27 | 27 | 30 | 33 | (3) | 30 | Union |
| TOTAL | 88 | 94 | 99 | 95 | - | 95 | |

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Develop a 5-year strategic plan for the Fire/Rescue Department.
- Develop a Fire Officer academy/mentoring program.
- Identify and implement alternative training methods.
- Improve response times.
- Locate fire stations to maximize response coverage.

Performance Measures:

- Review and adoption of the strategic plan
- Fire officers begin training program.
- Number of alternative trainings
- Response time-Average.
- Incorporate strategic plan into budget/CIP.

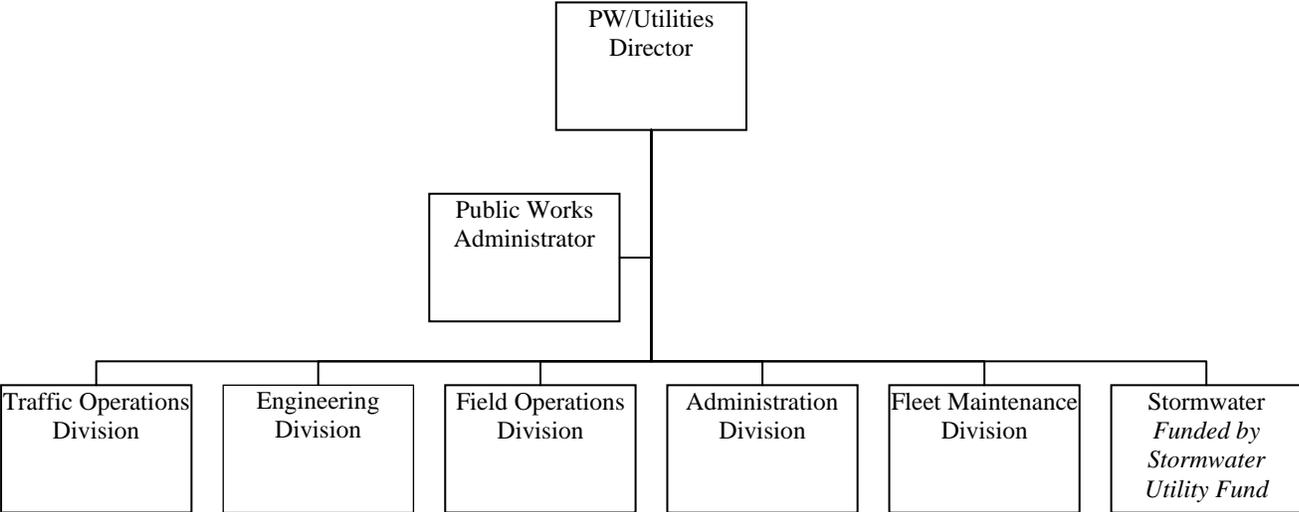
| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| - | - | 1 |
| - | 18 | 3 |
| - | - | 3 |
| 7.08 min. | 6.8 min. | 6.75 min. |
| - | 1 | 1 |

Fire Department

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$3,374,808 | \$4,328,177 | \$4,933,192 | \$5,111,200 |
| Overtime | 198,203 | 359,850 | 329,873 | 279,600 |
| Other Pay | 19,550 | 20,641 | 17,271 | 21,200 |
| Benefits and Taxes | 1,170,684 | 1,550,723 | 1,724,542 | 1,933,200 |
| Total Personal Service Costs | 4,763,245 | 6,259,391 | 7,004,878 | 7,345,200 |
| Operating Expenditures | 708,230 | 903,178 | 926,255 | 1,295,100 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 615,000 | 446,500 | 446,500 | 411,000 |
| Transfers to New Equipment Fund | - | - | 142,000 | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$6,086,475 | \$7,609,069 | \$8,519,633 | \$9,051,300 |
| Staffing: | | | | |
| Full-Time | 87 | 93 | 95 | 95 |
| Part-Time | 1 | 1 | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ 11,619 | \$ 2,700 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 3,448 | 17,062 | 22,942 | 10,400 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 15,611 | 26,582 | 9,642 | 11,500 |
| 5241 - Communications and Freight Services | 75,660 | 82,163 | 82,787 | 12,700 |
| 5243 - Utility Services | 45,307 | 47,188 | 45,572 | 69,000 |
| 5244 - Rentals and Leases | 7,213 | 13,279 | 46,685 | 53,000 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 97,557 | 184,723 | 231,476 | 186,800 |
| 5247 - Printing and Binding | 4,293 | 2,445 | 4,554 | 5,000 |
| 5248 - Promotional Activities | 7,942 | 7,729 | 6,499 | 14,100 |
| 5249 - Other Current Charges | 110,858 | 84,034 | 45,936 | 87,300 |
| 5251 - Office Supplies | 17,425 | 56,080 | 42,168 | 47,300 |
| 5252 - Operating Supplies | 266,400 | 285,516 | 325,824 | 430,500 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 56,516 | 96,377 | 50,551 | 32,000 |
| 5995 - IT - Allocated Costs | - | - | - | 332,800 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 708,230 | \$ 903,178 | \$ 926,255 | \$1,295,100 |

PUBLIC WORKS DEPARTMENT



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

PUBLIC WORKS DEPARTMENT

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

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

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

PUBLIC WORKS DEPARTMENT

GOALS, OBJECTIVES & PERFORMANCE MEASURES-Continued

Performance Measures:

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

| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| Every 13 weeks | Every 13 weeks | Every 13 weeks- |
| 5 ½ | 6 | 6 |
| 10/8 | 10/8 | 10/8 |
| 52 | 52 | 52 |
| 4 | 4 | 4 |
| 700 | 750 | 700 |
| 5000’LF | 10,000’LF | 10,000 |
| | As needed | As needed |
| Monthly | Monthly | Monthly |
| | As needed | As needed |
| Daily | Daily | Daily |
| Daily | Daily | Daily |
| 25 | 25 | 25 |
| 254,000 | 250,000 | 250,000 |
| 2 | 2 | 2 |

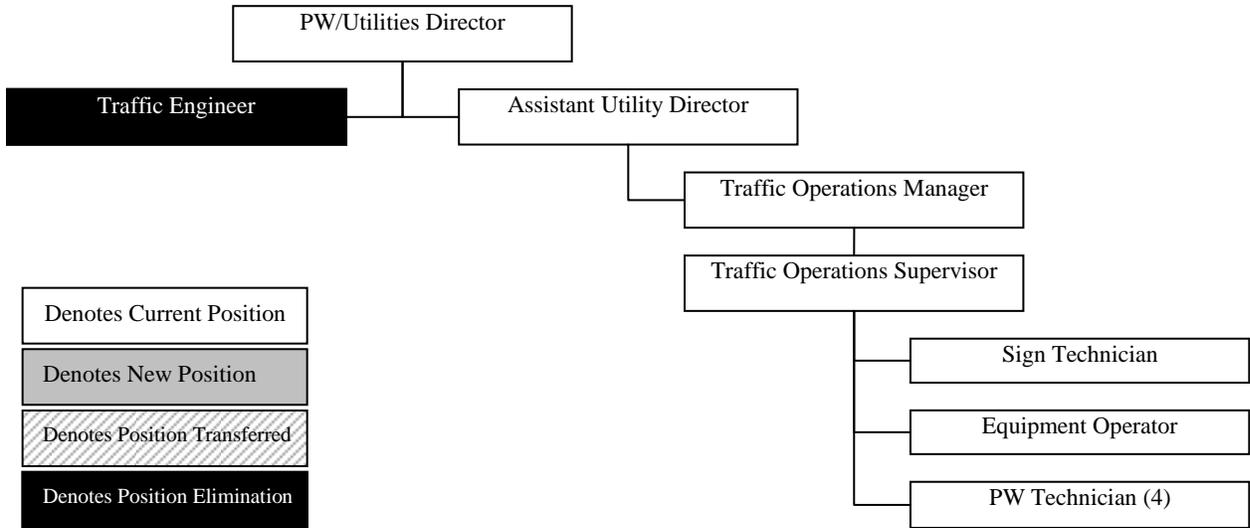
Public Works

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 790,667 | \$ 845,347 | \$ 1,058,929 | \$ 1,104,800 |
| Overtime | 15,330 | 20,924 | 23,733 | 16,000 |
| Other Pay | 9,930 | 9,295 | 6,695 | 7,400 |
| Benefits and Taxes | 330,115 | 399,080 | 475,135 | 499,600 |
| Total Personal Service Costs | 1,146,042 | 1,274,646 | 1,564,492 | 1,627,800 |
| Operating Expenditures | 1,298,888 | 1,122,966 | 1,358,865 | 1,522,600 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 366,000 | 409,000 | 409,000 | 375,000 |
| Transfers to New Equipment Fund | - | - | 204,800 | - |
| Capital Outlay | 590,759 | 20,274 | 625,863 | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$3,401,689 | \$2,826,886 | \$4,163,020 | \$3,525,400 |
| Staffing: | | | | |
| Full-Time | 28 | 30 | 39 | 34 |
| Part-Time | - | 1 | 1 | 1 |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ (12,323) | \$ 2,160 | \$ 22,707 | \$ 21,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 348,188 | 121,529 | 141,282 | 106,500 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 3,050 | 3,304 | 1,738 | 12,800 |
| 5241 - Communications and Freight Services | 8,234 | 8,671 | 12,052 | 8,800 |
| 5243 - Utility Services | 170,560 | 194,222 | 169,498 | 240,600 |
| 5244 - Rentals and Leases | 9,391 | 7,893 | 9,507 | 11,000 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 488,429 | 472,822 | 420,954 | 505,600 |
| 5247 - Printing and Binding | 559 | 1,908 | 3,774 | 7,000 |
| 5248 - Promotional Activities | 192 | 32 | 639 | - |
| 5249 - Other Current Charges | 33,631 | 39,668 | 46,558 | 40,000 |
| 5251 - Office Supplies | 5,891 | 8,266 | 11,472 | 12,600 |
| 5252 - Operating Supplies | 129,327 | 154,727 | 368,304 | 351,000 |
| 5253 - Road Materials & Supplies | 108,348 | 97,691 | 143,387 | 133,000 |
| 5254 - Publications, Memberships & Training | 5,411 | 10,073 | 6,993 | 16,700 |
| 5995 - IT - Allocated Costs | - | - | - | 56,000 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$1,298,888 | \$1,122,966 | \$1,358,865 | \$1,522,600 |

PUBLIC WORKS DEPARTMENT

TRAFFIC OPERATIONS DIVISION



| TRAFFIC OPERATIONS DIVISION | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| Traffic Engineer | - | - | 1 | - | - | - | 25 |
| Traffic Operations Manager | 1 | 1 | 1 | 1 | - | 1 | 18 |
| Traffic Operations Supervisor | 1 | 1 | 1 | 1 | - | 1 | 13 |
| Equipment Operator | 1 | 1 | 1 | 1 | - | 1 | 6 |
| Sign Technician | 1 | 1 | 1 | 1 | - | 1 | 4 |
| Public Works Technician | 2 | 2 | 4 | 4 | - | 4 | 4 |
| TOTAL | 6 | 6 | 9 | 8 | - | 8 | |

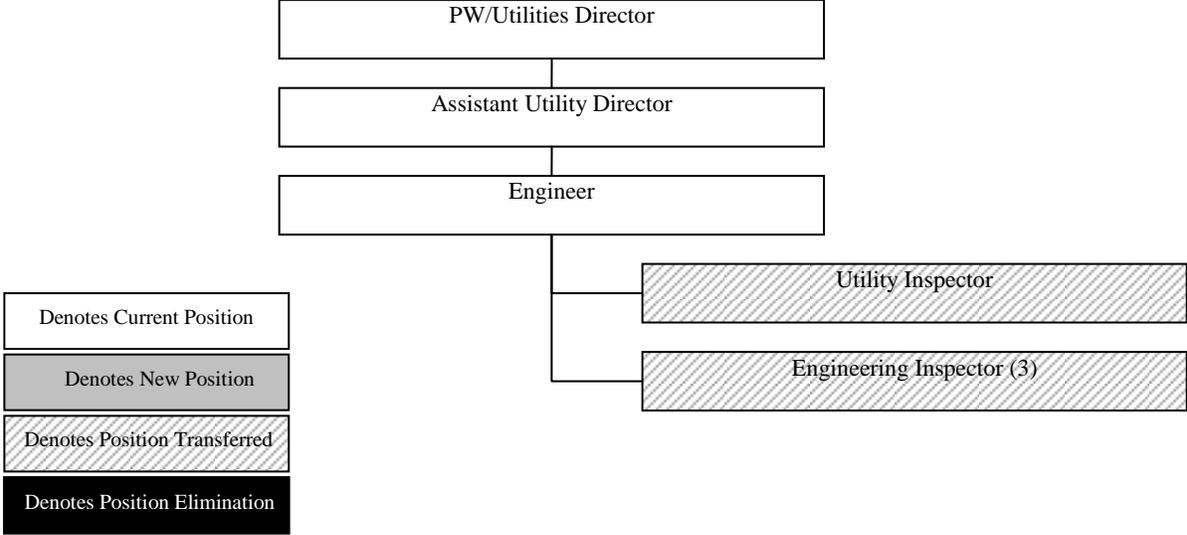
Functional Duties: The Traffic Operations Division provides the city with road resurfacing and repairs, installation and maintenance of all signs on city roads. In addition, the Traffic Division monitors contracts and agreements for striping, signalization and provides traffic engineering and construction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

Traffic Operations

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 147,912 | \$ 176,118 | \$ 232,818 | \$ 239,100 |
| Overtime | 1,866 | 3,826 | 8,998 | 1,900 |
| Other Pay | 770 | 630 | 1,140 | - |
| Benefits and Taxes | 64,612 | 81,298 | 108,996 | 112,500 |
| Total Personal Service Costs | 215,160 | 261,872 | 351,952 | 353,500 |
| Operating Expenditures | 135,788 | 240,029 | 304,538 | 362,200 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | 30,600 | 30,600 | 28,000 |
| Transfers to New Equipment Fund | - | - | 54,000 | - |
| Capital Outlay | 243,621 | 20,274 | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 594,569 | \$ 552,775 | \$ 741,090 | \$ 743,700 |
| Staffing: | | | | |
| Full-Time | 6 | 6 | 8 | 8 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 2,220 | \$ 2,160 | \$ 750 | \$ 2,500 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 21,473 | 20,261 | 75,899 | 30,000 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 639 | 100 | 482 | 300 |
| 5241 - Communications and Freight Services | 1,075 | 880 | 879 | 1,100 |
| 5243 - Utility Services | 84 | 92,064 | 115,473 | 205,200 |
| 5244 - Rentals and Leases | 1,020 | 1,076 | 1,629 | 500 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 32,667 | 47,100 | 853 | 6,500 |
| 5247 - Printing and Binding | - | 19 | 1,406 | 1,500 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | - | 327 | 5,718 | - |
| 5251 - Office Supplies | 897 | 399 | 55 | 400 |
| 5252 - Operating Supplies | 18,999 | 25,642 | 39,462 | 60,000 |
| 5253 - Road Materials & Supplies | 56,539 | 48,201 | 61,609 | 53,000 |
| 5254 - Publications, Memberships & Training | 175 | 1,800 | 323 | 1,200 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 135,788 | \$ 240,029 | \$ 304,538 | \$ 362,200 |

**PUBLIC WORKS DEPARTMENT
ENGINEERING DIVISION**



| ENGINEERING DIVISION | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Engineer | - | - | 1 | 1 | - | 1 | 25 |
| Utility Inspector | - | - | - | - | 1 | 1 | 12 |
| Engineering Inspector | - | - | 3 | 3 | - | 3 | 7 |
| TOTAL | - | - | 4 | 4 | 1 | 5 | |

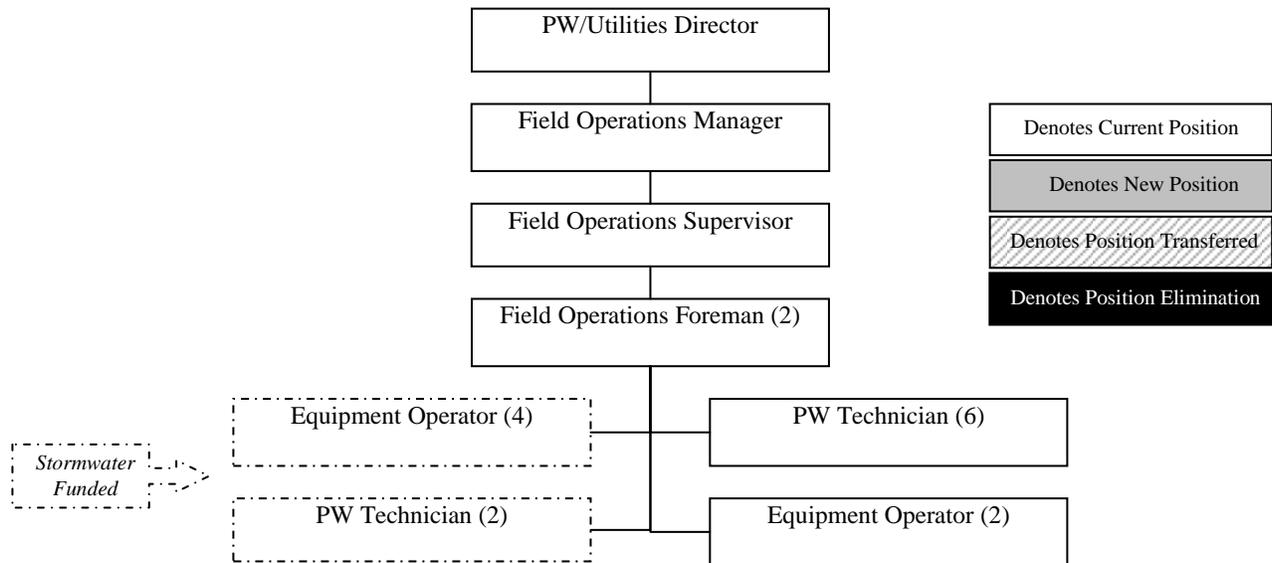
Functional Duties: The Engineering Division performs complex professional, analytical work providing office and engineering support in plan review and field engineering support for environmental, water, wastewater, storm water, roads and drainage and other projects ensuring technical competence and compliance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

Engineering

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ - | \$ - | \$ 105,338 | \$ 114,300 |
| Overtime | - | - | 88 | 700 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | - | - | 37,799 | 46,000 |
| Total Personal Service Costs | - | - | 143,225 | 161,000 |
| Operating Expenditures | - | - | 9,619 | 25,000 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ - | \$ - | \$ 152,844 | \$ 186,000 |
| Staffing: | | | | |
| Full-Time | - | - | 4 | 5 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ - | \$ - |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | - | - | - | - |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | - | - | 150 | 4,500 |
| 5241 - Communications and Freight Services | - | - | 360 | 700 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | - | - | - | - |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | - | - | - | - |
| 5247 - Printing and Binding | - | - | 19 | 1,000 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | - | - | - | - |
| 5251 - Office Supplies | - | - | 4,120 | 1,400 |
| 5252 - Operating Supplies | - | - | 3,612 | 16,400 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | - | - | 1,358 | 1,000 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ - | \$ - | \$ 9,619 | \$ 25,000 |

