

CITY OF DELTONA, FLORIDA

ANNUAL BUDGET FISCAL YEAR 2011/2012



"Building Deltona's Future Through Continued Efficiencies and Effectiveness"

City of Deltona, Florida



Annual Budget FY 2011 / 2012 **October 1, 2011 through September 30, 2012**

MAYOR

John Masiarczyk, Sr.

CITY COMMISSION

Vice Mayor, Paul Treusch, Commission Member, District 4
Zenaida Denizac, Commission Member, District 1
Herb Zischkau, Commission Member, District 2
Heidi Herzberg, Commission Member, District 3
Fred Lowry, Jr., Commission Member, District 5
Michael Carmolingo, Commission Member, District 6

CITY MANAGER

Faith G. Miller

DEPUTY CITY MANAGER

Dave Denny

CITY ATTORNEY

Gretchen "Becky" Vose

CITY DEPARTMENT DIRECTORS

Joyce Kent, City Clerk
Robert Clinger, Finance Department
Thomas Acquaro, Human Resources
Chris Bowley, Planning and Development Services
Dale Baker, Building and Enforcement Services
Robert Staples, Fire Chief, Fire/Rescue Department
Glenn Whitcomb, Public Works and Utilities
Steve Moore, Parks & Recreation

Prepared by:

Finance Department 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, 2010.

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 11/12 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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Budget Overview



“Building Deltona’s Future Through Continued Efficiencies and Effectiveness”

September 6, 2011

CITY MANAGER’S BUDGET MESSAGE

Honorable Mayor and Commissioners:

I am pleased to present the Fiscal Year 11/12 Annual Budget for your consideration. The budget document is the comprehensive expression of policy set by the Commission and is prepared based on staff’s understanding of the Commission’s goals and direction for the community. The Deltona City Commission has continued to support the development of quality municipal services for City residents; these services make Deltona a great place in which to live, work and raise families. Our responsibility is to provide a balanced budget that helps to achieve the Commission’s goals. Even though we continue to deal with difficult economic challenges, I am confident this budget will move the City forward pursuant to the Commission’s direction, while improving strict adherence to stewardship of public funds and the City’s long-term financial health.

This year, City staff held two General Fund workshops on July 1st and August 9th and one workshop on August 8th for Special Revenue and Enterprise funds in order to more extensively involve the Commission in the budget process. At Commission direction, staff prepared a balanced budget with a proposed millage rate of 8.2995, the calculated roll-back rate. In continuing to respond to these difficult economic times, staff was able to reduce expenditures significantly enough that the City was able to include three (3) additional deputies in the FY 11/12 budget as well as provide funding to the Transportation Fund to resurface a 2.5 mile stretch of Elkcam Boulevard from Normandy to Providence Boulevard. Throughout the budget process, as well as all year long, staff continues to work diligently to overcome concerns regarding ever increasing costs, reduced ad valorem revenues and an overall reduction in City-wide revenues.

The FY 11/12 Budget represents significant changes to the Fire Department due to internal restructuring of Fire Administration as well as a County-wide consolidation of Telecommunications and the resulting transfer of the Telecommunications function to the County. The budget theme for this year is *“Building Deltona’s Future Through Continued Efficiencies and Effectiveness”*. This reflects our on-going goal of doing more with less given the on-going distressed economic times which are anticipated to continue into the foreseeable future. Staff has prepared and is presenting a balanced budget which will allow us to continue to provide quality services to all of our residents while managing our resources in the most efficient manner possible.

OVERVIEW

Mostly attributable to the consolidation of the Telecommunications function, the City was able to reduce total General Fund operating expenditures by \$659,800 and provide funding for resurfacing a portion of Elkcam Blvd. However, due to continued difficult economic times, funding for the City's sidewalk program has been discontinued other than a small amount of funding through a County grant.

In FY 08/09, 55% of the operating budget was devoted to public safety. At the time that was the highest percentage in the history of the City. The subsequent two budgets broke that record with 58% in FY 09/10 and 61% in FY 10/11. The FY 11/12 budget dedicates 59.5% of the General Fund operating expenditures to public safety as the City continues its commitment to public safety.

Likewise, back in better economic times the FY 07/08 budget set a record for the highest level of annual spending on areas other than public safety, \$20,183,300. Each budget since then has significantly reduced non-public safety spending culminating in a FY 11/12 non-public safety budget of \$12,226,400. That is a \$7.9 million dollar annual reduction in spending which was accomplished with minimal change in levels of service. This reflects the City's continued success at doing more with less.

Another interesting statistic is the average City of Deltona property taxes per household. In FY 06/07 the average household paid \$333.47 per year in Deltona property taxes. In FY 07/08 it dropped to \$314.34 per household. In FY 08/09 it dropped to \$308.39 per household; in FY 09/10 it remained essentially flat and then in FY 10/11 that average dropped to \$287.33. This year it will remain essentially the same as the prior year with the adoption of the roll-back rate. That means that for FY 11/12 the average household will pay about 13.8% LESS property taxes than it did five years earlier.

This budget reduces public safety spending by \$711,800. This reduction has two components, a reduction caused by the County consolidation of telecommunication services, and an increase caused by the addition of three deputies. The net result is public safety spending went down but levels of service went up. Non-public safety spending has increased by a modest \$52,000 resulting in a net decrease in total General Fund operating expenditures of \$659,800. As a whole, all non-public safety General Fund departments held the line on their expenditures with only slight increases or decreases.

General Fund inter-fund transfers in this budget of \$365,800 are down by \$1,384,200 compared to last year's transfer of \$1,750,000 to fund the road widening of Ft. Smith Sec. 4A, Rookery to Stallings.

The City Manager's office, with direction from the City Commission and the technical support of the Finance Department, followed a number of sound fiscal and financial principles in the preparation of the budget and developed this budget to be sustainable and affordable within the present environment and under prudent business practices and decisions. The two most important principles that were emphasized are that the budget balances – and it does – and that we do not use one-time funds (reserves) for recurring expenses. This last principle is important to avoid incurring future recurring expenses for which there is no funding source. City staff has formally recommended that the City establish by resolution two General Fund reserves. A Strategic Reserve and an Operating Reserve. Both have been reflected in this budget document pending approval by the Commission. If not approved they will be removed from the final budget document.

Budget Message

At the beginning of the budget process, Department Directors were directed to develop their budgets using either the prior year’s actual expenses, or the current year’s budget, whichever was lower. While not an attainable goal in all departments, all Directors diligently worked toward preparing a sound budget reflecting only necessary expenditures. Each department has played a critical role in presenting you with a balanced budget today. The proposed revenue and spending plan shows the City to be in good financial standing throughout the upcoming year, and our hope is that this resource plan addresses the major issues identified in Commission discussions.

BUDGET HIGHLIGHTS

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

Revenue Sources:

	General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Total
Taxes	\$23,128,700	\$ -	\$ -	\$ -	\$ 23,128,700
Licenses/Permits	289,000	-	-	-	289,000
Special Assessments	-	7,567,800	-	-	7,567,800
Impact Fees	-	131,850	30,000	-	161,850
Intergovernmental	5,709,500	1,600,000	-	-	7,309,500
Charges for Services	159,000	-	17,539,000	-	17,698,000
Fines & Forfeits	297,000	-	-	-	297,000
Grants	-	5,208,816	-	-	5,208,816
Miscellaneous	1,036,500	2,035,650	56,500	15,050	3,143,700
Debt Proceeds	-	-	673,000	-	673,000
Total	\$ 30,619,700	\$ 16,544,116	\$18,298,500	\$ 15,050	\$ 65,477,366

Appropriated Expenditures:

	General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Total
Operating (1)	\$29,127,400	\$ 12,354,651	\$ 8,601,000	\$ -	\$ 50,083,051
Capital Outlay	76,500	11,517,839	11,338,000	1,137,500	24,069,839
Debt Service	-	1,980,995	5,432,313	-	7,413,308
Total Appropriations	\$29,203,900	\$ 25,853,485	\$ 25,371,313	\$ 1,137,500	\$ 81,566,198

Transfers In (Out):

	General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Total
Transfers In	\$ -	\$ 487,300	\$ -	\$ 1,050,000	\$ 1,537,300

Budget Message

Transfers Out	(1,415,800)	(121,500)	-	-	(1,537,300)
Net Transfers	\$ (1,415,800)	\$ 365,800	\$ -	\$ 1,050,000	\$ -

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

Property Taxes

The Commission decided that it was in the best interest of the City to adopt a millage rate of 8.2995 which is the “roll-back” rate. This is a 30.1% increase in the millage rate but is not a tax increase under the Truth In Millage (TRIM) law since it will generate the same amount of revenue for the City as it did in the prior year. Some residents, specifically those with sufficiently large accumulated “Save Our Homes” benefits could see increases in their Deltona property tax that is comparable in percentage to the increase in the millage rate. Many residents will see little or no change in their taxes and many City residents will see decreases. The net result will be \$122,100 more total property tax revenue for the City than in the prior year because of a small amount of new construction.

The fact that millage rates can go up but result in reduced property tax revenue, or that in better economic times millage rates went down but resulted in increased revenues, and that under both scenarios some residents saw increases while others saw decreases illustrates the counter intuitive nature of the ad-valorem system combined with the unintended consequences caused by “Save Our Homes” in a declining real estate market. It also illustrates the lack of correlation between property values and the need for services. This lack of correlation is further borne out by the fact that even with additional declines in property values the Commission recognized the need to consider increased level of service in law enforcement.

The reality, at least for now, is the General Fund has no ability to add to reserves or cover any debt service. In addition it will only be able to fund pay as you go capital projects out of reserves. Given the current economic outlook and the fact that the assessment date for the FY 12/13 year is about four months away, every indication points toward property values decreasing yet again. Even a 10% decline next year, which would be the smallest decline in some time, would likely result in a rolled-back rate in excess of 9 mills. Given the constitutional cap of 10 mills, it is unrealistic to expect ad-valorem revenues to do anything but decline further or stay flat over the foreseeable future. Certainly given the restrictions imposed by “Save Our Homes”, absent major commercial development in the City, it will be many years before we reach ad-valorem revenue levels comparable to FY 06/07 which was the year of the highest ad-valorem revenues in the City’s history.

Revenues Increase and Decrease

The City relies on a wide variety of revenue sources. General Fund operating revenues for FY 11/12 decreased by \$1,095,300 over the prior year budget. For FY 11/12 the following changes in revenues are expected when compared to the FY 10/11 budget:

General Fund:

- Taxes overall, which include ad-valorem, as well as various franchise fees and service taxes, which include electric, gas, and telecommunications, are expected to decrease in the

aggregate by \$821,300. This decrease was mainly driven by decreased revenue attributable to electric utility franchise fees and telecommunications service taxes. Ad-valorem tax increased by \$122,100 all of which is attributable to new growth from construction.

- Licenses/permits are budgeted to decrease by \$84,000 due to the lower number of permits issued to new residential and commercial construction.
- Intergovernmental revenues are budgeted to decrease by \$39,500 primarily due to anticipated decreases in Half-Cent Sales Tax. Also budgeted in intergovernmental revenues is \$76,500 for a reimbursement from the County for certain sidewalk projects.
- Charges for Services are budgeted to decrease by \$86,000 based on current year projections of actual. This budgeted decrease is primarily attributable to the loss of the 911/dispatch contracts with Orange City and Debarry due to the consolidation with the County for the Telecommunications function.
- Fines and Forfeits are budgeted to increase by \$60,000 based on current projections of actual.
- Miscellaneous revenues are expected to decrease by \$124,500 based on current projections of actual.

Other Funds:

- Impact fees are expected to decrease by \$148,150, \$103,150 in Special Revenue Funds and \$45,000 in Enterprise Funds, due to having reinstated the moratorium placed on commercial impact fees until April, 2012.
- Water and sewer charges for services are budgeted to increase by \$1,050,000 as the utility finally begins to realize some revenue increases going into the fourth year of annual rate increases. Over the past three years, customers have significantly reduced their water usage in response to the water conservation rates imposed in 2008 by the St. Johns River Water Management District and the City has not experienced as great an increase in charges for services as anticipated from the utility's annual rate increases.

Expenditures Increase and Decrease

1. General Government – an increase of \$76,800.
2. Public Safety – a decrease of \$711,800.
3. Physical Environment – a decrease of \$524,483.
4. Transportation – a decrease of \$240,700.
5. Economic Environment – a decrease of \$115,576.
6. Culture/Recreation - a reduction of \$18,000.

To be considered with any new budget is not just the change in dollar amount, but also the change in function within the operations of the City. Significant functional or service changes include the following compared to the FY 10/11 budget:

City Commission: The annual \$250,000 amphitheater maintenance agreement with the County was transferred to the Parks and Recreation Department. A part-time Administrative Assistant position was reclassified to a full-time Administrative Assistant.

City Manager: A Business Development Administrator position was transferred from Planning & Development and will continue to oversee economic development. An administrative assistant was transferred from Parks & Recreation.

City Clerk: A part-time office assistant was added to serve as a receptionist at the main entrance to City Hall.

City Attorney: The City has contracted with an outside law firm to provide legal services.

Planning and Development Services: The Planning & Development Services Department continues to bring more functions in-house as staff gets trained. This has significantly reduced appropriations for outside professional services. Personal services were decreased as the Business Development Administrator was transferred to the City Manager's department.

Building and Zoning Services and Enforcement Services: These two departments have been combined into one department called Building and Enforcement Services under one Director. As part of this reorganization two fire inspectors were transferred from the Fire Department, the Assistant Building Official position was eliminated, and a Plans Examiner was added on an intermittent basis.

Law Enforcement: Three additional deputies have been added.

Fire/Rescue Services: As part of a reorganization two fire inspectors were transferred to Building and Enforcement Services. As part of the County's consolidation of dispatch services 12 telecommunications positions were eliminated. The Fire Marshal position was eliminated as these functions will be handled by the State.

Other Items:

Non-recurring expenditures included in this budget are a \$365,800 transfer for resurfacing a portion of Elkcam Blvd.

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

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

Other Funds

- Stormwater operating expenses decreased by \$13,435 due to multiple line item cuts.
- Solid Waste total operating expenses decreased by \$6,300.
- Transportation Fund operating expenses decreased by \$229,200 primarily due to a reduction in the administrative fee charged by the General Fund. This reduction was done to accommodate the Transportation Fund's inability to pay the existing fee.
- Deltona Water overall operating expenses decreased by a modest \$45,500, spread over multiple line items, as the Water/Wastewater utility continues to hold the line on spending.

CONCLUSION

This budget message and subsequent document highlights the operation and management of the City of Deltona in difficult times. Since we have relentlessly pursued cost savings and efficiencies wherever we could find them, contrary to the “government stereotype”, in each of the last three years the City has actually saved money in the area of non-public safety by spending LESS than budgeted. In turn all of those “operational surpluses” were then incorporated into the budget of the following year with the result that in this budget non-public safety spending is \$7.9 million less than the peak in FY 07/08, a 39% reduction that saves our residents \$79 million every ten years or provides funding for other vital City priorities. In Deltona, actual city property taxes paid by our residents per household continue to be next to the lowest in the County. We have been the lowest or next to the lowest for many years. Per-capita General Fund spending continues to be the lowest in the County. We have indeed done more with less.

As the City’s single most important policy document, the annual budget serves as the Commission’s ultimate planning tool to serve the needs of the community and to continue to provide quality services to more than 85,000 residents. We sincerely appreciate the support of a dedicated City Commission, involved residents, and our committed City staff.

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

Respectfully submitted,



Faith G. Miller
Deltona City Manager

GENERAL INFORMATION

The City of Deltona is approximately 41 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 85,000 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.

John Masiarczyk, Sr., Mayor	2014
Paul Treusch, Vice Mayor	2012
Zenaida Denizac, Commissioner	2014
Herb Zischkau, Commissioner	2012
Heidi Herzberg, Commissioner	2014
Fred Lowry, Jr., Commissioner	2014
Michael Carmolingo, Commissioner	2012

GENERAL INFORMATION (Continued)

EXISTING LAND USES AND CONDITIONS

The land area of the City is dominated by the Deltona Lakes Planned Unit Development (PUD). The Deltona Lakes PUD is mainly comprised of single family residential parcels with 36,683 platted single family residential lots.

With over 33,715 developed residential units, residential land use dominates the City's development pattern. The development pattern has been on a first come first serve basis with the remaining residential lots.

Barring environmental or required service(s) constraints, residential construction will occur on a scattered-lot basis, unless within an approved subdivision.

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 totals 17.4 acres. This equates to less than a quarter acre of industrial use per 1,000 persons. The regional average is approximately four (4) acres per 1,000 persons. The Deltona Activity Center (approximately 900 acres) includes land zoned for industrial use and the Property Appraiser's tax rolls identify an additional 61 acres of vacant industrial property. The Deltona Activity Center is located in the northwestern portion of the City, east of Interstate-4 and north and south of Howland Boulevard.

EDUCATION

The City has nine elementary schools, three middle, and two high schools operated by the Volusia County School System with a total enrollment of approximately 14,482 students. Some Deltona elementary school students also attend two other schools that are located outside of city limits. Deltona's first high school, Deltona High, opened in 1989. Deltona High has an enrollment rate of 1,685 students for the 2011/12 school year. In 1994, a second high school was built, Pine Ridge High, which has an enrollment rate of 1,750 students for the 2011/12 school year. Daytona State College (DSC), Deltona Center Campus, is located at the City of Deltona's Municipal Complex. City Hall is located on 10 acres of a 100-acre State educational site upon which the separate DSC Deltona Center Campus was opened on August 2004. The City has provided 4,000 sq. ft. of space in the City Hall facility to DSC. This space was to be provided for a five-year period with an original expiration date of June 30, 2009. On March 2009, the City extended the lease for an additional three (3) years and, when the lease term expires in 2012, it is anticipated that City staff will take over the remainder of the building currently housing DSC classrooms.

GENERAL INFORMATION (Continued)**FIRE SERVICES**

The Fire Department operates five stations, each with fire protection and Paramedic level Emergency Medical Services capabilities. Staffing includes fully trained professional firefighters whose training, certification, and credentialing requirements surpass many of our neighboring communities. The citizens of Deltona benefit from minimum staffing level of 18 personnel on duty 24/7/365 with 3 firefighters each of our engines and ladder truck, 2 firefighters on a rescue ambulance and a Battalion officer overseeing the shift. These staffing levels and rapid response times are critical elements to quickly assembling an effective firefighting force and reducing the damage caused by fire. The same is also true in saving the lives of critically ill or injured victims.

FIRE STATION FACILITIES AND LOCATIONS

Station 61- Located at 1685 Providence Boulevard and was built in 1973. An addition was constructed in 1979 for administration. The original portion of the facility was renovated in 2008. This location serves as the administration building.

Station 62- 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- 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 and an addition was added in 2007.

Station 64- Located at 236 Fort Smith Boulevard. Originally opened in 1989 as a temporary facility, the permanent facility was built in 1996 and was the last facility constructed by the former Deltona Fire District.

Station 65- Located at 2983 Howland Blvd. opened in August of 2011. This much needed facility serves the north-western portion of the city and is perfectly positioned and constructed for future residential and commercial growth slated for this area of the city.

Lombardy Logistics Facility- In 2009 the fire department renovated Deltona’s original volunteer fire station to serve as a Logistics Facility. The former station 62 now houses the equipment and supplies to maintain the readiness and operational effectiveness of a department responsible for mitigating more than 8,500 calls for service annually.

Construction of Fire Station 65 included funds received from a federal Community Development Block Grant Energy Efficiency Grant which will reduce the cost of operating the facility for years to come.

The department also received a Homeland Security grant to fund ongoing training for our Special Operations personnel. This highly specialized training includes: Hazardous Materials Mitigation, Urban Search and Rescue, Trench Rescue, Rope Rescue and High-angle Rope Rescue.

GENERAL INFORMATION (Continued)

LAW ENFORCEMENT

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

We are committed to remaining aggressive in dealing with crime in a proactive way and offering varied tools to our officers to accomplish those ends. During FY 10/11, the City approved the addition of three (3) Sergeants and one (1) Deputy to Law Enforcement. This coming year we are expanding our public safety level of service by adding three (3) additional deputies as directed by Commission for a total of 79 deputies.

. RECREATION

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

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

Additionally, the City was awarded a Volusia County ECHO grant of \$393,750 to assist in the construction of an all-inclusive playground at the newly acquired Thornby Park. The all-inclusive playground project is now completed and is a valuable asset for Volusia County and the City of Deltona.

The City hopes to pursue and secure other future grant opportunities in the future that will enable us to continue various park improvements including the new 122-acre sports complex in the Alexander/Providence area. We are very aware of the need for safe areas for our citizens to enjoy the nature trails in our parks. To this end we are working with Volusia and Seminole Counties as well as the entire St. Johns River Trail system to tie our trails into the Seminole County Lake Monroe Loop and the East/West trail.

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

RIVERS AND LAKES

The City includes more than 50 lakes, totaling over eight square miles. One of the unique features of the lakes of Deltona is that the lake levels are subject to substantial fluctuations based upon rainfall and drought periods. Information compiled by the St. Johns River Water Management District and the City, from 1991 to July 2011, shows that some of the lake elevations have changed by as much as eight to ten feet. Another major factor is that very few of the lakes are spring fed and are fairly shallow.

The City's current construction of the McGarity-Kirkhill Stormwater Retrofit Drainage Project, the Drysdale Chapel project and other Stormwater projects have significantly improved the City's ability to manage and control the wide-spread flooding that has occurred within the City in past years. In

GENERAL INFORMATION (Continued)

RIVERS AND LAKES (Continued)

June 2010, the City was awarded a \$937,500 grant from the State of Florida, Department of Community Affairs and the County of Volusia. The monies will provide financial assistance in the completion of three stormwater projects at Lake Tivoli, Piedmont, and Tivoli/Wheeling. The projects will increase the capacity of the existing stormwater transfer systems to prevent local area flooding during times of excessive rainfall. Additional stormwater projects are in various stages of design / permitting, bidding or actual construction.

ECONOMIC ENVIRONMENT

The City is currently undergoing an economic downturn due to the local housing market and fluctuating energy costs. The City’s economic outlook is also largely impacted by the state and regional economy with a great deal of reliance placed on surrounding communities for work, shopping, and entertainment. Area employment consists predominately of service related activities, retail trade, manufacturing, government and construction. The regional economy has suffered economic losses and with it the City has experienced lower levels of building activity and population growth. The City’s land use is almost entirely residential and approximately 92% built out. New construction of single-family residential housing had the following number of permits issued:

<u>Fiscal Year</u>	<u># of Permits</u>
04/05	1,128
05/06	699
06/07	371
07/08	106
08/09	63
09/10	39

The City of Deltona has experienced a 39% increase in population over the last eleven years, since 2000. The City is faced with the need to accommodate growth, as well as establish the means necessary to manage it.

While residents enjoy the quiet suburban lifestyle of this community and public sentiment is to maintain and preserve its residential character, the City’s largely residential make-up and continued growth presents a significant challenge for the City government, with respect to all aspects of service delivery and diversity in the upcoming years. The City recognizes that the residents need basic commercial amenities (food services, medical services, higher educational, etc.) and is moving forward with a dedicated program to establish these commercial entities and the jobs they create within the City.

Demographics

DEMOGRAPHICS

POPULATION - 2010	85,182	100.0	AREA	41	sq. miles
As of August 18, 2011	85,233				
HOUSEHOLDS			HOUSING UNITS-OCCUPIED	30,223	100.0
Total households	30,223	100.0	Owner-occupied housing units	24,623	81.5
Family households (families)	23,046	76.3	Renter-occupied housing units	5,600	18.5
With own children under 18 years	9,928	32.8	HOUSEHOLD INCOME		
Married-couple family	16,612	55.0	Less than \$10,000	1,233	5.0
With own children under 18 years	6,594	21.8	\$10,000 to \$14,999	1,290	5.2
Female householder	4,633	15.3	\$15,000 to \$24,999	3,707	14.9
With own children under 18 years	2,429	8.0	\$25,000 to \$34,999	4,132	16.6
Non-family households	7,177	23.7	\$35,000 to \$49,999	5,575	22.4
Householder living alone	5,458	18.1	\$50,000 to \$74,999	5,717	23.0
Householder 65 years and over	2,216	7.3	\$75,000 to \$99,999	1,976	7.9
Households with dwellers age 18 or less	11,571	38.3	\$100,000 to \$149,999	967	3.9
Households with dwellers age 65+	8,048	26.6	\$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	5,295	6.2	OCCUPATION		
5 to 9 years	5,890	6.9	Management, professional	8,355	26.6
10 to 14 years	6,254	7.3	Service occupations	5,018	16.0
15 to 19 years	6,471	7.6	Sales and office occupations	9,771	31.1
20 to 24 years	4,857	5.7	Farming, fishing, & forestry	30	0.1
25 to 34 years	10,583	12.5	Construction, extraction, maint.	4,340	13.8
35 to 44 years	11,861	13.9	Production, transportation, & moving materials	3,882	12.4
45 to 54 years	13,072	15.3	VEHICLES / HOUSEHOLD		
55 to 59 years	5,173	6.1	None	917	3.7
60 to 64 years	4,610	5.4	1	8,404	33.7
65 to 74 years	6,056	7.1	2	11,165	44.8
75 to 84 years	3,680	4.3	3 or more	4,420	17.7
85 years and over	1,380	1.6	SCHOOL YEARS COMPLETED		
SEX			Population 25 years and over	45,776	100.0
Male	41,497	48.7	Less than 9 th grade	1,986	4.3
Female	43,685	51.3	9 th to 12 th grade, no diploma	6,027	13.2
RACE			High school graduate or GED	16,145	35.3
One race	82,104	96.4	Some college, no degree	11,816	25.8
White	65,348	76.7	Associate's degree	3,674	8.0
Black or African American	9,271	10.9	Bachelor's degree	4,400	9.6
American Indian & Alaskan Native	414	0.5	Graduate or professional degree	1,728	3.6
Asian	1,074	1.3	Percent high school graduate or higher	(X)	82.5
Hispanic or Latino (of any race)	25,734	30.2	Percent bachelor's degree or higher	(X)	13.4
Native Hawaiian & Pacific Islander	49	0.1	AGE OF HOUSING		
Some other race	5,948	7.0	1939 or earlier	80	0.3
Two or more races	3,078	3.6	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 2000/2010 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	85,182	100	494,593	100.0	18,801,310	100
Under 5 years	5,295	6.2	24,337	4.9	1,073,506	5.7
5 to 9 years	5,890	6.9	24,819	5.0	1,080,255	5.7
10 to 14 years	6,254	7.3	26,923	5.4	1,130,847	6.0
15 to 19 years	6,471	7.6	31,095	6.3	1,228,382	6.5
20 to 24 years	4,857	5.7	30,798	6.2	1,228,758	6.5
25 to 34 years	10,583	12.5	50,842	10.2	2,289,545	12.2
35 to 44 years	11,861	13.9	56,611	11.4	2,431,254	13.0
45 to 54 years	13,072	15.3	74,193	15.0	2,741,493	14.6
55 to 59 years	5,173	6.1	35,429	7.2	1,202,418	6.4
60 to 64 years	4,610	5.4	35,257	7.1	1,135,250	6.0
65 to 74 years	6,056	7.1	53,767	10.9	1,727,940	9.2
75 to 84 years	3,680	4.3	35,872	7.2	1,097,537	5.9
85 years and over	1,380	1.6	14,650	3.0	434,125	2.3

