

City of

# Deltona

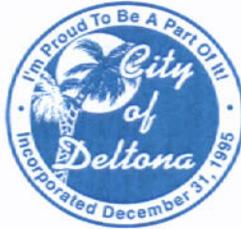
F L O R I D A

## ANNUAL BUDGET FISCAL YEAR 2007-2008

“Expanding the Infrastructure  
of  
Good Government”

Florida's Bright Spot<sup>SM</sup>

# *City of Deltona, Florida*



## **Budget FY 2007 / 2008**

**October 1, 2007 through September 30, 2008**

### **MAYOR**

Dennis Mulder

### **CITY COMMISSION**

Vice Mayor, William S. Harvey, Commission Member, District 4

Zenaida Denizac, Commission Member, District 1

David Santiago, Commission Member, District 2

Michele McFall-Conte, Commission Member, District 3

Janet I. Deyette, Commission Member, District 5

Michael Carmolingo, Commission Member, District 6

### **CITY MANAGER**

Steven T. Thompson

### **CITY ATTORNEY**

L. Roland Blossom

### **CITY DEPARTMENT DIRECTORS**

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

Dorothy Pendergrass, Finance & Internal Services

Clyde Perry, Human Resources

Gregory Stubbs, Planning and Development Services

Cyrus Butts, Building and Zoning Department

Dale Baker, Code Compliance

William Godfrey, Fire / Rescue Department

Dave Denny, Public Works and Utilities

Patti Evans, Parks & Recreation

### **Prepared by:**

Fiscal Services Staff



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Deltona  
Florida**

For the Fiscal Year Beginning

**October 1, 2006**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Deltona for its annual budget for the fiscal year beginning, October 1, 2006.

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.

## City of Deltona, Florida

### 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.

## City of Deltona, Florida

### HOW TO USE THE BUDGET DOCUMENT- Continued

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

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

# TABLE OF CONTENTS

## BUDGET OVERVIEW

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

### ***CITY STRUCTURE AND GOALS***

City-wide Organization Chart.....	19
Commission District Map .....	20
Historical Staffing Summary .....	21
Budget Summary - Staffing Changes.....	22
Vision 2007 .....	23

### ***BUDGET PROCESS AND POLICIES***

Budget Process .....	25
Budget Calendar.....	26
Resolution Adopting FY 07/08 Millage Rates.....	29
Resolution Adopting FY 07/08 Budget .....	31
Basis of Accounting and Budgeting.....	33
Financial Policies .....	34

### ***REVENUES AND EXPENDITURES***

Budget Summary – All Funds.....	48
Budget Summary-Sources and Uses of Funds.....	49
Revenues by Source .....	50
Expenditures by Function .....	51
Changes in Fund Balance – All Funds.....	52
Fund Structure.....	57
Budget Summary – Narrative .....	59
Historical Comparison of Taxable Property Values and Ad Valorem Rates.....	67

## GENERAL FUND

Summary .....	70
Sources and Uses of Funds .....	71
Sources by Revenue Classification .....	72
Uses by Division Summary.....	73
Uses by Expenditure Classification .....	74
Fund Division by Major Object Classification .....	75
City Advisory Boards.....	76

# TABLE OF CONTENTS – Continued

## GENERAL FUND (Continued)

### DEPARTMENT BUDGETS

City Commission.....	78
City Manager’s Office .....	80
City Clerk’s Office.....	84
Finance and Internal Services .....	88
City Attorney’s Office .....	98
Development Services.....	102
Building and Zoning Services.....	106
Human Resources .....	110
General Government.....	114
Code Compliance.....	116
Law Enforcement.....	121
Fire / Rescue Services .....	124
Public Works.....	130
Parks & Recreation .....	153

## SPECIAL REVENUE FUNDS

Special Revenue Fund .....	160
Stormwater Utility Fund .....	162
Solid Waste Management Fund .....	166
Transportation Fund.....	170
Streetlighting Districts Fund .....	172
Community Development Block Grant (CDBG) Fund .....	173
State Housing Initiatives Partnership (SHIP) Fund .....	174
Hurricane Housing Recovery Program (HHRP) Fund .....	175
Fire / Rescue Service Impact Fees Fund.....	176
Park Impact Fees Fund.....	177
Law Enforcement Impact Fees Fund .....	178
Environmental Improvement Trust Fee .....	179

## ENTERPRISE FUNDS

Enterprise Fund Summary .....	181
Revenues by Source .....	182
Expenses by Function .....	183
Water/Sewer Construction Fund – Sources and Uses.....	184
Water/Sewer Utility Service Overview.....	186

# TABLE OF CONTENTS – Continued

## ENTERPRISE FUNDS (Continued)

Water/Sewer Utility Fund Sources & Uses.....	189
Water Utility Services – Administration Division.....	191
Water Utility Services – Plant Operations Division.....	195
Water Utility Services – Waste Water Plant Operations Division.....	199
Water Utility Services – Customer Service and Billing Division.....	203
Water Utility Services – Field Operations Division.....	207

## CAPITAL PROJECT FUNDS

Capital Project Fund Summary.....	211
Municipal Complex & Infrastructure Fund.....	213
Replacement Equipment Fund.....	214
New Equipment Fund.....	216
Park Projects Fund.....	218

## FIVE-YEAR CAPITAL PLAN

Five-Year Capital Plan.....	219
Governmental Funds by Funding Source.....	220
Governmental Funds by Project Type.....	221
Enterprise Funds by Funding Source.....	222
Enterprise Funds by Project Type.....	223

## DEBT MANAGEMENT

Debt Management.....	225
Bond Indebtedness.....	226

## SCHEDULES/GLOSSARY

Capital Outlay Schedule.....	229
Pay Grade Listing.....	230
Chart of Accounts Operating Expenses.....	232
Glossary.....	235
Acronyms.....	242

**City of Deltona, Florida**

THIS PAGE WAS INTENTIONALLY LEFT BLANK