**PUBLIC WORKS DEPARTMENT
FIELD OPERATIONS DIVISION**



| FIELD OPERATIONS DIVISION | | | | | | | |
|------------------------------------|---------------------|-----------|--------------------|----------------------|--------------------|-----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| PW/Utilities Director | 1 | 1 | - | - | - | - | EBB |
| Engineer | - | 1 | - | - | - | - | 25 |
| Field Operations Manager | 1 | 1 | 1 | 1 | - | 1 | 18 |
| Public Works Administrator | 1 | 1 | - | - | - | - | 14 |
| Field Operations Supervisor | 1 | 1 | 1 | 1 | - | 1 | 13 |
| Field Operations Foreman | 1 | 1 | 2 | 2 | - | 2 | 9 |
| Administrative Assistant II | 1 | 1 | - | - | - | - | 8 |
| Administrative Assistant I | 1 | 1 | - | - | - | - | 6 |
| Equipment Operator | 2 | 2 | 7 | 7 | (5) | 2 | 6 |
| Sign Technician | - | - | - | - | - | - | 4 |
| Public Works Tech | 5 | 6 | 8 | 7 | (1) | 6 | 4 |
| Custodian (PT) | - | 1 | - | - | - | - | 2 |
| TOTAL | 14 | 17 | 19 | 18 | (6) | 12 | |

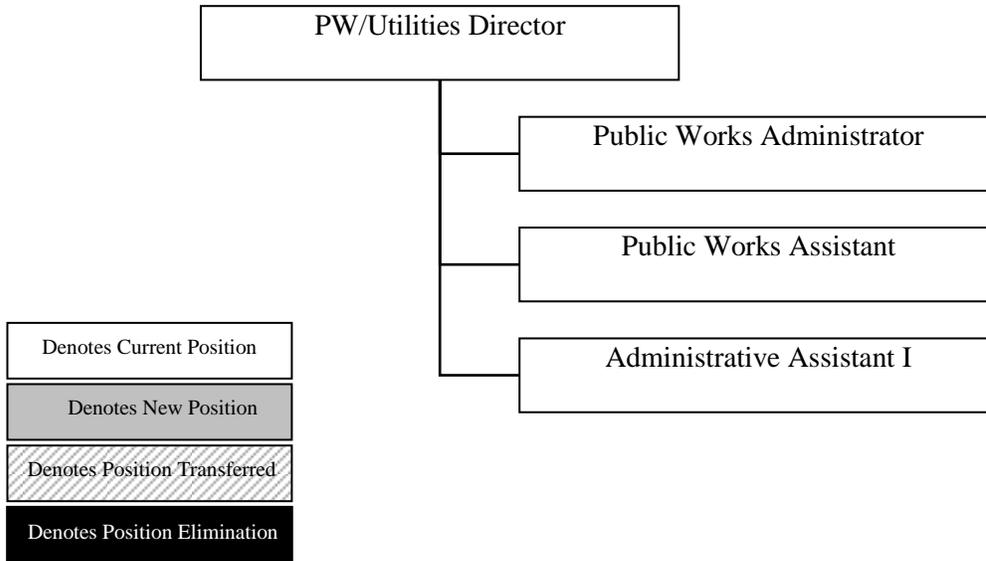
Functional Duties: The Field Operations Division is responsible for the maintenance of the City’s roads and right of ways. The Division also handles the maintenance and installation of sidewalks. In addition, Field Operations is responsible for mowing of right-of-way and tree trimming. Field Operations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

Field Operations

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|---------------------|---------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 407,903 | \$ 433,662 | \$ 385,133 | \$ 344,900 |
| Overtime | 5,626 | 9,716 | 9,697 | 10,800 |
| Other Pay | 2,737 | 2,316 | 1,883 | 3,700 |
| Benefits and Taxes | 171,979 | 211,412 | 196,221 | 171,400 |
| Total Personal Service Costs | 588,245 | 657,106 | 592,934 | 530,800 |
| Operating Expenditures | 625,440 | 348,887 | 524,119 | 445,900 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 310,000 | 322,400 | 322,400 | 296,000 |
| Transfers to New Equipment Fund | - | - | 150,800 | - |
| Capital Outlay | 347,138 | - | 625,863 | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 1,870,823 | \$ 1,328,393 | \$ 2,216,116 | \$ 1,272,700 |
| Staffing: | | | | |
| Full-Time | 14 | 16 | 18 | 12 |
| Part-Time | - | 1 | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ (14,643) | \$ - | \$ 6,297 | \$ 5,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 279,752 | 50,623 | 65,383 | 65,000 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 1,226 | 3,054 | 452 | 3,500 |
| 5241 - Communications and Freight Services | 5,514 | 6,597 | 3,800 | 5,500 |
| 5243 - Utility Services | 170,476 | 102,158 | 45,896 | 22,800 |
| 5244 - Rentals and Leases | 5,382 | 5,382 | 897 | 6,000 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 9,852 | 2,261 | 2,337 | 5,000 |
| 5247 - Printing and Binding | 187 | 385 | 650 | 2,000 |
| 5248 - Promotional Activities | 192 | 32 | 639 | - |
| 5249 - Other Current Charges | 33,631 | 40,044 | 33,943 | 40,000 |
| 5251 - Office Supplies | 3,928 | 7,844 | 1,420 | 1,000 |
| 5252 - Operating Supplies | 73,737 | 75,520 | 279,628 | 204,100 |
| 5253 - Road Materials & Supplies | 51,809 | 49,490 | 81,778 | 80,000 |
| 5254 - Publications, Memberships & Training | 4,397 | 5,497 | 999 | 6,000 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 625,440 | \$ 348,887 | \$ 524,119 | \$ 445,900 |

**PUBLIC WORKS DEPARTMENT
ADMINISTRATION DIVISION**



| ADMINISTRATION DIVISION | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | FY 07/08 | Change FY 08/09 | FY 08/09 | |
| PW/ Utilities Director | - | - | 1 | 1 | - | 1 | EBB |
| Public Works Administrator | - | - | 1 | 1 | - | 1 | 14 |
| Public Works Assistant | - | - | 1 | 1 | - | 1 | 8 |
| Administrative Assistant I | - | - | 1 | 1 | - | 1 | 6 |
| TOTAL | - | - | 4 | 4 | - | 4 | |

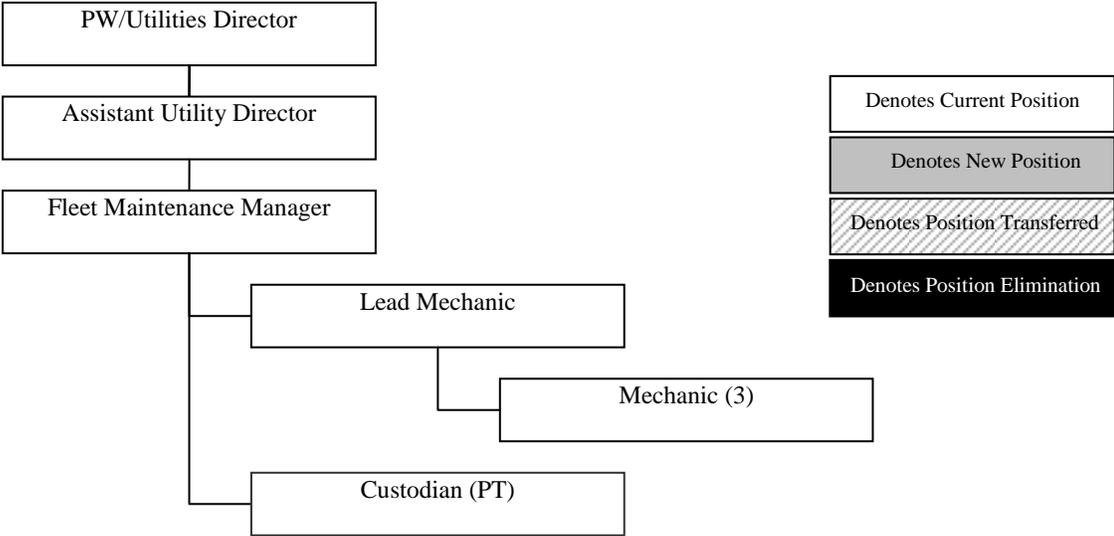
Functional Duties: The Administration Division of the Public Works Department is responsible for the managing the administrative duties of the department. This includes financial and budget management, procurement of goods and services, contracts and agreements, project management, engineering services,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

Administration

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ - | \$ - | \$ 156,233 | \$ 207,900 |
| Overtime | - | - | 2,051 | 1,100 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | - | - | 59,136 | 76,900 |
| Total Personal Service Costs | - | - | 217,420 | 285,900 |
| Operating Expenditures | - | - | 47,335 | 123,700 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ - | \$ - | \$ 264,755 | \$ 409,600 |
| Staffing: | | | | |
| Full-Time | - | - | 4 | 4 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ 15,660 | \$ 12,500 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | - | - | - | 1,500 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | - | - | 559 | 3,000 |
| 5241 - Communications and Freight Services | - | - | 6,299 | - |
| 5243 - Utility Services | - | - | 8,129 | 12,600 |
| 5244 - Rentals and Leases | - | - | 4,037 | 2,500 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | - | - | 120 | 12,600 |
| 5247 - Printing and Binding | - | - | 200 | 500 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | - | - | 1,696 | - |
| 5251 - Office Supplies | - | - | 4,630 | 9,000 |
| 5252 - Operating Supplies | - | - | 2,744 | 8,500 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | - | - | 3,261 | 5,000 |
| 5995 - IT - Allocated Costs | - | - | - | 56,000 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ - | \$ - | \$ 47,335 | \$ 123,700 |

**PUBLIC WORKS DEPARTMENT
FLEET MAINTENANCE DIVISION**



| FLEET MAINTENANCE DIVISION | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| Fleet Maintenance Manager | 1 | 1 | 1 | 1 | - | 1 | 18 |
| Facilities Supervisor | 1 | 1 | - | - | - | - | 12 |
| Lead Mechanic | - | 1 | 1 | 1 | - | 1 | 11 |
| Mechanic | 4 | 3 | 3 | 3 | - | 3 | 9 |
| Custodian | 2 | 2 | - | - | - | - | 1 |
| Custodian (PT) | - | - | 1 | 1 | - | 1 | 1 |
| TOTAL | 8 | 8 | 6 | 6 | - | 6 | |

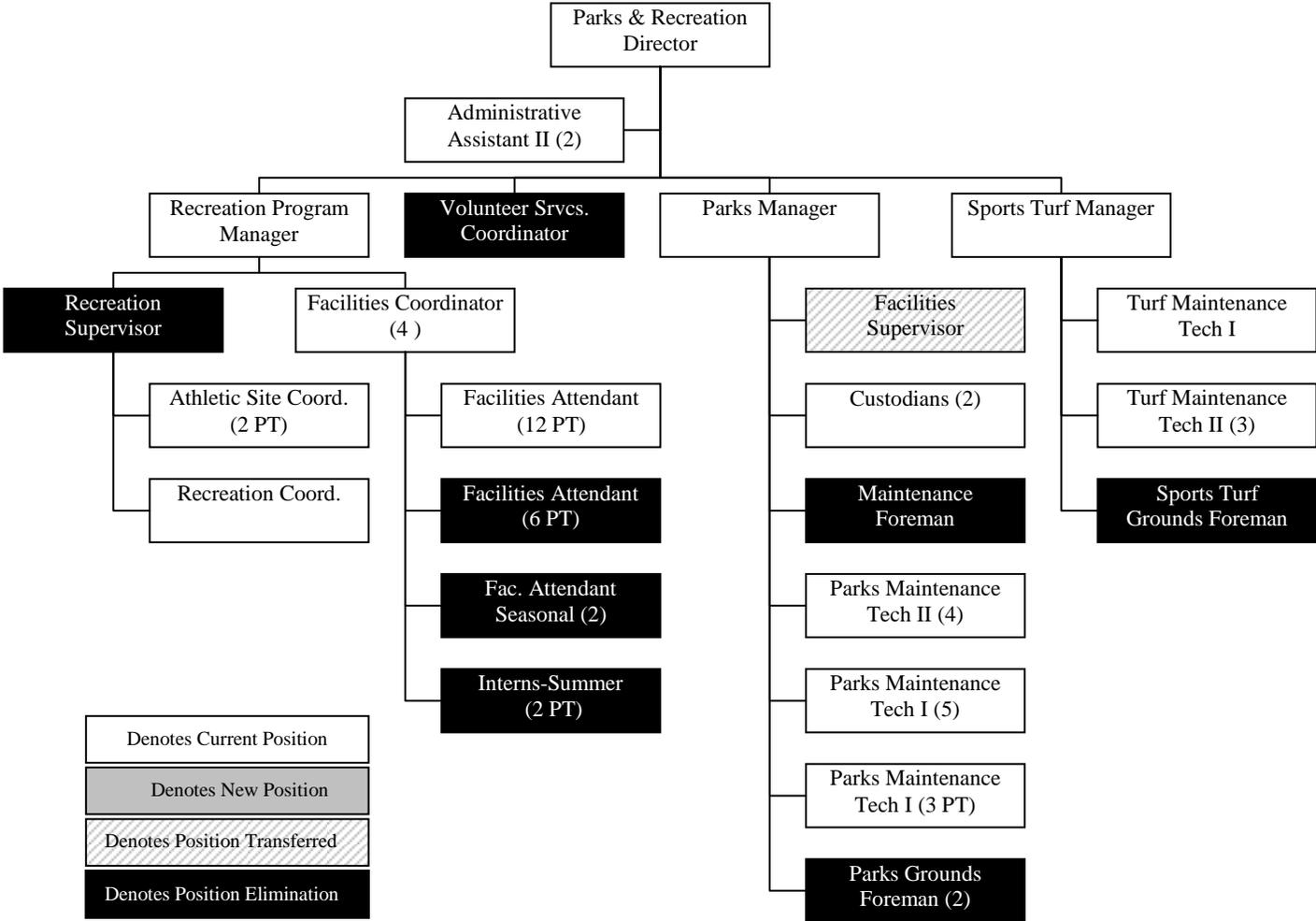
Functional Duties: The Fleet Maintenance Division provides routine maintenance and emergency repairs to all City vehicles and equipment. The Maintenance Division assists with the purchase and acquisition of new vehicles as well as the disposal of equipment and vehicles no longer cost effective.

Fleet Maintenance

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 234,852 | \$ 235,567 | \$ 179,407 | \$ 198,600 |
| Overtime | 7,838 | 7,382 | 2,899 | 1,500 |
| Other Pay | 6,423 | 6,349 | 3,672 | 3,700 |
| Benefits and Taxes | 93,524 | 106,370 | 72,983 | 92,800 |
| Total Personal Service Costs | 342,637 | 355,668 | 258,961 | 296,600 |
| Operating Expenditures | 537,660 | 534,050 | 473,254 | 565,800 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 56,000 | 56,000 | 56,000 | 51,000 |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 936,297 | \$ 945,718 | \$ 788,215 | \$ 913,400 |
| Staffing: | | | | |
| Full-Time | 8 | 8 | 5 | 5 |
| Part-Time | - | - | 1 | 1 |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 100 | \$ - | \$ - | \$ 1,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 46,963 | 50,645 | - | 10,000 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 1,185 | 150 | 95 | 1,500 |
| 5241 - Communications and Freight Services | 1,645 | 1,194 | 714 | 1,500 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | 2,989 | 1,435 | 2,944 | 2,000 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 445,910 | 423,461 | 417,644 | 481,500 |
| 5247 - Printing and Binding | 372 | 1,504 | 1,499 | 2,000 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | - | (703) | 5,201 | - |
| 5251 - Office Supplies | 1,066 | 23 | 1,247 | 800 |
| 5252 - Operating Supplies | 36,591 | 53,565 | 42,858 | 62,000 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 839 | 2,776 | 1,052 | 3,500 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 537,660 | \$ 534,050 | \$ 473,254 | \$ 565,800 |

PARKS & RECREATION DEPARTMENT



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

PARKS & RECREATION DEPARTMENT

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

| PARKS & RECREATION DEPARTMENT | | | | | | | |
|--|----------------------------|-----------------|----------------------------|------------------------------|----------------------------|-----------------|------------------|
| PERSONAL SERVICES SCHEDULE: | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| Parks & Recreation Director | 1 | 1 | 1 | 1 | - | 1 | EBB |
| Sports Turf Manager | 1 | 1 | 1 | 1 | - | 1 | 19 |
| Recreation Prog. Manager | 1 | 1 | 1 | 1 | - | 1 | 17 |
| Parks Manager | 1 | 1 | 1 | 1 | - | 1 | 16 |
| Facilities Supervisor | - | - | 1 | 1 | (1) | T | 12 |
| Recreation Supervisor | 1 | 1 | 1 | 1 | (1) | - | 11 |
| Sports Turf Grounds Foreman | - | - | 1 | - | - | - | 9 |
| Maintenance Foreman | - | - | 1 | - | - | - | 9 |
| Parks Grounds Foreman | - | - | 2 | - | - | - | 9 |
| Grounds Foreman | 2 | 2 | - | - | - | - | 9 |
| Volunteer Services Supervisor | - | - | 1 | - | - | - | 8 |
| Administrative Assistant II | - | - | - | 1 | 1 | 2 | 8 |
| Administrative Assistant I | 1 | 1 | 1 | - | - | - | 6 |
| Facilities Coordinator | 4 | 4 | 5 | 5 | (1) | 4 | 5 |
| Turf Maintenance Tech II | - | - | 4 | 3 | - | 3 | 4 |
| Parks Maint. Tech II | 7 | 7 | 4 | 4 | - | 4 | 4 |
| Turf Maintenance Tech I | - | - | 3 | 3 | (2) | 1 | 2 |
| Parks Maint. Tech. I | 6 | 8 | 7 | 7 | (2) | 5 | 2 |
| Parks Maint. Tech. I (PT) | - | - | 3 | 3 | - | 3 | 2 |
| Recreation Coordinator | - | 1 | 1 | 1 | - | 1 | 2 |
| Athletic Site Coordinator (PT) | 2 | 2 | 2 | 2 | - | 2 | 2 |
| Custodians | - | - | 2 | 2 | - | 2 | 1 |
| Facilities Attendant I (PT) | 10 | 13 | 17 | 17 | (5) | 12 | 1 |
| Facilities Attendant I (Seasonal) | - | 2 | 2 | 2 | (2) | - | 1 |
| Interns - Summer (PT) | 2 | 2 | 2 | 2 | (2) | - | N/A |
| TOTAL | 39 | 47 | 64 | 58 | (15) | 43 | |

T-Transferred to another Department

PARKS & RECREATION DEPARTMENT
GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Construct and effectively manage agreements and contracts.
- Implement Master Plan outcomes.
- Establish a City-wide Volunteer Program
- Develop and implement a program of maintenance for 108,392 sq. ft. building space, 220 acres of sports turf and park land.
- Improve Department and programming identity.
- Establish a City-wide ADA Transition Plan
- Continue to identify alternative funding sources and opportunities.