EXISTING POPULATION: RACE AND ETHNICITY

	<i>Deltona</i>		<i>Volusia County</i>		<i>Florida</i>	
	Number	Percent	Number	Percent	Number	Percent
One race	82,104	96.4	484,083	97.9	18,328,733	97.5
White	65,348	76.7	408,256	82.5	14,109,162	75.0
Black or African American	9,271	10.9	51,791	10.5	2,999,862	16.0
Am. Indian & Alaska Native	414	0.5	1,778	0.4	71,458	0.4
Asian	1,074	1.3	7,567	1.5	454,821	2.4
Asian Indian	202	0.2	2,200	0.4	128,735	0.7
Chinese	148	0.2	1,105	0.2	72,248	0.4
Filipino	295	0.3	1,479	0.3	90,223	0.5
Japanese	33	0.0	264	0.1	13,224	0.1
Korean	46	0.1	543	0.1	26,205	0.1
Vietnamese	111	0.1	822	0.2	58,470	0.3
Other Asian ¹	239	0.3	1,154	0.2	65,716	0.3
Native Hawaiian & Pacific Islander	49	0.1	204	0.0	12,286	0.1
Native Hawaiian	6	0.0	54	0.0	2,809	0.0
Guamanian or Chamorro	15	0.0	40	0.0	3,747	0.0
Samoan	5	0.0	35	0.0	1,153	0.0
Other Pacific Islander ²	23	0.0	75	0.0	4,577	0.0
Some other race	5,948	7.0	14,487	2.9	681,144	3.6
Two or more races	3,078	3.6	10,510	2.1	472,577	2.5
<i>Race alone with one or more races³</i>						
White	67,871	79.7	417,344	84.4	14,488,435	77.1
Black or African American	10,744	12.6	56,417	11.4	3,200,663	17.0
American Indian and Alaska Native	1,044	1.2	4,640	0.9	162,562	0.9
Asian	1,586	1.9	9,750	2.0	573,083	3.0
Native Hawaiian and Other Pacific Islander	163	0.2	612	0.1	39,914	0.2
Some other race	7,090	8.3	17,079	3.5	844,318	4.5

Information from 2010 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	85,182	100.0	494,593	100.0	18,801,310	100.0
Hispanic or Latino (of any race)	25,734	30.2	55,217	11.2	4,223,806	22.5
Mexican	1,340	1.6	11,757	2.4	629,718	3.3
Puerto Rican	17,661	20.7	27,679	5.6	847,550	4.5
Cuban	1,548	1.8	3,617	0.7	1,213,438	6.5
Other Hispanic or Latino	5,185	6.1	12,164	2.5	1,533,100	8.2
Not Hispanic or Latino	59,448	69.8	439,376	88.8	14,577,504	77.5
White alone	48,502	56.9	372,982	75.4	10,884,722	57.9

Information from 2010 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	24,623	150,443	4,998,979
Average Size	2.72	2.31	2.47

Information from 2010 U.S. Census of Population and Housing

Demographics

EXISTING HOUSEHOLDS BY TYPE

	Deltona		Volusia County		Florida	
	Number	Percent	Number	Percent	Number	Percent
Total households	30,223	100.0	208,236	100.0	7,420,802	100.0
Family households (families)	23,046	76.3	130,386	62.6	4,835,475	65.2
With own children under age 18	9,928	32.8	45,099	21.7	1,932,725	26.0
Married-couple family	16,612	55.00	95,398	45.8	3,457,149	46.6
With own children under age 18	6,594	21.8	27,875	13.4	1,230,374	16.6
Female householder	4,633	15.3	25,160	12.1	1,005,042	13.5
With own children under age 18	2,429	8.0	12,517	6.0	530,343	7.1
Non-family households	7,177	23.7	77,850	37.4	2,585,327	34.8
Householder living alone	5,458	18.1	61,439	29.5	2,021,781	27.2
Householder 65 years and over	2,216	7.3	28,164	13.6	824,389	11.1

Information from 2010 U.S. Census of Population and Housing

**PRINCIPAL TAXPAYERS
FISCAL YEAR ENDED SEPTEMBER 30, 2010**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>
Florida Power & Light Company	Utility	\$16,166,703	0.7%
Wal-Mart Stores East LP	Discount Dept. Store	15,020,917	0.6%
Publix Super Markets, Inc.	Grocery Store	11,373,484	0.5%
Florida Power Corporation	Utility	11,133,742	0.5%
Lowe's Home Centers, Inc.	Home Improvement Store	10,180,227	0.4%
Bright House Networks LLC	Utility	7,808,317	0.3%
D O T Properties N V	Real Estate	6,837,250	0.3%
Deltona Partners LLC	Real Estate	6,672,679	0.3%
Bellsouth Telecommunication, Inc.	Utility	6,516,398	0.3%
Federal National Mortgage Association	Banking	6,132,903	0.3%
All Other		<u>2,291,202,302</u>	<u>95.9%</u>
	Total	\$2,389,044,922	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.....	41
Number of paved streets.....	1,640
Miles of maintained streets.....	423.54
Developed lots.....	33,715
Platted single-family residential lots.....	36,683

Fire Protection

Number of stations.....	5
Number of Firefighters and Officers (Fire Operations).....	69
Number of Administrative Staff and Communications.....	10
Number of calls (alarms) answered.....	8,311
Number of inspections conducted.....	3,674

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

Number of Stations.....	1
Number of Sworn Officers.....	76
Number of Clerical Staff.....	3

Parks and Recreation

Number of Community Parks.....	10
Number of Neighborhood Parks.....	7
Number of Urban Open Spaces.....	1
Number of Tot Lots.....	1
Developed Park Area.....	250 Acres
Undeveloped Park Area.....	284 Acres
Baseball Fields (Dewey-4; Vann-4; Wes Crile-2; Timber Ridge-1; Dwight Hawkins-2; Manny-2).....	15
Basketball Courts.....	11
Football Fields.....	1
Multi-Purpose Fields (Festival; Campbell; Wes Crile; Harris Saxon; Keysville; Hoffman; Dwight Hawkins; Manny; Dewey-2).....	10
Playgrounds.....	15
Racquetball Courts.....	3
Shuffleboard Courts.....	28
Soccer Fields.....	10
Tennis Courts (Campbell-1; Wes Crile-4; Harris Saxon-2).....	6
Volleyball Courts (Outdoors-Campbell & Lake Gleason; Indoor-Wes Crile).....	3
Softball Fields (Dupont Lakes-2; Vann-1).....	3
Gymnasium (Wes Crile).....	1

Public Schools

Number of Elementary Schools.....	9
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.....	6,374
Daily average treatment in gallons.....	0.779 mgd
Maximum daily capacity of treatment plant in gallons.....	1.40 mgd

Water System

Miles of water mains.....	503
Number of services connections (as of 8/18/11).....	31,096
Number of fire hydrants.....	1,330
Daily average consumption in gallons.....	9.886 mgd
Maximum daily capacity of plant in gallons.....	26.9 mgd
Number of Water Treatment Plants.....	16

ORGANIZATIONAL CHART



Citizens of Deltona

Elected Officials
 John C. Masiarczyk, Sr., Mayor
 Zenaida Denizac, District 1 Herb Zischkau, District 2
 Heidi Herzberg, District 3 Paul Treusch, District 4, Vice Mayor
 Fred Lowry, Jr., District 5 Michael Carmolingo, District 6

Various Appointed Boards & Committees

City Clerk's Office
 Joyce Kent, CMC, City Clerk

Building & Enforcement Services Department
 Dale Baker, Director

- *Enforcement Services Division*
- *Solid Waste Division*
- *Construction Services Division*

Finance
 Robert "Bob" Clinger, Director

- *Accounting/Payroll*
- *Budget & Operational Services*
- *Fiscal Services*
- *Purchasing*

Human Resources
 Tom Acquaro, MPA, IPMA-CP, Director

- *Human Resources*
- *Risk management*

City Manager
 Faith G. Miller, MMC, MPA

Deputy City Manager
 William "Dave" Denny

Information Technology
 Steve Narvaez, IT Manager

Parks & Recreation
 William "Steve" Moore, Director

- *Facilities Maintenance*
- *LEC/Amphitheatre Scheduling*
- *Community/Special Events*

Public Works
 Glenn Whitcomb, Director

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

City Attorney
 Gretchen "Becky" Vose

Fire / Rescue Department
 Robert "Bob" Staples, CMO
 Fire Chief

- *Operations/Combat*
- *Emergency Management/ Administration*
- *Fire Loss Management*

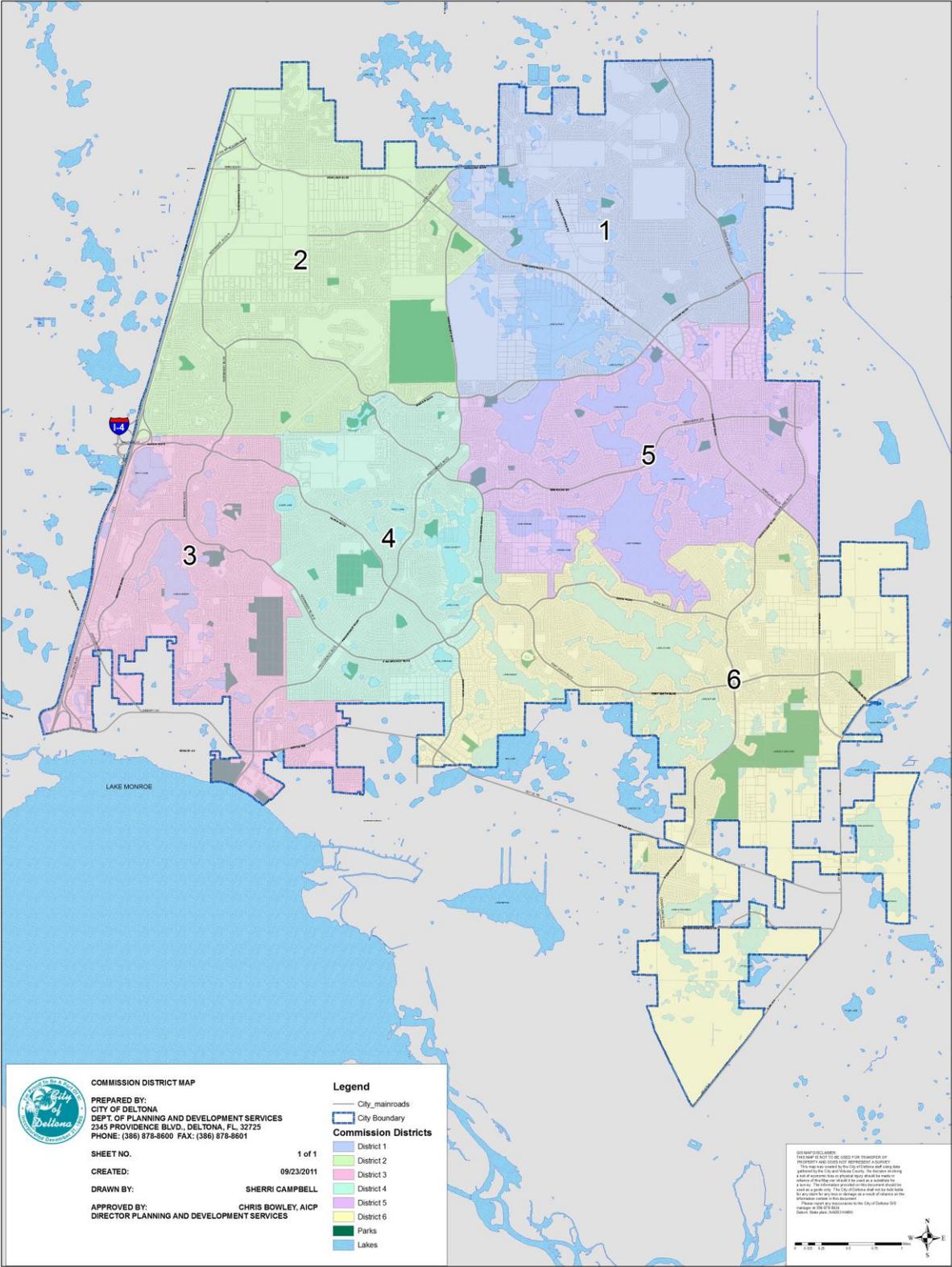
Law Enforcement
 Captain David "Dave" Brannon
 District Commander

Contracted services with Volusia County Sheriff's Office

Planning & Development Services
 Chris Bowley, Director

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

COMMISSION DISTRICT MAP



BUDGET SUMMARY - FULL TIME EQUIVALENT HISTORICAL STAFFING SUMMARY

	FY09	FY10	Budget FY11	Change	FY12
GENERAL FUND:					
City Commission	1.0	1.0	0.5	0.5	1.0
City Manager	4.0	4.0	5.0	1.5	6.5
City Clerk	5.0	5.0	5.0	0.5	5.5
Finance Department	12.0	12.0	11.0	0.0	11.0
Information Technology Services	5.0	5.0	5.0	0.0	5.0
City Attorney	4.5	4.0	5.0	0.0	5.0
Planning & Development Services	10.0	10.0	9.0	(1.0)	8.0
Human Resources	4.5	4.5	4.5	0.0	4.5
General Government	1.0	1.0	0.0	0.0	0.0
Building & Enforcement Services					
Building & Zoning Services	9.0	9.0	9.0	1.5	10.5
Enforcement Services	15.0	15.0	13.0	1.0	14.0
	<u>24.0</u>	<u>24.0</u>	<u>22.0</u>	<u>2.5</u>	<u>24.5</u>
Fire/Rescue					
Administration Division	95.0	94.0	93.0	(83.5)	9.5
Operations Division	0.0	0.0	0.0	69.0	69.0
	<u>95.0</u>	<u>94.0</u>	<u>93.0</u>	<u>(14.5)</u>	<u>78.5</u>
Public Works					
Traffic Operations	6.0	6.0	5.0	0.0	5.0
Engineering Division	5.0	5.0	5.0	0.0	5.0
Field Operations	12.0	11.0	11.0	0.0	11.0
Administration Division	3.0	3.0	2.0	0.0	2.0
Fleet Maintenance	4.5	4.0	4.0	0.0	4.0
	<u>30.5</u>	<u>29.0</u>	<u>27.0</u>	<u>0.0</u>	<u>27.0</u>
Parks & Recreation	30.0	30.0	26.0	(1.0)	25.0
TOTAL GENERAL FUND	<u>226.5</u>	<u>223.5</u>	<u>213.0</u>	<u>(11.5)</u>	<u>201.5</u>
SPECIAL REVENUE FUNDS:					
Stormwater Fund	26.0	26.0	26.0	0.0	26.0
Solid Waste Fund	2.0	2.0	2.0	0.0	2.0
State Housing Initiatives (SHIP)	1.0	1.0	1.0	0.0	1.0
Neighborhood Stabilization (NSP 1)	2.0	2.0	1.0	0.0	1.0
Neighborhood Stabilization (NSP 3)	0.0	0.0	0.0	0.0	0.0
TOTAL SPECIAL REVENUE FUNDS	<u>31.0</u>	<u>31.0</u>	<u>30.0</u>	<u>0.0</u>	<u>30.0</u>
ENTERPRISE FUND:					
Water Utility Services					
Administration	5.0	4.0	5.0	0.0	5.0
Water Plant Operations	10.0	10.0	10.0	1.0	11.0
Wastewater Plant Operations	9.0	9.0	9.0	0.0	9.0
Customer Service/Billing	16.0	16.0	16.0	0.0	16.0
Water/WW Field Operations	25.0	25.0	24.0	(1.0)	23.0
TOTAL ENTERPRISE FUND	<u>65.0</u>	<u>64.0</u>	<u>64.0</u>	<u>0.0</u>	<u>64.0</u>
TOTAL ALL FUNDS	<u>322.5</u>	<u>318.5</u>	<u>307.0</u>	<u>(11.5)</u>	<u>295.5</u>

BUDGET SUMMARY - STAFFING CHANGES

	Number of Postions (full & part-time) by Department									Budgeted		
	FY11			Change			FY12			Full-time Equivalents		
	FT	PT	Total	FT	PT	Total	FT	PT	Total	FY10	Change	FY11
GENERAL FUND												
City Commission	0.0	1.0	1.0	1.0	(1.0)	0.0	1.0	0.0	1.0	0.5	0.5	1.0
City Manager	5.0	0.0	5.0	1.0	1.0	2.0	6.0	1.0	7.0	5.0	1.5	6.5
City Clerk	5.0	0.0	5.0	0.0	1.0	1.0	5.0	1.0	6.0	5.0	0.5	5.5
Finance Department	11.0	0.0	11.0	0.0	0.0	0.0	11.0	0.0	11.0	11.0	0.0	11.0
Inf. Technology Services	5.0	0.0	5.0	0.0	0.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0
City Attorney	5.0	0.0	5.0	0.0	0.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0
Planning & Development Svcs.	9.0	0.0	9.0	(1.0)	0.0	(1.0)	8.0	0.0	8.0	9.0	(1.0)	8.0
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Building & Enforcement Services												
Building & Zoning Services	9.0	0.0	9.0	1.0	1.0	2.0	10.0	1.0	11.0	9.0	1.5	10.5
Enforcement Services	12.0	2.0	14.0	2.0	(2.0)	0.0	14.0	0.0	14.0	13.0	1.0	14.0
	<u>21.0</u>	<u>2.0</u>	<u>23.0</u>	<u>3.0</u>	<u>(1.0)</u>	<u>2.0</u>	<u>24.0</u>	<u>1.0</u>	<u>25.0</u>	<u>22.0</u>	<u>2.5</u>	<u>24.5</u>
Fire/Rescue												
Administration Division	93.0	0.0	93.0	(84.0)	1.0	(83.0)	9.0	1.0	10.0	93.0	(83.5)	9.5
Operations Division	0.0	0.0	0.0	69.0	0.0	69.0	69.0	0.0	69.0	0.0	69.0	69.0
	<u>93.0</u>	<u>0.0</u>	<u>93.0</u>	<u>(15.0)</u>	<u>1.0</u>	<u>(14.0)</u>	<u>78.0</u>	<u>1.0</u>	<u>79.0</u>	<u>93.0</u>	<u>(14.5)</u>	<u>78.5</u>
Public Works												
Traffic Operations	5.0	0.0	5.0	0.0	0.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0
Engineering Division	5.0	0.0	5.0	0.0	0.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0
Field Operations	11.0	0.0	11.0	0.0	0.0	0.0	11.0	0.0	11.0	11.0	0.0	11.0
Administration	2.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0	2.0	0.0	2.0
Fleet Maintenance	4.0	0.0	4.0	0.0	0.0	0.0	4.0	0.0	4.0	4.0	0.0	4.0
	<u>27.0</u>	<u>0.0</u>	<u>27.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>27.0</u>	<u>0.0</u>	<u>27.0</u>	<u>27.0</u>	<u>0.0</u>	<u>27.0</u>
Parks & Recreation	19.0	14.0	33.0	0.0	(2.0)	(2.0)	19.0	12.0	31.0	26.0	(1.0)	25.0
SPECIAL REVENUE FUNDS												
Stormwater Fund	26.0	0.0	26.0	0.0	0.0	0.0	26.0	0.0	26.0	26.0	0.0	26.0
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)	1.0	0.0	1.0	0.0	0.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0
Neighborhood Stab. (NSP 1)	1.0	0.0	1.0	0.0	0.0	0.0	1.0	0.0	1.0	1.0	0.0	1.0
Neighborhood Stab. (NSP 3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ENTERPRISE FUNDS												
Water Utility Services												
Administration	5.0	0.0	5.0	0.0	0.0	0.0	5.0	0.0	5.0	5.0	0.0	5.0
Water Plant Operations	10.0	0.0	10.0	1.0	0.0	1.0	11.0	0.0	11.0	10.0	1.0	11.0
Wastewater Plant Operations	9.0	0.0	9.0	0.0	0.0	0.0	9.0	0.0	9.0	9.0	0.0	9.0
Customer Service/Billing	16.0	0.0	16.0	0.0	0.0	0.0	16.0	0.0	16.0	16.0	0.0	16.0
Water/WW Field Operations	24.0	0.0	24.0	(1.0)	0.0	(1.0)	23.0	0.0	23.0	24.0	(1.0)	23.0
	<u>64.0</u>	<u>0.0</u>	<u>64.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>64.0</u>	<u>0.0</u>	<u>64.0</u>	<u>64.0</u>	<u>0.0</u>	<u>64.0</u>
Total City Staff	297.0	18.0	315.0	(11.0)	(1.0)	(12.0)	287.0	17.0	304.0	307.0	(11.5)	295.5
Full Time Equivalent	297.0	9.0	306.0	(11.0)	(0.5)	(11.5)	287.0	8.5	295.5			

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
- b. Develop overall economic development plan
- c. Expansion of medical facilities on east side (SR 415)

2. Infrastructure

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

3. Financial Sustainability

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

4. Internal and External Communication

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

5. Economic Development and Redevelopment

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

6. Public Services

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

7. Beautification

- a. Develop comprehensive, city-wide beautification plan



From left to right: Commissioners Fred Lowry, Jr., Zenaida Denizac, Vice Mayor Paul Treusch, Mayor John Masiarczyk, Sr., Commissioners Michael Carmolingo, Heidi Herzberg and Herb Zischkau

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

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

FIVE-YEAR STRATEGIC ECONOMIC DEVELOPMENT PLAN

The City Commission established economic development and redevelopment as one of their primary goals for Deltona. One of the objectives from the Two-Year Action Plan was the development of a five year strategic action plan.

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

MISSION

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

STRENGTH AND WEAKNESSES

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

Strengths

- Redevelopment potential
- Land for non-residential development
- A large percentage of existing homes
- A young and diverse workforce
- Established neighborhoods
- Growth-oriented government
- Positive permitting cooperation
- Affordable Housing
- Proximity to I-4 with 3 interchanges
- First functional multi-commercial intersection on I-4 west of Daytona Beach
- Good transportation network
- Lower crime, taxes, and land costs
- Green infrastructure
- Good recreational facilities

Weaknesses

- Former anti-growth mentality
- Lack of central sanitary sewer to all areas of the City
- Perception of lack of commercial land
- Slowness of existing development in economic downturn
- Past competition with area cities
- No downtown core

GOAL

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

OBJECTIVES AND STRATEGIES

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

Strategy:

- 1 Join a regional economic development effort, such as Team Volusia.
- 2 Develop an economic development “theme” or “brand” for the City, other than just Deltona Means Business.
- 3 Announce that the development review process will facilitate development, rather than hinder it.

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

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

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

Strategy:

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

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

Strategy:

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

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

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

BUDGET PROCESS

GENERAL DESCRIPTION

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

PREPARATION

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

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

ADOPTION

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

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

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

AMENDMENTS AND TRANSFERS

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

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

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FY 11/12 BUDGET CALENDAR

April 5, 2011	<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 5 – May 12, 2011	<ul style="list-style-type: none"> Departments complete Budget Submittal Packages All requests for personnel changes to be submitted to HR by April 15th Finance Department completes preliminary budget work
April 12, 2011	<ul style="list-style-type: none"> City Commission Economic/Budget Strategy Workshop
May 12, 2011	<ul style="list-style-type: none"> Departments submit Budget Packages to Finance Director
May 12 – June 17, 2011	<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
June 1, 2011	<ul style="list-style-type: none"> Letter stating the Pre-Preliminary Estimate of Assessed Taxable Value received from the County Property Appraiser’s Office
June 27 – July 7, 2011	<ul style="list-style-type: none"> Budget highlights for City Manager meeting with individual City Commission Members as requested (one on one discussion)
July 1, 2011	<ul style="list-style-type: none"> Form DR-420 Certification of Taxable Value received from the County Property Appraiser’s Office
July 1, 2011 (10:00 a.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
July 5, 2011 (6:30 p.m.)	<ul style="list-style-type: none"> Commission Meeting <ul style="list-style-type: none"> Preliminary Rate Resolutions for Special Assessments <ul style="list-style-type: none"> Stormwater Utility Assessment Solid Waste Management Assessment Streetlighting Districts’ Assessment
July 11, 2011 (6:00 p.m.)	<ul style="list-style-type: none"> Special Commission Meeting <ul style="list-style-type: none"> Tentative Proposed Millage Rate Resolution Annual Rate Resolutions for Special Assessments <ul style="list-style-type: none"> Stormwater Utility Assessment Solid Waste Management Assessment Streetlighting Districts’ Assessment

FY 11/12 BUDGET CALENDAR – Continued

By August 4, 2011	Form DR-420 , stating the City proposed millage rate, Preliminary Rate Resolutions for Special Assessments , and Form DR-420 MMP submitted to the County Property Appraiser’s Office
August 8, 2011	City Commission Budget Workshop
August 9, 2011	City Commission Budget Workshop - Continued
August 23, 2011	Notice of Proposed Property Taxes (TRIM Notice) mailed to residents by County Property Appraiser’s Office
September 6, 2011 (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)
September 15, 2011	<ul style="list-style-type: none"> • Publication of Budget in Newspaper
September 19, 2011 (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 21, 2011	<ul style="list-style-type: none"> • Certified Copy of Resolution adopting Final Millage Rate forwarded to County Property Appraiser’s Office and Department of Revenue (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 17, 2011	<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. 2011-36

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELTONA, FLORIDA; ADOPTING AN AD VALOREM MILLAGE RATE FOR THE 2011-2012 FISCAL YEAR; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 6, 2011, City Commission adopted a tentative millage rate and a tentative budget, and established a date, time, and place for a public hearing to consider the final millage rate and the final budget for the 2011-2012 fiscal year; and

WHEREAS, the City Manager has delivered a recommended final budget for the 2011-2012 fiscal year; and

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

Section 1. A final ad valorem millage rate of 8.2995 mills is hereby adopted and levied for the 2011-2012 fiscal year.

Section 2. The final ad valorem millage rate of 8.2995 mills reflects no increase from the rolled-back rate.

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

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF

CERTIFIED

City of Deltona, Florida
Resolution No. 2011-36
Page 2 of 2

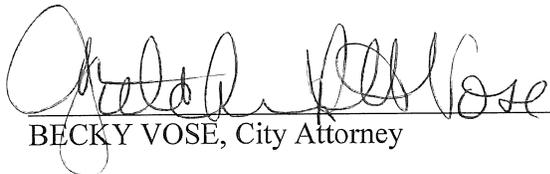
DELTONA, FLORIDA, THIS 19th DAY OF September, 2011.


JOHN MASIARCZYK, Mayor

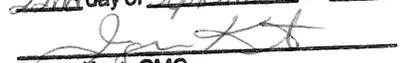
ATTEST:


JOYCE KENT, City Clerk

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


BECKY VOSE, City Attorney

NAME	YES	NO
CARMOLINGO	✓	
DENIZAC		✓
HERZBERG	✓	
LOWRY		✓
MASIARCZYK	✓	
TREUSCH	✓	
ZISCHKAU		✓

STATE OF FLORIDA
COUNTY OF VOLUSIA
This is to certify that the
foregoing is a true and correct copy of
Resolution No. 2011-36
witness my hand and official Seal this
22nd day of September 20 11

Joyce Kent, CMC
City Clerk, City of Deltona, Florida

RESOLUTION NO. 2011-37

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELTONA, FLORIDA; ADOPTING THE FINAL ANNUAL GENERAL FUND, SPECIAL REVENUE FUNDS, ENTERPRISE FUNDS, AND CAPITAL PROJECTS FUNDS BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 6, 2011, City Commission adopted a tentative millage rate and a tentative budget, and established a date, time, and place for a public hearing to consider the final millage rate and the final budget for the 2011-2012 fiscal year; and

WHEREAS, the City Manager has delivered a recommended final budget for the 2011-2012 fiscal year; and

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

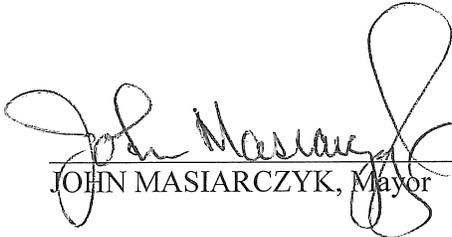
Section 1. The City Commission hereby adopts the final General Fund, Special Revenue Funds, Enterprise Funds, and Capital Projects Funds budgets, which are attached hereto and by reference made a part hereof, of the City of Deltona, Florida, for the fiscal year beginning October 1, 2011, and ending September 30, 2012, said budgets showing combined sources and uses of \$121,780,866.

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

CERTIFIED

City of Deltona, Florida
Resolution No. 2011-37
Page 2 of 2

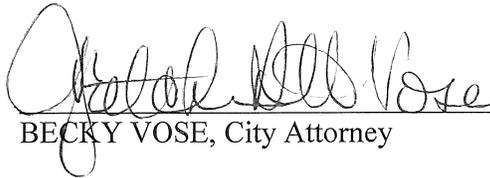
PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY
OF DELTONA, FLORIDA, THIS 19th DAY OF September, 2011.