Performance Measures:

- Agreements and contracts currently underway.
- Develop 10-15 year Capital Improvement Program.
- Identify and increase number of volunteers.
- Increase eye-appeal and cleanliness of department maintained facilities.
- Bi-annual program brochure distributed.
- Conduct site inspections and program evaluations.
- Identify financial and programmatic partners to offset expenses department-wide.
- Engage service providers to initiate recreational opportunities for persons with disabilities.

| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| - | 84 | - |
| - | 1 | - |
| - | 10 | - |
| - | 6 | - |
| - | 200 | - |
| - | 12 | - |
| - | 1 | - |
| - | - | - |

Parks & Recreation

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|---------------------|---------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 714,787 | \$ 894,571 | \$ 1,129,204 | \$ 959,300 |
| Overtime | 39,247 | 42,266 | 31,734 | 7,900 |
| Other Pay | 567 | 1,663 | 7,317 | 7,300 |
| Benefits and Taxes | 292,910 | 389,404 | 471,223 | 425,500 |
| Total Personal Service Costs | 1,047,511 | 1,327,904 | 1,639,478 | 1,400,000 |
| Operating Expenditures | 784,999 | 903,729 | 1,099,047 | 1,169,100 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | 120,000 | 130,000 | 130,000 | 119,000 |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 1,952,510 | \$ 2,361,633 | \$ 2,868,525 | \$ 2,688,100 |
| Staffing: | | | | |
| Full-Time | 25 | 28 | 29 | 26 |
| Part-Time | 14 | 19 | 29 | 17 |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 254 | \$ 300 | \$ 5,004 | \$ 15,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 80,916 | 103,462 | 408,042 | 259,400 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 3,390 | 5,191 | 4,565 | 2,500 |
| 5241 - Communications and Freight Services | 17,786 | 23,881 | 24,540 | 5,900 |
| 5243 - Utility Services | 126,193 | 146,223 | 126,383 | 135,800 |
| 5244 - Rentals and Leases | 9,899 | 8,890 | 20,165 | 19,000 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 90,054 | 89,184 | 119,561 | 126,500 |
| 5247 - Printing and Binding | 2,997 | 2,152 | 931 | 12,500 |
| 5248 - Promotional Activities | 741 | 1,173 | 2,835 | 5,400 |
| 5249 - Other Current Charges | 162,615 | 173,068 | 83,555 | 103,400 |
| 5251 - Office Supplies | 10,494 | 9,868 | 20,833 | 3,500 |
| 5252 - Operating Supplies | 275,174 | 331,166 | 272,903 | 401,500 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 4,486 | 9,171 | 9,730 | 4,300 |
| 5995 - IT - Allocated Costs | - | - | - | 74,400 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 784,999 | \$ 903,729 | \$ 1,099,047 | \$ 1,169,100 |

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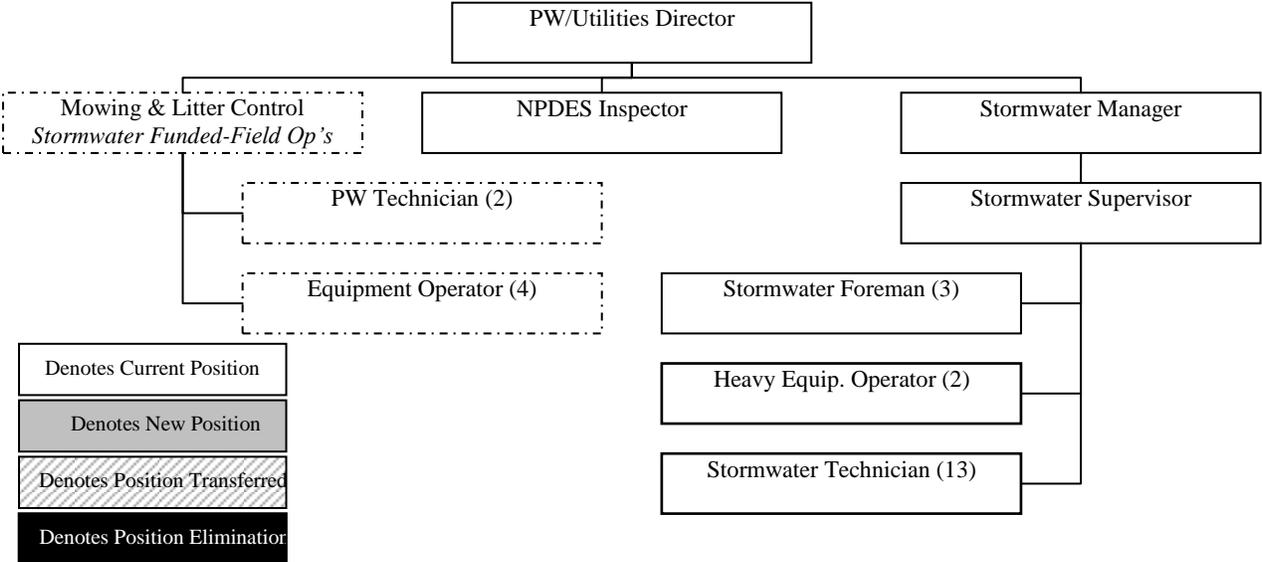
SPECIAL REVENUE FUNDS SUMMARY

| <u>Description</u> | <u>Stormwater Utility</u> | <u>Solid Waste Management</u> | <u>Transportation</u> | <u>Streetlighting Districts</u> | <u>SHIP Grant</u> |
|-------------------------------------|-------------------------------|-----------------------------------|-----------------------------|-------------------------------------|--------------------------|
| <u>SOURCES</u> | | | | | |
| Intergovernmental Revenue | \$ - | \$ - | \$ 2,069,764 | \$ - | \$ 764,500 |
| Special Assessments | 3,293,000 | 4,228,900 | - | 150,700 | - |
| Impact Fees | - | - | - | - | - |
| Other Fees | - | - | - | - | - |
| Grant Revenue | - | - | - | - | - |
| Interest Income | 8,000 | 32,300 | 524,000 | 1,000 | 9,000 |
| <i>Revenues</i> | <u>3,301,000</u> | <u>4,261,200</u> | <u>2,593,764</u> | <u>151,700</u> | <u>773,500</u> |
| Transfers In | - | - | 350,000 | - | - |
| Bond Proceeds | 6,850,000 | - | - | - | - |
| Fund Balance Carryforward - 9/30/08 | 121,481 | (81,358) | 17,461,802 | 27,500 | - |
| <i>TOTAL SOURCES</i> | <u>\$ 10,272,481</u> | <u>\$ 4,179,842</u> | <u>\$ 20,405,566</u> | <u>\$ 179,200</u> | <u>\$ 773,500</u> |
| <u>USES</u> | | | | | |
| Public Safety | \$ - | \$ - | \$ - | \$ - | \$ - |
| Physical Environment | 2,197,300 | 4,160,100 | - | - | - |
| Transportation | - | - | 239,000 | 150,700 | - |
| Economic Environment | - | - | - | - | 773,500 |
| Culture/Recreation | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | 218,000 | - | 630,000 | - | - |
| Interest | 359,000 | - | 825,312 | - | - |
| Capital Outlay | 2,023,500 | - | 8,678,800 | - | - |
| <i>Uses</i> | <u>4,797,800</u> | <u>4,160,100</u> | <u>10,373,112</u> | <u>150,700</u> | <u>773,500</u> |
| Transfers Out | - | - | - | - | - |
| Ending Fund Balance - 9/30/09 | 5,474,681 | 19,742 | 10,032,454 | 28,500 | - |
| <i>TOTAL USES</i> | <u>\$ 10,272,481</u> | <u>\$ 4,179,842</u> | <u>\$ 20,405,566</u> | <u>\$ 179,200</u> | <u>\$ 773,500</u> |

Special Revenue Funds

| CDBG Grant | Fire/Rescue Impact Fees | Law Enforcement Impact Fees | Park Impact Fees | Transportation Impact Fees | Tree Replacement Fees | Environmental Improvement Trust | Total |
|-------------------|-------------------------|-----------------------------|-------------------|----------------------------|-----------------------|---------------------------------|----------------------|
| \$ 499,100 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,333,364 |
| - | - | - | - | - | - | - | 7,672,600 |
| - | 37,000 | 16,500 | 250,000 | 350,000 | - | - | 653,500 |
| - | - | - | - | - | 8,000 | 6,000 | 14,000 |
| - | - | - | - | - | - | - | - |
| <u>5,800</u> | <u>1,800</u> | <u>200</u> | <u>8,000</u> | <u>1,000</u> | <u>4,000</u> | <u>1,000</u> | <u>596,100</u> |
| 504,900 | 38,800 | 16,700 | 258,000 | 351,000 | 12,000 | 7,000 | 12,269,564 |
| - | - | - | - | - | - | - | 350,000 |
| - | - | - | - | - | - | - | 6,850,000 |
| <u>-</u> | <u>798</u> | <u>17</u> | <u>421</u> | <u>-</u> | <u>477,853</u> | <u>53,396</u> | <u>18,061,910</u> |
| <u>\$ 504,900</u> | <u>\$ 39,598</u> | <u>\$ 16,717</u> | <u>\$ 258,421</u> | <u>\$ 351,000</u> | <u>\$ 489,853</u> | <u>\$ 60,396</u> | <u>\$ 37,531,474</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | 250,000 | 50,000 | 6,657,400 |
| - | - | - | - | - | - | - | 389,700 |
| 504,900 | - | - | - | - | - | - | 1,278,400 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 848,000 |
| - | - | - | - | - | - | - | 1,184,312 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,702,300</u> |
| 504,900 | - | - | - | - | 250,000 | 50,000 | 21,060,112 |
| - | 39,000 | 16,000 | 258,000 | 350,000 | - | - | 663,000 |
| <u>-</u> | <u>598</u> | <u>717</u> | <u>421</u> | <u>1,000</u> | <u>239,853</u> | <u>10,396</u> | <u>15,808,362</u> |
| <u>\$ 504,900</u> | <u>\$ 39,598</u> | <u>\$ 16,717</u> | <u>\$ 258,421</u> | <u>\$ 351,000</u> | <u>\$ 489,853</u> | <u>\$ 60,396</u> | <u>\$ 37,531,474</u> |

PUBLIC WORKS DEPARTMENT
STORMWATER DIVISION



| STORMWATER UTILITY FUND | | | | | | | |
|------------------------------------|---------------------|-----------|--------------------|----------------------|--------------------|-----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Stormwater Manager | 1 | 1 | 1 | 1 | - | 1 | 18 |
| Stormwater Supervisor | 1 | 1 | 1 | 1 | - | 1 | 13 |
| NPDES Inspector | 1 | 1 | 1 | 1 | - | 1 | 11 |
| Foreman-Storm | 3 | 3 | 3 | 3 | - | 3 | 10 |
| Foreman-Swales | 1 | 1 | - | - | - | - | 10 |
| Heavy Equipment Operator-Storm | 2 | 2 | 2 | 2 | - | 2 | 8 |
| Equipment Operator-Swales | 4 | 4 | - | - | 4 | 4 | 6 |
| Stormwater Technician | 8 | 10 | 13 | 13 | - | 13 | 5 |
| Public Works Technician | 2 | 2 | - | - | 2 | 2 | 4 |
| TOTAL | 23 | 25 | 21 | 21 | 6 | 27 | |

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

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

**STORMWATER UTILITY FUND
SOURCES & USES**

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

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|---------------------------|----------------------------|----------------------------|--|----------------------------|
| Stormwater Assessments | \$ 2,222,067 | \$ 2,253,608 | \$ 2,293,000 | \$ 3,293,000 |
| Grant Revenue | - | 182,812 | 1,000,000 | - |
| Interest Income | 92,310 | 155,102 | 65,000 | 8,000 |
| <i>Total Revenues</i> | <u>2,314,377</u> | <u>2,591,522</u> | <u>3,358,000</u> | <u>3,301,000</u> |
| Transfers In | 318,988 | - | - | - |
| Bond Proceeds | - | - | - | 6,850,000 |
| Fund Balance Carryforward | 1,287,318 | 2,204,539 | 2,193,781 | 121,481 |
| <i>Total Sources:</i> | <u>\$ 3,920,683</u> | <u>\$ 4,796,061</u> | <u>\$ 5,551,781</u> | <u>\$ 10,272,481</u> |
| Personal Services | \$ 725,925 | \$ 801,300 | \$ 1,104,500 | \$ 1,198,600 |
| Operating Expenses | 585,522 | 672,592 | 1,035,600 | 998,700 |
| Debt Service: | | | | |
| Principal | - | - | - | 218,000 |
| Interest | - | - | - | 359,000 |
| Capital Outlay | 404,697 | 1,128,388 | 3,290,200 | 2,023,500 |
| Ending Fund Balance | 2,204,539 | 2,193,781 | 121,481 | 5,474,681 |
| <i>Total Uses:</i> | <u>\$ 3,920,683</u> | <u>\$ 4,796,061</u> | <u>\$ 5,551,781</u> | <u>\$ 10,272,481</u> |

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Stormwater Utility Fund

Summary

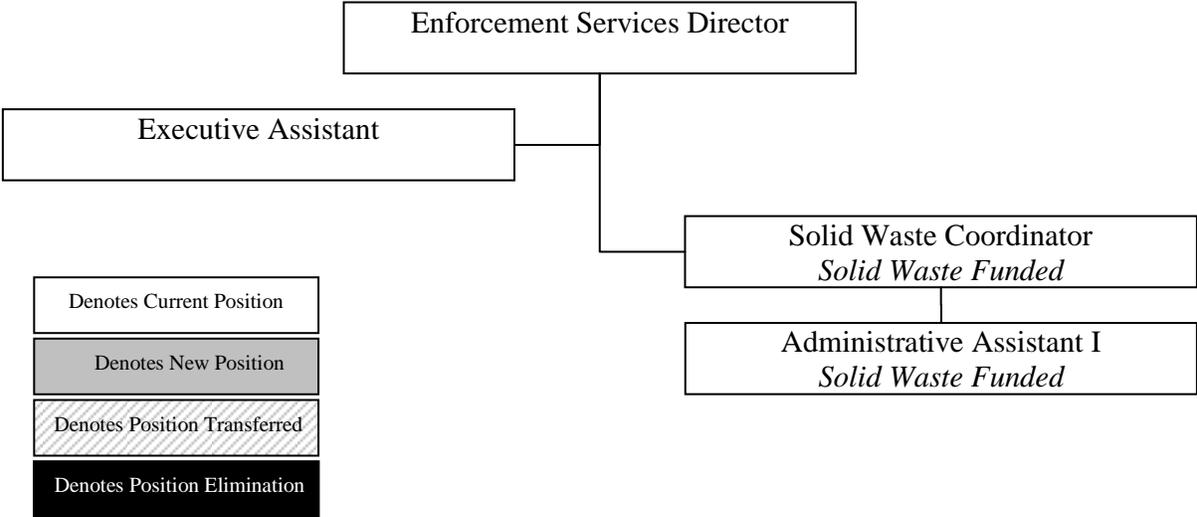
| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|---------------------|---------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 473,216 | \$ 516,308 | \$ 684,500 | \$ 776,000 |
| Overtime | 28,318 | 24,210 | 38,500 | 29,100 |
| Other Pay | 3,913 | 4,026 | 3,700 | 3,700 |
| Benefits and Taxes | 220,478 | 256,756 | 377,800 | 389,800 |
| Total Personal Service Costs | 725,925 | 801,300 | 1,104,500 | 1,198,600 |
| Operating Expenditures | 585,523 | 672,592 | 1,035,600 | 998,700 |
| Capital Transfers/Outlay: | - | - | - | - |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | 358,638 | 1,128,388 | 3,290,200 | 2,023,500 |
| Debt Service | - | - | - | 577,000 |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 1,670,086 | \$ 2,602,280 | \$ 5,430,300 | \$ 4,797,800 |
| Staffing: | | | | |
| Full-Time | 23 | 25 | 21 | 27 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 106,554 | \$ 151,196 | \$ 35,000 | \$ 40,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 49,256 | 49,968 | 137,500 | 55,000 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 665 | 2,307 | 6,000 | 6,000 |
| 5241 - Communications and Freight Services | 1,292 | 1,526 | 3,600 | 3,600 |
| 5243 - Utility Services | 18,571 | 3,588 | 30,000 | 5,000 |
| 5244 - Rentals and Leases | 35,867 | 3,380 | 150,000 | 20,000 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 16,873 | 52,921 | 79,800 | 167,000 |
| 5247 - Printing and Binding | 927 | 1,264 | 2,400 | 4,000 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | 170,860 | 192,193 | 197,100 | 320,000 |
| 5251 - Office Supplies | 183 | 2,570 | 2,600 | 6,000 |
| 5252 - Operating Supplies | 121,754 | 114,661 | 206,000 | 223,600 |
| 5253 - Road Materials & Supplies | 59,263 | 90,594 | 171,600 | 125,000 |
| 5254 - Publications, Memberships & Training | 3,458 | 6,424 | 14,000 | 9,000 |
| 5995 - IT - Allocated Costs | - | - | - | 14,500 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 585,523 | \$ 672,592 | \$ 1,035,600 | \$ 998,700 |

**STORMWATER UTILITY FUND
CAPITAL OUTLAY BUDGET DETAIL**

| | <u>Capital Budget</u> |
|---|----------------------------|
| <u>Vehicles & Equipment:</u> | |
| Aqua Tec, Truck | \$ 250,000 |
| Trailer 0003 | 18,500 |
| | <u>\$ 268,500</u> |
| <u>Projects:</u> | |
| Collingswood DRA Modifications and Pump Station | \$ 80,000 |
| Covington Dr./Slater Dr. Drainage Retrofit | 350,000 |
| Kingsway/Lehigh Culvert Replacement | 160,000 |
| Kraft/Bluefield Pump Station | 60,000 |
| Lackland Pond | 35,000 |
| Lake Windsor Drainage Project | 380,000 |
| Leland Pump Station | 60,000 |
| McGarrity / Kirkhill Stormwater Retrofit | 540,000 |
| Nardello Dr. Drainage Improvements | 90,000 |
| | <u>1,755,000</u> |
| | <u><u>\$ 2,023,500</u></u> |

ENFORCEMENT SERVICES DEPARTMENT

SOLID WASTE DIVISION



| SOLID WASTE MANAGEMENT FUND | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Solid Waste Coordinator | 1 | 1 | 1 | 1 | - | 1 | 13 |
| Administrative Assistant I | - | - | 1 | 1 | - | 1 | 6 |
| TOTAL | 1 | 1 | 2 | 2 | - | 2 | |

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 05/06 | Actual FY 06/07 | Estimated Actual FY 07/08 | Budget FY 08/09 |
|---------------------------|---------------------|---------------------|---------------------------------|---------------------|
| Residential Assessments | \$ 3,627,060 | \$ 3,761,127 | \$ 3,885,000 | \$ 4,213,900 |
| New Homes | 131,789 | 49,599 | 41,000 | 15,000 |
| Recycling Proceeds | 40,435 | 40,741 | 40,000 | - |
| Interest Income | 62,711 | 72,835 | 65,000 | 32,300 |
| <i>Total Revenues</i> | <u>3,861,995</u> | <u>3,924,302</u> | <u>4,031,000</u> | <u>4,261,200</u> |
| Transfers In | - | - | - | - |
| Fund Balance Carryforward | 376,872 | 232,919 | 73,242 | (81,358) |
| <i>Total Sources:</i> | <u>\$ 4,238,867</u> | <u>\$ 4,157,221</u> | <u>\$ 4,104,242</u> | <u>\$ 4,179,842</u> |
| Personal Services | \$ 48,727 | \$ 57,383 | \$ 106,400 | \$ 108,800 |
| Operating Expenses | 3,957,221 | 4,026,596 | 4,079,200 | 4,051,300 |
| Capital Outlay | - | - | - | - |
| Ending Fund Balance | 232,919 | 73,242 | (81,358) | 19,742 |
| <i>Total Uses:</i> | <u>\$ 4,238,867</u> | <u>\$ 4,157,221</u> | <u>\$ 4,104,242</u> | <u>\$ 4,179,842</u> |

Solid Waste Management Fund

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 34,994 | \$ 41,859 | \$ 71,900 | \$ 75,100 |
| Overtime | 398 | 351 | 1,100 | 800 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | 13,335 | 15,173 | 33,400 | 32,900 |
| Total Personal Service Costs | 48,727 | 57,383 | 106,400 | 108,800 |
| Operating Expenditures | 3,957,222 | 4,026,595 | 4,079,200 | 4,051,300 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$4,005,949 | \$4,083,978 | \$4,185,600 | \$4,160,100 |
| Staffing: | | | | |
| Full-Time | 1 | 1 | 2 | 2 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ - | \$ - |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 3,782,213 | 3,851,482 | 3,900,000 | 3,965,900 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 794 | 1,574 | 2,000 | 2,000 |
| 5241 - Communications and Freight Services | 885 | 613 | 800 | 600 |
| 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 | 171,050 | 171,000 | 171,000 | 70,000 |
| 5251 - Office Supplies | - | - | - | - |
| 5252 - Operating Supplies | 1,298 | 1,219 | 3,000 | 3,700 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 982 | 707 | 2,400 | 2,000 |
| 5995 - IT - Allocated Costs | - | - | - | 7,100 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$3,957,222 | \$4,026,595 | \$4,079,200 | \$4,051,300 |

**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 | Actual | Estimated | Budget |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 05/06 | FY 06/07 | Actual FY 07/08 | FY 08/09 |
| 1-6 Cent Gas Tax | \$ 1,262,004 | \$ 1,282,242 | \$ 1,295,000 | \$ 1,193,904 |
| 1-5 Cent Gas Tax | 902,251 | 912,466 | 929,000 | 875,860 |
| Grant Revenue | - | - | 5,151,900 | - |
| Interest Income | 477,043 | 1,348,725 | 1,138,000 | 524,000 |
| Impact Fees | 655,255 | 352,241 | 450,000 | - |
| <i>Total Revenues</i> | <u>3,296,553</u> | <u>3,895,674</u> | <u>8,963,900</u> | <u>2,593,764</u> |
| Bond Proceeds | 18,882,506 | - | - | - |
| Transfers In | 300,000 | - | - | 350,000 |
| Fund Balance Carryforward | 5,723,024 | 25,358,777 | 24,398,902 | 17,461,802 |
| <i>Total Sources:</i> | <u>\$ 28,202,083</u> | <u>\$ 29,254,451</u> | <u>\$ 33,362,802</u> | <u>\$ 20,405,566</u> |
| Personal Services | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | 1,057,556 | 239,000 | 239,000 | 239,000 |
| Debt Service: | | | | |
| Principal | - | 400,000 | 605,000 | 630,000 |
| Interest | - | 1,056,835 | 855,000 | 825,312 |
| Capital Outlay | 1,785,750 | 3,159,714 | 14,202,000 | 8,678,800 |
| Ending Fund Balance | 25,358,777 | 24,398,902 | 17,461,802 | 10,032,454 |
| <i>Total Uses:</i> | <u>\$ 28,202,083</u> | <u>\$ 29,254,451</u> | <u>\$ 33,362,802</u> | <u>\$ 20,405,566</u> |

Transportation Fund

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ - | \$ - | \$ - | \$ - |
| Overtime | - | - | - | - |
| Other Pay | - | - | - | - |
| Benefits and Taxes | - | - | - | - |
| Total Personal Service Costs | - | - | - | - |
| Operating Expenditures | 644,278 | 239,000 | 239,000 | 239,000 |
| Capital Transfers/Outlay: | - | - | - | - |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | 1,785,623 | 3,159,715 | 14,202,000 | 8,678,800 |
| Debt Service | - | 1,456,835 | 1,460,000 | 1,455,312 |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$2,429,901 | \$4,855,550 | \$15,901,000 | \$10,373,112 |
| Staffing: | | | | |
| Full-Time | - | - | - | - |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 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 | - | - | - | - |
| 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 | 644,278 | 239,000 | 239,000 | 239,000 |
| 5251 - Office Supplies | - | - | - | - |
| 5252 - Operating Supplies | - | - | - | - |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | - | - | - | - |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 644,278 | \$ 239,000 | \$ 239,000 | \$ 239,000 |

**TRANSPORTATION FUND
CAPITAL OUTLAY BUDGET DETAIL**

| | <u>Capital Budget</u> |
|-------------------------|---------------------------|
| Road Resurfacing | <u>\$ 2,018,800</u> |
| <u>Road Projects:</u> | |
| Normandy Blvd. - Sec A | 2,160,000 |
| Ft. Smith Blvd. - Sec 3 | <u>4,500,000</u> |
| | <u>6,660,000</u> |
| | <u>\$ 8,678,800</u> |

STREETLIGHTING DISTRICTS FUND
SOURCES & USES

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

| <u>Description</u> | <u>Actual</u> <u>FY 05/06</u> | <u>Actual</u> <u>FY 06/07</u> | <u>Estimated</u> <u>Actual</u> <u>FY 07/08</u> | <u>Budget</u> <u>FY 08/09</u> |
|---------------------------|----------------------------------|----------------------------------|--|----------------------------------|
| Assessments | \$ 90,499 | \$ 97,538 | \$ 108,400 | \$ 150,700 |
| Interest Income | 1,081 | 148 | 1,000 | 1,000 |
| <i>Total Revenues</i> | 91,580 | 97,686 | 109,400 | 151,700 |
| Transfer In | - | 50,653 | 35,000 | - |
| Fund Balance Carryforward | 5,615 | (17,034) | - | 27,500 |
| <i>Total Sources:</i> | <u>\$ 97,195</u> | <u>\$ 131,305</u> | <u>\$ 144,400</u> | <u>\$ 179,200</u> |
| | | | | |
| Operating Expenditures | 114,229 | 131,305 | 116,900 | 150,700 |
| Ending Fund Balance | (17,034) | - | 27,500 | 28,500 |
| <i>Total Uses:</i> | <u>\$ 97,195</u> | <u>\$ 131,305</u> | <u>\$ 144,400</u> | <u>\$ 179,200</u> |

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

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

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|---|----------------------------|----------------------------|--|----------------------------|
| SHIP Funds | \$ 1,985,077 | \$ 654,411 | \$ 772,000 | \$ 764,500 |
| Interest | 37,173 | 22,805 | - | 9,000 |
| <i>Total Revenues</i> | <u>2,022,250</u> | <u>677,216</u> | <u>772,000</u> | <u>773,500</u> |
| Fund Balance Carryforward | - | - | - | - |
| <i>Total Sources:</i> | <u>\$ 2,022,250</u> | <u>\$ 677,216</u> | <u>\$ 772,000</u> | <u>\$ 773,500</u> |
| Operating Expenditures: | | | | |
| Grant Administration | \$ 57,000 | \$ 72,230 | \$ 77,200 | \$ 82,000 |
| Purchase Assistance Program | 1,753,767 | 154,412 | 334,800 | 246,500 |
| Owner Occupied Rehabilitation Program | 8,025 | 443,323 | 350,000 | 165,000 |
| Acquisitions and Rehabilitation Program | - | - | - | 100,000 |
| Homeowner Counseling Program | 203,457 | 6,956 | | 10,000 |
| Foreclosure Prevention Program | - | - | 10,000 | 20,000 |
| Disaster Mitigation/Recovery Program | - | 295 | - | - |
| Multi-Family Rental | | | | 150,000 |
| Fund Balance | - | - | - | - |
| <i>Total Uses:</i> | <u>\$ 2,022,250</u> | <u>\$ 677,216</u> | <u>\$ 772,000</u> | <u>\$ 773,500</u> |

| SHIP | | | | | | | |
|------------------------------------|----------------------------|-----------------|----------------------------|------------------------------|----------------------------|-----------------|------------------|
| PERSONAL SERVICES SCHEDULE: | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| Community Development Spec. | - | - | - | - | 1 | 1 | 8 |
| TOTAL | - | - | - | - | 1 | 1 | |

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> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|------------------------------------|----------------------------|----------------------------|--|----------------------------|
| CDBG Funds | \$ 442,462 | \$ 1,196,951 | \$ 510,000 | \$ 499,100 |
| Interest | - | - | - | 5,800 |
| <i>Total Revenues</i> | <u>442,462</u> | <u>1,196,951</u> | <u>510,000</u> | <u>504,900</u> |
| Fund Balance Carryforward | - | - | - | - |
| <i>Total Sources:</i> | <u><u>\$ 442,462</u></u> | <u><u>\$ 1,196,951</u></u> | <u><u>\$ 510,000</u></u> | <u><u>\$ 504,900</u></u> |
| Operating Expenditures: | | | | |
| Grant Administrative | \$ 93,913 | \$ 13,619 | \$ 75,000 | \$ 71,900 |
| Housing Rehabilitation Program | 46,077 | 23,003 | - | 36,000 |
| Infrastructure Improvement Program | 302,472 | 1,139,953 | 435,000 | 270,000 |
| Public Facilities | | 20,375 | | 127,000 |
| Ending Fund Balance | - | - | - | - |
| <i>Total Uses:</i> | <u><u>\$ 442,462</u></u> | <u><u>\$ 1,196,951</u></u> | <u><u>\$ 510,000</u></u> | <u><u>\$ 504,900</u></u> |

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

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

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|---------------------------|----------------------------|----------------------------|--|----------------------------|
| Impact Fees | \$ 153,700 | \$ 170,696 | \$ 194,700 | \$ 37,000 |
| Interest Income | <u>2,751</u> | <u>7,172</u> | <u>4,500</u> | <u>1,800</u> |
| <i>Total Revenues</i> | 156,451 | 177,868 | 199,200 | 38,800 |
| Transfer In | - | - | - | - |
| Fund Balance Carryforward | <u>36,779</u> | <u>39,530</u> | <u>40,398</u> | <u>798</u> |
| <i>Total Sources:</i> | <u>\$ 193,230</u> | <u>\$ 217,398</u> | <u>\$ 239,598</u> | <u>\$ 39,598</u> |
| | | | | |
| Transfers Out | 153,700 | 177,000 | 238,800 | 39,000 |
| Ending Fund Balance | <u>39,530</u> | <u>40,398</u> | <u>798</u> | <u>598</u> |
| <i>Total Uses:</i> | <u>\$ 193,230</u> | <u>\$ 217,398</u> | <u>\$ 239,598</u> | <u>\$ 39,598</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 <u>FY 05/06</u> | Actual <u>FY 06/07</u> | Estimated Actual <u>FY 07/08</u> | Budget <u>FY 08/09</u> |
|---------------------------|---------------------------|---------------------------|--|---------------------------|
| Impact Fees | \$ - | \$ 35,067 | \$ 16,500 | \$ 16,500 |
| Interest Income | - | 450 | 200 | 200 |
| <i>Total Revenues</i> | - | 35,517 | 16,700 | 16,700 |
| Transfer In | - | - | - | - |
| Fund Balance Carryforward | - | - | 17 | 17 |
| <i>Total Sources:</i> | <u>\$ -</u> | <u>\$ 35,517</u> | <u>\$ 16,717</u> | <u>\$ 16,717</u> |
| | | | | |
| Transfers Out | - | 35,500 | 16,700 | 16,000 |
| Ending Fund Balance | - | 17 | 17 | 717 |
| <i>Total Uses:</i> | <u>\$ -</u> | <u>\$ 35,517</u> | <u>\$ 16,717</u> | <u>\$ 16,717</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 FY 05/06 | Actual FY 06/07 | Estimated Actual FY 07/08 | Budget FY 08/09 |
|---------------------------|--------------------|--------------------|---------------------------------|--------------------|
| Impact Fees | \$ 405,023 | \$ 332,710 | \$ 485,400 | \$ 250,000 |
| Interest Income | <u>9,816</u> | <u>17,754</u> | <u>11,000</u> | <u>8,000</u> |
| <i>Total Revenues</i> | 414,839 | 350,464 | 496,400 | 258,000 |
| Transfer In | - | - | - | - |
| Fund Balance Carryforward | <u>149,641</u> | <u>159,457</u> | <u>159,921</u> | <u>421</u> |
| <i>Total Sources:</i> | <u>\$ 564,480</u> | <u>\$ 509,921</u> | <u>\$ 656,321</u> | <u>\$ 258,421</u> |
| | | | | |
| Transfers Out | 405,023 | 350,000 | 655,900 | 258,000 |
| Ending Fund Balance | <u>159,457</u> | <u>159,921</u> | <u>421</u> | <u>421</u> |
| <i>Total Uses:</i> | <u>\$ 564,480</u> | <u>\$ 509,921</u> | <u>\$ 656,321</u> | <u>\$ 258,421</u> |

**TRANSPORTATION IMPACT FEES FUND
SOURCES & USES**

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

| <u>Description</u> | <u>Actual</u> <u>FY 05/06</u> | <u>Actual</u> <u>FY 06/07</u> | <u>Estimated</u> <u>Actual</u> <u>FY 07/08</u> | <u>Budget</u> <u>FY 08/09</u> |
|---------------------------|----------------------------------|----------------------------------|--|----------------------------------|
| Impact Fees | \$ - | \$ - | \$ - | \$ 350,000 |
| Interest Income | - | - | - | 1,000 |
| <i>Total Revenues</i> | - | - | - | 351,000 |
| Transfer In | - | - | - | - |
| Fund Balance Carryforward | - | - | - | - |
| <i>Total Sources:</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 351,000</u> |
| | | | | |
| Transfers Out | - | - | - | 350,000 |
| Ending Fund Balance | - | - | - | 1,000 |
| <i>Total Uses:</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 351,000</u> |

TREE REPLACEMENT FEES FUND
SOURCES & USES

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

| <u>Description</u> | Actual FY 05/06 | Actual FY 06/07 | Estimated Actual FY 07/08 | Budget FY 08/09 |
|-------------------------------|--------------------|--------------------|---------------------------------|--------------------|
| Fees | \$ 165,279 | \$ 32,970 | \$ - | \$ 8,000 |
| Interest Income | 12,802 | 22,818 | - | 4,000 |
| <i>Total Revenues</i> | 178,081 | 55,788 | - | 12,000 |
| Transfer In | - | - | - | - |
| Fund Balance Carryforward | 243,984 | 422,065 | 477,853 | 477,853 |
| <i>Total Sources:</i> | <u>\$ 422,065</u> | <u>\$ 477,853</u> | <u>\$ 477,853</u> | <u>\$ 489,853</u> |
| | | | | |
| Tree Replacement Expenditures | - | - | - | 250,000 |
| Ending Fund Balance | 422,065 | 477,853 | 477,853 | 239,853 |
| <i>Total Uses:</i> | <u>\$ 422,065</u> | <u>\$ 477,853</u> | <u>\$ 477,853</u> | <u>\$ 489,853</u> |

**ENVIRONMENT IMPROVEMENTS TRUST FUND
SOURCES & USES**

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

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|---------------------------|----------------------------|----------------------------|--|----------------------------|
| Fees | \$ 38,901 | \$ 11,804 | \$ - | \$ 6,000 |
| Interest Income | <u>322</u> | <u>2,369</u> | <u>-</u> | <u>1,000</u> |
| <i>Total Revenues</i> | 39,223 | 14,173 | - | 7,000 |
| Transfer In | - | - | - | - |
| Fund Balance Carryforward | <u>-</u> | <u>39,223</u> | <u>53,396</u> | <u>53,396</u> |
| <i>Total Sources:</i> | <u>\$ 39,223</u> | <u>\$ 53,396</u> | <u>\$ 53,396</u> | <u>\$ 60,396</u> |
| | | | | |
| Mitigation Expenditures | - | - | - | 50,000 |
| Ending Fund Balance | <u>39,223</u> | <u>53,396</u> | <u>53,396</u> | <u>10,396</u> |
| <i>Total Uses:</i> | <u>\$ 39,223</u> | <u>\$ 53,396</u> | <u>\$ 53,396</u> | <u>\$ 60,396</u> |

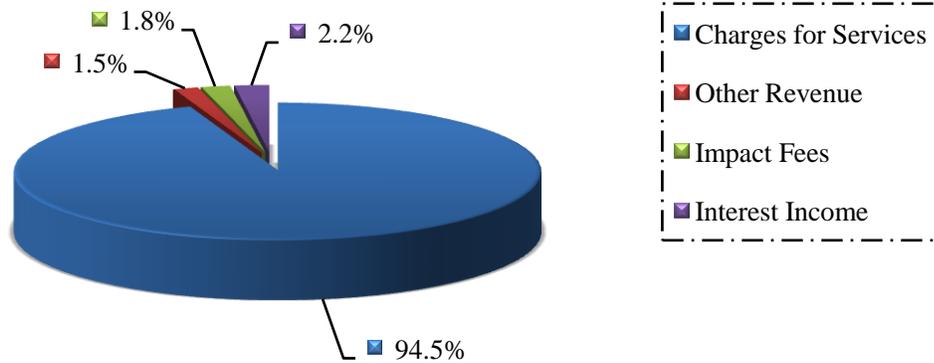
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ENTERPRISE FUNDS SUMMARY