JOHN MASIARCZYK, Mayor

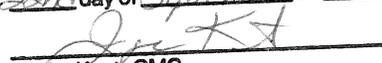
ATTEST:


JOYCE KENT, City Clerk

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


BECKY VOSE, City Attorney

NAME	YES	NO
CARMOLINGO	✓	
DENIZAC		✓
HERZBERG	✓	
LOWRY	✓	
MASIARCZYK	✓	
TREUSCH	✓	
ZISCHKAU		✓

STATE OF FLORIDA
COUNTY OF VOLUSIA
This is to certify that the
foregoing is a true and correct copy of
Resolution No 2011-37
witness my hand and official Seal this
23rd day of September 20 11

Joyce Kent, CMC
City Clerk, City of Deltona, Florida

BASIS OF ACCOUNTING

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

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

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

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

FINANCIAL POLICIES**I. Background and Purpose**

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

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

II. General Financial Philosophy

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

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

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

III. Accounting System, Auditing and Budgetary Control

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

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

The concept of reasonable assurance recognizes that:

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

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

FINANCIAL POLICIES – Continued

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

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

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

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

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

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

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

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

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

FINANCIAL POLICIES – Continued

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

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

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

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

○ Balanced Budget

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

○ Planning

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

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

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

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

FINANCIAL POLICIES – Continued○ Preparation

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

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

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

The budget shall be adopted annually no later September 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 Finance Director to facilitate managerial control and reporting of financial operations.

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

○ Budgetary Requests

Departments must prepare their budget requests at the Department/Division and line item object level set forth by the Finance Director and City Manager. 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.

○ 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.

FINANCIAL POLICIES – Continued○ 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.
- *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.

FINANCIAL POLICIES – Continued

- *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.
 - *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.

FINANCIAL POLICIES – Continued

Revenue debt. As part of the City’s financing activities, specific general fund revenue sources may be identified to pledge for repayment of revenue debt.

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

○ Credit objectives

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

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

FINANCIAL POLICIES – Continued

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

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

VIII. Reserve and Stabilization Accounts

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.

FINANCIAL POLICIES – Continued

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

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

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

IX. Cash Management and Investment Policies

- Cash Management Policies

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

The City's cash management entails the centralization of cash collections, 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.

- 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.

FINANCIAL POLICIES – Continued

- 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 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.

FINANCIAL POLICIES – Continued

- It is the policy of the City to diversify its investment portfolios. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all City funds shall be diversified by maturity, issuer, and class of security.
- To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase and in accordance with State and local statutes and ordinances. Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio shall be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

X. Fraud Policy○ Overview

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

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

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

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

○ Fraud Identification Guidelines

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

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

FINANCIAL POLICIES – Continued○ Corruption Detection Guidelines

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

- Bribery
- Conspiracy
- Extortion

○ Reporting of Fraud or Corruption

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

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

○ Deterring Fraud and Corruption

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

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

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

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

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

FINANCIAL POLICIES – Continued○ Corrective Action

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

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

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

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

XI. Approval of Financial Policies

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

XII. Minimum Fund Balance Policy

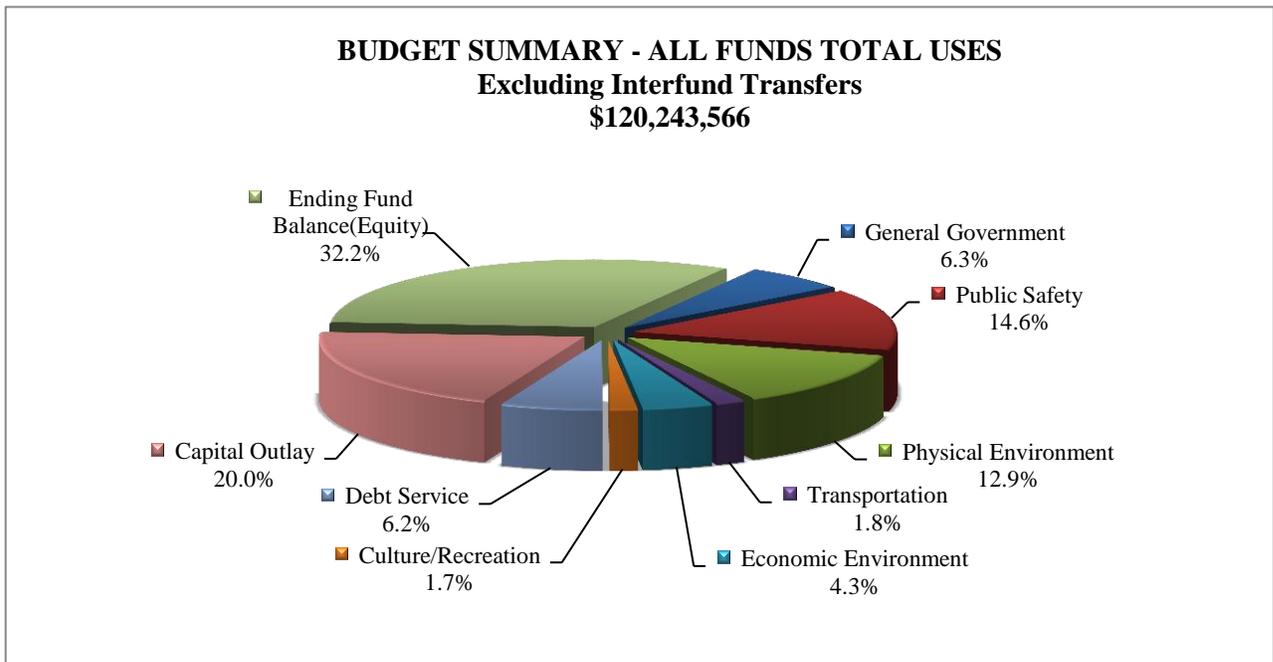
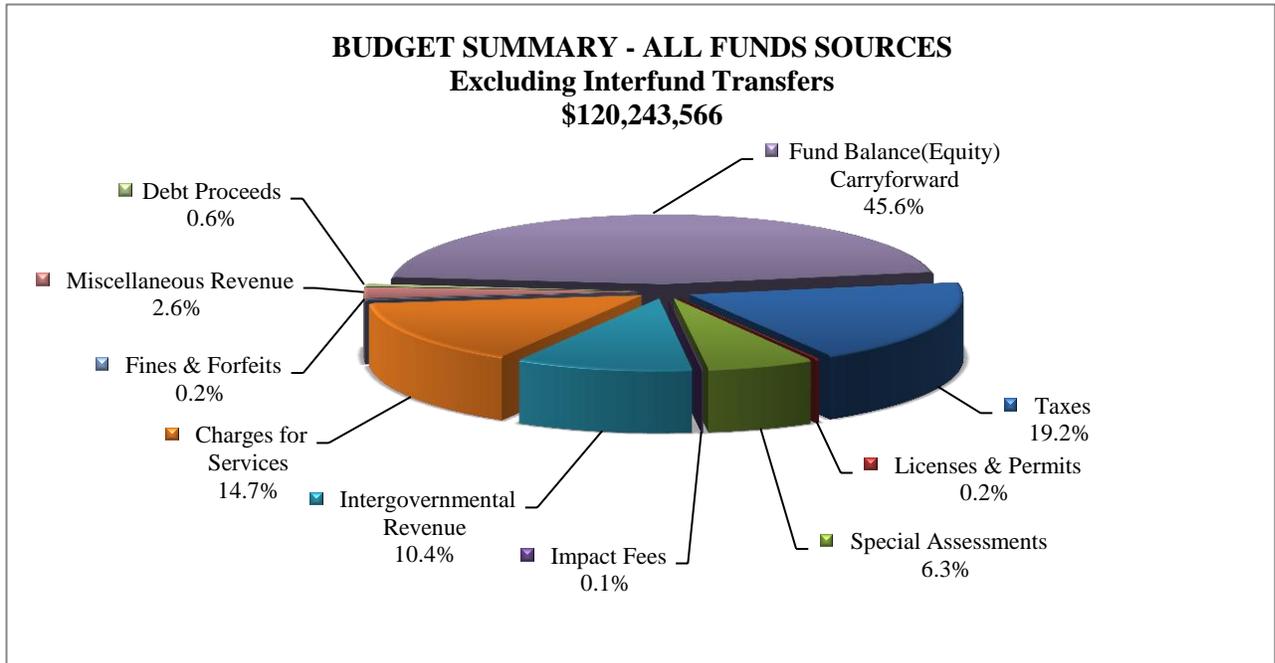
The City Commission adopted Resolution No. 2011-31 creating a General Fund Minimum Fund Balance Policy. Under this policy two (2) reserves will be maintained a Natural Disaster Reserve equal to \$6,000,000, and a Minimum Operating Reserve equal to two (2) months of General Fund operating expenditures.

These reserves are not intended to function as a contingency fund to address unfunded expenditures or over-expenditures related to the normal provision of City services.

BUDGET SUMMARY - ALL FUNDS

	General Fund	Special Revenue Funds	Enterprise Fund	Capital Project Funds	Total
<u>SOURCES</u>					
Taxes	\$ 23,128,700	\$ -	\$ -	\$ -	\$ 23,128,700
Licenses & Permits	289,000	-	-	-	289,000
Special Assessments	-	7,567,800	-	-	7,567,800
Impact Fees	-	131,850	30,000	-	161,850
Intergovernmental Revenue	5,709,500	6,808,816	-	-	12,518,316
Charges for Services	159,000	-	17,539,000	-	17,698,000
Fines & Forfeits	297,000	-	-	-	297,000
Miscellaneous Revenue	1,036,500	2,035,650	56,500	15,050	3,143,700
<i>Revenues</i>	30,619,700	16,544,116	17,625,500	15,050	64,804,366
Transfers In	-	487,300	-	1,050,000	1,537,300
Debt Proceeds	-	-	673,000	-	673,000
Fund Balance(Equity) Carryforward	14,504,894	15,426,201	20,411,059	4,424,046	54,766,200
<i>TOTAL SOURCES</i>	<u>\$ 45,124,594</u>	<u>\$ 32,457,617</u>	<u>\$ 38,709,559</u>	<u>\$ 5,489,096</u>	<u>\$ 121,780,866</u>
<u>USES</u>					
General Government	\$ 7,559,100	\$ -	\$ -	\$ -	\$ 7,559,100
Public Safety	17,572,000	-	-	-	17,572,000
Physical Environment	-	6,894,717	8,601,000	-	15,495,717
Transportation	1,941,800	249,900	-	-	2,191,700
Economic Environment	-	5,210,034	-	-	5,210,034
Culture/Recreation	2,054,500	-	-	-	2,054,500
Debt Service:			-		
Principal	-	936,417	1,700,000	-	2,636,417
Interest	-	1,044,578	3,732,313	-	4,776,891
<i>Operating Appropriations</i>	29,127,400	14,335,646	14,033,313	-	57,496,359
Capital Outlay	76,500	11,517,839	11,338,000	1,137,500	24,069,839
<i>Total Appropriations</i>	29,203,900	25,853,485	25,371,313	1,137,500	81,566,198
Transfers Out	1,415,800	121,500	-	-	1,537,300
Ending Fund Balance (Equity)	14,504,894	6,482,632	13,338,246	4,351,596	38,677,368
<i>TOTAL USES</i>	<u>\$ 45,124,594</u>	<u>\$ 32,457,617</u>	<u>\$ 38,709,559</u>	<u>\$ 5,489,096</u>	<u>\$ 121,780,866</u>

Budget Summary - Sources and Uses



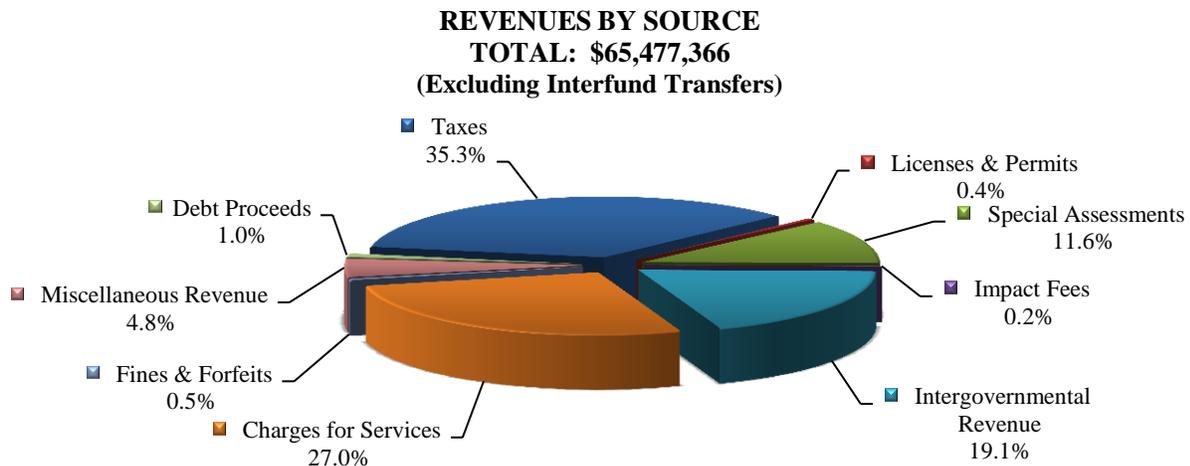
BUDGET SUMMARY - ALL FUNDS

Trend Analysis - Revenues By Source

Description	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
<u>SOURCES</u>				
Taxes	\$ 24,945,346	\$ 25,454,484	\$ 23,293,000	\$ 23,128,700
Licenses & Permits	541,268	374,463	289,000	289,000
Special Assessments	7,357,801	7,370,770	7,430,000	7,567,800
Impact Fees	286,852	434,917	116,122	161,850
Intergovernmental Revenue	10,040,033	13,871,065	11,523,046	12,518,316
Charges for Services	15,139,301	15,349,547	16,977,000	17,698,000
Fines & Forfeits	289,249	231,039	297,000	297,000
Miscellaneous Revenue	1,787,929	2,237,215	2,008,965	3,143,700
<i>Revenues</i>	60,387,779	65,323,500	61,934,133	64,804,366
Debt Proceeds	6,569,345	-	269,181	673,000
Transfers In	2,938,582	4,042,756	2,870,013	1,537,300
Fund Balance(Equity) Carryforward	65,753,365	64,721,120	57,743,034	54,766,200
TOTAL RESOURCES	\$ 135,649,071	\$ 134,087,376	\$ 122,816,361	\$ 121,780,866

Budget FY 11/12 Compared to FY 10/11 Estimated Actual

<u>SOURCES</u>			
Taxes	-0.7%	Impact Fees	39.4%
Licenses & Permits	0.0%	Charges for Services	4.2%
Special Assessments	1.9%	Fines & Forfeits	0.0%
Intergovernmental Revenue	8.6%	Miscellaneous Revenue	56.5%
<i>Revenues</i>	4.6%		



BUDGET SUMMARY - ALL FUNDS

Trend Analysis - Expenditures By Function

Description	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
<u>USES</u>				
General Government	\$ 7,211,037	\$ 7,078,487	\$ 6,774,350	\$ 7,559,100
Public Safety	17,520,028	17,605,770	18,233,229	17,572,000
Physical Environment	13,480,229	13,167,031	14,150,744	15,495,717
Transportation	2,552,913	2,211,194	2,132,819	2,191,700
Economic Environment	830,228	4,683,271	3,485,989	5,210,034
Culture/Recreation	1,972,336	1,879,483	1,850,404	2,054,500
Debt Service	6,232,820	6,935,141	7,161,343	7,413,308
Capital Outlay	20,800,561	18,037,524	11,104,660	24,069,839
<i>Appropriations</i>	70,600,152	71,597,901	64,893,538	81,566,198
Transfers Out	2,915,396	4,042,756	2,879,400	1,537,300
Ending Fund Balance(Equity)	64,721,120	57,743,034	54,766,200	38,677,368
TOTAL USES	\$ 138,236,668	\$ 133,383,691	\$ 122,539,138	\$ 121,780,866

Budget FY 11/12 Compared to FY 10/11 Estimated Actual

USES

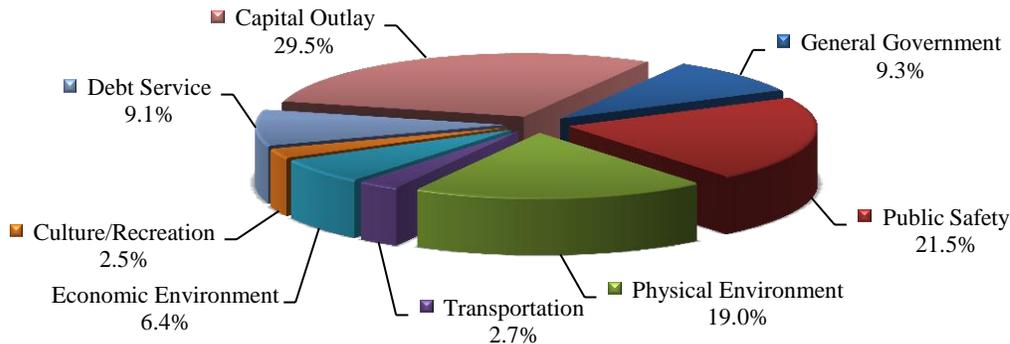
General Government	11.6%	Economic Environment	49.5%
Public Safety	-3.6%	Culture/Recreation	11.0%
Physical Environment	9.5%	Debt Service	3.5%
Transportation	2.8%	Capital Outlay	116.8%

Appropriations 25.7%

EXPENDITURES BY FUNCTION

TOTAL: \$81,566,198

(Excluding Interfund Transfers)



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

	General Fund Summary	Special Revenue Funds Summary	Enterprise Fund Summary	Capital Projects Funds Summary	Total
<i>Actual Fund Balance(Equity) - 09/30/10</i>	\$ 15,833,568	\$ 17,142,240	\$ 18,620,148	\$ 6,147,078	\$ 57,743,034
<u>Estimated FY11:</u>					
Revenues	30,668,000	14,096,550	17,111,181	341,455	62,217,186
Expenditures	(29,188,274)	(17,556,589)	(15,320,270)	(3,119,500)	(65,184,633)
Transfers	(2,808,400)	1,744,000	-	1,055,013	(9,387)
Net Change	(1,328,674)	(1,716,039)	1,790,911	(1,723,032)	(2,976,834)
<i>Estimated Fund Balance(Equity) - 09/30/11</i>	<u>\$ 14,504,894</u>	<u>\$ 15,426,201</u>	<u>\$ 20,411,059</u>	<u>\$ 4,424,046</u>	<u>\$ 54,766,200</u>
<u>Budget FY12:</u>					
Revenues	30,619,700	16,544,116	18,298,500	15,050	65,477,366
Expenditures	(29,203,900)	(25,853,485)	(25,371,313)	(1,137,500)	(81,566,198)
Transfers	(1,415,800)	365,800	-	1,050,000	-
Net Change	-	(8,943,569)	(7,072,813)	(72,450)	(16,088,832)
<i>Budgeted Fund Balance(Equity) - 09/30/12</i>	<u>\$ 14,504,894</u>	<u>\$ 6,482,632</u>	<u>\$ 13,338,246</u>	<u>\$ 4,351,596</u>	<u>\$ 38,677,368</u>

**GENERAL FUND
CHANGES IN FUND BALANCE**

	General Fund Summary
<i>Actual Fund Balance - 09/30/10</i>	<u>15,833,568</u>
<u>Estimated FY11:</u>	
Revenues	30,668,000
Expenditures	(29,188,274)
Transfers	<u>(2,808,400)</u>
Net Change	<u>(1,328,674)</u>
<i>Estimated Fund Balance - 09/30/11</i>	<u>\$ 14,504,894</u>
<u>Budget FY12:</u>	
Revenues	30,619,700
Expenditures	(29,203,900)
Transfers	<u>(1,415,800)</u>
Net Change	<u>-</u>
<i>Budgeted Fund Balance - 09/30/12</i>	<u>\$ 14,504,894</u>

Changes in Fund Balance

**SPECIAL REVENUE FUNDS
CHANGES IN FUND BALANCE**

	Stormwater Utility	Solid Waste Management	Fire/Rescue Impact Fees	SHIP Fund	CDBG Fund	Streetlighting Districts	Park Impact Fees	
Actual Fund Balance - 09/30/10	\$ 7,353,558	\$ 295,146	\$ -	\$ -	\$ -	\$ 28,000	\$ -	
Estimated FY11:								
Revenues	3,356,534	4,293,000	6,000	657,604	479,265	124,300	12,000	
Expenditures	(5,061,072)	(4,190,982)	-	(657,604)	(479,265)	(129,600)	-	
Transfers	-	-	(6,000)	-	-	-	-	
Net Change	(1,704,538)	102,018	-	-	-	(5,300)	12,000	
Estimated Fund Balance - 09/30/11	\$ 5,649,020	\$ 397,164	\$ -	\$ -	\$ -	\$ 22,700	\$ 12,000	
Budget FY12:								
Revenues	4,349,725	4,423,500	1,200	90,989	758,019	122,100	8,525	
Expenditures	(7,189,719)	(4,198,700)	-	(90,989)	(758,019)	(122,100)	-	
Transfers	-	-	-	-	-	-	-	
Net Change	(2,839,994)	224,800	1,200	-	-	-	8,525	
Budgeted Fund Balance - 09/30/12	\$ 2,809,026	\$ 621,964	\$ 1,200	\$ -	\$ -	\$ 22,700	\$ 20,525	

	Transportation	Tree Replacement Fees	Environment Improvement Trust	Law Enforcement Impact Fees	NSP Fund	Transportation Impact Fees	Micellaneous Grants	Special Revenue Funds Summary
Actual Fund Balance - 09/30/10	\$ 8,917,688	\$ 504,261	\$ 37,750	\$ 4,567	\$ -	\$ -	\$ 1,270	\$ 17,142,240
Estimated FY11:								
Revenues	2,066,000	2,000	100	3,137	2,640,215	65,000	391,395	14,096,550
Expenditures	(4,002,303)	(3,500)	-	-	(2,640,215)	-	(392,048)	(17,556,589)
Transfers	1,815,000	-	-	-	-	(65,000)	-	1,744,000
Net Change	(121,303)	(1,500)	100	3,137	-	-	(653)	(1,716,039)
Estimated Fund Balance - 09/30/11	\$ 8,796,385	\$ 502,761	\$ 37,850	\$ 7,704	\$ -	\$ -	\$ 617	\$ 15,426,201
Budget FY12:								
Revenues	1,615,000	2,200	100	675	4,739,066	121,500	311,517	16,544,116
Expenditures	(8,168,375)	(275,000)	-	-	(4,739,066)	-	(311,517)	(25,853,485)
Transfers	487,300	-	-	-	-	(121,500)	-	365,800
Net Change	(6,066,075)	(272,800)	100	675	-	-	-	(8,943,569)
Budgeted Fund Balance - 09/30/12	\$ 2,730,310	\$ 229,961	\$ 37,950	\$ 8,379	\$ -	\$ -	\$ 617	\$ 6,482,632

ENTERPRISE FUND
CHANGES IN FUND BALANCE

	Water/Sewer Utility
<i>Actual Fund Equity - 09/30/10</i>	<u>\$ 18,620,148</u>
<u>Estimated FY11:</u>	
Revenues	17,111,181
Expenditures	(15,320,270)
Transfers	-
Net Change	<u>1,790,911</u>
<i>Estimated Fund Equity - 09/30/11</i>	<u>\$ 20,411,059</u>
<u>Budget FY12:</u>	
Revenues	17,625,500
Debt Proceeds	673,000
Expenditures	(25,371,313)
Transfers	-
Net Change	<u>(7,072,813)</u>
<i>Budgeted Fund Equity - 09/30/12</i>	<u><u>\$ 13,338,246</u></u>

**CAPITAL PROJECT FUNDS
CHANGES IN FUND BALANCE**

	Municipal Complex(es)	Park Projects	Equipment	Capital Project Funds Summary
<i>Actual Fund Balance - 09/30/10</i>	\$ 3,902,406	\$ 377,195	\$ 1,867,477	\$ 6,147,078
<u>Estimated FY11:</u>				
Revenues	11,100	322,855	7,500	341,455
Expenditures	(2,185,500)	(474,000)	(460,000)	(3,119,500)
Transfers	5,013	-	1,050,000	1,055,013
Net Change	(2,169,387)	(151,145)	597,500	(1,723,032)
<i>Estimated Fund Balance - 09/30/11</i>	<u>\$ 1,733,019</u>	<u>\$ 226,050</u>	<u>\$ 2,464,977</u>	<u>\$ 4,424,046</u>
<u>Budget FY12:</u>				
Revenues	7,000	550	7,500	15,050
Expenditures	-	(222,500)	(915,000)	(1,137,500)
Transfers	-	-	1,050,000	1,050,000
Net Change	7,000	(221,950)	142,500	(72,450)
<i>Budgeted Fund Balance - 09/30/12</i>	<u>\$ 1,740,019</u>	<u>\$ 4,100</u>	<u>\$ 2,607,477</u>	<u>\$ 4,351,596</u>

FUND STRUCTURE

GENERAL DESCRIPTION

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

GOVERNMENTAL FUNDS

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

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

SPECIAL REVENUE FUNDS (Continued)

- **Park Impact Fees** – Accounts for the fiscal activity relating to the City's park impact fees assessed for growth-related parks and improvements.
- **Transportation** – Accounts for the proceeds from the City's share of the six-cent and five-cent local option tax on fuel and proceeds from the July 12, 2006 bond issue.
- **Tree Replacement Fund** – Accounts for the fiscal activity relating to the City's tree replacement fees charged for growth-related replenishment of trees, development of green spaces, and planting and maintaining trees along right-of-ways and City owned property.
- **Environmental Improvement Trust** – Accounts for the fiscal activity relating to the City's mitigation fees charged to compensate for unavoidable adverse environmental impacts upon wetlands.
- **Law Enforcement Impact Fees** – Accounts for the fiscal activity relating to the City's Law Enforcement impact fees charged for growth-related law enforcement capital improvements.
- **Neighborhood Stabilization Program 1 (NSP1)** – Accounts for the fiscal activity relating to the City's participation in the NSP1 Grant Program. The NSP is a special Community Development Block Grant (CDBG) allocation to fund the City's goal of purchasing and rehabilitating foreclosed and abandoned homes in the City of Deltona. Also includes program revenue generated as homes are sold.
- **Neighborhood Stabilization Program 3 (NSP3)** – Accounts for the fiscal activity relating to the City's participation in the NSP3 Grant Program. The NSP is a special Community Development Block Grant (CDBG) allocation to fund the City's goal of addressing the problems of abandoned and foreclosed homes.
- **Transportation Impact Fees** – Accounts for the fiscal activity relating to the City's transportation impact fees assessed for growth-related projects.
- **Miscellaneous Grants** – Accounts for the fiscal activity relating to the City's involvement in various grant programs. The current fund balance is for recording the Energy Efficiency & Conservation Block Grant Program activity. The EECBG Program was established as part of the American Recovery and Reinvestment Act of 2009 and funds are targeted to reduce energy use and fossil fuel emissions.

ENTERPRISE FUNDS

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

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

- **Water/Sewer Utility 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. Also accounts for the fiscal activities related to the funding for maintenance, improvements and construction of capital projects for Deltona Water.

CAPITAL PROJECT FUNDS

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

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

DEPARTMENTS / DIVISIONS

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

ACCOUNTS

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

CHANGES FROM PRIOR YEAR

In the discussion that follows the term General Fund means only the City's General Fund, the term Governmental Funds means all City Funds except Enterprise Funds, and the term total City means all funds of the City including Enterprise Funds. All references using the term prior year's budget or FY 10/11 budget refer to the original FY 10/11 budget unless otherwise stated.