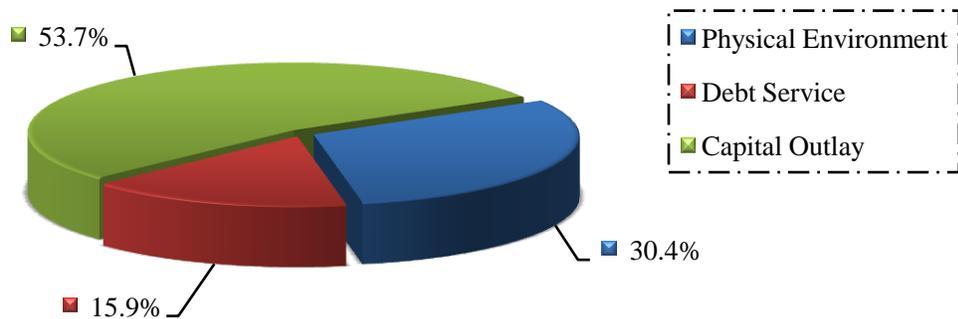
| <u>Description</u> | Water/Sewer Construction | Water/Sewer Utility | TOTAL |
|------------------------------------|-----------------------------|------------------------|----------------------|
| SOURCES | | | |
| Charges for Services | \$ - | \$ 13,185,800 | \$ 13,185,800 |
| Other Revenue | - | 213,600 | 213,600 |
| Impact Fees | 250,000 | - | 250,000 |
| Interest Income | - | 300,000 | 300,000 |
| | <i>Revenues</i> | | |
| | 250,000 | 13,699,400 | 13,949,400 |
| Transfers In | - | - | - |
| Fund Equity Carryforward - 9/30/07 | 14,188,793 | 2,824,999 | 17,013,792 |
| <i>TOTAL SOURCES</i> | <u>\$ 14,438,793</u> | <u>\$ 16,524,399</u> | <u>\$ 30,963,192</u> |
| USES | | | |
| Public Safety | \$ - | \$ - | \$ - |
| Physical Environment | - | 9,362,500 | 9,362,500 |
| Transportation | - | - | - |
| Economic Environment | - | - | - |
| Debt Service: | | | |
| Principal | - | 1,100,000 | 1,100,000 |
| Interest | - | 3,794,313 | 3,794,313 |
| Capital Outlay | 14,431,550 | 2,099,250 | 16,530,800 |
| | <i>Uses</i> | | |
| | 14,431,550 | 16,356,063 | 30,787,613 |
| Transfers Out | - | - | - |
| Ending Fund Equity - 9/30/08 | 7,243 | 168,336 | 175,579 |
| <i>TOTAL USES</i> | <u>\$ 14,438,793</u> | <u>\$ 16,524,399</u> | <u>\$ 30,963,192</u> |

Enterprise Fund Summary Charts

WATER/SEWER UTILITY FUND - SOURCES OF FUNDS
 (Includes Construction Fund)
Revenues By Type
 (Excluding Interfund Transfers)
\$13,949,400



WATER/SEWER UTILITY FUND - USES OF FUNDS
 (Includes Construction Fund)
Appropriations By Function
 (Excluding Interfund Transfers)
\$30,787,613



Revenues by Source

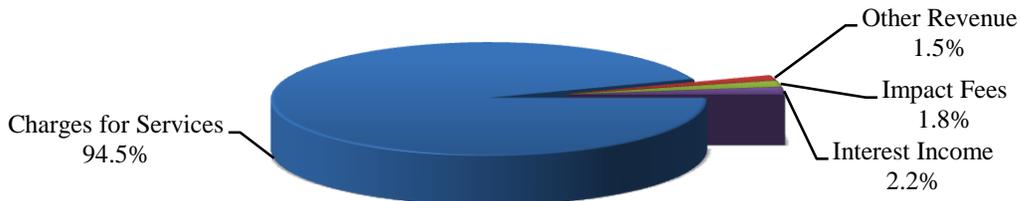
ENTERPRISE FUND

Trend Analysis - Revenues By Source

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|-----------------------------|-----------------------------|-----------------------------|--|-----------------------------|
| <u>SOURCES</u> | | | | |
| Charges for Services | \$ 13,317,863 | \$ 12,912,860 | \$ 13,291,005 | \$ 13,185,800 |
| Other Revenue | 154,997 | 530,122 | 244,048 | 213,600 |
| Impact Fees | 1,097,791 | 542,629 | 267,000 | 250,000 |
| Interest Income | 496,616 | 990,594 | 774,615 | 300,000 |
| <i>Revenues</i> | <u>15,067,267</u> | <u>14,976,205</u> | <u>14,576,668</u> | <u>13,949,400</u> |
| Transfers In | - | - | - | - |
| Fund Equity Carryforward | <u>29,435,983</u> | <u>29,247,831</u> | <u>23,043,383</u> | <u>17,013,792</u> |
| <i>TOTAL SOURCES</i> | <u>\$ 44,503,250</u> | <u>\$ 44,224,036</u> | <u>\$ 37,620,051</u> | <u>\$ 30,963,192</u> |

| <u>SOURCES</u> | <u>Budget FY 08/09 Compared to FY 07/08</u> |
|----------------------|---|
| Charges for Services | -0.79% |
| Other Revenue | -12.48% |
| Impact Fees | -6.37% |
| Interest Income | -61.27% |
| <i>Revenues</i> | <u><u>-4.30%</u></u> |

REVENUES BY SOURCE
TOTAL: \$13,949,400
(Excluding Interfund Transfers)



ENTERPRISE FUND

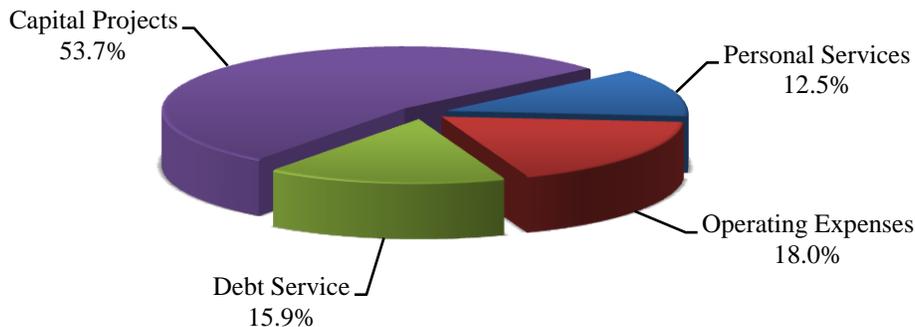
Trend Analysis - Expenses By Function

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|-----------------------|----------------------------|----------------------------|--|----------------------------|
| USES | | | | |
| Personal Services | \$ 2,688,249 | \$ 3,065,372 | \$ 3,781,700 | \$ 3,833,500 |
| Operating Expenses | 3,792,884 | 4,059,438 | 4,449,688 | 5,529,000 |
| Debt Service | 4,674,197 | 4,407,293 | 4,787,000 | 4,894,313 |
| Capital Outlay | 4,100,089 | 9,648,550 | 7,587,871 | 16,530,800 |
| <i>Appropriations</i> | 15,255,419 | 21,180,653 | 20,606,259 | 30,787,613 |
| Transfers Out | - | - | - | - |
| Ending Fund Equity | 29,247,831 | 23,043,383 | 17,013,792 | 175,579 |
| TOTAL USES | \$ 44,503,250 | \$ 44,224,036 | \$ 37,620,051 | \$ 30,963,192 |

Budget FY 08/09 Compared to FY 07/08

| | |
|---------------------------|---------------|
| USES | |
| Personal Services | 1.37% |
| Other Operating Costs | 24.26% |
| Debt Service: Series 2003 | 2.24% |
| Capital Projects | 117.86% |
| <i>Appropriations</i> | <u>49.41%</u> |

EXPENSES BY FUNCTION
TOTAL: \$30,787,613
(Excluding Interfund Transfers)



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

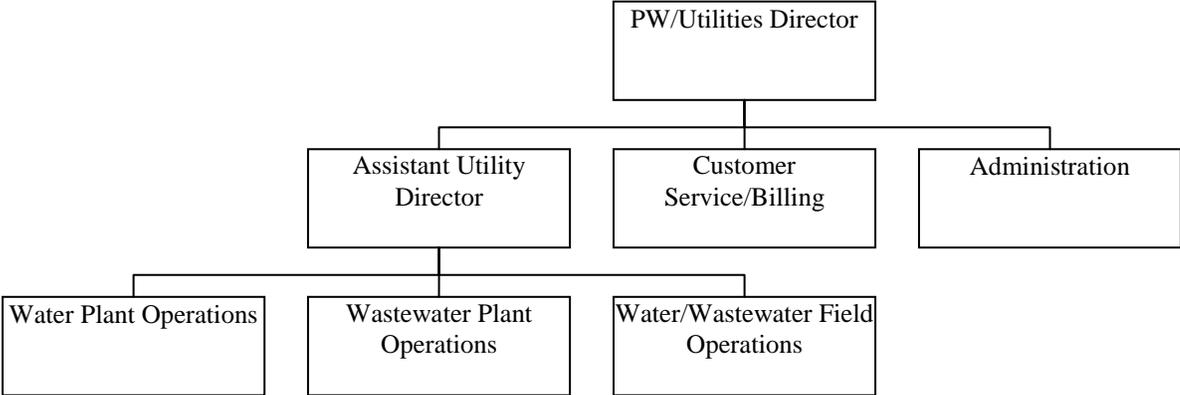
The Water/Sewer Construction Fund accounts for the fiscal activities related to the funding, improvements and construction of capital projects for Deltona Water. This fund includes that portion of bond proceeds which have been set aside for financing of capital projects and is governed by the bond covenants.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

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|--------------------------|----------------------------|----------------------------|--|----------------------------|
| Impact Fees | \$ 1,097,791 | \$ 542,629 | \$ 267,000 | \$ 250,000 |
| Interest Income | 218,334 | 260,000 | 200,000 | - |
| <i>Total Revenues</i> | 1,316,125 | 802,629 | 467,000 | 250,000 |
| Transfers In | - | - | - | - |
| Fund Equity Carryforward | 28,631,982 | 26,922,911 | 19,048,902 | 14,188,793 |
| <i>Total Sources:</i> | <u>\$29,948,107</u> | <u>\$27,725,540</u> | <u>\$19,515,902</u> | <u>\$14,438,793</u> |
| Capital Outlay | 3,025,196 | 8,676,638 | 5,327,109 | 14,431,550 |
| Ending Fund Equity | 26,922,911 | 19,048,902 | 14,188,793 | 7,243 |
| <i>Total Uses:</i> | <u>\$29,948,107</u> | <u>\$27,725,540</u> | <u>\$19,515,902</u> | <u>\$14,438,793</u> |

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

| | <u>Capital Budget</u> |
|--|---------------------------|
| Water and Wastewater Projects: | |
| 1 MG Ground Storage Tank | \$ 75,000 |
| 16" Force Main - Elkcam Blvd. | 1,500,000 |
| Alternative Water Supply | 2,000,000 |
| DeBary Utility Relocate (Deltona - Providence) | 826,550 |
| Eastern Well (2) | 150,000 |
| Ft. Smith Utility Relocate (Sec 3) | 1,100,000 |
| Golf Course RWM to Normandy | 225,000 |
| Howland Utility Relocate (Elkcam - Courtland) | 180,000 |
| Howland Utility Relocate (Phase 3) | 1,600,000 |
| New Wastewater Treatment Plant | 2,000,000 |
| Normandy Utility Relocate (Saxon - Firwood) | 250,000 |
| Omaha WTP - GST & HSP | 80,000 |
| Rehab Sewer Collection System | 500,000 |
| Reuse Tank | 2,630,000 |
| Vicksburg RWM to Normandy | 160,000 |
| Water Main Replacements | 750,000 |
| Lift Stations #5 and #9 | 405,000 |
| | <u>\$ 14,431,550</u> |

WATER UTILITY SERVICES DEPARTMENT



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

WATER 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.
- Implement replacement for VIA WARP
- Upgrade the call center phone system to include additional quality assurance features.
- Implement the use of laptop computers for the Utility and Customer Service Field Technicians.

Performance Measures:

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

| Actual FY 2006/07 | Estimated FY 2007/08 | Budget FY 2008/09 |
|------------------------------|---------------------------------|------------------------------|
| - | - | - |
| - | 100% | 100% |
| - | 100% | 100% |
| 12 | 12 | 24 |
| 13 | 16 | 55 |
| | | 4 |
| | | 10 |
| | | 5 |
| | | 4 |
| | | 16 |

Water Utility Services

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|----------------------|----------------------|-------------------------|----------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 1,784,377 | \$ 1,986,835 | \$ - | \$ 2,495,800 |
| Overtime | 174,646 | 174,095 | - | 119,700 |
| Other Pay | 21,856 | 22,968 | - | 18,300 |
| Benefits and Taxes | 707,372 | 881,475 | - | 1,199,700 |
| Total Personal Service Costs | 2,688,251 | 3,065,373 | - | 3,833,500 |
| Operating Expenditures | 6,304,010 | 6,677,748 | - | 5,529,000 |
| Capital Transfers/Outlay: | - | - | - | - |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | 1,094,440 | 971,912 | - | 2,099,250 |
| Debt Service | 3,924,197 | 3,557,293 | - | 4,894,313 |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 14,010,898 | \$ 14,272,326 | \$ - | \$ 16,356,063 |
| Staffing: | | | | |
| Full-Time | 64 | 68 | 68 | 68 |
| Part-Time | 2 | 1 | 1 | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 226,861 | \$ 146,057 | \$ - | \$ 270,400 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 171,649 | 212,865 | - | 240,900 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | 1,884 | 1,865 | - | - |
| 5240 - Travel and Per Diem | 1,477 | 8,421 | - | 15,400 |
| 5241 - Communications and Freight Services | 163,560 | 226,456 | - | 296,100 |
| 5243 - Utility Services | 1,273,223 | 1,278,839 | - | 1,855,700 |
| 5244 - Rentals and Leases | 12,849 | 10,037 | - | 67,800 |
| 5245 - Insurance | 78,754 | 170,521 | - | 189,000 |
| 5246 - Repairs and Maintenance Services | 271,173 | 398,384 | - | 627,000 |
| 5247 - Printing and Binding | 31,031 | 27,723 | - | 49,400 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | 179,043 | 175,148 | - | 131,600 |
| 5251 - Office Supplies | 43,944 | 53,652 | - | 40,600 |
| 5252 - Operating Supplies | 1,155,480 | 1,208,456 | - | 1,300,500 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 130,852 | 137,356 | - | 148,100 |
| 5255 - Bank Charges | 51,106 | 61,656 | - | 75,600 |
| 5259 - Depreciation | 2,511,124 | 2,560,312 | - | - |
| 5995 - IT - Allocated Costs | - | - | - | 220,900 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 6,304,010 | \$ 6,677,748 | \$ - | \$ 5,529,000 |

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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.

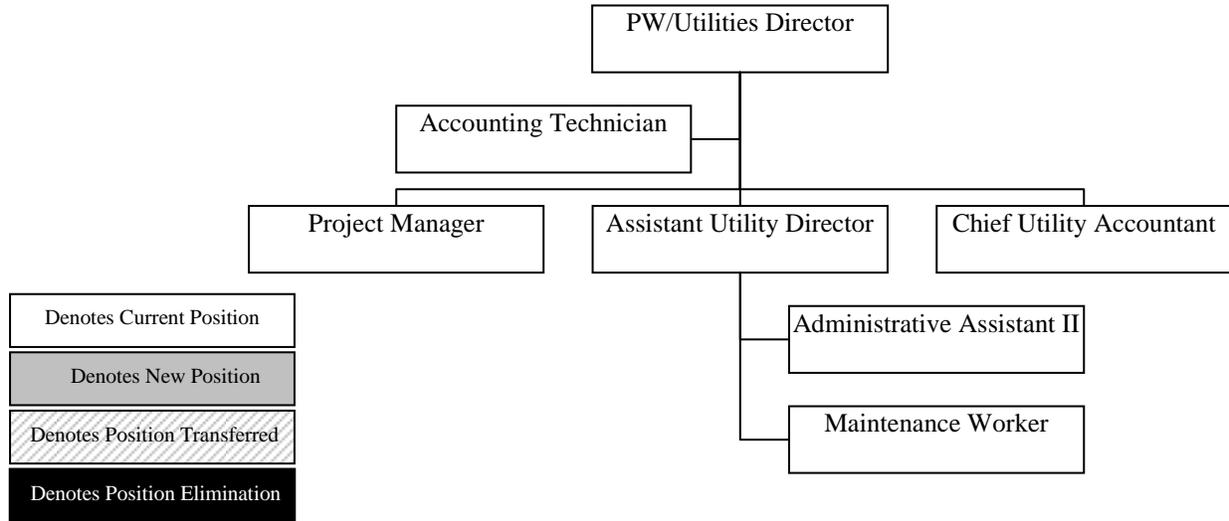
| <u>Description</u> | Actual | Actual | Estimated | Budget |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>FY 05/06</u> | <u>FY 06/07</u> | <u>FY 07/08</u> | <u>FY 08/09</u> |
| Charges for Services | \$ 13,317,863 | \$ 12,912,860 | \$ 13,291,005 | \$ 13,185,800 |
| Other Revenue | 154,997 | 530,122 | 244,048 | 213,600 |
| Interest Income | 278,282 | 730,594 | 574,615 | 300,000 |
| <i>Revenues</i> | <u>13,751,142</u> | <u>14,173,576</u> | <u>14,109,668</u> | <u>13,699,400</u> |
| Fund Equity Carryforward | <u>804,001</u> | <u>2,324,920</u> | <u>3,994,481</u> | <u>2,824,999</u> |
| <i>Total Sources:</i> | <u>\$ 14,555,143</u> | <u>\$ 16,498,496</u> | <u>\$ 18,104,149</u> | <u>\$ 16,524,399</u> |
| Personal Services | \$ 2,688,249 | \$ 3,065,372 | \$ 3,781,700 | \$ 3,833,500 |
| Operating Expenses | 3,792,884 | 4,059,438 | 4,449,688 | 5,529,000 |
| Debt Service: | | | | |
| Principal | 750,000 | 850,000 | 950,000 | 1,100,000 |
| Interest | 3,924,197 | 3,557,293 | 3,837,000 | 3,794,313 |
| Capital Outlay | <u>1,074,893</u> | <u>971,912</u> | <u>2,260,762</u> | <u>2,099,250</u> |
| <i>Uses</i> | <u>12,230,223</u> | <u>12,504,015</u> | <u>15,279,150</u> | <u>16,356,063</u> |
| Transfers to Construction Fund | - | - | - | - |
| Ending Fund Equity | <u>2,324,920</u> | <u>3,994,481</u> | <u>2,824,999</u> | <u>168,336</u> |
| <i>Total Uses:</i> | <u>\$ 14,555,143</u> | <u>\$ 16,498,496</u> | <u>\$ 18,104,149</u> | <u>\$ 16,524,399</u> |