The total FY 11/12 Budget for all City funds is \$121.8 million, a decrease of \$8.3 million compared to the prior year. Almost all of the decrease is in capital outlay in Special Revenue funds and Deltona water. The City has budgeted a \$1.1 million decrease in General Fund revenues as reflecting the general state of the economy. Special Revenue Fund revenues are budgeted to decrease \$1.7 million, primarily attributable to grants in the Stormwater Fund. The City anticipates about an \$836,000 increase in Enterprise Fund (water utilities) operating revenues as the utility finally begins to realize some revenue growth going into the fourth year of annual rate increases. Over the past three years, customers have significantly reduced their water usage in response to the water conservation rates imposed in 2008 by the St. Johns River Water Management District and the City has not experienced as great an increase in charges for services as anticipated. General Fund transfers out to capital project funds have decreased by \$1,384,200 as only \$365,800 of funding was provided for resurfacing a portion of Elkcam Blvd.

The Enterprise Funds Budget for FY 11/12 is \$38.7 million, a decrease of \$1.6 million. Essentially all of the decrease is attributable to a reduction in capital outlay since operating expenses are up by \$209,000 almost all of which is debt service. The capital outlay component of the budget is \$24.1 million down by \$9.8 million, \$2.7 million in Special Revenue Funds, \$4.1 million in Deltona Water, and \$2.4 million in Capital Project Funds. All of these reductions are intentional and due to either the current economic environment or project completion.

PROPERTY TAXES

Ad valorem taxes (property taxes) comprise an important source of revenue for the City generating approximately 38.3% of General Fund revenues, 24.8% of total Governmental Fund revenues, and 18.1% of total City revenues for all Funds.

Revenues from property taxes are a function of both the property tax rate and the property's taxable value. The City Commission is empowered with establishing the property tax rate on an annual basis. The County Property Appraiser establishes the value of property throughout the County. The Property Appraiser has determined that the taxable value of all property within the City during the past year has decreased by approximately 23.2%. This is above and beyond decreases of 20.1%, 23.6%, 20.7% experienced over the three previous years. The net result was to remove about \$442 million from the tax rolls although new construction offset this slightly by adding \$4 million, bringing the total taxable value to \$1.467 billion which is below what it was in 2001.

The chart on the next page illustrates the average City of Deltona property taxes per household over the current and previous four years. For the amounts presented it is important to note that the levels of service have been maintained including police and fire, parks and public works:

PROPERTY TAXES (Continued)

Average Property Taxes Per Household by Fiscal Year				
<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>
\$ 314.34	\$ 308.39	\$ 308.65	\$ 287.33	\$ 287.33

Historically, the City maintained its property tax rate at 4.198 mills, the rate set at incorporation on December 31, 1995, through and including FY 04/05. In FY 05/06 the City adopted a rate of 4.15 mills, in FY 06/07 4.01451 mills, and in FY 07/08 3.2837 mills. In FY 08/09 the City adopted the “rolled-back” rate of 4.15329 mills and again in FY 09/10 adopted the “rolled-back” rate of 5.43755. In FY 10/11 the City adopted a rate of 6.4464 which was below the “rolled-back” rate and later reduced it, as allowed by Florida statute, to 6.3776 mills after the final taxable value turned out to be higher than originally estimated.

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) and is therefore not a tax increase per State law since the City will receive the same amount of revenue as in the prior year. The City has adopted the “rolled-back” rate of 8.2995 for FY 11/12.

Historically, revenues received from property taxes have totaled approximately 95% to 96% of the actual levy. The City has budgeted property tax revenue this year at 96% of the actual levy. Therefore property tax revenues are budgeted at approximately \$11.7 million for FY 11/12.

OTHER REVENUES

TAXES (Other Than Property)

Since the enactment of the City’s utility franchise ordinance in January 2002 covering electric services provided by private companies within the City’s jurisdictional boundaries the City has realized, until recent years, a growth in revenue from this source both as a percent of revenue and in actual dollars collected. The City now collects approximately \$3.6 million annually in electric franchise fee revenues.

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 years and accounts for approximately \$4.1 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 \$2.9 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 11/12, the City budgeted a decrease in license and permit revenue of \$84,000 from the prior year due to current economic conditions. Licenses and Permits revenue, budgeted at \$289,000, represents approximately .9% of General Fund revenues, .6% of total Governmental Fund revenues, and .4% of total City revenues for all Funds.

INTERGOVERNMENTAL REVENUE

Intergovernmental revenues represent “shared revenues” from Federal, State and Local governments and account for 18.6% of General Fund revenues, 26.5% of total Governmental Fund revenues, and 19.3% of total City revenues. Intergovernmental revenues include state revenue sharing, half-cent sales tax, local option gas tax, grants and other miscellaneous taxes and fees. This includes \$2.7 million in Neighborhood Stabilization Program (NSP) grant awards and \$1.3 million in Stormwater grant awards.

State Revenue Sharing is budgeted at \$1.6 million for FY 11/12, representing about 5.3% of General Fund revenues, 3.4% of total Governmental Fund revenues, and 2.5% of total City revenues for all Funds. The FY 11/12 revenue estimate for State Revenue Sharing is 3.3% more than the FY 10/11 amount and is hopefully a reflection of some upturn in the economy.

Half-cent sales tax collections are budgeted at \$3.3 million for FY 11/12 and account for approximately 10.9% of General Fund revenues, 7.1% of total Governmental Fund revenues, and 5.1% of total City revenues. The FY 11/12 revenue estimate for half-cent sales tax is 5.2% less than the FY 10/11 budget as a result of Department of Revenue estimates. This program generates the largest amount of revenue for local governments among the state-shared revenue sources authorized by the legislature. The program distributes approximately 92% of the total sales tax proceeds to 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 90% of the State’s estimates for State Revenue Sharing and Half-Cent Sales Tax.

Local option gas tax revenues represent approximately 3.4% total Governmental Fund revenues, and 2.5% of total City revenues. This revenue source is 22% less than the FY 10/11 budget based on Department of Revenue estimates. Local option gas tax revenues are derived from the levy of a 6-cent tax on every net gallon of motor and diesel fuel sold and a 5-cent tax on every net gallon of motor fuel sold within the County. The taxes are distributed based on an interlocal agreement with the County of Volusia. The City has established a special revenue fund to account for the proceeds of local option gas taxes budgeted at \$1.6 million for FY 11/12. The fund clearly demonstrates the City’s compliance with the State laws governing the use of these taxes and these funds are used to make debt service payments on the transportation bond.

CHARGES FOR SERVICES

This revenue source currently accounts for a total of 27.3% of total City revenues. The water/sewer utility is accounted for in the Enterprise Funds and Charges for Services for that fund are budgeted in FY 11/12 at \$17.5 million or 27.1% of total City revenues. The remaining budget of \$159,000 for Charges for Services revenue is from the collection of park facility rental fees and registration fees for the various recreation programs offered.

FINES & FORFEITS

Fines & Forfeits are revenues generated from traffic tickets, parking fines, code violations and the like. Revenues are expected to increase by \$60,000 from last year's budget based on projected amounts for FY 10/11 and comprise approximately 0.6% of total Governmental Fund revenue.

SPECIAL ASSESSMENTS

Special Assessments account for 16% of Governmental Fund revenues and 11.7% of total City revenues. These revenues are restricted to use for their intended purpose (stormwater, solid waste and street lighting) and may not be used for any other reason.

The schedule of stormwater utility assessment rates is complex, but generally the annual assessment rate is \$76.11 per ERU (equivalent residential unit), which did not increase from the FY 10/11 rate. This is budgeted to generate \$3 million of revenue for FY 11/12.

The solid waste assessment rate on all residential properties located within the City did not experience an increase for this budget year. The assessment rate is \$132 annually for solid waste management services and is budgeted to generate \$4.4 million in FY 11/12.

The street lighting assessments were reduced slightly in most districts in order to more accurately reflect actual charges incurred by Progress Energy. A detailed five year analysis of all street lighting districts was completed in FY 10/11. The current year revenue of \$122,100 offsets the actual expenditures charged by the electric company in addition to a small administrative fee charged by the City.

IMPACT FEES

The City currently charges impact fees for growth-related capital improvements for fire protection/rescue, parks/recreation, law enforcement, transportation, and Enterprise Funds (utility). In an effort to promote commercial economic growth in the City, a moratorium was placed on fire protection/rescue and law enforcement commercial impact fees in April 2011 and remains in effect until April 2012. FY 11/12 budgeted revenues for all impact fees are minimal as economic recovery has not yet begun in the City. Impact fees are designed to cover the cost of capital improvements necessitated by new development. The fees provide one way to ensure existing residents will not bear the cost of new facilities necessitated by the demand generated from new residents. Since the existing residents have either paid for or committed themselves to pay for the capital facilities already in place, the logic of impact fees anticipates that each unit of new growth would pay its fair share of new infrastructure.

INTEREST INCOME

The City maintains a pooled cash and investment fund for substantially all City deposits and investments. This gives the City the ability to invest large amounts of idle cash for short periods of time and to maximize earnings potential. The City's investment policy places the highest priority on the safety of principal and maintenance of adequate liquidity to meet current needs, with the optimization of investment returns being secondary to the requirements for safety and liquidity. Cash

INTEREST INCOME (Continued)

temporarily idle during the year is invested primarily in money market funds although when cash balances are ample, some funds are invested in longer term Federal Agency Coupon Securities. In all cases only investments carrying the highest credit quality rating are used.

An automatic sweep investment service is maintained on the City’s operating account. This settles daily business transactions against an AAA rated institutional money market account so that excess funds held for operations are continually invested. Interest income continues low due to the economy and Fed policy.

MISCELLANEOUS REVENUES

Miscellaneous revenues consist of any and all revenue sources not otherwise classified under some other heading. Miscellaneous revenue includes a \$412,500 charge from the General Fund to the Stormwater Utility, Solid Waste Management, Transportation, and Streetlighting Districts Funds for administrative charges. The administrative charge covers the expense of management and administration that is directly charged to the General fund (i.e. City Manager, City Attorney, City Engineer, Public Works Director and related support services such as billing and procurement). Also included is \$205,000 from rental & lease payments (primarily cell tower leases), a \$100,000 charge to Deltona Water “in lieu of property taxes”, \$187,200 of interest income, \$2 million of NSP program generated from the sale of rehabilitated housing, and approximately \$239,000 of various other miscellaneous revenues.

EXPENDITURES BY FUNCTION

Analysis of budgeted expenditures for FY 11/12 by function shows appropriated expenditures as follows: 21.5% on Public Safety, 19% on Physical Environment, 2.7% on Transportation, 9.1% on Debt Service, 9.3% on General Government, 2.5% on Culture/Recreation, 29.5% on Capital Outlay and 6.4% Economic Environment.

CAPITAL IMPROVEMENTS

Included in the FY 11/12 budget is \$24,069,839 for capital improvements relating to the following functions/services:

Municipal Facilities	\$	0
Sidewalks	\$	76,500
Equipment Replacement	\$	915,000
Park Projects	\$	222,500
CDBG	\$	378,040
Stormwater	\$	4,554,799
Transportation	\$	6,585,000
Water/Sewer Utilities	\$	11,338,000

Future operational expenses related to completed capital projects have been addressed in future forecasts of General Fund operating expenditures. The maintenance of stormwater projects has been addressed in a detailed study of stormwater operations and funding. Future operational expenses

CAPITAL IMPROVEMENTS (Continued)

related to maintaining water/sewer projects have been addressed in future forecasts of Enterprise Funds operating expenditures. Road resurfacing funds have been reduced to minimal amounts. Reconstruction projects should result in future operational costs savings as a result of reduced maintenance activities currently high due to the condition of the City's road system.

OTHER ISSUES

FUND BALANCE

The City continues to maintain a healthy fund balance, no small feat in these poor economic times. City staff has recommended that the City Commission formally adopt by resolution two reserves to be maintained in the General Fund. A Natural Disaster Reserve of \$6 million and an Operating Reserve equal to two months of average annual operating expenditures. These reserves have been reflected in this budget document pending approval by the City Commission. All funds are budgeted to have a positive fund balance at the end of FY 11/12.

Changes in Fund Balances:

General Fund – budgeted to remain unchanged

In the FY 11/12 budget current revenues are budgeted to equal total expenditures so no reserves will be used this year for either inter-fund transfers or capital outlay.

Special Revenue Funds – budgeted to decrease by 58%

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

Enterprise Funds – budgeted to decrease by 34.7%

Continuing capital outlay is driving this decrease. The anticipated increased revenue attributable to the rate increases has not materialized and the Enterprise Fund has reduced operating expenditures accordingly.

Capital Projects Fund – budgeted to decrease by 1.6%

For several years the Capital Projects Funds have accumulated funding for municipal projects. The land for the City's future Public Safety Complex was purchased in FY 09/10. The construction and completion of Fire Station 65 was completed in FY 10/11. Both of these large expenditures were funded by use of the accumulated funds in the Capital Projects funds. In FY 11/12 very minimal capital outlay is planned, \$222,500 on park projects, and \$915,000 on replacement equipment.

DEBT

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

DEBT (Continued)

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 but due to downgrades of the insurer the bonds have been assigned the City’s underlying credit rating instead. Accordingly they have been assigned an A rating from Standard and Poor’s Corporation, a A1 from Moody’s Investor Service, and a A+ from FITCH on each bond issue.

On July 12, 2006, the City issued \$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 but due to downgrades of the insurer the bonds have been assigned the City’s underlying credit rating instead. Accordingly they have been assigned an A rating from Standard and Poor’s Corporation, a A1 from Moody’s Investor Service, and an A+ from FITCH on each bond issue.

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

On April 8, 2009, the City issued a Stormwater Special Assessment Note, Series 2009. The amount of the issue was \$6,569,345.

On March 29, 2011, the City entered into a Clean Water State Revolving Fund loan agreement with Florida Water Pollution Control Financing Corporation, a division of the Florida Department of Environmental Protection Agency. This financial assistance is for the planning, design, and pre-construction activities of the treatment and reuse facilities. The funding amount of \$1,445,904 will be disbursed at 3 different milestone events. Repayment will be in the form of 80 semiannual payments with the first beginning in February 2014.

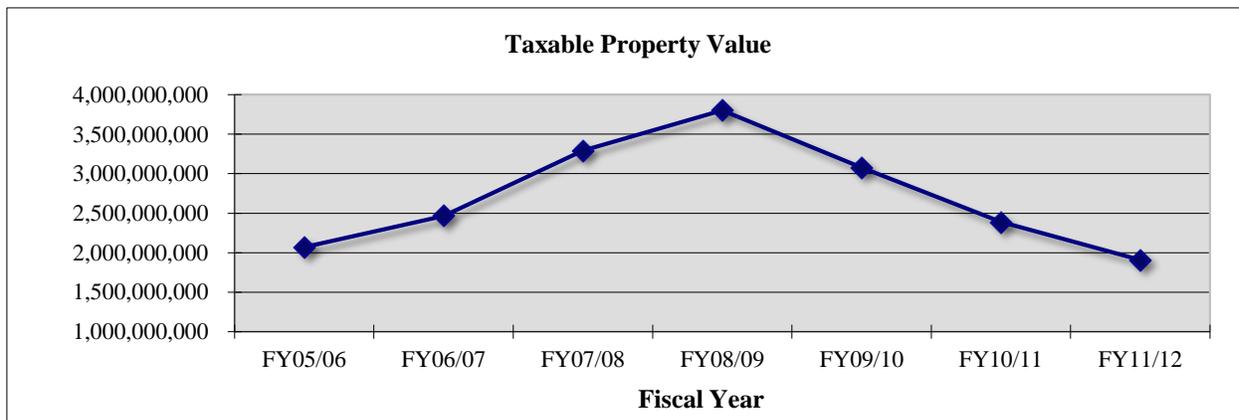
The City has no general obligation debt.

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, 2005	January 1, 2006	January 1, 2007	January 1, 2008	January 1, 2009	January 1, 2010	January 1, 2011
Fiscal Year	FY05/06	FY06/07	FY07/08	FY08/09	FY09/10	FY10/11	FY11/12
Real Property	\$ 2,388,438,207	\$ 3,207,250,948	\$ 3,717,845,831	\$ 2,992,388,966	\$ 2,303,909,937	\$ 1,825,113,157	\$ 1,390,862,867
Personal Property	76,723,419	84,822,623	85,743,512	84,666,847	85,134,985	83,427,970	79,746,171
Estimated Gross Value	2,465,161,626	3,292,073,571	3,803,589,343	3,077,055,813	2,389,044,922	1,908,541,127	1,470,609,038
Less Net New Value	(139,903,703)	(153,551,548)	(134,669,600)	(58,816,118)	(28,181,737)	(15,977,226)	(4,027,734)
Current Year Adjusted	2,325,257,923	3,138,522,023	3,668,919,743	3,018,239,695	2,360,863,185	1,892,563,901	1,466,581,304
Prior Year Final	2,071,153,897	2,465,161,626	3,292,073,571	3,803,589,343	3,077,055,813	2,389,044,922	1,908,541,127
Inc(dec) in Prior Year	\$ 254,104,026	\$ 673,360,397	\$ 376,846,172	\$ (785,349,648)	\$ (716,192,628)	\$ (496,481,021)	\$ (441,959,823)
% Change in Value of Existing Property	12.27%	27.32%	11.45%	-20.65%	-23.28%	-20.78%	-23.16%
% Change Adjusted for Senior Exemption							
Overall Change from PY							
Inc(dec) From Prior Year	\$ 394,007,729	\$ 826,911,945	\$ 511,515,772	\$ (726,533,530)	\$ (688,010,891)	\$ (480,503,795)	\$ (437,932,089)
Percentage	19.02%	33.54%	15.54%	-19.10%	-22.36%	-20.11%	-22.95%
Ad valorem Tax Millage Rate							
Millage Rate	4.15000	4.01451	3.28370	4.15329	5.43755	6.37760	8.29950
Rolled-Back Rate	3.70932	3.25939	3.59740	4.15329	5.43755	6.93880	8.29950
Difference	0.44068	0.75512	(0.31370)	-	-	(0.56120)	-
Statutory Tax Increase	11.88%	23.17%	-8.72%	0.00%	0.00%	-8.09%	0.00%

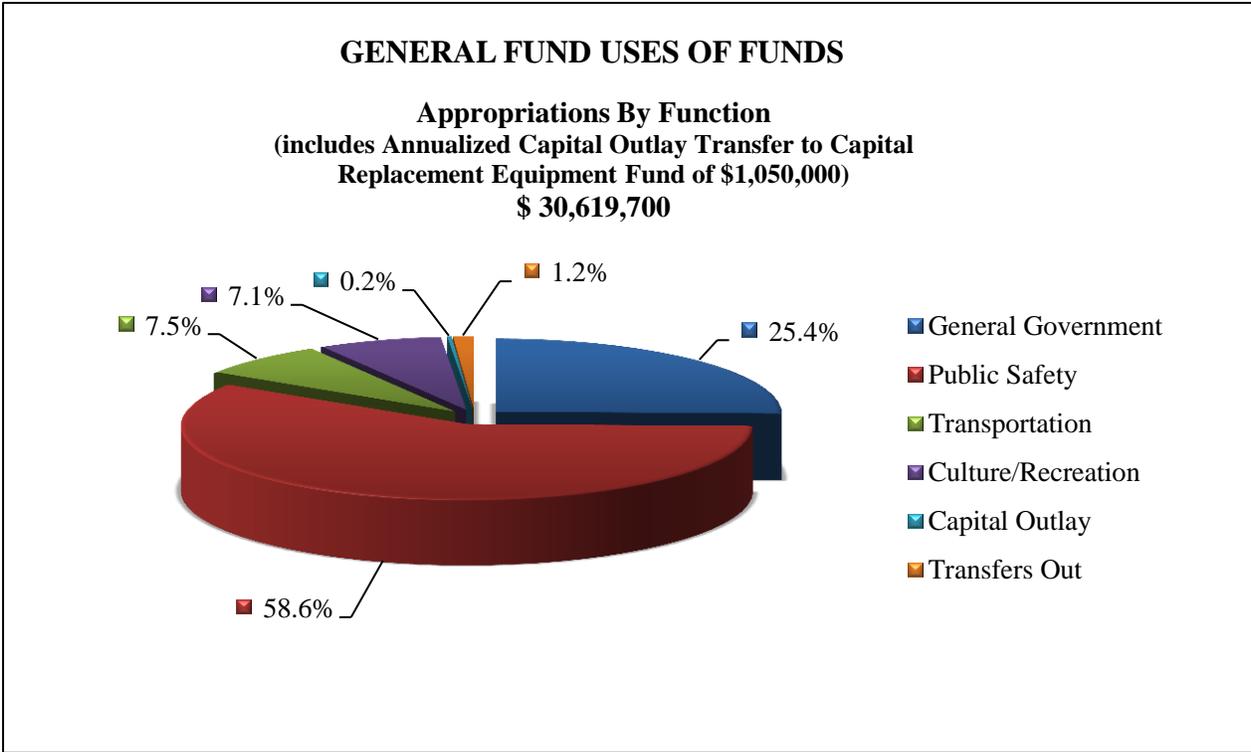
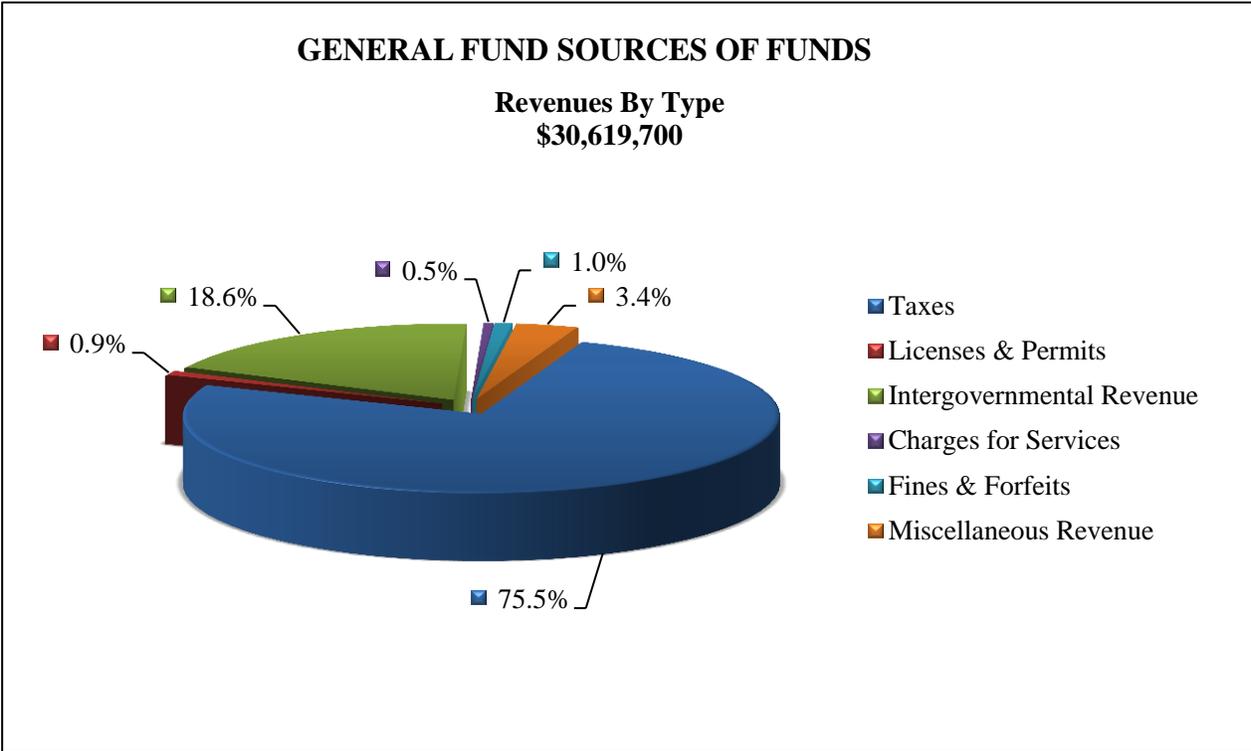


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General Fund

GENERAL FUND SUMMARY

	General Fund
<u>SOURCES</u>	
Taxes	\$ 23,128,700
Licenses & Permits	289,000
Intergovernmental Revenue	5,709,500
Charges for Services	159,000
Fines & Forfeits	297,000
Miscellaneous Revenue	<u>1,036,500</u>
Total Operating Revenues	30,619,700
Transfers In	<u>-</u>
Total Revenues and Transfers In	30,619,700
Fund Balance Carryforward - 9/30/11	<u>14,504,894</u>
Total Source of Funds	<u><u>\$ 45,124,594</u></u>
 <u>USES</u>	
General Government	\$ 7,774,100
Public Safety	17,951,000
Transportation	2,287,800
Culture/Recreation	<u>2,164,500</u>
Operating Expenditures	30,177,400
Capital Outlay	76,500
Transfers Out	<u>365,800</u>
Total Expenditures and Transfers Out	30,619,700
Ending Fund Balance - 9/30/12	<u>14,504,894</u>
Total Use of Funds	<u><u>\$ 45,124,594</u></u>



GENERAL FUND
SOURCES BY REVENUE CLASSIFICATION

<u>Description</u>	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
<u>SOURCES</u>				
<i>Taxes</i>				
Ad Valorem Taxes	\$ 12,346,188	\$ 12,568,945	\$ 11,668,000	\$ 11,717,100
Electric Utility Franchise	3,966,949	4,052,016	3,624,300	3,614,600
Gas Franchise Fees	73,319	54,065	55,000	55,000
Electric Utility Service Tax	4,070,999	4,556,219	4,127,700	4,125,000
Telecommunications Service Tax	3,647,194	3,381,829	3,093,000	2,892,000
Gas/Propane Service Tax	105,530	121,198	116,000	116,000
Local Business Tax	340,714	301,974	215,000	215,000
FF Pension Insurance Premium Tax	394,453	418,238	394,000	394,000
	<u>24,945,346</u>	<u>25,454,484</u>	<u>23,293,000</u>	<u>23,128,700</u>
<i>Licenses and Permits</i>				
Building Permits and Inspections	521,965	296,463	289,000	289,000
Sidewalk Fees	19,303	12,267	-	-
Other Fees and Permits	-	65,733	-	-
	<u>541,268</u>	<u>374,463</u>	<u>289,000</u>	<u>289,000</u>
<i>Intergovernmental Revenues</i>				
Grants	577	-	10,000	76,500
State Revenue Sharing	1,430,425	1,407,253	1,506,620	1,614,000
Alcoholic Beverage Licenses	14,565	8,436	12,000	12,000
Half-Cent Sales Tax	3,562,838	3,462,212	3,335,000	3,330,000
FF Supplemental Compensation	17,855	22,550	21,000	21,000
8th Cent Motor Fuel Use Tax	570,925	576,276	615,380	656,000
	<u>5,597,185</u>	<u>5,476,727</u>	<u>5,500,000</u>	<u>5,709,500</u>
<i>Charges For Services</i>				
Service Contracts	101,073	104,092	118,000	45,000
Parks/Recreation Fees	141,669	129,885	114,000	114,000
	<u>242,742</u>	<u>233,977</u>	<u>232,000</u>	<u>159,000</u>
<i>Fines and Forfeits</i>				
Law Enforcement Fines	125,022	105,208	103,000	103,000
Parking Violations/Fines	6,330	1,968	3,000	3,000
Code Enforcement Violations	157,897	123,863	191,000	191,000
	<u>289,249</u>	<u>231,039</u>	<u>297,000</u>	<u>297,000</u>
<i>Other</i>				
Interest Income	162,016	137,434	80,000	81,000
Rentals & Leases	244,839	220,636	205,000	205,000
Other	159,274	179,657	104,000	168,000
Administration/PILOT Charges	589,000	598,000	598,000	512,500
Recycling Proceeds	26,877	61,952	70,000	70,000
	<u>1,182,006</u>	<u>1,197,679</u>	<u>1,057,000</u>	<u>1,036,500</u>
<i>Total Revenues</i>	32,797,796	32,968,369	30,668,000	30,619,700
Transfers In	-	-	-	-
Fund Balance Carryforward	11,858,723	14,758,961	15,833,568	14,504,894
TOTAL SOURCES	<u>\$ 44,656,519</u>	<u>\$ 47,727,330</u>	<u>\$ 46,501,568</u>	<u>\$ 45,124,594</u>