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

| | <u>Capital Budget</u> |
|--|---------------------------|
| <u>Water and Wastewater Projects:</u> | |
| CL2 Relocation WWTF | \$ 80,000 |
| Clarifier Rehab 1&2 | 35,000 |
| CS Aeration | 52,000 |
| GST Rehabs | 60,000 |
| Well Rehabs | 250,000 |
| Lift Stations #5 and #9 | 205,000 |
| Hydrogeological Services | 200,000 |
| | <u>\$ 882,000</u> |
| <u>Vehicles and Heavy Equipment:</u> | |
| Bobcat Track Loader | \$ 52,000 |
| Trackhoe | 34,000 |
| | <u>\$ 86,000</u> |
| <u>Computer Software and Equipment:</u> | |
| Laptop Computers (6) | \$ 29,250 |
| <u>Other Equipment</u> | |
| Anoxic Mixer | \$ 60,000 |
| CL2 Loop Controllers | 45,000 |
| Emergency Generator Fuel Tanks | 21,000 |
| Emergency Generators for Lift Stations | 50,000 |
| Fire Hydrants (72) | 90,000 |
| Line Locating Equipment | 9,000 |
| RTU Cabinets for Lift Stations | 40,000 |
| Service Monitor | 22,000 |
| Urbana Valve | 45,000 |
| Water Meters & Related Materials | 300,000 |
| Well 20 Emergency Generator | 50,000 |
| | <u>\$ 732,000</u> |
| <u>Furniture and Miscellaneous:</u> | |
| 255 Enterprise Renovations 1st Floor | \$ 150,000 |
| Maintenance Building | 130,000 |
| Replace Credit Card Processing (ViaWarp) | 5,000 |
| Upgrade Call Center Phone System | 60,000 |
| Upgrade Munis Utility Billing to CIS Format | 25,000 |
| | <u>\$ 370,000</u> |
| | <u>\$ 2,099,250</u> |

WATER UTILITY SERVICES DEPARTMENT

ADMINISTRATION DIVISION



| ADMINISTRATION DIVISION | | | | | | | |
|------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| PW/Utilities Director | 1 | 1 | - | - | - | - | EBB |
| Utilities Engineer | 1 | 1 | 1 | - | - | - | 25 |
| Assistant Utility Director | 1 | 1 | 1 | 1 | - | 1 | 24 |
| Chief Utility Accountant | - | - | 1 | 1 | - | 1 | 16 |
| Utility Accountant | 1 | 1 | - | - | - | - | 14 |
| Project Manager | - | - | - | 1 | - | 1 | 13 |
| Accounting Technician | - | - | 1 | 1 | - | 1 | 9 |
| Utilities Assistant | 1 | 1 | - | - | - | - | 8 |
| Administrative Assistant II | - | - | - | 1 | - | 1 | 8 |
| Administrative Assistant I | 1 | 1 | 1 | - | - | - | 6 |
| Utility Dispatcher | 1 | 1 | - | - | - | - | 5 |
| Maintenance Worker | - | - | 1 | 1 | - | 1 | 2 |
| Custodian (PT) | 1 | 1 | - | - | - | - | 1 |
| TOTAL | 8 | 8 | 6 | 6 | - | 6 | |

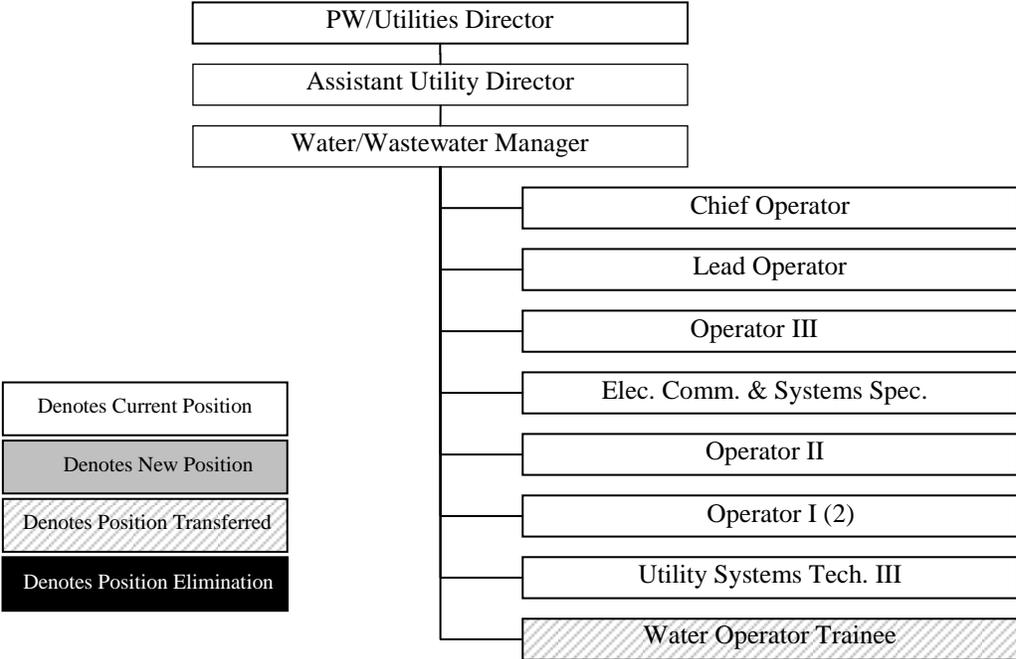
Functional Duties: The Administration Division of Deltona Water sets department goals and objectives, and oversees department budget and capital improvement projects. The Administration Division provides administrative and technical support to all divisions within Deltona Water including Water Plant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

Administration

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 280,299 | \$ 305,908 | \$ - | \$ 280,800 |
| Overtime | 4,443 | 2,261 | - | 1,300 |
| Other Pay | 4,800 | 4,800 | - | - |
| Benefits and Taxes | 85,497 | 114,713 | - | 117,600 |
| Total Personal Service Costs | 375,039 | 427,682 | - | 399,700 |
| Operating Expenditures | 2,948,454 | 3,127,697 | - | 726,900 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | 708,570 | 130,866 | - | 2,099,250 |
| Debt Service | 3,924,197 | 3,557,293 | - | 4,894,313 |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$7,956,260 | \$7,243,538 | \$ - | \$ 8,120,163 |
| Staffing: | | | | |
| Full-Time | 7 | 8 | 6 | 6 |
| Part-Time | 1 | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 350 | \$ 2,433 | \$ - | \$ 400 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 44,064 | 84,731 | - | 86,700 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | 1,884 | 1,865 | - | - |
| 5240 - Travel and Per Diem | 723 | 3,205 | - | 1,500 |
| 5241 - Communications and Freight Services | 17,968 | 31,557 | - | 38,800 |
| 5243 - Utility Services | 17,779 | 17,807 | - | 25,400 |
| 5244 - Rentals and Leases | 6,211 | 6,162 | - | 6,100 |
| 5245 - Insurance | 78,754 | 170,521 | - | 189,000 |
| 5246 - Repairs and Maintenance Services | 3,186 | 11,114 | - | 6,600 |
| 5247 - Printing and Binding | 1,760 | 1,180 | - | 2,000 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | 162,368 | 167,146 | - | 103,100 |
| 5251 - Office Supplies | 19,332 | 30,806 | - | 17,000 |
| 5252 - Operating Supplies | 77,617 | 33,169 | - | 24,100 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 5,334 | 5,689 | - | 5,300 |
| 5259 - Depreciation | 2,511,124 | 2,560,312 | - | - |
| 5995 - IT - Allocated Costs | - | - | - | 220,900 |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$2,948,454 | \$3,127,697 | \$ - | \$ 726,900 |

WATER UTILITY SERVICES DEPARTMENT
WATER PLANT OPERATIONS DIVISION



| WATER PLANT OPERATIONS DIVISION | | | | | | | |
|------------------------------------|---------------------|-----------|--------------------|----------------------|--------------------|-----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Water/Wastewater Manager | 1 | 1 | 1 | 1 | - | 1 | 19 |
| Chief Operator | 1 | 1 | 1 | 1 | - | 1 | 18 |
| Lead Operator | 1 | 1 | 1 | 1 | - | 1 | 15 |
| Operator III | 2 | 2 | 1 | 1 | - | 1 | 13 |
| Elect Comm & Systems Spec. | 1 | 1 | 1 | 1 | - | 1 | 12 |
| Lead Maintenance Tech | 1 | 1 | 1 | 1 | (1) | - | 12 |
| Operator II | 3 | 3 | 2 | 2 | (1) | 1 | 11 |
| Operator II (PT) | 1 | 1 | 1 | 1 | (1) | - | 11 |
| Operator I | 2 | 2 | 2 | 2 | - | 2 | 9 |
| Utility Systems Tech III | 1 | 1 | 1 | 1 | - | 1 | 9 |
| Utility Systems Tech II | 1 | 1 | 1 | 1 | (1) | - | 8 |
| Water Operator Trainee | - | - | - | - | 1 | 1 | 1 |
| TOTAL | 15 | 15 | 13 | 13 | (3) | 10 | |

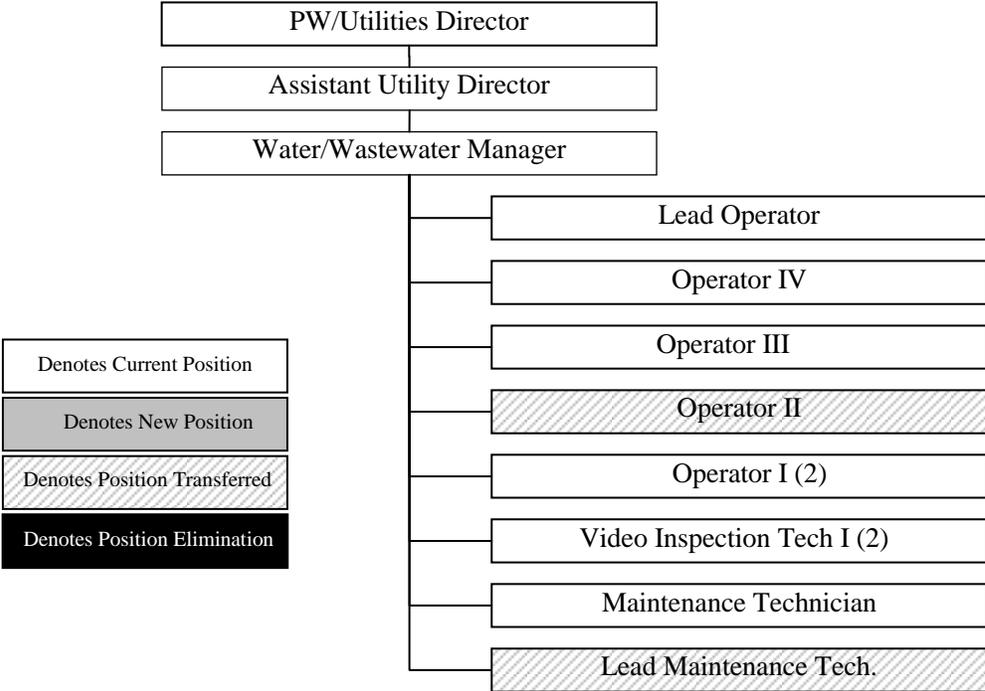
Functional Duties: The responsibilities of the Water Plant Operations Division are to provide quality water to the citizens of Deltona and to operate and maintain the City’s water system in a safe, economical and environmentally sound manner.

Water Plant Operations

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|---------------------|---------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 860,927 | \$ 323,885 | \$ - | \$ 260,000 |
| Overtime | 109,365 | 38,124 | - | 13,200 |
| Other Pay | 13,109 | 5,635 | - | 7,300 |
| Benefits and Taxes | 342,737 | 131,983 | - | 118,200 |
| Total Personal Service Costs | 1,326,138 | 499,627 | - | 398,700 |
| Operating Expenditures | 2,083,926 | 2,021,837 | - | 2,368,200 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | 343,634 | 568,637 | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 3,753,698 | \$ 3,090,101 | \$ - | \$ 2,766,900 |
| Staffing: | | | | |
| Full-Time | 14 | 14 | 12 | 10 |
| Part-Time | 1 | 1 | 1 | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 194,251 | \$ 118,594 | \$ - | \$ 190,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 27,471 | 18,575 | - | 43,500 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 746 | 907 | - | 3,000 |
| 5241 - Communications and Freight Services | 10,059 | 4,000 | - | 9,900 |
| 5243 - Utility Services | 711,979 | 719,932 | - | 954,700 |
| 5244 - Rentals and Leases | 2,486 | 19 | - | 2,400 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 142,411 | 195,892 | - | 266,600 |
| 5247 - Printing and Binding | 729 | 3,345 | - | 10,000 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | 11,368 | 2,208 | - | 4,100 |
| 5251 - Office Supplies | 16,100 | 11,750 | - | 7,900 |
| 5252 - Operating Supplies | 842,180 | 822,132 | - | 752,100 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 124,146 | 124,483 | - | 124,000 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 2,083,926 | \$ 2,021,837 | \$ - | \$ 2,368,200 |

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



| WASTEWATER PLANT OPERATIONS DIVISION | | | | | | | |
|--------------------------------------|---------------------|----------|--------------------|----------------------|--------------------|-----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Lead Operator | - | - | 1 | 1 | - | 1 | 15 |
| Operator IV | 1 | 1 | - | - | 1 | 1 | 15 |
| Operator III | - | - | 1 | 1 | - | 1 | 13 |
| Lead Maintenance Tech. | - | - | - | - | 1 | 1 | 12 |
| Water Plant Operator | - | 1 | 1 | 1 | - | 1 | 9 |
| Video Inspection Tech I | - | - | 2 | 2 | - | 2 | 9 |
| Operator I | 1 | 1 | 1 | 1 | 1 | 2 | 9 |
| Maintenance Tech. | - | - | - | - | 1 | 1 | 8 |
| Water Operator Trainee | 1 | 1 | 1 | 1 | (1) | - | 1 |
| TOTAL | 3 | 4 | 7 | 7 | 3 | 10 | |

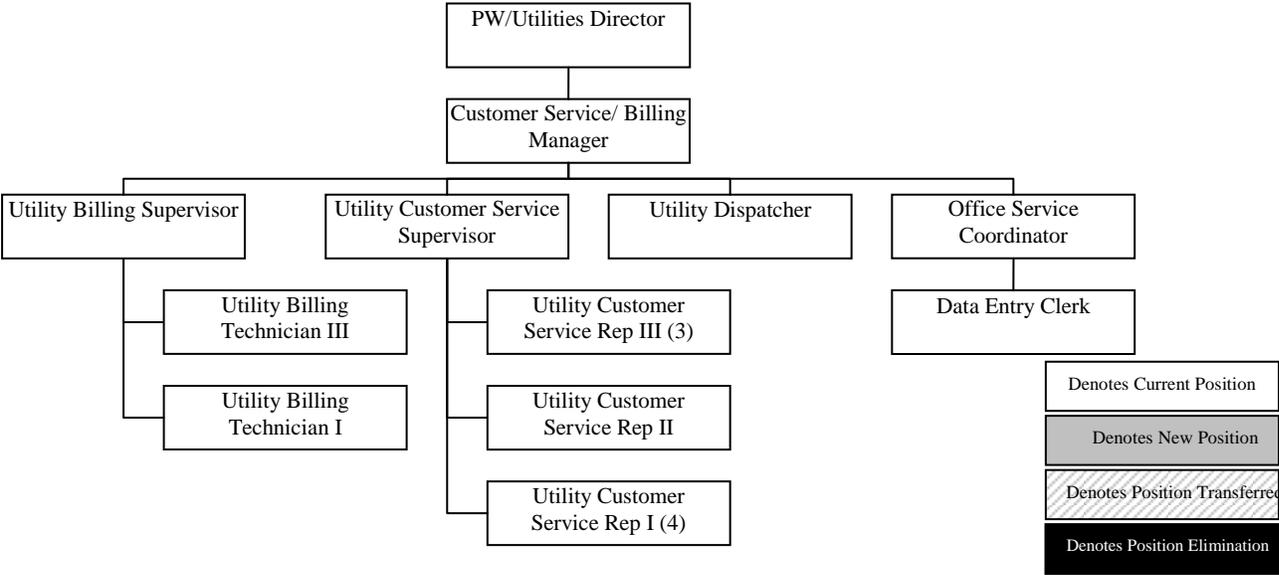
Functional Duties: The duties of the Wastewater Plant Operations Division are to provide sound treatment and the safe disposal of wastewater while protecting property and the environment.

Wastewater Plant Operations

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|---------------------|---------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 310,309 | \$ 261,182 | \$ - | \$ 555,700 |
| Overtime | 46,258 | 29,500 | - | 35,300 |
| Other Pay | 3,947 | 4,502 | - | 3,700 |
| Benefits and Taxes | 133,848 | 107,762 | - | 250,900 |
| Total Personal Service Costs | 494,362 | 402,946 | - | 845,600 |
| Operating Expenditures | 999,561 | 1,020,436 | - | 1,441,900 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | 42,236 | 184,209 | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 1,536,159 | \$ 1,607,591 | \$ - | \$ 2,287,500 |
| Staffing: | | | | |
| Full-Time | 3 | 4 | 7 | 10 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ 32,260 | \$ 25,030 | \$ - | \$ 51,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 38,843 | 42,455 | - | 46,000 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | 8 | 4 | - | 2,000 |
| 5241 - Communications and Freight Services | 15,489 | 16,535 | - | 15,000 |
| 5243 - Utility Services | 543,465 | 535,992 | - | 868,600 |
| 5244 - Rentals and Leases | 2,023 | 718 | - | 2,000 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | 125,576 | 168,369 | - | 167,100 |
| 5247 - Printing and Binding | - | - | - | - |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | 4,341 | 102 | - | 500 |
| 5251 - Office Supplies | 2,789 | 2,453 | - | 2,700 |
| 5252 - Operating Supplies | 234,645 | 225,930 | - | 284,500 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 122 | 2,848 | - | 2,500 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 999,561 | \$ 1,020,436 | \$ - | \$ 1,441,900 |

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



| CUSTOMER SERVICE & BILLING DIVISION | | | | | | | |
|--|----------------------------|-----------------|------------------------|--------------------------|------------------------|-----------------|------------------|
| PERSONAL SERVICES SCHEDULE: | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | |
| Position Title | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | Pay Grade |
| Customer Service/Billing Mgr. | 1 | 1 | 1 | 1 | - | 1 | 19 |
| Utility Customer Srvc Supvr. | - | - | 1 | 1 | - | 1 | 13 |
| Utility Billing Supervisor | - | - | 1 | 1 | - | 1 | 13 |
| Sr. Utility Customer Srvc. Rep. | 1 | 1 | - | - | - | - | 11 |
| Sr. Utility Billing Technician | 1 | 1 | - | - | - | - | 11 |
| Office Service Coordinator | 1 | 1 | 1 | 1 | - | 1 | 7 |
| Utility Billing Tech. III | - | - | - | - | 1 | 1 | 7 |
| Utility Customer Srvc. Rep. III | 2 | 2 | 2 | 2 | 1 | 3 | 7 |
| Utility Billing Tech. II | - | 1 | 2 | 2 | (2) | - | 6 |
| Utility Customer Srvc. Rep. II | - | 1 | 1 | 1 | - | 1 | 6 |
| Utility Dispatcher | - | - | 1 | 1 | - | 1 | 5 |
| Utility Billing Tech. I | 1 | 1 | - | - | 1 | 1 | 4 |
| Utility Customer Srvc. Rep. I | 6 | 5 | 5 | 5 | (1) | 4 | 4 |
| Data Entry Clerk | 1 | 1 | 1 | 1 | - | 1 | 2 |
| TOTAL | 14 | 15 | 16 | 16 | - | 16 | |

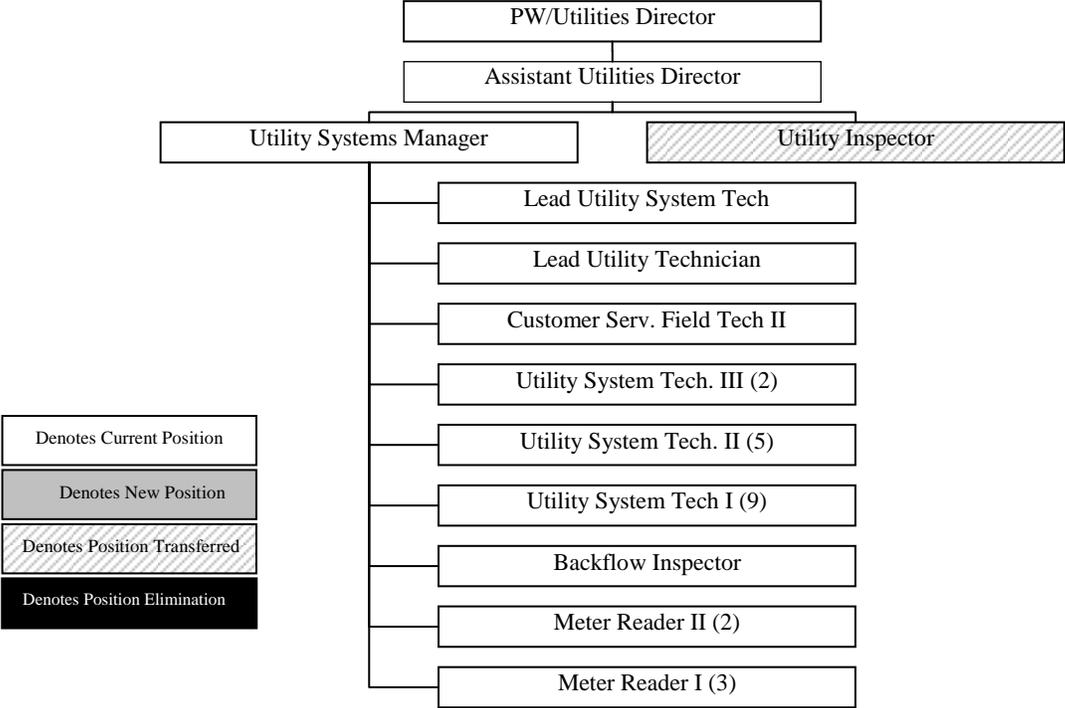
Functional Duties: The duties of the Customer Service and Billing Divisions are to supply the customers of Deltona Water with accurate and timely utility bills while providing courteous and efficient customer service.

Customer Service & Billing

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|---------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ 332,842 | \$ 389,594 | \$ - | \$ 486,600 |
| Overtime | 14,580 | 14,705 | - | 13,300 |
| Other Pay | - | - | - | - |
| Benefits and Taxes | 145,290 | 184,720 | - | 244,100 |
| Total Personal Service Costs | 492,712 | 589,019 | - | 744,000 |
| Operating Expenditures | 272,069 | 333,146 | - | 502,400 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ 764,781 | \$ 922,165 | \$ - | \$ 1,246,400 |
| Staffing: | | | | |
| Full-Time | 14 | 15 | 16 | 16 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ - | \$ - |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | 61,271 | 54,260 | - | 61,700 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | - | 4,174 | - | 5,800 |
| 5241 - Communications and Freight Services | 120,044 | 172,942 | - | 229,500 |
| 5243 - Utility Services | - | - | - | - |
| 5244 - Rentals and Leases | 2,129 | 2,119 | - | 55,300 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | - | 546 | - | 2,500 |
| 5247 - Printing and Binding | 28,542 | 23,198 | - | 37,400 |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | 966 | 1,700 | - | 4,900 |
| 5251 - Office Supplies | 5,723 | 7,658 | - | 10,500 |
| 5252 - Operating Supplies | 1,038 | 3,253 | - | 9,900 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | 1,250 | 1,640 | - | 9,300 |
| 5255 - Bank Charges | 51,106 | 61,656 | - | 75,600 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ 272,069 | \$ 333,146 | \$ - | \$ 502,400 |

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



| |
|------------------------------|
| Denotes Current Position |
| Denotes New Position |
| Denotes Position Transferred |
| Denotes Position Elimination |

| WATER/WASTEWATER FIELD OPERATIONS DIVISION | | | | | | | |
|--|---------------------|-----------|--------------------|----------------------|--------------------|-----------|-----------|
| <i>PERSONAL SERVICES SCHEDULE:</i> | | | | | | | |
| Personnel Roster | Number of Positions | | | | | | Pay Grade |
| | FY 05/06 | FY 06/07 | Budget FY 07/08 | Adjusted FY 07/08 | Change FY 08/09 | FY 08/09 | |
| Utility Systems Manager | - | - | 1 | 1 | - | 1 | 15 |
| Lead Utility Systems Technician | 1 | 1 | 1 | 1 | - | 1 | 13 |
| Lead Utility Technician | - | - | 1 | 1 | - | 1 | 13 |
| Utility Systems Supervisor | 1 | 1 | - | - | - | - | 12 |
| Utility Inspector | 1 | 1 | 1 | 1 | (1) | - | 12 |
| Utility Systems Tech III | 3 | 3 | 2 | 2 | - | 2 | 9 |
| Utility Systems Tech II | 3 | 5 | 5 | 5 | - | 5 | 7 |
| Customer Service Field Tech II | 1 | 1 | 1 | 1 | - | 1 | 6 |
| Meter Reader II | 2 | 2 | 2 | 2 | - | 2 | 6 |
| Meter Reader I | 2 | 3 | 3 | 3 | - | 3 | 6 |
| Utility Systems Tech I | 11 | 9 | 9 | 9 | - | 9 | 5 |
| Backflow Inspector | 1 | 1 | 1 | 1 | - | 1 | 4 |
| TOTAL | 26 | 27 | 27 | 27 | (1) | 26 | |

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

Water/Wastewater Field Operations

Summary

| | Actual FY 05/06 | Actual FY 06/07 | Est. Actual FY 07/08 | Budget FY 08/09 |
|---|--------------------|--------------------|-------------------------|--------------------|
| Personal Services: | | | | |
| Salaries & Wages | \$ - | \$ 706,266 | \$ - | \$ 912,700 |
| Overtime | - | 89,505 | - | 56,600 |
| Other Pay | - | 8,031 | - | 7,300 |
| Benefits and Taxes | - | 342,297 | - | 468,900 |
| Total Personal Service Costs | - | 1,146,099 | - | 1,445,500 |
| Operating Expenditures | - | 174,632 | - | 489,600 |
| Capital Transfers/Outlay: | | | | |
| Transfers to Replacement Equipment Fund | - | - | - | - |
| Transfers to New Equipment Fund | - | - | - | - |
| Capital Outlay | - | 88,200 | - | - |
| Debt Service | - | - | - | - |
| Other Transfers Out | - | - | - | - |
| Total Expenditures & Transfers Out | \$ - | \$ 1,408,931 | \$ - | \$ 1,935,100 |
| Staffing: | | | | |
| Full-Time | 26 | 27 | 27 | 26 |
| Part-Time | - | - | - | - |
| Operating Expenditure Detail: | | | | |
| 5231 - Professional Fees | \$ - | \$ - | \$ - | \$ 29,000 |
| 5232 - Accounting and Auditing | - | - | - | - |
| 5233 - Court Reporter Services | - | - | - | - |
| 5234 - Other Contractual Services | - | 12,844 | - | 3,000 |
| 5235 - Investigations | - | - | - | - |
| 5236 - Forfeitures | - | - | - | - |
| 5237 - Interest - Customer Deposits | - | - | - | - |
| 5240 - Travel and Per Diem | - | 131 | - | 3,100 |
| 5241 - Communications and Freight Services | - | 1,422 | - | 2,900 |
| 5243 - Utility Services | - | 5,108 | - | 7,000 |
| 5244 - Rentals and Leases | - | 1,019 | - | 2,000 |
| 5245 - Insurance | - | - | - | - |
| 5246 - Repairs and Maintenance Services | - | 22,463 | - | 184,200 |
| 5247 - Printing and Binding | - | - | - | - |
| 5248 - Promotional Activities | - | - | - | - |
| 5249 - Other Current Charges | - | 3,992 | - | 19,000 |
| 5251 - Office Supplies | - | 985 | - | 2,500 |
| 5252 - Operating Supplies | - | 123,972 | - | 229,900 |
| 5253 - Road Materials & Supplies | - | - | - | - |
| 5254 - Publications, Memberships & Training | - | 2,696 | - | 7,000 |
| 5995 - IT - Allocated Costs | - | - | - | - |
| 5882 - Aid To Private Organizations | - | - | - | - |
| Total | \$ - | \$ 174,632 | \$ - | \$ 489,600 |

CAPITAL PROJECT FUNDS SUMMARY

| <u>Description</u> | <u>Municipal Complex</u> | <u>Replacement Equipment</u> | <u>New Equipment</u> | <u>Park Projects</u> | <u>Total</u> |
|-------------------------------------|------------------------------|----------------------------------|--------------------------|--------------------------|-----------------------------|
| <u>SOURCES</u> | | | | | |
| Grant Revenue | \$ - | \$ - | \$ - | \$ 700,000 | \$ 700,000 |
| Special Assessments | - | - | - | - | - |
| Interest Income | 200,000 | 35,000 | - | 3,000 | 238,000 |
| Miscellaneous Revenue | - | - | - | - | - |
| <i>Revenues</i> | <u>200,000</u> | <u>35,000</u> | <u>-</u> | <u>703,000</u> | <u>938,000</u> |
| Transfers In | 55,000 | 1,150,000 | - | 258,000 | 1,463,000 |
| Bond Proceeds | | | | | |
| Fund Balance Carryforward - 9/30/08 | <u>9,199,954</u> | <u>1,006,618</u> | <u>-</u> | <u>9,297</u> | <u>10,215,869</u> |
| <i>TOTAL SOURCES</i> | <u>\$ 9,454,954</u> | <u>\$ 2,191,618</u> | <u>\$ -</u> | <u>\$ 970,297</u> | <u>\$ 12,616,869</u> |
| <u>USES</u> | | | | | |
| Operating Expenditures | - | - | - | - | - |
| Capital Outlay | 8,040,000 | 855,910 | - | 950,000 | 9,845,910 |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| <i>Uses</i> | <u>8,040,000</u> | <u>855,910</u> | <u>-</u> | <u>950,000</u> | <u>9,845,910</u> |
| Ending Fund Balance - 9/30/09 | <u>1,414,954</u> | <u>1,335,708</u> | <u>-</u> | <u>20,297</u> | <u>2,770,959</u> |
| <i>TOTAL USES</i> | <u>\$ 9,454,954</u> | <u>\$ 2,191,618</u> | <u>\$ -</u> | <u>\$ 970,297</u> | <u>\$ 12,616,869</u> |

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**MUNICIPAL COMPLEX FUND
SOURCES & USES**

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

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|--|----------------------------|----------------------------|--|----------------------------|
| Interest Income | \$ 135,252 | \$ 282,257 | \$ 225,000 | \$ 200,000 |
| <i>Revenues</i> | 135,252 | 282,257 | 225,000 | 200,000 |
| Transfer In - General Fund | 1,500,000 | 2,250,000 | 5,500,000 | - |
| Transfer In - Fire Impact Fees Fund | 153,700 | 177,000 | 95,000 | 39,000 |
| Transfer In - Law Enforcement Impact Fees Fund | - | 35,500 | 16,700 | 16,000 |
| Fund Balance Carryforward | <u>2,905,590</u> | <u>4,523,522</u> | <u>6,548,254</u> | <u>9,199,954</u> |
| <i>Total Sources:</i> | <u>\$ 4,694,542</u> | <u>\$ 7,268,279</u> | <u>\$ 12,384,954</u> | <u>\$ 9,454,954</u> |
| Capital Outlay | \$ 171,020 | \$ 720,025 | \$ 3,185,000 | \$ 8,040,000 |
| Ending Fund Balance | <u>4,523,522</u> | <u>6,548,254</u> | <u>9,199,954</u> | <u>1,414,954</u> |
| <i>Total Uses:</i> | <u>\$ 4,694,542</u> | <u>\$ 7,268,279</u> | <u>\$ 12,384,954</u> | <u>\$ 9,454,954</u> |

City of Deltona Florida

**Municipal Complex Fund
Capital Outlay Budget Detail
Fiscal Year Ended September 30, 2009**

| | <u>Capital Budget</u> |
|---|---------------------------|
| Public Safety: | |
| Public Safety Complex (includes Station 65) | \$ 7,600,000 |
| Fire Station 61 Renovation | 200,000 |
| Station 63 Renovation (continuation) | 200,000 |
| Station 64 Fire Sprinkler & Alarm System | <u>40,000</u> |
| | <u>\$ 8,040,000</u> |

**REPLACEMENT EQUIPMENT FUND
SOURCES & USES**

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

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|---------------------------|----------------------------|----------------------------|--|----------------------------|
| Grant Funding | \$ - | \$ - | \$ - | \$ - |
| Interest Income | 66,445 | 78,365 | 65,000 | 35,000 |
| Sale of Equipment | - | - | - | - |
| <i>Total Revenues</i> | <u>66,445</u> | <u>78,365</u> | <u>65,000</u> | <u>35,000</u> |
| Transfers In | 1,346,000 | 1,266,000 | 1,261,000 | 1,150,000 |
| Fund Balance Carryforward | <u>1,706,312</u> | <u>1,523,493</u> | <u>1,369,618</u> | <u>1,006,618</u> |
| <i>Total Sources:</i> | <u>\$ 3,118,757</u> | <u>\$ 2,867,858</u> | <u>\$ 2,695,618</u> | <u>\$ 2,191,618</u> |
| Capital Outlay | \$ 1,595,264 | \$ 1,498,240 | \$ 1,689,000 | \$ 855,910 |
| Ending Fund Balance | <u>1,523,493</u> | <u>1,369,618</u> | <u>1,006,618</u> | <u>1,335,708</u> |
| <i>Total Uses:</i> | <u>\$ 3,118,757</u> | <u>\$ 2,867,858</u> | <u>\$ 2,695,618</u> | <u>\$ 2,191,618</u> |

**REPLACEMENT EQUIPMENT FUND
CAPITAL OUTLAY BUDGET DETAIL**

| | Capital Budget | Department |
|---|-------------------|----------------------|
| <u>Computer Equipment:</u> | | |
| File Servers | \$ 25,000 | Enforcement Services |
| IT - Infrastructure | 69,000 | IT Department |
| Servers | <u>31,500</u> | IT Department |
| | <u>125,500</u> | |
| <u>Communication Equipment:</u> | | |
| Telephony | 80,000 | IT Department |
| Radios | <u>20,000</u> | Enforcement Services |
| | <u>100,000</u> | |
| <u>Vehicles and Heavy Equipment:</u> | | |
| F-150 Pick-Up | 26,000 | Public Works |
| F-150 Pick-Up | 23,000 | Enforcement Services |
| Replacement Vehicles | 168,410 | Parks & Recreation |
| Replacement Clam Truck | 185,000 | Parks & Recreation |
| Vehicle Replacement | <u>120,000</u> | Fire Department |
| | <u>522,410</u> | |
| <u>Other Equipment:</u> | | |
| Airless Traffic Paint Striper | 8,000 | Public Works |
| Sign Fabrication Equipment & Materials | 50,000 | Public Works |
| Traffic Calming Devices | <u>50,000</u> | Public Works |
| | <u>108,000</u> | |
| | <u>\$ 855,910</u> | |

**NEW EQUIPMENT FUND
SOURCES & USES**

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

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|---------------------------|----------------------------|----------------------------|--|----------------------------|
| Grant Funding | \$ - | \$ - | \$ - | \$ - |
| Interest Income | - | - | - | - |
| Sale of Equipment | - | - | - | - |
| <i>Revenues</i> | - | - | - | - |
| Transfers In | - | - | 568,600 | - |
| Fund Balance Carryforward | - | - | - | - |
| <i>Total Sources:</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 568,600</u> | <u>\$ -</u> |
| Capital Outlay | \$ - | \$ - | \$ 568,600 | \$ - |
| Ending Fund Balance | - | - | - | - |
| <i>Total Uses:</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 568,600</u> | <u>\$ -</u> |

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**PARK PROJECTS FUND
SOURCES & USES**

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

| <u>Description</u> | <u>Actual FY 05/06</u> | <u>Actual FY 06/07</u> | <u>Estimated Actual FY 07/08</u> | <u>Budget FY 08/09</u> |
|--------------------------------|----------------------------|----------------------------|--|----------------------------|
| Grant Funding | \$ 193,639 | \$ 60,952 | \$ 451,450 | \$ 700,000 |
| Interest Income | 40,331 | 33,218 | 32,000 | 3,000 |
| Other Income | <u>117,010</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Revenues</i> | 350,980 | 94,170 | 483,450 | 703,000 |
| Transfers In - General Fund | - | - | - | - |
| Transfers In - Impact Fee Fund | 405,023 | 350,000 | 400,000 | 258,000 |
| Fund Balance Carryforward | <u>893,718</u> | <u>618,096</u> | <u>921,547</u> | <u>9,297</u> |
| <i>Total Sources:</i> | <u><u>\$ 1,649,721</u></u> | <u><u>\$ 1,062,266</u></u> | <u><u>\$ 1,804,997</u></u> | <u><u>\$ 970,297</u></u> |
| Capital Outlay | \$ 1,031,625 | \$ 140,719 | \$ 1,795,700 | \$ 950,000 |
| Ending Fund Balance | <u>618,096</u> | <u>921,547</u> | <u>9,297</u> | <u>20,297</u> |
| <i>Total Uses:</i> | <u><u>\$ 1,649,721</u></u> | <u><u>\$ 1,062,266</u></u> | <u><u>\$ 1,804,997</u></u> | <u><u>\$ 970,297</u></u> |

**PARK PROJECTS FUND
CAPITAL OUTLAY BUDGET DETAIL**

| | <u>Capital Budget</u> |
|----------------------|---------------------------|
| Boundless Playground | \$ 900,000 |
| ADA Improvements | <u>50,000</u> |
| | <u>\$ 950,000</u> |

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 2008 to begin the discussion stage of the CIP process. The length of the process is designed to allow time to draft the CIP so that operating impacts are known and included in the proposed operating budget, but be able to review the operating budget priorities and weigh those against the funding needs of the projects prior to making the final decisions on the CIP.