**GENERAL FUND
USES BY DIVISION SUMMARY**

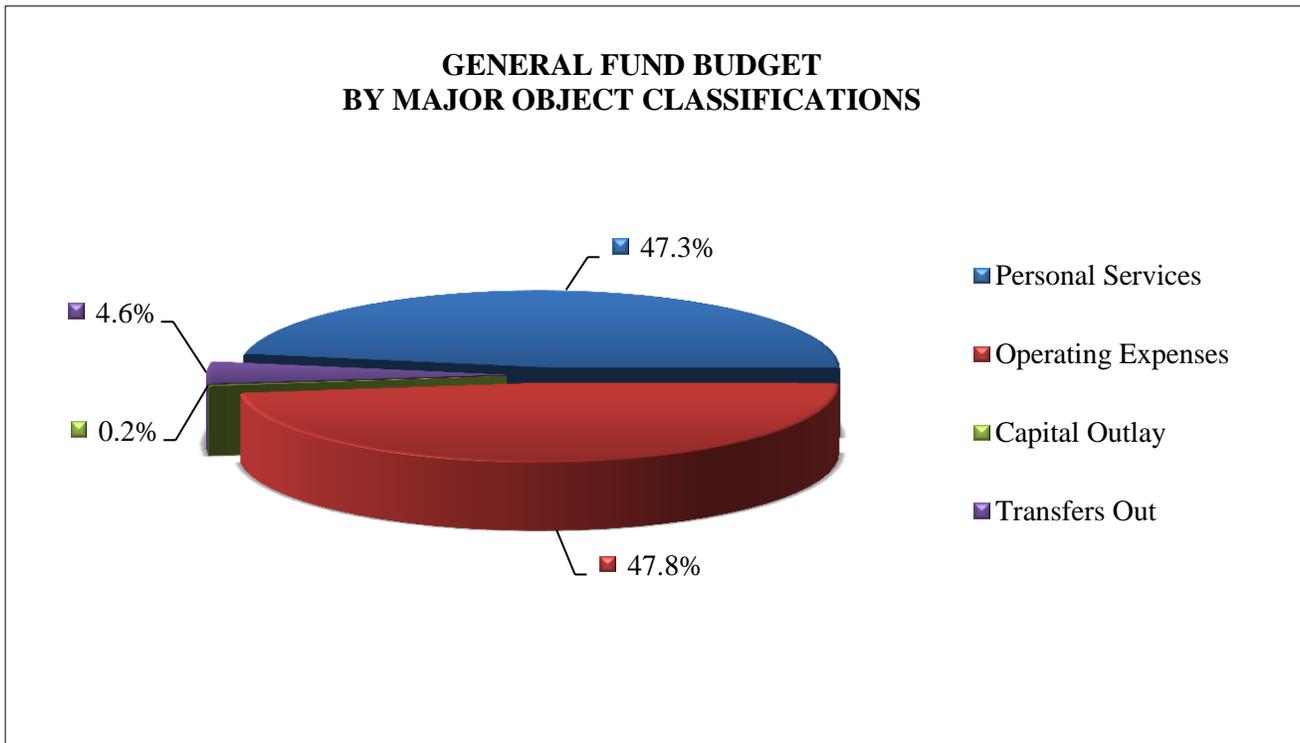
	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
<u>USES</u>				
<u>General Government</u>				
City Commission	\$ 287,802	\$ 523,183	\$ 548,322	\$ 304,100
Social Services	33,886	22,240	-	-
City Manager	576,020	497,867	559,703	727,100
City Clerk	410,852	384,675	427,373	455,900
Fiscal Services	1,023,906	981,324	944,937	997,800
Information Technology Services (1)	-	-	75,182	-
City Attorney	534,897	712,570	460,384	572,000
Planning & Development Services	955,828	769,057	783,745	790,400
Building & Zoning Services	781,844	660,903	677,720	797,700
Human Resources	403,463	373,424	374,758	474,800
General Government	931,990	959,958	854,863	1,240,100
Enforcement Services	1,270,549	1,193,286	1,067,363	1,199,200
Total General Government	<u>7,211,037</u>	<u>7,078,487</u>	<u>6,774,350</u>	<u>7,559,100</u>
<u>Public Safety:</u>				
Law Enforcement	<u>8,830,578</u>	<u>8,854,033</u>	<u>9,253,274</u>	<u>9,122,000</u>
Fire - Administration	8,689,450	8,751,737	8,979,955	1,512,500
Fire - Operations	-	-	-	6,937,500
Total Fire Services	<u>8,689,450</u>	<u>8,751,737</u>	<u>8,979,955</u>	<u>8,450,000</u>
Total Public Safety	<u>17,520,028</u>	<u>17,605,770</u>	<u>18,233,229</u>	<u>17,572,000</u>
<u>Transportation:</u>				
Public Works - Traffic Division	595,876	495,123	480,161	528,800
Public Works - Engineering	209,154	115,225	115,636	147,700
Public Works -Field Operations	581,389	597,505	620,403	743,200
Public Works - Administration	293,428	263,462	192,141	220,000
Fleet Maintenance	506,392	225,609	245,950	302,100
Total Transportation	<u>2,186,239</u>	<u>1,696,924</u>	<u>1,654,291</u>	<u>1,941,800</u>
<u>Culture & Recreation:</u>				
Parks & Recreation	<u>1,972,336</u>	<u>1,879,483</u>	<u>1,850,404</u>	<u>2,054,500</u>
Total Appropriations	28,889,640	28,260,664	28,512,274	29,127,400
Capital Outlay	<u>3,028</u>	<u>-</u>	<u>676,000</u>	<u>76,500</u>
<u>Transfers Out:</u>				
Stormwater Fund	-	-	-	-
Transportation Fund	-	-	1,750,000	365,800
Streetlighting Fund	-	-	-	-
Municipal Complex Fund	-	2,550,000	8,400	-
Park Projects Fund	1,500,000	35,244	-	-
Replacement Equipment Fund	1,150,000	1,050,000	1,050,000	1,050,000
New Equipment Fund	-	-	-	-
Total Transfers	<u>2,650,000</u>	<u>3,635,244</u>	<u>2,808,400</u>	<u>1,415,800</u>
Total Appropriations, Capital Outlay and Transfers	<u>31,542,668</u>	<u>31,895,908</u>	<u>31,996,674</u>	<u>30,619,700</u>
Ending Fund Balance:				
Natural Disaster Reserve	4,000,000	6,000,000	6,000,000	6,000,000
Operating Reserve	-	-	4,927,000	5,030,000
Unreserved/Undesignated	<u>10,758,961</u>	<u>9,833,568</u>	<u>3,577,894</u>	<u>3,474,894</u>
Ending Fund Balance	<u>14,758,961</u>	<u>15,833,568</u>	<u>14,504,894</u>	<u>14,504,894</u>
TOTAL USES	<u>\$ 46,301,629</u>	<u>\$ 47,729,476</u>	<u>\$ 46,501,568</u>	<u>\$ 45,124,594</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 08/09	Actual FY 09/10	Adopted Budget FY 10/11	Adopted Budget FY 11/12
Personal Services	\$ 15,443,491	\$ 14,690,662	\$ 14,836,138	\$ 14,495,010
Operating Expenses	13,446,149	13,571,291	13,676,136	14,632,390
Capital Outlay	3,028	-	676,000	76,500
Transfers Out	<u>2,650,000</u>	<u>3,635,244</u>	<u>2,808,400</u>	<u>1,415,800</u>
TOTAL	<u><u>\$ 31,542,668</u></u>	<u><u>\$ 31,897,197</u></u>	<u><u>\$ 31,996,674</u></u>	<u><u>\$ 30,619,700</u></u>



(1) Budget as last amended.

GENERAL FUND
DIVISIONS BY MAJOR OBJECT CLASSIFICATION

Division	Personal Services	Operating Expenses	Capital Outlay	Transfers Out-Capital Projects Funds		Total
				Replacement Equipment	Other	
General Government:						
City Commission	\$ 112,000	\$ 192,100	\$ -	\$ 8,000	\$ -	\$ 312,100
Social Services	-	-	-	-	-	-
City Manager	585,000	142,100	-	6,000	-	733,100
City Clerk	304,500	151,400	-	11,000	-	466,900
Fiscal Services	820,500	177,300	-	10,000	-	1,007,800
Information Technology Services (1)	-	-	-	-	-	-
City Attorney	221,000	351,000	-	9,000	-	581,000
Human Resources	337,000	137,800	-	9,000	-	483,800
Planning & Development Services	625,100	165,300	-	38,000	-	828,400
Building & Zoning Services	682,000	115,700	-	62,000	-	859,700
General Government	150,000	1,090,100	-	-	365,800	1,605,900
Enforcement Services	846,800	352,400	-	62,000	-	1,261,200
Total General Government	<u>4,683,900</u>	<u>2,875,200</u>	<u>-</u>	<u>215,000</u>	<u>365,800</u>	<u>8,139,900</u>
Public Safety:						
Law Enforcement	-	9,122,000	-	-	-	9,122,000
Fire Administration	887,000	625,500	-	379,000	-	1,891,500
Fire Operations	6,219,600	717,900	-	-	-	6,937,500
Total Fire Services	<u>7,106,600</u>	<u>1,343,400</u>	<u>-</u>	<u>379,000</u>	<u>-</u>	<u>8,829,000</u>
Total Public Safety	<u>7,106,600</u>	<u>10,465,400</u>	<u>-</u>	<u>379,000</u>	<u>-</u>	<u>17,951,000</u>
Transportation:						
Traffic Division	199,300	329,500	76,500	26,000	-	631,300
Engineering	133,700	14,000	-	-	-	147,700
Field Operations	518,300	224,900	-	273,000	-	1,016,200
Administration	115,600	104,400	-	-	-	220,000
Fleet Maintenance	221,300	80,800	-	47,000	-	349,100
Total Transportation	<u>1,188,200</u>	<u>753,600</u>	<u>76,500</u>	<u>346,000</u>	<u>-</u>	<u>2,364,300</u>
Culture/Recreation:						
Parks & Recreation	1,145,600	908,900	-	110,000	-	2,164,500
<i>Sub Total</i>	\$ 14,124,300	\$ 15,003,100	\$ 76,500	\$ 1,050,000	\$ 365,800	\$ 30,619,700
Personal Service Cost Included in Information Technology Services Allocation (1)	<u>370,710</u>	<u>(370,710)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Appropriations</i>	<u>\$ 14,495,010</u>	<u>\$ 14,632,390</u>	<u>\$ 76,500</u>	<u>\$ 1,050,000</u>	<u>\$ 365,800</u>	<u>\$ 30,619,700</u>

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

General Fund

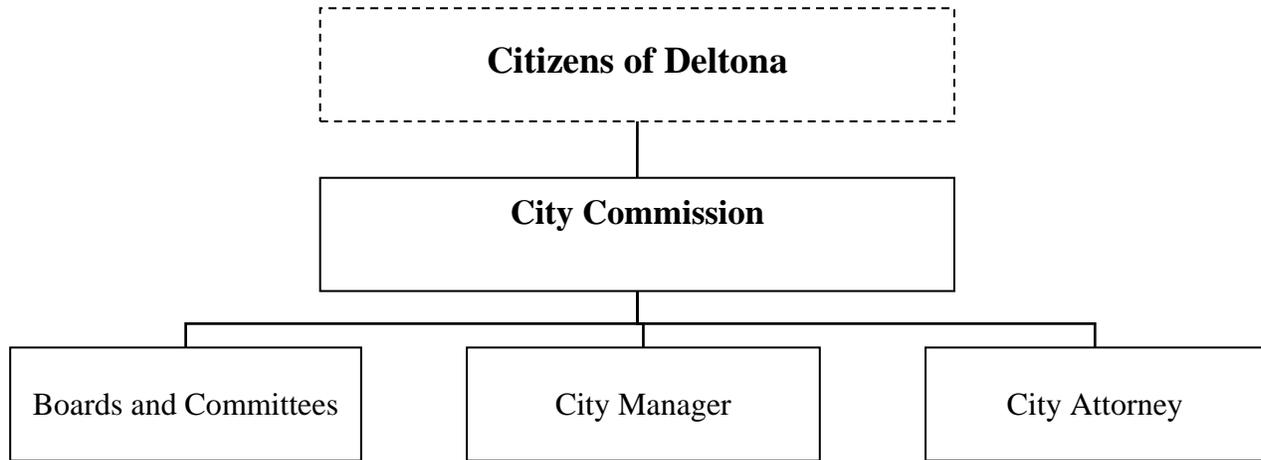
Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 10,548,376	\$ 10,023,917	\$ 9,986,473	\$ 9,632,210
Overtime	326,988	263,124	302,734	343,150
Other Pay	42,454	45,631	45,760	47,000
Benefits and Taxes	4,525,673	4,357,990	4,501,171	4,472,650
Total Personal Service Costs	15,443,491	14,690,662	14,836,138	14,495,010
Operating Expenditures	13,446,149	13,571,291	13,676,136	14,632,390
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	1,150,000	1,050,000	1,050,000	1,050,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	3,028	-	676,000	76,500
Debt Service	-	-	-	-
Other Transfers Out	1,500,000	2,585,244	1,758,400	365,800
Total Expenditures & Transfers Out	\$ 31,542,668	\$ 31,897,197	\$ 31,996,674	\$ 30,619,700
Staffing:				
Full-Time	149	145	134	193
Part-Time	17	15	20	17
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 280,161	\$ 450,787	\$ 137,493	\$ 466,800
5232 - Accounting and Auditing	53,375	47,425	55,000	57,000
5234 - Other Contractual Services	9,430,818	9,451,292	9,887,968	9,921,900
5240 - Travel and Per Diem	17,505	12,608	20,117	24,300
5241 - Communications and Freight Services	400,790	494,608	470,256	441,100
5243 - Utility Services	621,109	618,506	575,294	771,500
5244 - Rentals and Leases	167,825	488,416	324,063	300,200
5245 - Insurance	300,028	309,343	368,000	446,000
5246 - Repairs and Maintenance Services	735,651	779,860	786,815	938,100
5247 - Printing and Binding	31,259	28,557	29,247	33,800
5248 - Promotional Activities	94,798	83,343	78,418	118,800
5249 - Other Current Charges	339,035	218,389	255,205	265,500
5251 - Office Supplies	112,187	92,583	51,137	65,800
5252 - Operating Supplies	708,861	671,774	745,972	883,300
5253 - Road Materials & Supplies	130,329	71,945	64,617	93,000
5254 - Publications, Memberships & Training	166,142	118,915	195,233	184,600
9901 - IT Costs Allocated To Other Funds (1)	(217,224)	(239,474)	(248,700)	(280,310)
9904 - Fleet Maintenance Charge (2)	-	(168,586)	(182,399)	(150,000)
5882 - Aid To Private Organizations	73,500	41,000	62,400	51,000
Total	\$ 13,446,149	\$ 13,571,291	\$ 13,676,136	\$ 14,632,390

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

(2) Fleet maintenance is allocated to 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							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Position Title	FY 08/09	FY 09/10	FY 10/11	FY 10/11	FY 11/12	FY 11/12	Pay Grade
Mayor and Commission	-	-	-	-	-	-	Charter
Executive Assistant	1	1	-	-	-	-	12
Administrative Assistant I	-	-	-	-	1	1	6
Administrative Assistant I (PT)	-	-	1	1	(1)	-	6
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 6:30 p.m., at City Hall, 2nd Floor Conference Room, 2345 Providence Blvd.

ECONOMIC DEVELOPMENT ADVISORY BOARD

This board is utilized 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.

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 3rd Wednesday of each month, at 7:00 p.m., at the Deltona Commission Chambers, 2345 Providence Blvd.

CITY ADVISORY BOARDS (Continued)**SPECIAL MAGISTRATE**

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

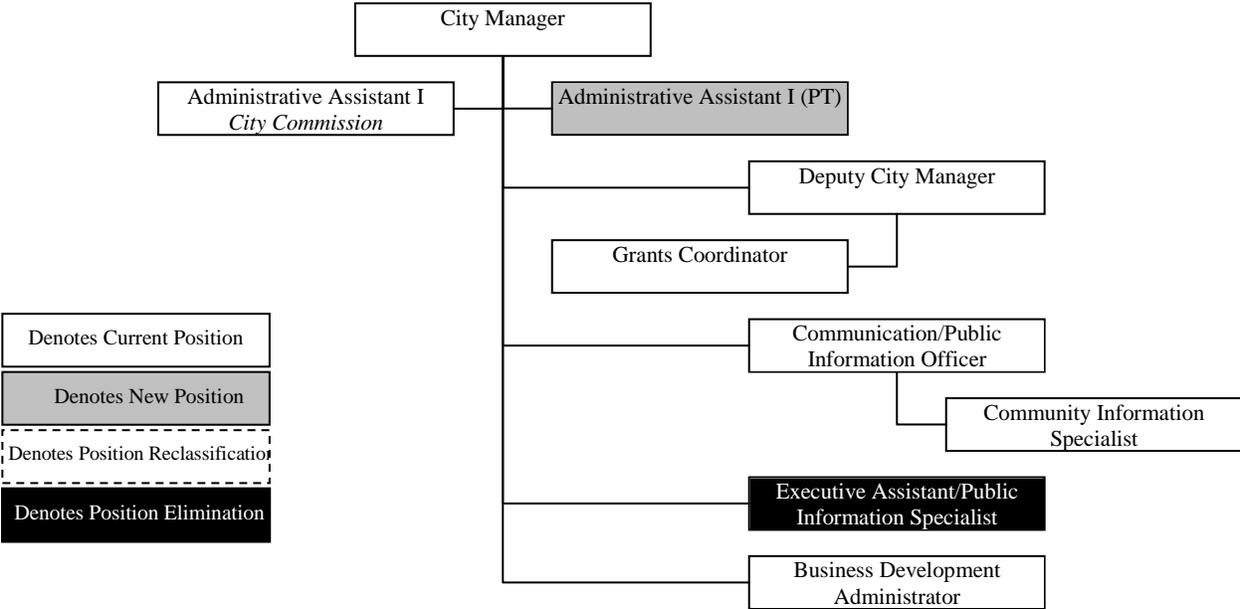
WILLIAM S. HARVEY SCHOLARSHIP SELECTION COMMITTEE (7 MEMBERS)

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

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 105,347	\$ 124,589	\$ 84,893	\$ 94,600
Overtime	3,244	-	-	-
Other Pay	-	-	-	-
Benefits and Taxes	20,164	22,117	14,385	17,400
Total Personal Service Costs	128,755	146,706	99,278	112,000
Operating Expenditures	159,047	376,477	449,044	192,100
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	9,000	8,000	8,000	8,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 296,802	\$ 531,183	\$ 556,322	\$ 312,100
Staffing:				
Full-Time	1	1	-	1
Part-Time	-	-	1	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 3,774	\$ 11,784	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	22,526	-	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	4,176	3,743	4,755	5,800
5241 - Communications and Freight Services	347	7,989	1,226	1,400
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	250,000	250,000	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	37	-	-
5247 - Printing and Binding	29	219	403	600
5248 - Promotional Activities	10,972	5,586	5,181	16,500
5249 - Other Current Charges	646	229	-	1,200
5251 - Office Supplies	2,504	1,238	986	1,000
5252 - Operating Supplies	472	44	924	900
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	40,101	39,799	106,369	95,100
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	14,809	16,800	18,600
5882 - Aid To Private Organizations	73,500	41,000	62,400	51,000
Total	\$ 159,047	\$ 376,477	\$ 449,044	\$ 192,100

CITY MANAGER’S OFFICE



Denotes Current Position

Denotes New Position

Denotes Position Reclassification

Denotes Position Elimination

CITY MANAGER'S OFFICE							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
City Manager	1	1	1	1	-	1	Contract
Deputy City Manager	1	1	1	1	-	1	EBB
Comm/Public Info Officer	1	1	1	1	-	1	18
Grants Coordinator	-	-	1	1	-	1	17
Business Dev. Administrator	-	-	-	1	-	1	17
Community Information Specialist	-	-	-	1	-	1	16
Executive Assist/Public Info Spec.	1	1	1	-	-	-	12
Administrative Assistant I (PT)	-	-	-	1	-	1	6
TOTAL	4	4	5	7	-	7	

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

CITY MANAGER'S OFFICE

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

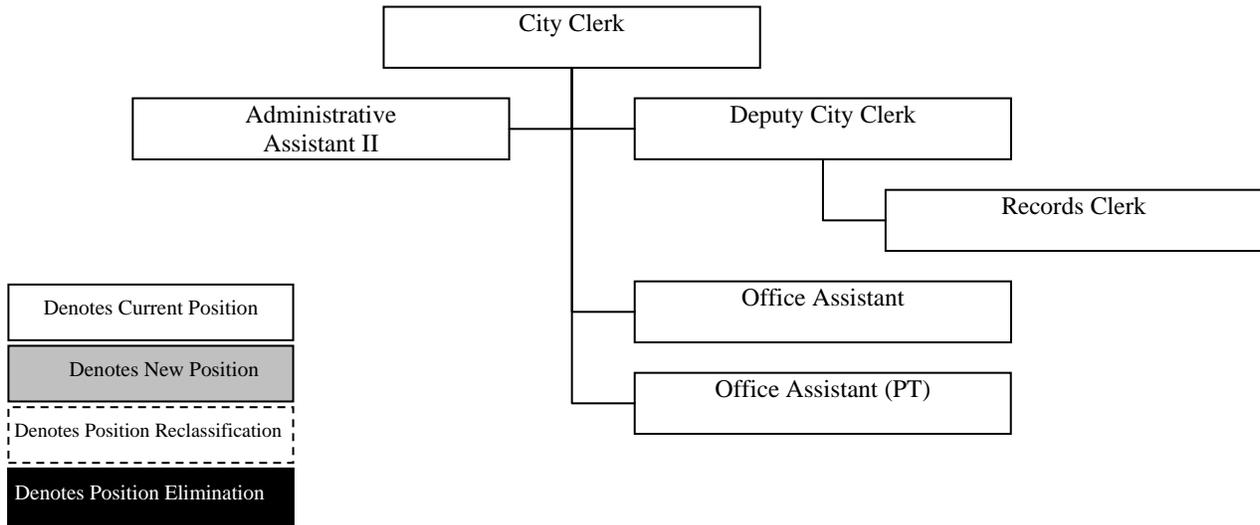
GOALS, OBJECTIVES & PERFORMANCE MEASURES**Key Objectives:**

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

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 324,758	\$ 291,441	\$ 347,513	\$ 436,600
Overtime	979	85	901	500
Other Pay	-	-	-	-
Benefits and Taxes	134,596	114,362	125,976	147,900
Total Personal Service Costs	460,333	405,888	474,390	585,000
Operating Expenditures	115,687	91,979	85,313	142,100
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	6,000	6,000	6,000	6,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 582,020	\$ 503,867	\$ 565,703	\$ 733,100
Staffing:				
Full-Time	4	4	6	6
Part-Time	-	-	1	1
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 15,282	\$ 7,108	\$ 2,613	\$ 8,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	726	-	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	702	426	2,283	5,100
5241 - Communications and Freight Services	22,241	21,680	20,407	24,700
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	5,707	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	4,663	8,350	6,118	9,000
5247 - Printing and Binding	15,118	14,426	16,698	20,500
5248 - Promotional Activities	1,959	1,695	2,510	6,000
5249 - Other Current Charges	8,367	2,874	1,021	-
5251 - Office Supplies	1,790	5,608	3,072	5,800
5252 - Operating Supplies	1,556	3,922	1,251	5,900
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	4,700	5,723	6,440	7,300
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	32,876	20,167	22,900	49,800
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 115,687	\$ 91,979	\$ 85,313	\$ 142,100

CITY CLERK'S OFFICE



CITY CLERK'S OFFICE							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
City Clerk	1	1	1	1	-	1	EBB
Deputy City Clerk	1	1	1	1	-	1	13
Administrative Assistant II	1	1	1	1	-	1	8
Records Clerk	1	1	1	1	-	1	2
Office Assistant	1	1	1	1	-	1	1
Office Assistant (PT)	-	-	-	1	-	1	1
TOTAL	5	5	5	6	-	6	

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

CITY CLERK’S OFFICE

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

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Coordinate Commission/Board agenda process & document City Commission actions efficiently.
- Provide 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

Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
44	63	65
476	300	325
1,400	1,350	1,838
150	234	200
133,745	156,437	160,000
140,000	150,000	165,000
125	200	300

DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS

- During FY 10/11, the City’s Website went through a complete makeover to provide more accurate and timely information about all City departments, new features, and it will be more user friendly. Departmental staffs are managing their own portions of the site through the implementation of the content management software. City Clerk’s office continues oversight of the entire Website as well as managing City Clerk and Advisory Board, Committee and Sub-Committee information and meeting calendars on the site.

CITY CLERK’S OFFICE

DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS – Continued

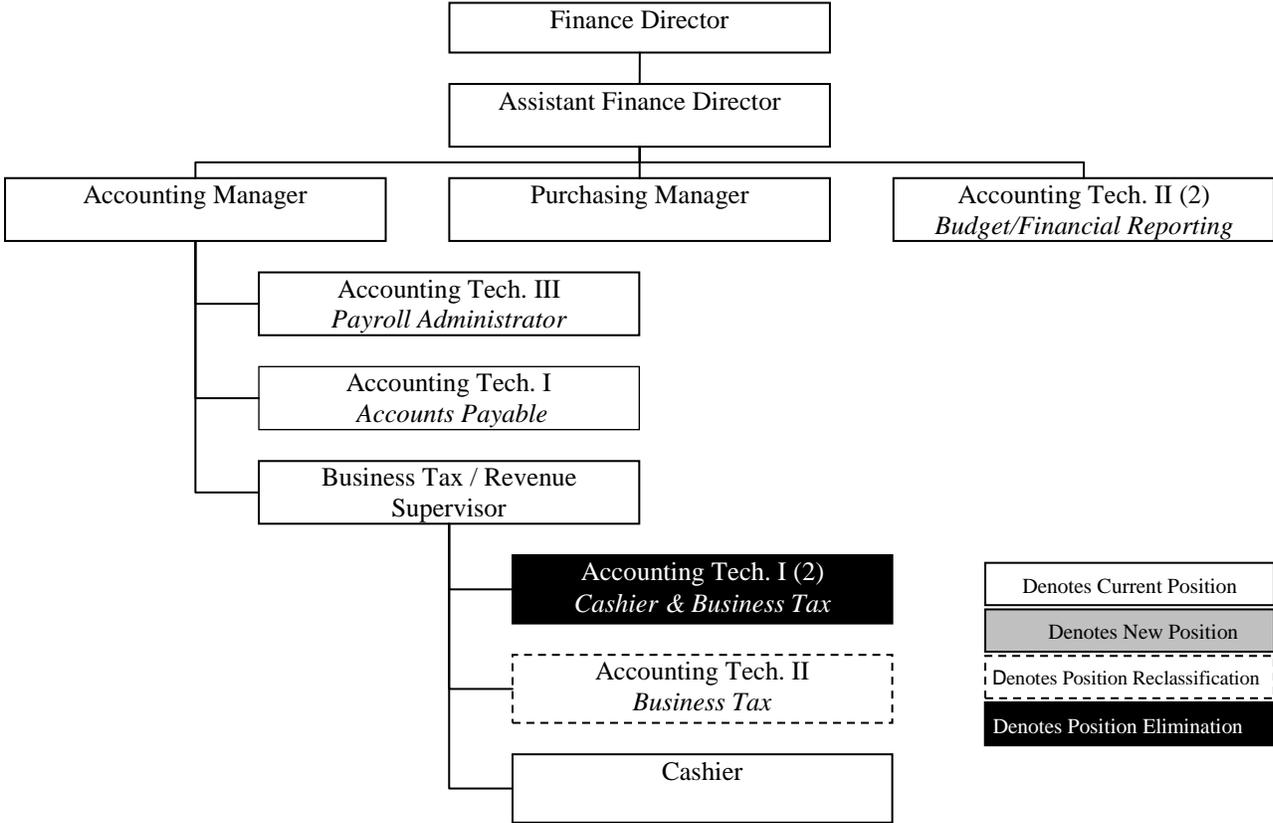
- The City Clerk’s Office continues to be responsible for the overall management of City records through use of on-site storage space and document imaging through the use of *Laserfiche United* optical imaging solution (software and scanners) providing long-term electronic storage of City documents thus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

	Actual FY 09/10	Estimated FY 10/11	Projected FY 11/12
Agenda Packets (sets) – Commission/Board	44	63	65
Assist walk-in customers (2 reception areas)	2,250	2,400	2,500
Citizen board applications processed	25	29	30
City Website maintenance (# of hrs.)	125	200	300
City WebPage hits	140,000	150,000	165,000
Documents imaged (# of pages)	133,745	156,437	160,000
Documents notarized	25	29	30
Documents recorded with County Clerk	550	485	485
Legal/display advertisements	95	105	105
Minutes transcribed (pages)	476	300	325
Ordinances	16	21	25
Outgoing mail processed/posted	25,591	26,100	26,100
Public records requests	150	234	200
Resolutions	33	22	25

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 171,698	\$ 179,365	\$ 198,420	\$ 210,700
Overtime	945	504	528	1,100
Other Pay	-	-	-	-
Benefits and Taxes	80,618	80,189	85,292	92,700
Total Personal Service Costs	253,261	260,058	284,240	304,500
Operating Expenditures	157,591	124,617	143,133	151,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	12,000	11,000	11,000	11,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 422,852	\$ 395,675	\$ 438,373	\$ 466,900
Staffing:				
Full-Time	5	5	5	5
Part-Time	-	-	1	1
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	19,207	10,463	38,647	24,600
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,780	1,553	216	1,600
5241 - Communications and Freight Services	75	360	374	400
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	4,918	-	1,183	7,700
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	32	28	1,313	1,000
5247 - Printing and Binding	19	-	-	-
5248 - Promotional Activities	60,533	34,797	38,664	29,700
5249 - Other Current Charges	30,547	35,526	25,923	40,000
5251 - Office Supplies	6,280	6,201	3,606	4,000
5252 - Operating Supplies	915	353	98	100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,664	2,016	2,209	1,400
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	31,621	33,320	30,900	40,900
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 157,591	\$ 124,617	\$ 143,133	\$ 151,400

FINANCE DEPARTMENT



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

FINANCE DEPARTMENT

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

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

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

- Produce the City’s Comprehensive Annual Financial Report.
- Maintain and produce monthly financial and investment reports.
- Reconcile and track 24 different funds.
- Perform internal monitoring procedures.
 - Cash Receipts
 - Credit Card Audits
 - Payroll Audits
- Process over 16,200 accounts payable invoices, 3,700 purchasing card transactions, 8,300 payroll checks, 13,200 cash receipt transactions and 3,800 local business tax billings.
- Timely and accurate preparation of a quality annual budget document.
- Continue improvement of financial record keeping of the City by employing technology solutions to increase efficiency and accuracy.
- Provide training throughout the year related to budget, fixed assets, and procurement services.

**FINANCE DEPARTMENT
GOALS, OBJECTIVES & PERFORMANCE MEASURES – Continued**

Performance Measures:	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
• Number of monthly financial reports.	12	12	12
• Receive Certificate of Achievement for Excellence from GFOA relating to Comprehensive Annual Financial Report.	Awarded	Awarded	Expected
• Reconcile and track transactions in 24 funds.	25	24	24
• Internal transaction audit: (240) accounts payable, (780) purchasing cards, (520) payroll items, (240) cash receipt transactions, (100) local business tax	1,256	1,256	1,256
• Receipt of GFOA Distinguished Budget Presentation Award	Received	Received	Expected
• Continue to enhance the requisition entry module of ERP software by developing automation of the purchasing processes.	Ongoing	Ongoing	Ongoing
• Continue to enhance the business License Module in CRW (TRAKIT) software.	Ongoing	Ongoing	Ongoing

DEPARTMENTAL PERSPECTIVE, TRENDS & HIGHLIGHTS

The Department has and will continue to strive for excellence in financial reporting and budget preparation. The City has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY 09/10 CAFR and has received the GFOA Distinguished Budget Presentation Award for FY 10/11. The Department will continue to meet or exceed the high professional standards required in order to receive these awards.

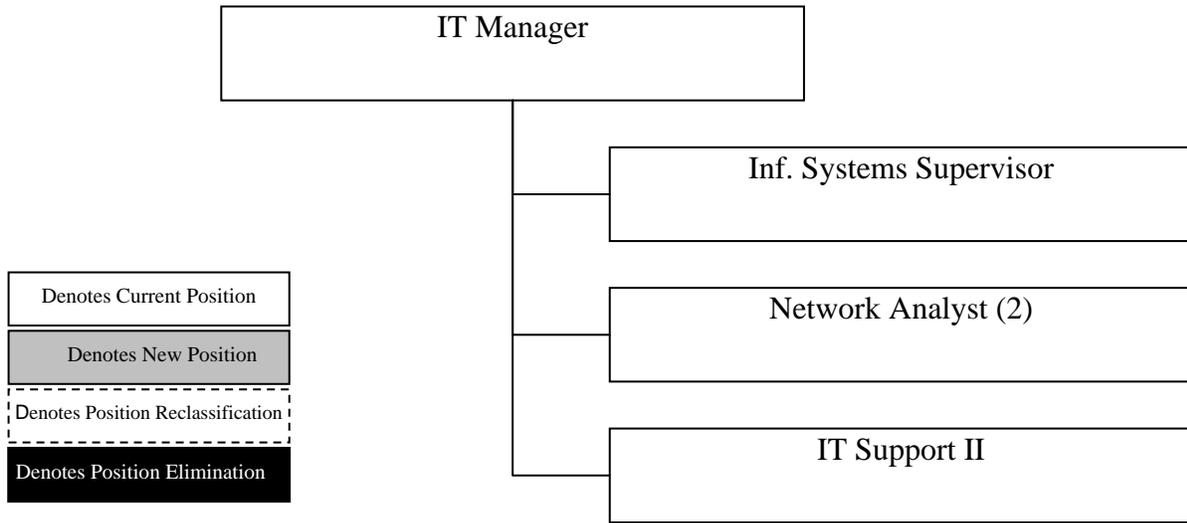
The City has continued to maintain compliance with all financial requirements of the revenue bond issues related to the acquisition of the water/sewer utility and to the improving of existing roads within the City.

The Department has and will continue to play an integral role in cost control and budget reductions during what has been and continues to be very challenging times.

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 619,448	\$ 607,098	\$ 582,976	\$ 605,400
Overtime	318	1,146	2,330	2,900
Other Pay	-	-	-	-
Benefits and Taxes	223,110	212,690	201,884	212,200
Total Personal Service Costs	842,876	820,934	787,190	820,500
Operating Expenditures	181,030	160,390	157,747	177,300
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	22,000	10,000	10,000	10,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 1,045,906	\$ 991,324	\$ 954,937	\$ 1,007,800
Staffing:				
Full-Time	12	11	11	11
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 10,822	\$ 88	\$ 2,435	\$ 100
5232 - Accounting and Auditing	53,375	47,425	55,000	57,000
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	27,187	38,088	23,127	22,300
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,325	411	2,018	800
5241 - Communications and Freight Services	432	645	600	600
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	8,692	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	613	335	1,711	1,600
5247 - Printing and Binding	3,282	4,007	3,284	3,500
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	-	-	83	-
5251 - Office Supplies	5,424	6,525	6,996	6,500
5252 - Operating Supplies	-	429	39	-
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	7,442	4,176	5,954	4,900
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	62,436	58,261	56,500	80,000
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 181,030	\$ 160,390	\$ 157,747	\$ 177,300

INFORMATION TECHNOLOGY SERVICES DIVISION



INFORMATION TECHNOLOGY SERVICES DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
IT Manager	1	1	1	1	-	1	EBB
Inf. Systems Supervisor	1	1	1	1	-	1	19
Inf. Systems Administrator	1	-	-	-	-	-	17
Network Analyst	1	2	2	2	-	2	16
IT Support II	1	1	1	1	-	1	11
TOTAL	5	5	5	5	-	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.
- Continue to advance the City’s use of technology.
- Improve the City’s ability to communicate with its citizens.
- Be a leader in service delivery.

Performance Measures:

- Number of personnel using wireless technology.

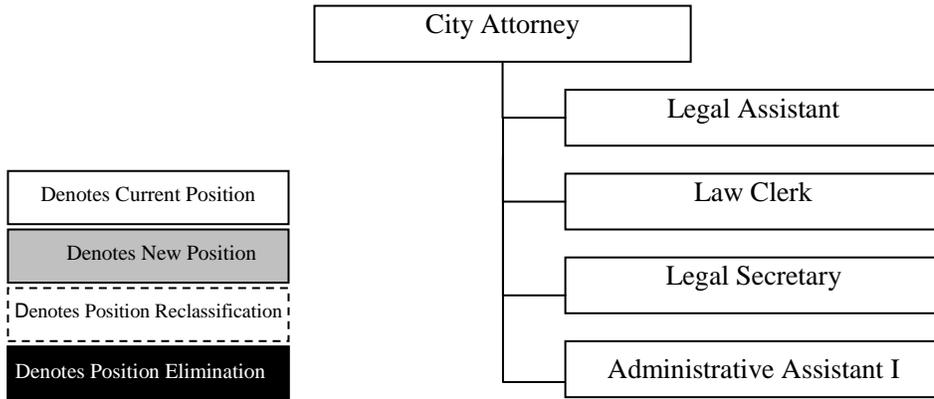
Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
52	52	70

Information Technology Services

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 235,239	\$ 201,414	\$ 244,429	\$ 262,210
Overtime	11,233	15,372	38,658	16,150
Other Pay	3,614	3,444	3,654	3,700
Benefits and Taxes	87,382	71,538	90,641	88,650
Total Personal Service Costs	337,468	291,768	377,382	370,710
Operating Expenditures	706,552	777,391	912,900	972,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	(1,044,020)	(1,069,159)	(1,215,100)	(1,343,110)
Total Expenditures & Transfers Out	\$ -	\$ -	\$ 75,182	\$ -
Staffing:				
Full-Time	5	5	5	5
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 9,459	\$ 5,159	\$ 20,000	\$ 25,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	239,654	259,414	391,200	479,200
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,366	1,131	6,000	4,300
5241 - Communications and Freight Services	319,950	410,755	390,300	357,200
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	305	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	108,148	82,084	84,200	84,000
5247 - Printing and Binding	-	36	-	-
5248 - Promotional Activities	56	-	-	-
5249 - Other Current Charges	-	-	5,000	3,500
5251 - Office Supplies	7,709	1,459	1,700	1,700
5252 - Operating Supplies	9,413	9,938	8,500	7,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	10,492	7,415	6,000	10,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 706,552	\$ 777,391	\$ 912,900	\$ 972,400

CITY ATTORNEY'S OFFICE



CITY ATTORNEY'S OFFICE							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
City Attorney	1	1	1	1	-	1	Contract
Assistant City Attorney (PT)	1	-	-	-	-	-	19
Law Office Manager	1	1	1	1	(1)	-	12
Legal Assistant	-	-	-	-	1	1	
Law Clerk	1	1	1	1	-	1	12
Legal Secretary	1	1	1	1	-	1	10
Administrative Assistant I	-	-	1	1	-	1	6
TOTAL	5	4	5	5	-	5	

CITY ATTORNEY'S OFFICE

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; zoning challenges; 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; employee disciplinary hearings, and State administrative hearings in labor and environmental cases. The City Attorney's office is responsible for providing legal advice and opinions to the City Commission and City departments; conducting legal research; contract administration; municipal lien processing; and drafting, reviewing and revising ordinances, resolutions, leases, contracts, real property instruments, and proposed legislation. The City Attorney's office collects code enforcement fines, costs, fees and special assessments; and files claims when necessary.

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

GOALS & OBJECTIVES

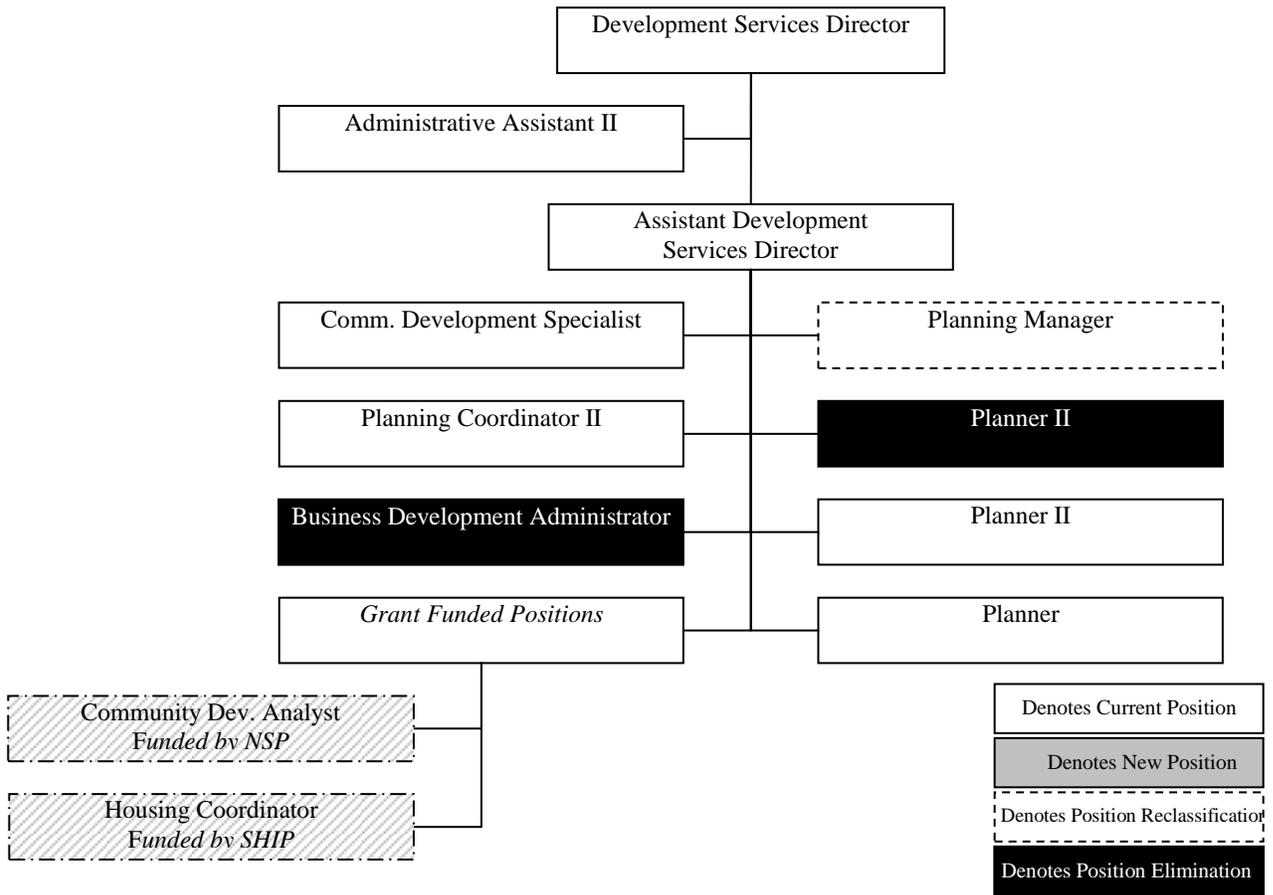
Key Goals & Objectives:

- Provide high quality legal services to the Mayor, City Commissioners, City Manager, and all Departments of the City in an effective and efficient manner, in a prompt time frame.
- Streamline and organize the legal department to provide better legal services at a lower cost.
- Provide legal representation to the City Commission at its regular and special meetings and its workshops, and to city boards upon request.
- Draft ordinances, resolutions, and various agreements as requested and as deemed necessary.
- Represent the City in state, federal, and appellate court litigation, and in administrative hearings.
- Work with the City Manager and city staff to minimize the risk of unnecessary litigation, and ensure that City activities and programs comply with applicable law.
- Provide legal advice and services that facilitate, and not delay, City objectives and projects.

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 279,727	\$ 270,612	\$ 264,100	\$ 158,800
Overtime	-	3,274	561	2,400
Other Pay	-	-	-	-
Benefits and Taxes	94,004	81,006	99,526	59,800
Total Personal Service Costs	373,731	354,892	364,187	221,000
Operating Expenditures	161,166	357,678	96,197	351,000
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	10,000	9,000	9,000	9,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 544,897	\$ 721,570	\$ 469,384	\$ 581,000
Staffing:				
Full-Time	4	4	5	5
Part-Time	1	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 126,846	\$ 327,066	\$ 64,128	\$ 317,100
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	-	696	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	337	521	854	-
5241 - Communications and Freight Services	106	600	1,100	-
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	1,205	-	83	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	250	600
5247 - Printing and Binding	-	22	-	100
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	3,388	-	-	2,000
5251 - Office Supplies	2,478	2,429	1,834	3,200
5252 - Operating Supplies	1,099	-	-	-
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	11,016	10,477	10,052	600
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	14,691	16,563	17,200	27,400
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 161,166	\$ 357,678	\$ 96,197	\$ 351,000

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT



PLANNING & DEVELOPMENT SERVICES DEPARTMENT							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Development Services Director	1	1	1	1	-	1	EBB
Assistant Dev. Services Director	-	-	1	1	-	1	23
Planning Manager	1	1	-	1	-	1	21
Planner II	2	2	2	1	-	1	19
Business Development/Grants Mgr.	1	-	-	-	-	-	18
Business Development Administrator	-	-	1	-	-	-	17
Community Development Supervisor	-	-	-	1	-	1	16
Community Development Specialist	1	1	1	-	-	-	15
Planner I	1	1	1	1	-	1	14
Associate Planner	1	-	-	-	-	-	13
Planning Coordinator II	2	1	1	1	-	1	12
Administrative Assistant II	-	-	-	1	-	1	8
Administrative Assistant II (PT)	-	-	1	-	-	-	8
TOTAL	10	7	9	8	-	8	

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT

Functional Duties: The Planning and Development Services Department provides efficient and effective services by integrating related municipal land use and design functions into a one agency. This allows the Department to actively manage all elements of the development planning, design, and review process: City Design – Comprehensive Planning; District Design - Neighborhood Planning, Zoning and Subdivision Review; Site Design – Development Review, Building Plan Review; and Building Design – Architectural Review. The Planning and Development Services Department is also responsible for overseeing all the Housing and Community Development activities.

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

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Increase Public Participation & Awareness.
 - Engage the public in a more open development review process.
 - Use the Department’s data to the maximum potential.
 - Rewrite the Land Development Code into a more user-friendly document.
 - Respond expeditiously to all phone and email inquiries.
 - Provide information on the activities that are occurring in the City through the City’s website.
- Effectively Plan for Future Redevelopment of Core Urban Areas.
 - Seek a balance of land uses between non-residential uses serving residential uses.
 - Provide for more pedestrian-oriented facilities by working with Volusia County and VOTRAN.
 - Encourage mixed-use transit oriented design and more urbanism in specific areas of the City.
 - Implement a reorganized Land Development Code and adopted Comprehensive Plan.
- Assist clients to facilitate project process; provide a streamlined development review process.
 - Work with clients from concept to the completion of a project.
 - Work to minimize the number of DRCs and public hearings by doing a thorough review process.
 - Encourage public participation for projects.
 - Expand automation capabilities of the development review process.
- Promote Economic Development for the City.
 - Assist the Business Development Administrator with business retention visits.
 - Assist in the annual update of the City’s 5-Year Strategic Economic Development Plan.
 - Assist with the research for grants opportunities for local, state and federal opportunities.
 - Assist the Business Development Administrator with the facilitation of the Economic Development Advisory Board.

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

- Create a Comprehensive Citywide Beautification Plan.
 - Implement the Commission approved design standards for public and private development.
 - Work with the community on their preference for design from the Pattern Book.
- Promote Environmental Awareness throughout the City.
 - Provide resources to citizens and organizations.
 - Promote Green Building Standards and LEED Certification for Public Buildings.
 - Coordinate with permitting agencies, local jurisdictions, and the VCOG.
- Be the Affordable Housing Department for the City.
 - Implement the Neighborhood Stabilization Program(s) per a contract with HUD.
 - Properly manage and utilize the CDBG program.
 - Provide assistance to the community by using the SHIP program.
 - Increase customer service to potential recipients in all programs.
 - Extend the housing programs into the community through promotional activities.

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 2009/10	Estimated FY 2010/11	Budget FY 2011/12
25	20	20
2,500	2,000	3,000
1,000	500	1,500
1	1	1
30	20	20
25	10	20
50	100	100

DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS

The Planning and Development Services Department operates with an industry-senior staff that is capable and competent to perform all planning and development review duties in-house. The result has been a focus on quality assurance of projects processed within the Department and increase in work volume with a reduction in staff. Tasks that are typically subcontracted to consultants have been or are being accomplished in-house. For example, the Department has refined the development review process that is consistent with amendments to the Land Development Code and Comprehensive Policy Plan, received Department of Community Affairs approval for the Comprehensive Policy Plan and Capital Improvement Element, processed numerous applications for development approval for non-residential projects, assisted other departments on project such as Thornby Park and Tivoli-Wheeling Pump Station, completed two large vacant residential projects in disrepair in Lake Baton Estates and Live Oak Estates, and was able to accomplish the start of construction for the Deltona Village project.

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT**DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS - Continued**

The Department has also been focused on the performance of affordable housing and public assistance federal and state funds in the form of the Neighborhood Stabilization Program (NSP), the Community Development Block Grant Program (CDBG), and the State Housing Initiatives Partnership (SHIP). Within the past year, the Department in conjunction with other sections of the City, acquired 53 properties, rehabilitated 50 of the 53 properties to-date, brought on Habitat for Humanity, increased efficiencies in the process with the U.S. Department of Housing and Urban Development (HUD) for the NSP program. This led to HUD awarding an additional \$1.96 million to the City within the NSP 3 program. The Department also rewrote the Five Year Consolidated Action Plan for CDBG, awarded monies to sub-recipients, and monitored projects in Public Works and Parks and Recreation. Finally, the Department nearly completed all spending in SHIP (less than \$200,000 of the \$1.19 million remains).

Looking forward for this fiscal year, the Planning and Development Services Department is focused on the completion of the reorganization of the Land Development Code to make it an internally consistent and more user-friendly document. The reorganization is the precursor to an additional effort by staff to systematically go through the document to amend sections of the Code to make the City's process the most efficient development review community in the region. This will be based on research of systems that are working nationally, review of Florida Statutes in light of new legislation expedited procedures, the existing land use pattern within the City, and comparison to the streamlined process adopted.

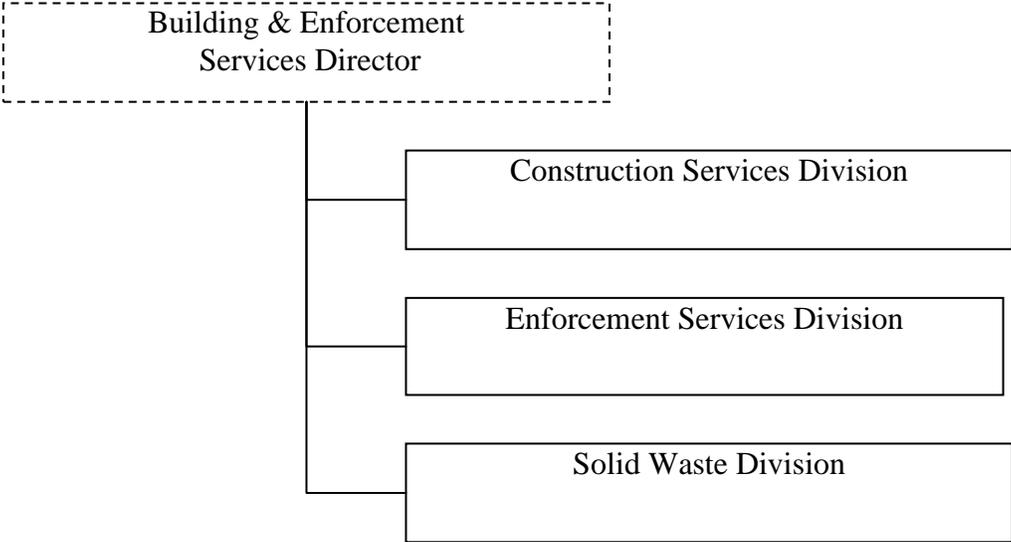
The Department will be working closely with the Economic Development section of the City Manager's Department to attract new business to the City. This will be facilitated by the creation of Business Target Zones and Mixed Use districts that act as receiving areas for developments wanting a level of entitlements to have already occurred to minimize pre-development costs and to accelerate the development review process. Finally, the Department will be working with developers to continue to construct within the Deltona Village Planned Unit Development (site of the new EPIC Theatre) to create a functional regional retail destination.

Planning & Development Services

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 549,135	\$ 477,428	\$ 442,942	\$ 472,300
Overtime	1,236	2,833	-	700
Other Pay	-	-	-	-
Benefits and Taxes	205,651	166,437	169,834	152,100
Total Personal Service Costs	756,022	646,698	612,776	625,100
Operating Expenditures	199,806	122,359	170,969	165,300
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	42,000	38,000	38,000	38,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 997,828	\$ 807,057	\$ 821,745	\$ 828,400
Staffing:				
Full-Time	10	7	8	8
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 38,984	\$ 42,664	\$ 29,825	\$ 35,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	(5,832)	300	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	2,256	1,020	980	1,900
5241 - Communications and Freight Services	1,509	873	1,370	1,500
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	4,301	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	1,427	53	2,171	1,500
5247 - Printing and Binding	456	110	1,058	300
5248 - Promotional Activities	-	784	274	500
5249 - Other Current Charges	23,939	-	27,925	-
5251 - Office Supplies	7,010	8,888	5,272	7,400
5252 - Operating Supplies	2,034	1,080	441	700
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	2,971	1,798	2,053	1,900
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	120,751	64,789	99,600	114,600
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 199,806	\$ 122,359	\$ 170,969	\$ 165,300

BUILDING AND ENFORCEMENT SERVICES DEPARTMENT



Functional Duties: The Building and Enforcement Services Department is responsible for enforcing all regulatory chapters of the Florida Building Code along with City Codes enacted by the City Commission to protect health, safety and welfare of the citizens of Deltona. This is accomplished through the implementation of building, plumbing, mechanical and electrical codes along with various State and local codes and standards. We assist 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, 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).

Mission Statement: *“To provide the most professional Permitting, Code, Animal Control, and Solid Waste Services to the Citizens of Deltona by the most effective and efficient means possible. Building and Enforcement Services will endeavor to provide the highest level of Customer Service to the public by continuing to train and educate the 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.”*

BUILDING AND ENFORCEMENT SERVICES DEPARTMENT

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.
- Provide the public with a timely response to complaints and adequate follow-up to ensure complaint resolution.
- Increase the effectiveness of the office and field staff through education and cross training.
- Increase the financial efficiency of the department by performing more duties with less staff.

Performance Measures:

- Average number of request for service per officer
- Number of Special Magistrate cases
- Perform all Building Inspections on the next business day
- Issue “Walk Through” Permits on the same day applications is received.

	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
	1,200	1,200	1,200
	177	180	180
	On Going	On Going	On Going
	On Going	On Going	On Going

DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS

We have combined Building & Zoning Services with Enforcement Services. The new Building and Enforcement Services Department will help us reach our goals of:

- Increased effectiveness of office and field staff through education and cross training.
- Increased financial efficiency by performing more duties with less staff.

The staffing level of the new department is at the minimum to provide the level of customer service our customers have come to expect from our department(s).

We are maintaining next day inspections by utilizing a multi-licensed plan review and inspection staff. We continue to provide 30 different types of permits as walk thru permits allowing the customer to complete the permitting process and receive a building permit in one visit to the department, saving the customer time and money.