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

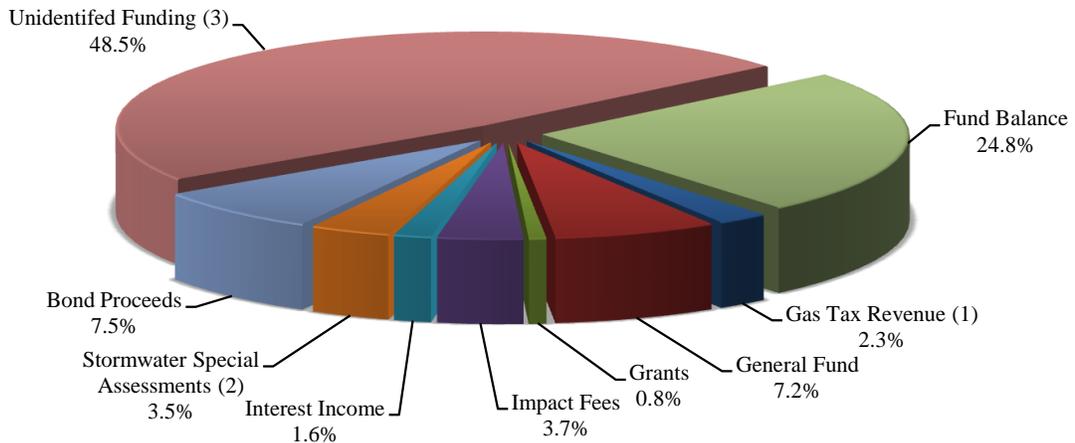
| Funding Source | Budget | Planned | | | | Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | |
| Gas Tax Revenue (1) | \$ 375,452 | \$ 363,675 | \$ 386,625 | \$ 443,425 | \$ 494,425 | \$ 2,063,602 |
| General Fund | 1,150,000 | 1,300,000 | 1,320,000 | 1,360,000 | 1,401,000 | 6,531,000 |
| Grants | 700,000 | - | - | - | - | 700,000 |
| Impact Fees - Fire | 39,000 | 39,000 | 40,000 | 41,000 | 42,000 | 201,000 |
| Impact Fees - Law Enforcement | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 80,000 |
| Impact Fees - Parks and Recreation | 258,000 | 258,000 | 262,000 | 270,000 | 278,000 | 1,326,000 |
| Impact Fees - Transportation | 350,000 | 350,000 | 355,000 | 366,000 | 377,000 | 1,798,000 |
| Interest Income | 770,000 | 297,000 | 148,000 | 139,000 | 132,000 | 1,486,000 |
| Stormwater Special Assessments (2) | 518,700 | 1,018,000 | 666,250 | 494,125 | 511,125 | 3,208,200 |
| Issuance of Debt - Stormwater | 6,850,000 | - | - | - | - | 6,850,000 |
| Unidentified Funding (3) | - | 14,828,000 | 12,610,000 | 9,900,000 | 6,775,000 | 44,113,000 |
| Draw from (transfer) to CIP Fund Balance | 9,521,058 | 11,489,252 | 1,051,720 | (229,988) | 709,274 | 22,541,316 |
| | <u>\$ 20,548,210</u> | <u>\$ 29,958,927</u> | <u>\$ 16,855,595</u> | <u>\$ 12,799,562</u> | <u>\$ 10,735,824</u> | <u>\$ 90,898,118</u> |

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

CIP Fund Balance:

| | | | | | |
|---------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning CIP reserve | \$ 27,799,152 | \$ 18,278,094 | \$ 6,788,842 | \$ 5,737,122 | \$ 5,967,110 |
| Draw (from) addition to reserve | <u>(9,521,058)</u> | <u>(11,489,252)</u> | <u>(1,051,720)</u> | <u>229,988</u> | <u>(709,274)</u> |
| Ending CIP reserve | <u>\$ 18,278,094</u> | <u>\$ 6,788,842</u> | <u>\$ 5,737,122</u> | <u>\$ 5,967,110</u> | <u>\$ 5,257,836</u> |

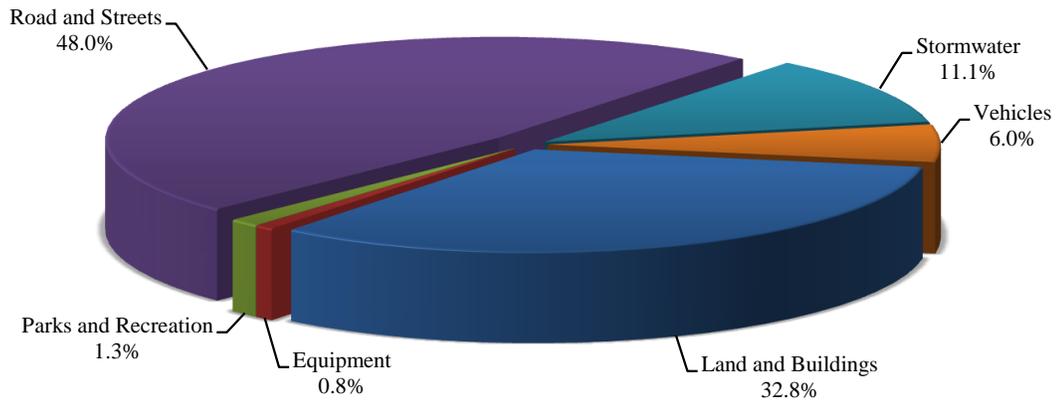
Total 5-Year CIP By Funding Source



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

| Project | Budget | Planned | | | | Total |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | |
| Land and Buildings - Fire Stations | \$ 440,000 | \$ 3,300,000 | \$ 2,500,000 | \$ 3,800,000 | \$ 3,000,000 | \$ 13,040,000 |
| Land and Buildings - Public Safety | 7,600,000 | 9,200,000 | - | - | - | 16,800,000 |
| Equipment | 313,500 | 261,000 | 50,000 | 50,000 | 50,000 | 724,500 |
| Road Construction | 6,660,000 | 10,624,963 | 6,667,850 | 3,673,565 | 1,249,647 | 28,876,025 |
| Park Projects | 950,000 | 200,000 | - | - | - | 1,150,000 |
| Road Resurfacing | 2,018,800 | 2,079,364 | 2,141,745 | 2,205,997 | 2,272,177 | 10,718,083 |
| Sidewalks | - | 825,000 | 950,000 | 1,075,000 | 1,200,000 | 4,050,000 |
| Stormwater - Capital Improvement | 1,755,000 | 2,284,600 | 2,800,000 | 1,500,000 | 1,500,000 | 9,839,600 |
| Stormwater - Renewal and Replacement | 268,500 | - | - | - | - | 268,500 |
| Vehicles | 542,410 | 1,184,000 | 1,746,000 | 495,000 | 1,464,000 | 5,431,410 |
| | <u>\$ 20,548,210</u> | <u>\$ 29,958,927</u> | <u>\$ 16,855,595</u> | <u>\$ 12,799,562</u> | <u>\$ 10,735,824</u> | <u>\$ 90,898,118</u> |

Total 5-Year CIP By Project Type



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

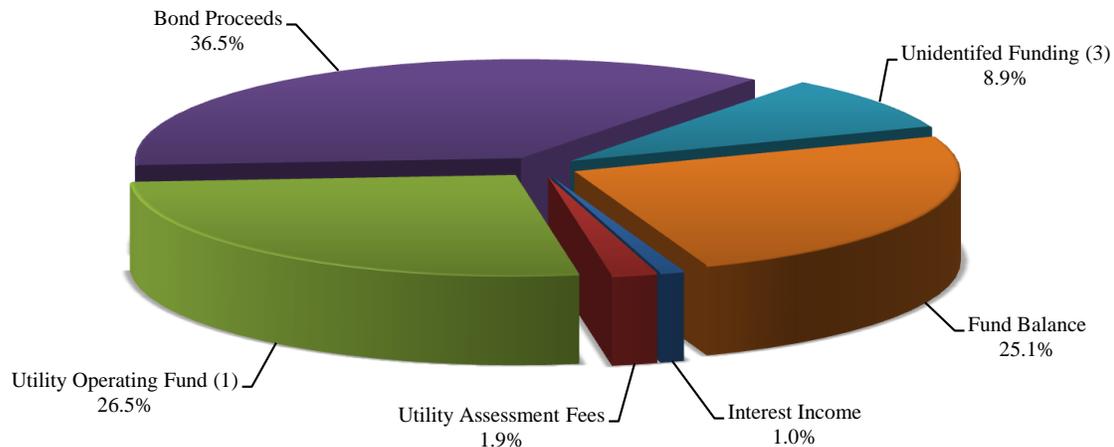
| Funding Source | Budget | Planned | | | | Total |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | |
| Interest Income | \$ 300,000 | \$ 168,000 | \$ 177,000 | \$ 30,000 | \$ - | \$ 675,000 |
| Utility Assessment Fees | 250,000 | 250,000 | 254,000 | 262,000 | 270,000 | 1,286,000 |
| Utility Operating Fund (1) | 590,252 | 2,709,310 | 2,057,015 | 4,609,683 | 7,862,193 | 17,828,453 |
| Issuance of debt - Construction Fund (2) | - | 24,500,000 | - | - | - | 24,500,000 |
| Unidentified Funding (3) | - | - | - | 4,750,000 | 1,255,000 | 6,005,000 |
| Draw from (transfer) to CIP Fund Balance | <u>15,390,548</u> | <u>(10,881,310)</u> | <u>10,102,985</u> | <u>2,259,317</u> | <u>18,807</u> | <u>16,890,347</u> |
| | <u>\$ 16,530,800</u> | <u>\$ 16,746,000</u> | <u>\$ 12,591,000</u> | <u>\$ 11,911,000</u> | <u>\$ 9,406,000</u> | <u>\$ 67,184,800</u> |

- (1) Operating revenues in excess of related expenditures and debt service.
- (2) Contingent upon Commission approval of water and wastewater rate increases.
(See discussion under "Changes From Prior Year" on page 63 and 64)
- (3) Specific funding source not yet determined. Related projects contingent upon actual funding.

CIP Fund Balance:

| | | | | | |
|---------------------------------|---------------------|----------------------|---------------------|--------------------|-------------------|
| Beginning CIP reserve | \$ 17,013,792 | \$ 1,623,244 | \$ 12,504,554 | \$ 2,401,569 | \$ 142,252 |
| Draw (from) addition to reserve | <u>(15,390,548)</u> | <u>10,881,310</u> | <u>(10,102,985)</u> | <u>(2,259,317)</u> | <u>(18,807)</u> |
| Ending CIP reserve | <u>\$ 1,623,244</u> | <u>\$ 12,504,554</u> | <u>\$ 2,401,569</u> | <u>\$ 142,252</u> | <u>\$ 123,445</u> |

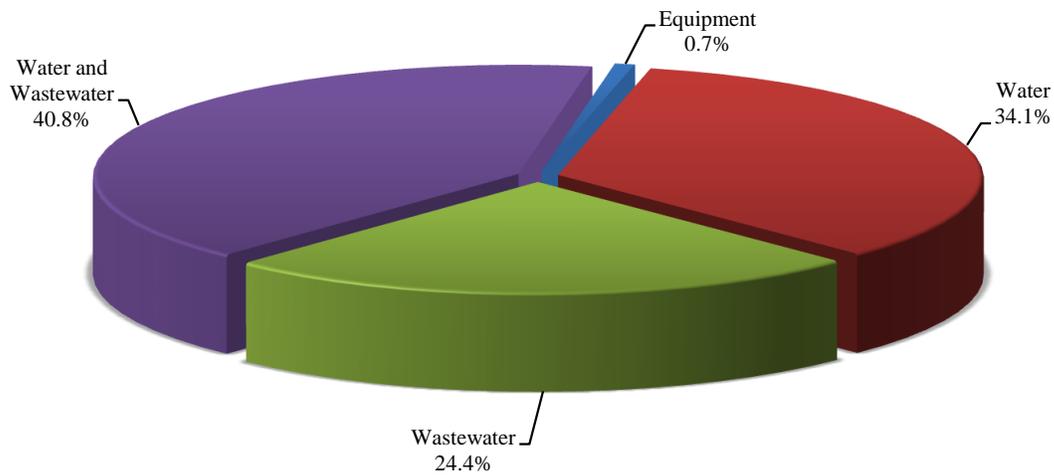
Total 5-Year CIP By Funding Source



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

| Project | Budget | Planned | | | | Total |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | FY 08/09 | FY 09/10 | FY 10/11 | FY 11/12 | FY 12/13 | |
| Equipment | \$ 419,250 | \$ 21,000 | \$ 21,000 | \$ 21,000 | \$ 21,000 | \$ 503,250 |
| Water | 8,415,000 | 3,925,000 | 2,170,000 | 4,190,000 | 4,210,000 | 22,910,000 |
| Wastewater | 3,310,000 | 4,940,000 | 5,040,000 | 2,540,000 | 540,000 | 16,370,000 |
| Water and Wastewater | <u>4,386,550</u> | <u>7,860,000</u> | <u>5,360,000</u> | <u>5,160,000</u> | <u>4,635,000</u> | <u>27,401,550</u> |
| | <u>\$16,530,800</u> | <u>\$16,746,000</u> | <u>\$12,591,000</u> | <u>\$11,911,000</u> | <u>\$ 9,406,000</u> | <u>\$ 67,184,800</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 |
|---|--------------------------------------|--|---|------------------------------------|
| <u>Public Safety:</u> | | | | |
| Public Safety Complex (Includes New Fire Station 65) | 3 | \$ 206,000 | \$ 625,000 | \$ 831,000 |
| Two New Fire Stations (Locations Undetermined) | 24 | \$ 1,818,000 | \$ 450,000 | \$ 2,268,000 |
| <u>Transportation:</u> | | | | |
| New road projects are expected to decrease annual operating costs but the amount of the decrease has not yet been determined. | | | | |
| <u>Culture & Recreation:</u> | | | | |
| Boundless Playground | None | \$ - | \$ 15,000 | \$ 15,000 |
| Total - Governmental Funds | 27 | \$ 2,024,000 | \$ 1,090,000 | \$ 3,114,000 |
| <u>Wastewater:</u> | | | | |
| New Wastewater Treatment Plant | 10 | \$ 560,000 | \$ 1,000,000 | \$ 1,560,000 |
| New Water Treatment Plant | None | \$ - | \$ 75,000 | \$ 75,000 |
| Total - Enterprise Funds | 10 | \$ 560,000 | \$ 1,075,000 | \$ 1,635,000 |

DEBT MANAGEMENT**DEBT ADMINISTRATION**

On November 6, 2003, the City issued outstanding, the Utility System Revenue Bonds, Series 2003. The original amount of this issue was \$81,725,000. The bonds are insured and have been assigned a AAA rating from Standard and Poor's Corporation, a AAA from Moody's Investor Service, and a AAA from FITCH on each bond issue.

On July 12, 2006 the City issue Transportation Capital Improvement Revenue Bonds, Series 2006. The amount of the issue was \$18,240,000. The bonds are insured and have been assigned a AAA rating from Standard and Poor's Corporation, a AAA from Moody's Investor Service, and a AAA from FITCH on each bond issue.

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.

BOND COVENANTS

Debt Service coverage and requirements on all outstanding bonds have been met or exceeded, in accordance with the bond resolutions.

Utility Revenue Bonds

BOND INDEBTEDNESS

| Outstanding Bonds as of 10/1/08 | Principal | Interest | TOTAL |
|---|---------------|---------------|----------------|
| Utility System Revenue Bonds, Series 2003 | \$ 78,025,000 | \$ 63,243,955 | \$ 146,055,893 |

DEBT SERVICE PAYMENT SCHEDULE

Utility System Revenue Bonds, Series 2003

| Maturity | Principal | Interest | TOTAL |
|--------------|----------------------|----------------------|-----------------------|
| 2004 | \$ 500,000 | \$ 3,570,531 | \$ 4,070,531 |
| 2005 | 650,000 | 3,885,125 | 4,535,125 |
| 2006 | 750,000 | 3,872,125 | 4,622,125 |
| 2007 | 850,000 | 3,857,125 | 4,707,125 |
| 2008 | 950,000 | 3,836,938 | 4,786,938 |
| 2009 | 1,100,000 | 3,810,813 | 4,910,813 |
| 2010 | 1,400,000 | 3,777,813 | 5,177,813 |
| 2011 | 1,700,000 | 3,732,313 | 5,432,313 |
| 2012 | 1,945,000 | 3,668,563 | 5,613,563 |
| 2013 | 2,025,000 | 3,590,763 | 5,615,763 |
| 2014 | 2,105,000 | 3,511,788 | 5,616,788 |
| 2015 | 2,185,000 | 3,432,850 | 5,617,850 |
| 2016 | 2,300,000 | 3,318,138 | 5,618,138 |
| 2017 | 2,420,000 | 3,197,388 | 5,617,388 |
| 2018 | 2,545,000 | 3,070,338 | 5,615,338 |
| 2019 | 2,680,000 | 2,936,725 | 5,616,725 |
| 2020 | 2,820,000 | 2,796,025 | 5,616,025 |
| 2021 | 2,965,000 | 2,647,975 | 5,612,975 |
| 2022 | 3,125,000 | 2,492,313 | 5,617,313 |
| 2023 | 3,285,000 | 2,328,250 | 5,613,250 |
| 2024 | 3,450,000 | 2,164,000 | 5,614,000 |
| 2025 | - | 1,991,500 | 1,991,500 |
| 2026 | - | 1,991,500 | 1,991,500 |
| 2027 | 11,440,000 | 1,991,500 | 13,431,500 |
| 2028 | - | 1,405,200 | 1,405,200 |
| 2029 | 8,620,000 | 1,405,200 | 10,025,200 |
| 2030 | - | 995,750 | 995,750 |
| 2031 | - | 995,750 | 995,750 |
| 2032 | - | 995,750 | 995,750 |
| 2033 | 19,915,000 | 995,750 | 20,910,750 |
| TOTAL | \$ 81,725,000 | \$ 82,265,799 | \$ 163,990,799 |

Transportation Revenue Bonds

BOND INDEBTEDNESS

| Outstanding Bonds as of 10/1/08 | Principal | Interest | TOTAL |
|---|---------------|--------------|---------------|
| Transportation Capital Improvement Revenue Bonds, Series 2006 | \$ 17,235,000 | \$ 9,003,263 | \$ 27,693,532 |

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 |
| TOTAL | \$ 18,240,000 | \$ 10,910,508 | \$ 29,150,508 |

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PAY GRADE LISTING

Annual Salary Range
 Revised October 17, 2007

| Pay Grade | Minimum | Mid-point | Maximum |
|------------------|----------------|------------------|----------------|
| 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

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

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

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

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

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

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

Assets Property that has monetary value.

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

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

Balanced Budget According to Florida Statute, the amount available from taxation and other revenues, plus amounts carried over from prior fiscal years, must equal the total appropriations for expenditures plus ending reserves.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cost The amount of money or other consideration exchanged for property, services and/or expense.

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

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

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

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

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

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

Enterprise Fund A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services to be financed primarily through charges and fees, thus removing the expense from the tax rate.

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

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

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

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

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

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

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

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

Glossary

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

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

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

Governmental Funds Funds generally used to account for tax-supported activities.

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

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

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

- The duties of employees are subdivided so that no single employee handles a financial action from beginning to end,
- Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed, and
- Records and procedures are arranged appropriately to facilitate effective control.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue Sharing Federal and state money allocated to local governments.

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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