During the past year, the Construction Services inspectors have received training and licensure as Fire Inspectors. All three inspectors attended two hundred hours of classes and passed testing required by Florida Statutes to be certified by the State Fire Marshal’s office.

BUILDING AND ENFORCEMENT SERVICES DEPARTMENT

DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS - Continued

We have hired and trained a Building and Fire Safety Inspector and started providing state mandated plan review and inspections for commercial construction projects for compliance with the Florida Fire Prevention Code in addition to plan review and inspections for compliance with the Florida Building Code.

A summary of the type of permits issued by the Construction Services Division is featured in the table below:

Permit Type	FY 08/09	FY 09/10	FY 10/11 (October – April)
Building Commercial	40	113	5
Building Residential	61	46	6
Residential Modifications	626	702	378
Sheds	154	154	91
Reroof	582	401	207
Right-of-Way	86	105	53
Garage Related	93	116	36
Fence	404	498	265
Fire Related	51	18	11
Utilities Related	1,013	1,312	692
Pool Related	73	54	38
Signs	34	33	22
TOTAL	3,217	3,552	1,804

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

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

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

BUILDING AND ENFORCEMENT SERVICES DEPARTMENT

DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS - Continued

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

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

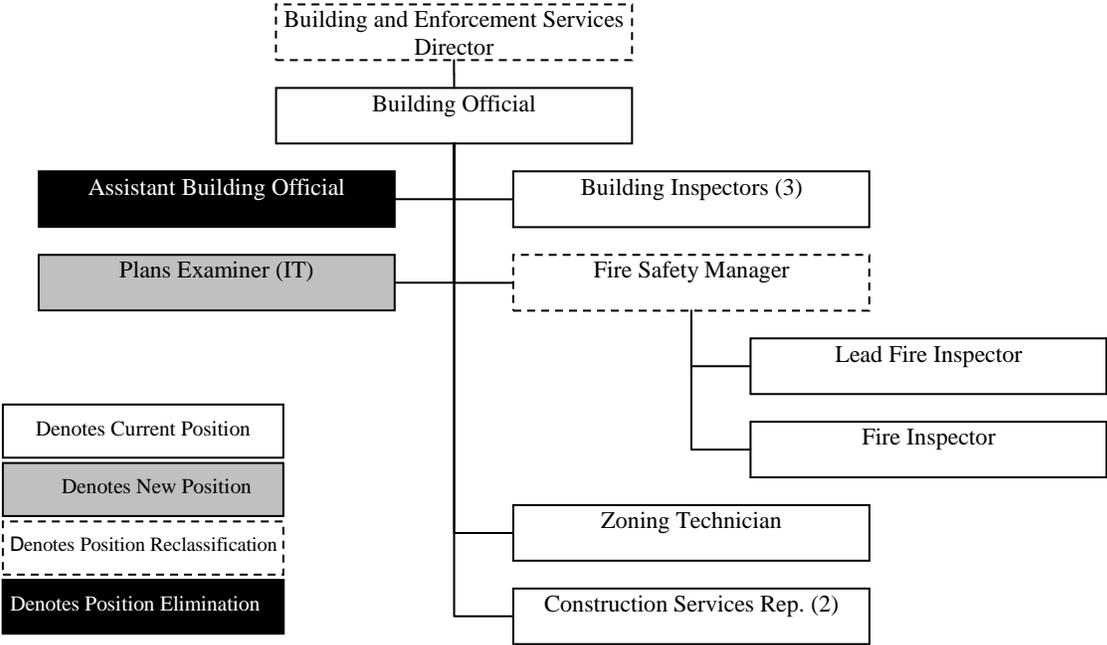
Type	FY 08/09	FY 09/10	FY 10/11 (October – April)
Animal Control Related	4,907	4,715	2,869
Dumping	100	113	51
Garage Sales	120	43	80
Home Business	132	91	46
Housing Code Violation	280	337	197
Improper Parking	1,753	1,769	1,034
Inoperable Vehicles	965	891	514
Lot Maintenance	2,902	3,357	1,369
Misc. Property Related	708	292	193
No Permit as required	287	230	133
Pools	137	111	58
Signs	52	67	42
Solid Waste Issues	617	673	397
Zoning	22	15	7
TOTAL	12,982	12,704	6,990
Number of Animals Impounded	1,642	2,133	1,122

Building & Enforcement Services

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 1,185,450	\$ 1,051,831	\$ 990,049	\$ 1,097,400
Overtime	13,085	7,945	10,209	20,600
Other Pay	3,569	3,614	3,624	3,700
Benefits and Taxes	458,898	386,222	355,245	407,100
Total Personal Service Costs	1,661,002	1,449,612	1,359,127	1,528,800
Operating Expenditures	391,391	404,577	385,956	468,100
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	134,000	124,000	124,000	124,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 2,186,393	\$ 1,978,189	\$ 1,869,083	\$ 2,120,900
Staffing:				
Full-Time	24	24	20	24
Part-Time	-	-	2	1
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 5,439	\$ 6,760	\$ 8,590	\$ 10,600
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	176,084	183,908	177,640	198,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	28	372	449	-
5241 - Communications and Freight Services	9,639	6,384	7,287	9,200
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	5,664	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	953	1,170	2,362	9,200
5247 - Printing and Binding	1,365	661	890	1,600
5248 - Promotional Activities	883	386	83	-
5249 - Other Current Charges	1,244	1,360	1,184	2,300
5251 - Office Supplies	5,934	9,012	6,240	9,200
5252 - Operating Supplies	44,632	52,300	53,337	78,600
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	8,563	16,779	8,294	8,600
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	130,963	125,485	119,600	140,800
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 391,391	\$ 404,577	\$ 385,956	\$ 468,100

**BUILDING AND ENFORCEMENT SERVICES DEPARTMENT
CONSTRUCTION SERVICES DIVISION**



CONSTRUCTION SERVICES DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Building Official	1	1	1	-	-	-	EBB
Building Official	-	-	-	1	-	1	22
Assistant Building Official	1	1	1	-	-	-	21
Fire Safety Manager	-	-	-	-	1	1	19
Plans Examiner (IT)	-	-	-	-	1	1	16
Lead Fire Inspector	-	-	-	-	1	1	15
Building & Fire Safety Inspector	1	1	1	1	(1)	-	15
Building Inspector	3	3	3	3	-	3	13
Fire Inspector	-	-	-	-	1	1	9
Zoning Technician	1	1	1	1	-	1	7
Construction Services Rep.	2	2	2	2	-	2	5
TOTAL	9	9	9	8	3	11	

Functional Duties: The Construction Services Division 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.

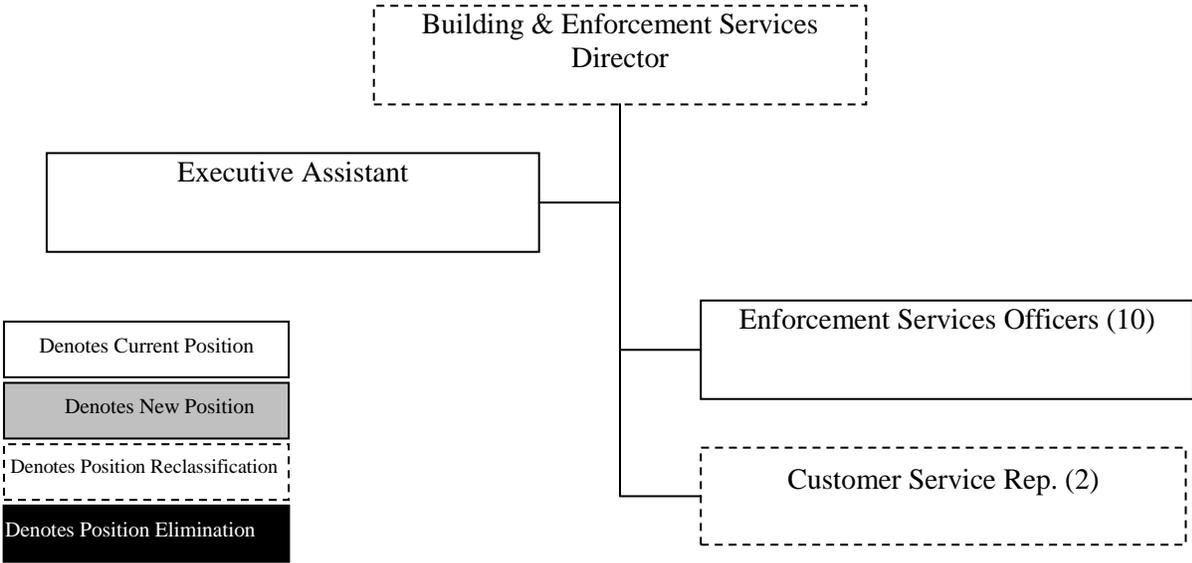
Construction Services

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 497,261	\$ 416,110	\$ 436,428	\$ 500,500
Overtime	1,121	154	139	3,400
Other Pay	-	-	-	-
Benefits and Taxes	183,897	145,859	149,527	178,100
Total Personal Service Costs	682,279	562,123	586,094	682,000
Operating Expenditures	99,565	98,780	91,626	115,700
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	67,000	62,000	62,000	62,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 848,844	\$ 722,903	\$ 739,720	\$ 859,700
Staffing:				
Full-Time	9	9	8	10
Part-Time	-	-	-	1
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	155	-	333	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	28	272	232	-
5241 - Communications and Freight Services	2,992	1,898	2,438	3,800
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	3,098	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	816	950	912	1,000
5247 - Printing and Binding	244	72	228	100
5248 - Promotional Activities	883	386	83	-
5249 - Other Current Charges	-	-	-	-
5251 - Office Supplies	2,996	4,523	2,756	5,200
5252 - Operating Supplies	11,378	10,993	13,011	25,100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	6,656	13,923	4,033	4,300
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	70,319	65,763	67,600	76,200
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 99,565	\$ 98,780	\$ 91,626	\$ 115,700

BUILDING AND ENFORCEMENT SERVICES DEPARTMENT

ENFORCEMENT SERVICES DIVISION



ENFORCEMENT SERVICES DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						
Position Title	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	Pay Grade
Building & Enf. Services Director	-	-	-	1	-	1	EBB
Enforcement Services Director	1	1	1	-	-	-	EBB
Enforcement Services Manager	1	1	-	-	-	-	18
Executive Assistant	1	1	1	1	-	1	12
Enforcement Services Officer	10	10	10	10	-	10	12
Administrative Assistant I	2	2	-	-	-	-	6
Customer Service Rep.	-	-	-	-	2	2	5
Office Assistant (PT)	-	-	2	2	(2)	-	1
TOTAL	15	15	14	14	-	14	

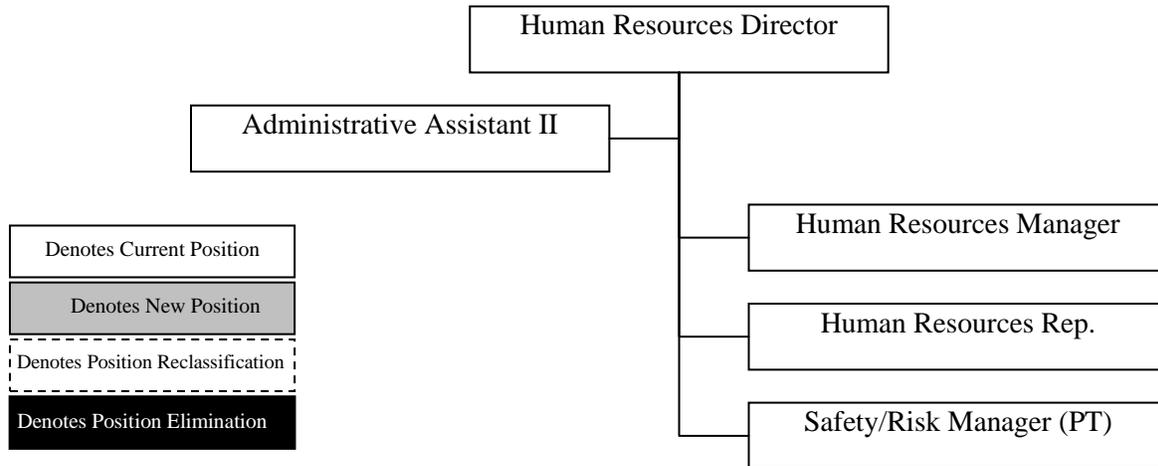
Functional Duties: The Enforcement Services Division performs inspections and enforcement of applicable codes along with protecting citizens by controlling the City’s animal population.

Enforcement Services

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 688,189	\$ 635,721	\$ 553,621	\$ 596,900
Overtime	11,964	7,791	10,070	17,200
Other Pay	3,569	3,614	3,624	3,700
Benefits and Taxes	275,001	240,363	205,718	229,000
Total Personal Service Costs	978,723	887,489	773,033	846,800
Operating Expenditures	291,826	305,797	294,330	352,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	67,000	62,000	62,000	62,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 1,337,549	\$ 1,255,286	\$ 1,129,363	\$ 1,261,200
Staffing:				
Full-Time	15	15	12	14
Part-Time	-	-	2	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 5,439	\$ 6,760	\$ 8,590	\$ 10,600
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	175,929	183,908	177,307	198,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	100	217	-
5241 - Communications and Freight Services	6,647	4,486	4,849	5,400
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	2,566	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	137	220	1,450	8,200
5247 - Printing and Binding	1,121	589	662	1,500
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	1,244	1,360	1,184	2,300
5251 - Office Supplies	2,938	4,489	3,484	4,000
5252 - Operating Supplies	33,254	41,307	40,326	53,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,907	2,856	4,261	4,300
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	60,644	59,722	52,000	64,600
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 291,826	\$ 305,797	\$ 294,330	\$ 352,400

HUMAN RESOURCES DEPARTMENT



HUMAN RESOURCES DEPARTMENT							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Human Resources Director	1	1	1	1	-	1	EBB
Human Resources Manager	1	1	1	1	-	1	19
Safety/Risk Manager (PT)	1	1	1	1	-	1	19
Human Resources Representative	1	1	1	1	-	1	13
Administrative Assistant II	1	1	1	1	-	1	8
TOTAL	5	5	5	5	-	5	

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

HUMAN RESOURCES DEPARTMENT

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

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

- Update/maintain the City’s Personnel Policies & Procedures Manual.
- Work with department directors in promoting and supporting the Leadership Academy-- Supervisory Development Program.
- Review/maintain City job descriptions and prepare revisions as necessary.
- Work with a selected vendor to review the City’s Classification/Compensation Plan.
- Review and renew City property/casualty/auto insurance and Worker’s Comp insurance (Package Policies) and target a renewal rate under 15%.
- Review and renew employee health/dental insurance and work with the City’s Broker of Record to target a renewal rate of under 10% while maintaining same/current benefit levels, if possible.
- Work with senior management in negotiating the IAFF Local 2913 contract and/or administering it.
- Provide on-going training City-wide in anti-harassment, customer service, supervision, safety and health related topics.
- Implement the developed and completed City-wide vehicle accident review program.
- Implement distribution of the completed Safety Manual.
- Continue to implement/monitor the City-wide drug and alcohol field screening program.
- Implement several OSHA-standard health and safety programs as identified by the Risk/Safety Manager and provide appropriate training.

HUMAN RESOURCES DEPARTMENT

GOALS, OBJECTIVES & PERFORMANCE MEASURES - Continued

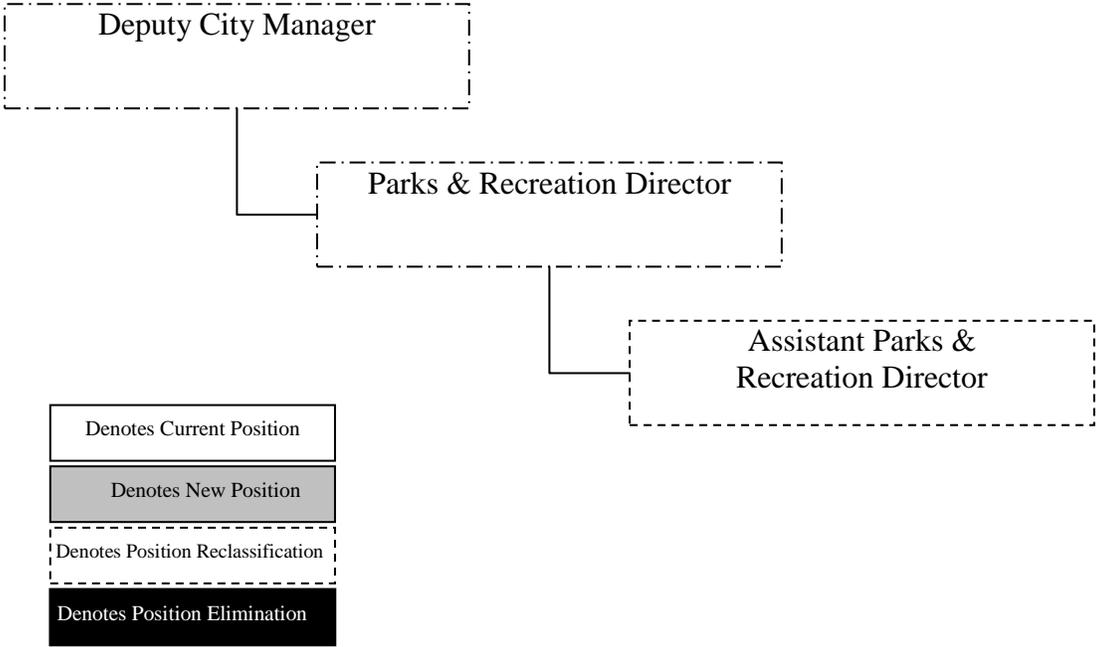
Performance Measures:	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
• Number of job applications processed	600	750	800
• Number of position recruitments completed	30	25	28
• Number of Screenings completed:			
○ Employment Physicals	30	25	28
○ Level I/II Background Screenings	30	25	250
• Number of separations processed:			
○ Voluntary	25	15	15
○ Dismissals	18	30	30
○ Retirements	1	4	4
○ Other	1	1	1
• Turnover rate	5.8%	4%	4%
• Union Grievances Processed	4	5	6
• Workers Comp Claims	40	40	40
• Approved FMLA Requests	31	35	35
• Formal Discrimination Claims (State/Federal)	1	0	0

Human Resources

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 232,757	\$ 221,839	\$ 231,243	\$ 247,500
Overtime	108	314	46	700
Other Pay	-	-	-	-
Benefits and Taxes	85,109	78,669	79,940	88,800
Total Personal Service Costs	317,974	300,822	311,229	337,000
Operating Expenditures	85,489	72,602	63,529	137,800
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	10,000	9,000	9,000	9,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 413,463	\$ 382,424	\$ 383,758	\$ 483,800
Staffing:				
Full-Time	4	4	4	4
Part-Time	1	1	1	1
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 100	\$ 13,733	\$ -	\$ 15,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	-	-	40,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,864	81	-	300
5241 - Communications and Freight Services	1,156	652	974	1,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	2,273	-	583	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	1,028	1,300
5247 - Printing and Binding	1,010	995	872	1,400
5248 - Promotional Activities	57	144	-	-
5249 - Other Current Charges	46,177	23,197	30,017	38,800
5251 - Office Supplies	3,374	3,414	1,739	2,000
5252 - Operating Supplies	2,273	4,932	3,208	3,800
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	9,021	4,605	4,808	6,300
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	18,184	20,849	20,300	27,900
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 85,489	\$ 72,602	\$ 63,529	\$ 137,800

GENERAL GOVERNMENT



GENERAL GOVERNMENT							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						
Position Title	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	Pay Grade
Facilities Maintenance Supervisor (Reports to Parks & Recreation)	1	1	-	-	-	-	13
TOTAL	1	1	-	-	-	-	

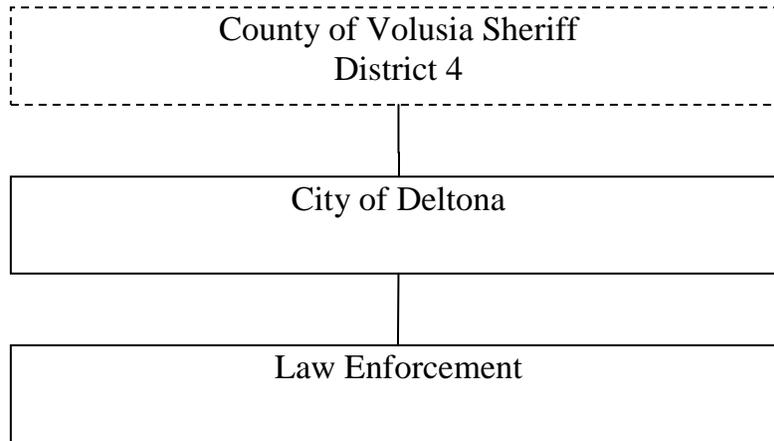
Functional Duties: General Government contains appropriations for general administrative services not specifically assigned to operating departments.

General Government

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 4,622	\$ -	\$ -	\$ -
Overtime	664	-	-	-
Other Pay	280	-	-	-
Benefits and Taxes	120,824	104,643	114,375	150,000
Total Personal Service Costs	126,390	104,643	114,375	150,000
Operating Expenditures	805,600	856,604	740,488	1,090,100
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	1,500,000	2,585,244	1,758,400	365,800
Total Expenditures & Transfers Out	\$ 2,431,990	\$ 3,546,491	\$ 2,613,263	\$ 1,605,900
Staffing:				
Full-Time	1	1	-	-
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 48,722	\$ -	\$ 1,762	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	66,141	95,063	37,430	36,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	-
5241 - Communications and Freight Services	29,852	31,918	32,649	33,500
5243 - Utility Services	186,209	181,096	147,755	200,000
5244 - Rentals and Leases	17,777	155,425	8,432	259,000
5245 - Insurance	300,028	309,343	368,000	446,000
5246 - Repairs and Maintenance Services	95,431	48,396	99,285	59,400
5247 - Printing and Binding	2,162	2,354	2,379	3,000
5248 - Promotional Activities	-	1,914	-	-
5249 - Other Current Charges	49,797	21,718	39,166	50,000
5251 - Office Supplies	2,900	1,734	-	-
5252 - Operating Supplies	6,581	7,643	3,630	2,700
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	-	-	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 805,600	\$ 856,604	\$ 740,488	\$ 1,090,100

LAW ENFORCEMENT SERVICES



LAW ENFORCEMENT							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						
Position Title	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	Pay Grade
Officers provided through contract with County of Volusia.	72	72	76	76	3	79	Contract
TOTAL	72	72	76	76	3	79	

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.”*

LAW ENFORCEMENT SERVICES

GOALS, OBJECTIVES, & PERFORMANCE MEASURES

Key Objectives:

- Reduce incidents of residential burglaries by 5% from reported 2010.
- Reduce incidents of commercial burglaries by 5% from reported 2010.
- Reduce incidents of conveyance burglaries by 5% from 2010.
- Reduce incidents of commercial robbery by 5% from 2010.
- Reduce incidents of vandalism to City of Deltona parks by 5% from 2010.
- Reduce incidents of traffic crashes by 5% from 2010.
- Increase arrest warrant service by 10% from 2010.

Performance Measures:

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

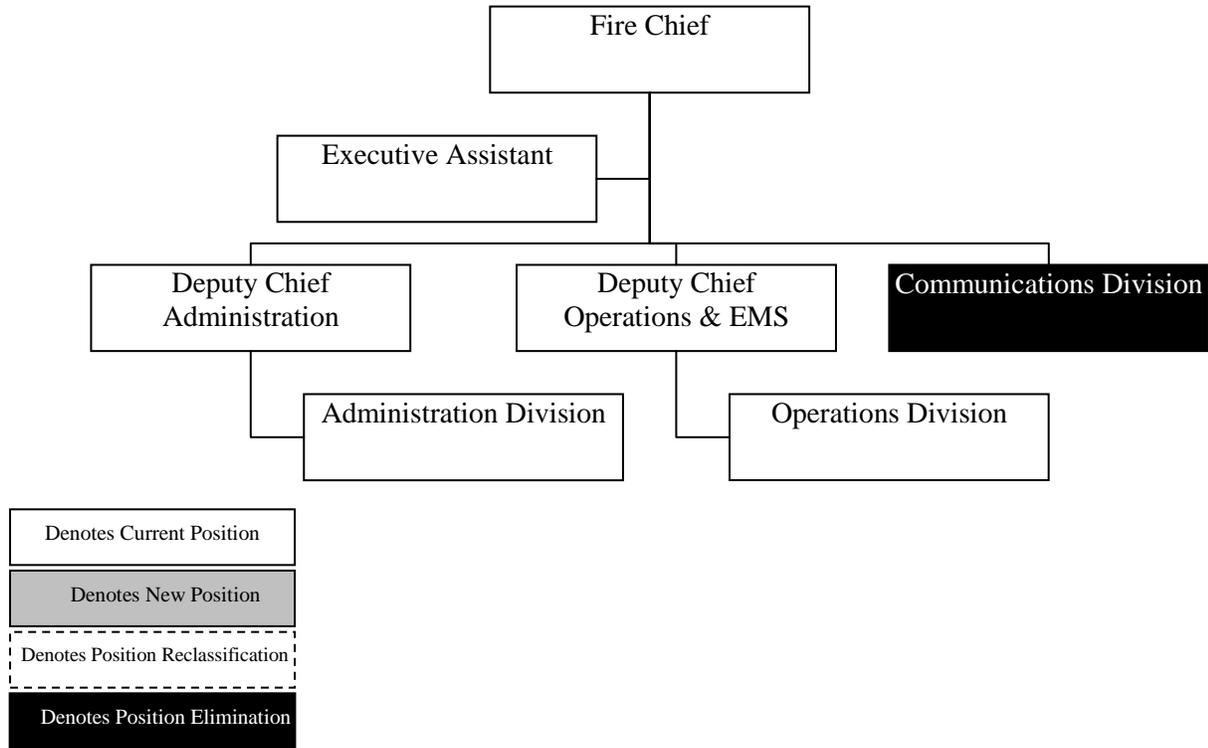
	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
	487	502	477
	42	36	34
	584	567	539
	18	15	14
	9	10	9
	922	1,073	1,019
	638	651	618

Law Enforcement

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Overtime	-	-	-	-
Other Pay	-	-	-	-
Benefits and Taxes	-	-	-	-
Total Personal Service Costs	-	-	-	-
Operating Expenditures	8,830,578	8,854,033	9,253,274	9,122,000
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 8,830,578	\$ 8,854,033	\$ 9,253,274	\$ 9,122,000
Staffing:				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	8,727,700	8,729,986	9,146,697	9,047,200
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	-
5241 - Communications and Freight Services	-	-	83	-
5243 - Utility Services	15,902	18,727	21,321	25,500
5244 - Rentals and Leases	69,736	77,903	55,243	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	15,145	6,409	7,132	13,400
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	20,888	22,380	35,600
5249 - Other Current Charges	-	-	-	-
5251 - Office Supplies	2,095	-	335	-
5252 - Operating Supplies	-	120	83	300
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	-	-	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 8,830,578	\$ 8,854,033	\$ 9,253,274	\$ 9,122,000

FIRE / RESCUE DEPARTMENT OVERVIEW



Functional Duties: The City of Deltona Fire/Rescue Services Department is organized into two major divisions: Administration and Operations and is responsible for mitigation of all natural and man-made emergencies. Our priority is (1) life safety, (2) incident stabilization, and (3) property conservation.

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

**FIRE / RESCUE SERVICES DEPARTMENT
GOALS, OBJECTIVES & PERFORMANCE MEASURES**

Key Objectives:

- Maintain the City’s ISO rating for fire suppression.
- Maintain the NFPA response time to Structural fires.
- Refine the closest unit response program with our neighboring departments.
 - Volusia County, Orange City, DeBary and Deland
- Maintain the minimum ISO training requirements for certified personnel.

Performance Measures:

- Maintain the City’s ISO rating
- Maintain response time to structural fires (1st Unit on Scene)
- Refine closest unit response programs
- Maintain minimum training requirements

- Open Fire Station 65 by the Spring of 2011
- Obtain Contingency Transport Agreement or Modification of CoPCN to allow limited EMS Transport Capabilities

Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
4	4	4
<8:00 Min.	<7:00 Min.	<7:00 Min.
3	3	3
20.00 Hours/Month	20.00 Hours/Month	20.00 Hours/Month
1	1	N/A
–	1	N/A

DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS

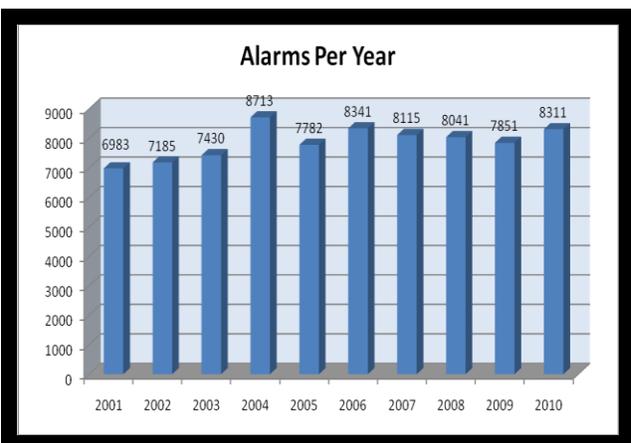
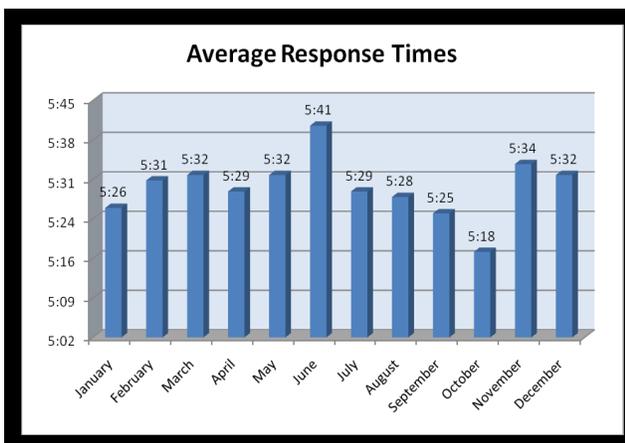
With the guidance of the City Manager’s office and departmental strategic planning and visioning sessions, the Fire Department has been able to maintain an effective and efficient level of service even though we have had a reduction in personnel through attrition and operational changes to control costs.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

- In June of 2011 the department regained the ability to transport critical patients in emergencies when the county-wide ambulance service, EVAC fails to respond within 10 minutes. The Contingency Transport program is designed to transport only critically ill, unstable patients when EVAC cannot respond in a timely fashion.
- Station 65 became operational in August of 2011. This much needed facility will serve the northwestern portion of the city and greatly reduce response times to the Timbercrest and Arbor Ridge subdivisions. It will also service the new Epic multiplex movie theater and Deltona Activity Center and is located to support economic development and the associated increased call volume.

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

- With the impetus of Volusia County consolidating all 9-1-1 communications under the Volusia County Sheriff’s Office, Deltona’s 9-1-1 Communications Center was merged into the new center on October 1st. The reduction in personnel and associated costs to operate the in-house center reduced the Fire Department’s budget by a little under \$800,000. Consolidation of the communications centers will bring all police, fire and EMS agencies under one common center and a singular Computerized Automated Dispatch (CAD) program which will facilitate a true closest-unit versus closest-station response for fire and medical emergencies.
- In October of 2011 the Fire Loss Management division was disbanded and the functions of the division were either moved to Building and Construction Services or relegated to the Florida State Fire Marshal’s Office. Building and Construction Services personnel will not conduct plans review for fire and life safety, conduct annual inspections and coordinate placement of fire hydrants. The State Fire Marshal’s Office will handle all fire arson investigations and prosecution of suspected arsonists.
- The fire department continues to develop its personnel and the ability to mitigate emergencies. Through a Homeland Security grant personnel were trained or retrained in Special Operations topics such as Hazardous Materials, Urban Search and Rescue, Trench Rescue and High-angle and Rope Rescue.
- The ongoing “Command School” program enhances our personnel’s ability to function as Incident Commanders. The role of Incident Commander (IC) is paramount in high hazard situations where Personnel Accountability, Strategy and Tactics and Command and Control may mean the difference between life and death for our citizens and fire department personnel. Additionally, this training aids the department in meeting the Presidential directive compelling emergency services personnel to participate in the National Incident Management System (NIMS). This computer simulation training sharpens these skills that our company and staff officers already possess and aides in developing junior personnel for advancement within the organization and is part of our program to mentor our personnel within the organization for leadership positions.

Requests for service slightly increased for Deltona even with the fluctuations in population. Requests for service in 2010 totaled 8,311 incidents which represents a 5.86% increase. The overwhelming majority of requests for service are for medical emergencies. The department has been able to maintain excellent average response times and we anticipate that the opening of Station 65 will only enhance our responses in the northwestern portions of the City.



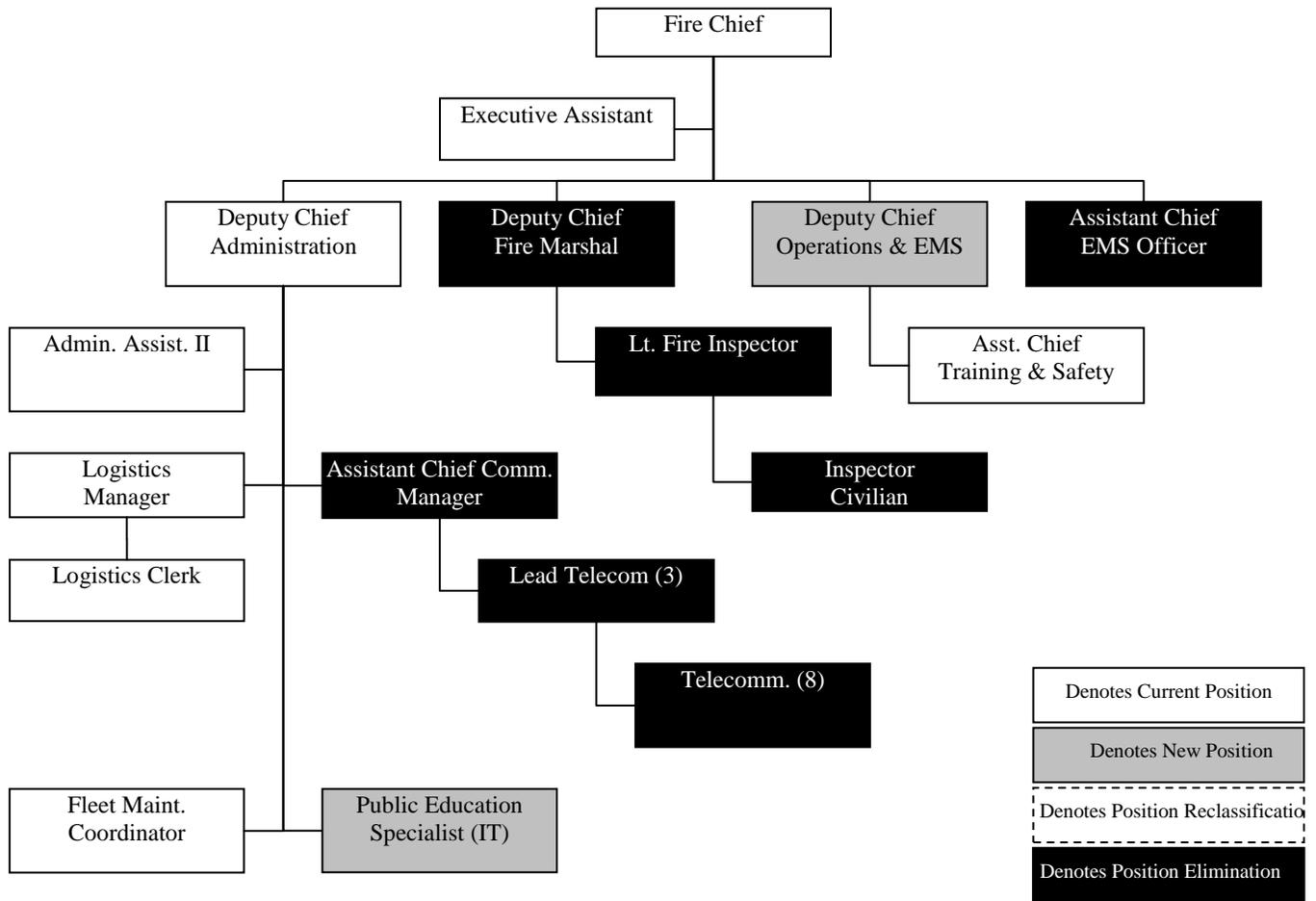
Fire / Rescue Services

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 5,078,179	\$ 4,971,767	\$ 5,059,618	\$ 4,440,700
Overtime	276,130	213,512	218,649	266,200
Other Pay	22,564	25,454	25,550	24,900
Benefits and Taxes	2,254,626	2,378,692	2,519,546	2,374,800
Total Personal Service Costs	7,631,499	7,589,425	7,823,363	7,106,600
Operating Expenditures	1,057,951	1,162,312	1,156,592	1,343,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	411,000	379,000	379,000	379,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 9,100,450	\$ 9,130,737	\$ 9,358,955	\$ 8,829,000
Staffing:				
Full-Time	95	94	93	78
Part-Time	-	-	-	1
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ 13,900	\$ 2,500	\$ 40,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	3,826	18,641	12,329	21,600
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,800	1,112	1,472	2,600
5241 - Communications and Freight Services	9,445	7,971	8,155	5,100
5243 - Utility Services	51,758	49,962	45,992	78,000
5244 - Rentals and Leases	40,235	313	685	2,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	158,054	360,175	290,020	410,700
5247 - Printing and Binding	1,016	965	1,261	1,500
5248 - Promotional Activities	13,586	10,581	6,364	9,500
5249 - Other Current Charges	51,866	39,804	41,451	50,800
5251 - Office Supplies	52,866	19,082	12,418	17,100
5252 - Operating Supplies	321,993	271,052	300,256	316,700
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	53,041	18,798	38,889	42,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	298,465	349,956	394,800	345,300
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 1,057,951	\$ 1,162,312	\$ 1,156,592	\$ 1,343,400

FIRE / RESCUE SERVICES DEPARTMENT

ADMINISTRATION DIVISION



FIRE / RESCUE SERVICES DEPARTMENT

ADMINISTRATION DIVISION

ADMINISTRATION DIVISION							
PERSONAL SERVICES SCHEDULE:							
Personnel Roster	Number of Positions						
Position Title	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	Pay Grade
Fire Chief	1	1	1	1	-	1	EBB
Deputy Fire Chief	2	2	2	2	-	2	23
EMS Officer	1	1	1	1	(1)	-	21
Fire Training Officer	1	1	1	1	-	1	21
Communications Manager	1	1	1	1	(1)	-	20
Fire Inspector-Plans Review	1	-	-	-	-	-	18
Fire Inspector	1	1	1	1	(1)	-	17
Fleet Maintenance Coordinator	1	1	1	1	-	1	16
PIO/Public Safety Educator (IT)	-	-	-	-	1	1	15
Lead Telecommunicator	3	3	3	3	(3)	-	13
Executive Assistant	1	1	1	1	-	1	12
Logistics Manager	1	1	1	1	-	1	12
Fire Inspector-Civilian	2	2	1	1	(1)	-	9
Telecommunicator	8	8	8	8	(8)	-	8
Administrative Assistant II	1	1	1	1	-	1	8
Logistics Clerk	1	1	1	1	-	1	2
TOTAL	26	25	24	24	(14)	10	

Functional Duties: Administration is segregated into Emergency Management, Logistics and Fleet Maintenance. Additionally, this branch is responsible for contract administration, interagency and intergovernmental agreements, administrative services, facilities maintenance, and marketing (public affairs and education) for the entire Department. The Department provides first response emergency medical services at the Paramedic level (ALS), firefighting, emergency management, hazardous materials as well as other specialized response. The Communications division will be consolidated under the Countywide 9-1-1 and Emergency Communications services provided by the Volusia County Sheriff’s Office (VCSO). Remaining functions will include radio repair and maintenance for all City departments. The Assistant Chief position will be funded for 3 months under this year’s budget as part of the transition of services to VCSO and demobilization of the existing Communications center. After January 2012, this position will be transitioned into an intermittent PIO / Public Education Specialist

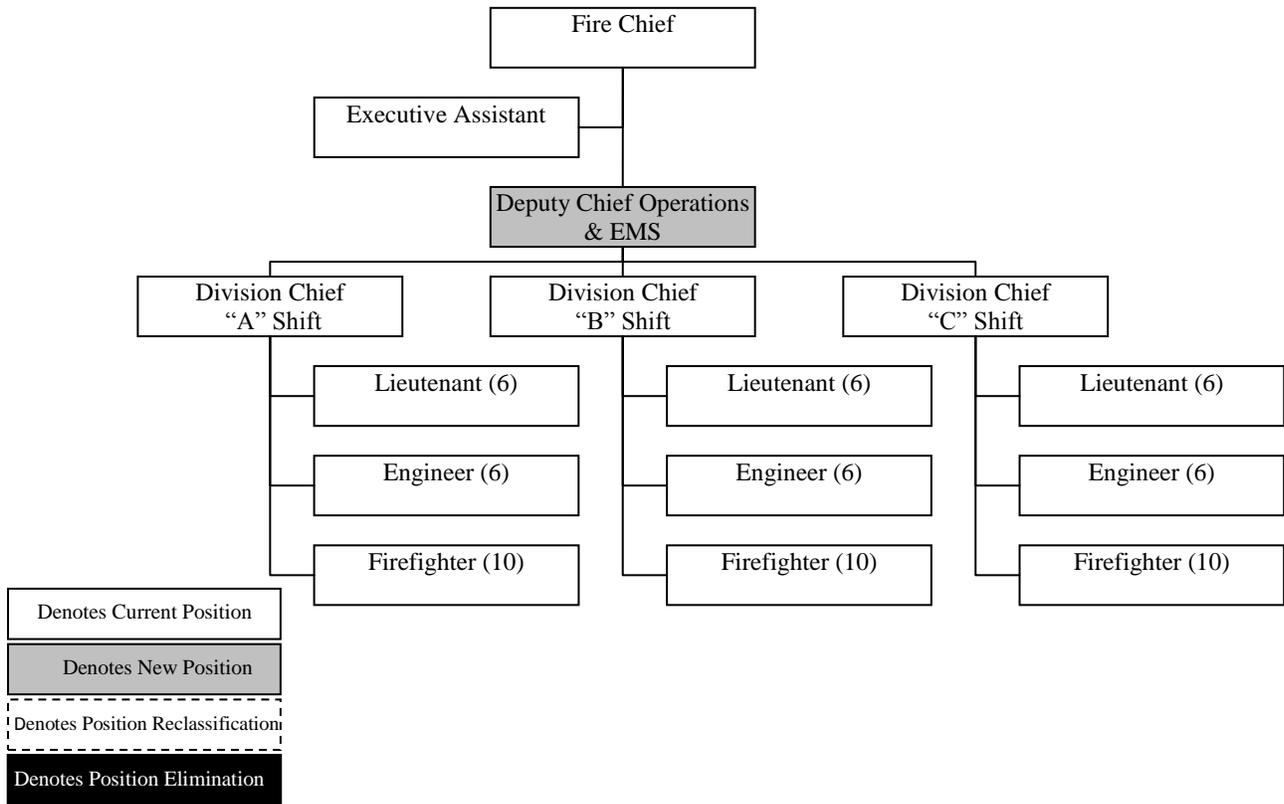
Fire Administration

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 5,078,179	\$ 4,971,767	\$ 5,059,618	\$ 629,600
Overtime	276,130	213,512	218,649	2,800
Other Pay	22,564	25,454	25,550	3,700
Benefits and Taxes	2,254,626	2,378,692	2,519,546	250,900
Total Personal Service Costs	7,631,499	7,589,425	7,823,363	887,000
Operating Expenditures	1,057,951	1,162,312	1,156,592	625,500
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	411,000	379,000	379,000	379,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 9,100,450	\$ 9,130,737	\$ 9,358,955	\$ 1,891,500
Staffing:				
Full-Time	26	25	24	9
Part-Time	-	-	-	1
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ 13,900	\$ 2,500	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	3,826	18,641	12,329	16,400
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,800	1,112	1,472	1,300
5241 - Communications and Freight Services	9,445	7,971	8,155	4,200
5243 - Utility Services	51,758	49,962	45,992	5,500
5244 - Rentals and Leases	40,235	313	685	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	158,054	360,175	290,020	189,100
5247 - Printing and Binding	1,016	965	1,261	500
5248 - Promotional Activities	13,586	10,581	6,364	2,000
5249 - Other Current Charges	51,866	39,804	41,451	12,800
5251 - Office Supplies	52,866	19,082	12,418	6,600
5252 - Operating Supplies	321,993	271,052	300,256	34,500
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	53,041	18,798	38,889	7,300
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	298,465	349,956	394,800	345,300
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 1,057,951	\$ 1,162,312	\$ 1,156,592	\$ 625,500

FIRE / RESCUE SERVICES DEPARTMENT

OPERATIONS DIVISION



OPERATIONS DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Division Commander	3	3	3	3	-	3	Union
Lieutenant	18	18	18	18	-	18	Union
Engineer	15	18	18	18	-	18	Union
Firefighter	33	30	30	30	-	30	Union
TOTAL	69	69	69	69	-	69	

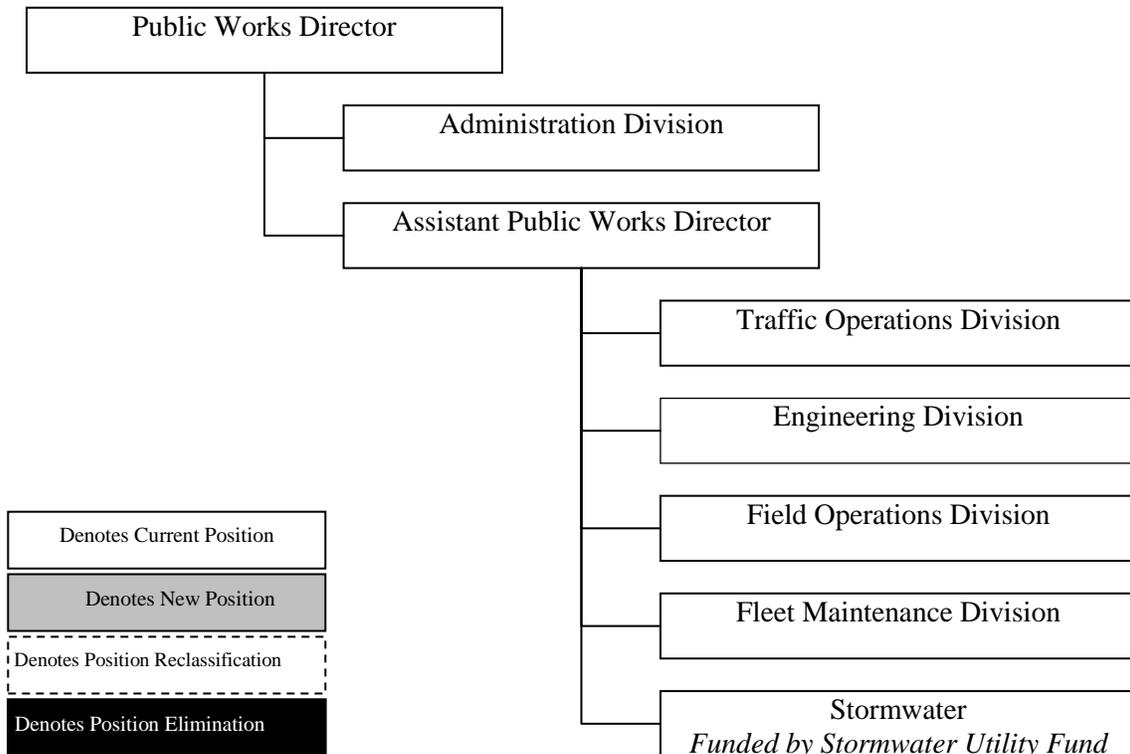
Functional Duties: The Operations division is the emergency response component of the Fire Department and includes Training, Safety and EMS management functions via the Administrative division. The Department provides EMS at the Advanced Life Support (ALS) level, firefighting, and hazardous materials as well as other specialized response.

Fire Operations

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ 3,811,100
Overtime	-	-	-	263,400
Other Pay	-	-	-	21,200
Benefits and Taxes	-	-	-	2,123,900
Total Personal Service Costs	-	-	-	6,219,600
Operating Expenditures	-	-	-	717,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ -	\$ -	\$ -	\$ 6,937,500
Staffing:				
Full-Time	69	69	69	69
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ 40,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	-	-	5,200
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	1,300
5241 - Communications and Freight Services	-	-	-	900
5243 - Utility Services	-	-	-	72,500
5244 - Rentals and Leases	-	-	-	2,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	-	221,600
5247 - Printing and Binding	-	-	-	1,000
5248 - Promotional Activities	-	-	-	7,500
5249 - Other Current Charges	-	-	-	38,000
5251 - Office Supplies	-	-	-	10,500
5252 - Operating Supplies	-	-	-	282,200
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	-	-	34,700
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 717,900

PUBLIC WORKS DEPARTMENT OVERVIEW



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

PUBLIC WORKS DEPARTMENT

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

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Proactively perform maintenance service in all sectors within the City limits.
- Install new sidewalks; provide routine maintenance to all existing sidewalks.
- Provide the residents of the City with means to become involved in the beautification by having a Beautification Advisory Board that meets once a month.
- Perform proactive vehicle and equipment maintenance.
- Enhance City’s traffic control and street signs in the interest of safety and appearance.
- Provide in-house road striping and crosswalks within the City.
- Process all invoices, contracts, bid requests, agenda memos, supply orders, and financials in a timely manner.
- Respond to all inquiries for Streetlighting districts.
- Respond to all inquiries for traffic calming.
- Provide high level of customer service and response to inquiries on a timely basis.
- Ensure that the construction of City and private development projects are performed in accordance with approved laws and specifications.
- Conduct field inspections of public and private projects on a continual basis to determine compliance with City codes, specifications and standards.
- Liaison and coordinate with contractors, engineers, owners and developers during the construction process through completion and certifications.
- Review and approval of engineering plans and specifications for City and private projects.
- Participate in and coordinate DRC reviews and approval process and serve as a member of the DRC.

Performance Measures:

- Linear feet of sidewalk installed.
- Number of signs installed/ replaced per year.
- Stripe a minimum of 10,000 LF per year.
- Maintain vehicles and equipment in the most efficient economical working condition by providing scheduled routine maintenance.
- Monitor contractual agreements for signs, striping and traffic control devices for compliance.

Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
3,700 LF	3,000 LF	0 LF
1,300	700	1000
10,000 LF	10,000 LF	10,000 LF
As needed	As needed	As needed
Monthly	Monthly	Monthly

PUBLIC WORKS DEPARTMENT

GOALS, OBJECTIVES & PERFORMANCE MEASURES - Continued

Performance Measures:

- Provide proactive and reactive asphalt repair to achieve 90% of roadway pothole patching within 24 hours of discovery.
- Provide proactive and reactive concrete sidewalk repairs within one week of identification
- Monitor and enhance as needed the City’s traffic control and street signs in the interest of safety and appearance.
- Coordinate and monitor of all City CIP projects and contracts within Public Works.

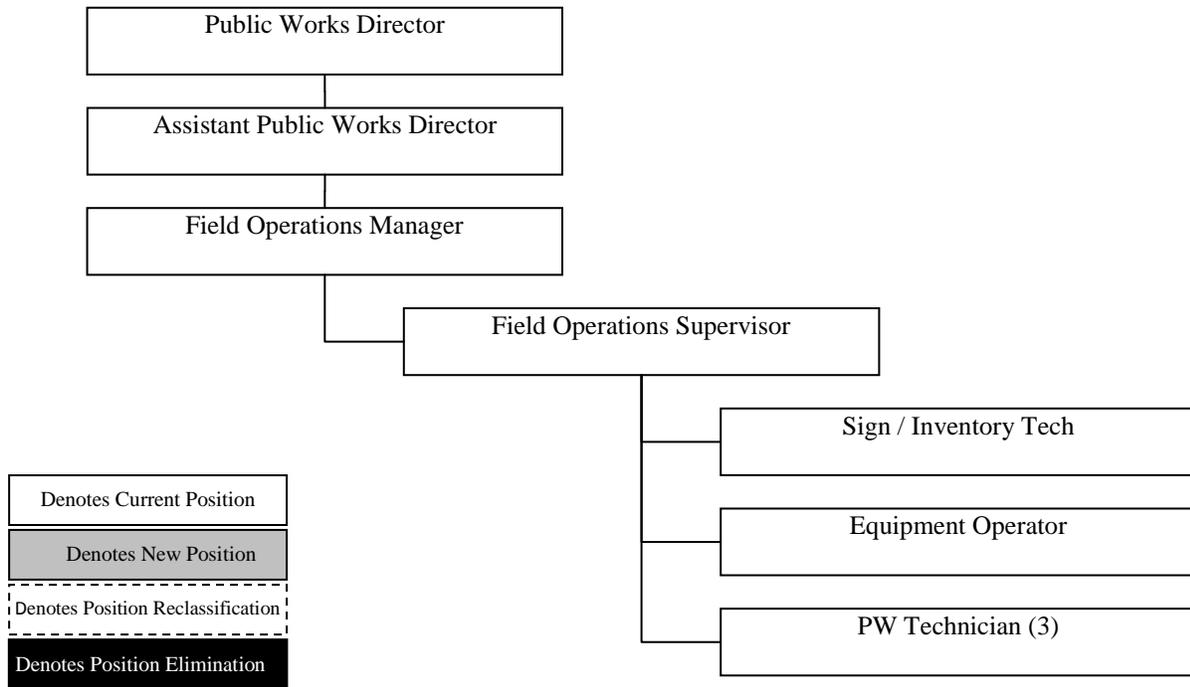
Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
As needed	As needed	As needed
As needed	As needed	As needed
Daily	Daily	Daily
Daily	Daily	Daily

Public Works

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 877,279	\$ 773,268	\$ 738,245	\$ 807,400
Overtime	6,285	7,433	9,720	14,200
Other Pay	5,530	5,831	5,919	7,400
Benefits and Taxes	386,091	335,537	330,631	359,200
Total Personal Service Costs	1,275,185	1,122,069	1,084,515	1,188,200
Operating Expenditures	911,054	574,855	569,776	753,600
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	375,000	346,000	346,000	346,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	3,028	-	676,000	76,500
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 2,564,267	\$ 2,042,924	\$ 2,676,291	\$ 2,364,300
Staffing:				
Full-Time	30	31	27	27
Part-Time	1	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 7,031	\$ 16,367	\$ 839	\$ 2,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	89,717	58,435	40,940	45,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	768	2,138	1,038	1,200
5241 - Communications and Freight Services	2,949	2,190	2,757	4,100
5243 - Utility Services	206,183	215,483	231,578	275,000
5244 - Rentals and Leases	1,937	-	1,717	3,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	274,624	181,617	202,868	226,700
5247 - Printing and Binding	35	99	283	300
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	11,357	9,497	9,698	18,300
5251 - Office Supplies	3,631	4,310	2,202	3,000
5252 - Operating Supplies	116,223	120,078	133,319	165,000
5253 - Road Materials & Supplies	130,329	71,945	64,617	93,000
5254 - Publications, Memberships & Training	16,106	5,651	2,519	3,600
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	50,164	55,631	57,800	62,900
9904 - Fleet Maintenance Allocation	-	(168,586)	(182,399)	(150,000)
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 911,054	\$ 574,855	\$ 569,776	\$ 753,600

**PUBLIC WORKS DEPARTMENT
TRAFFIC OPERATIONS DIVISION**



TRAFFIC OPERATIONS DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Sign/Inventory Technician	1	1	1	1	-	1	7
Equipment Operator	1	1	1	1	-	1	6
Public Works Technician	4	4	3	3	-	3	4
TOTAL	6	6	5	5	-	5	

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

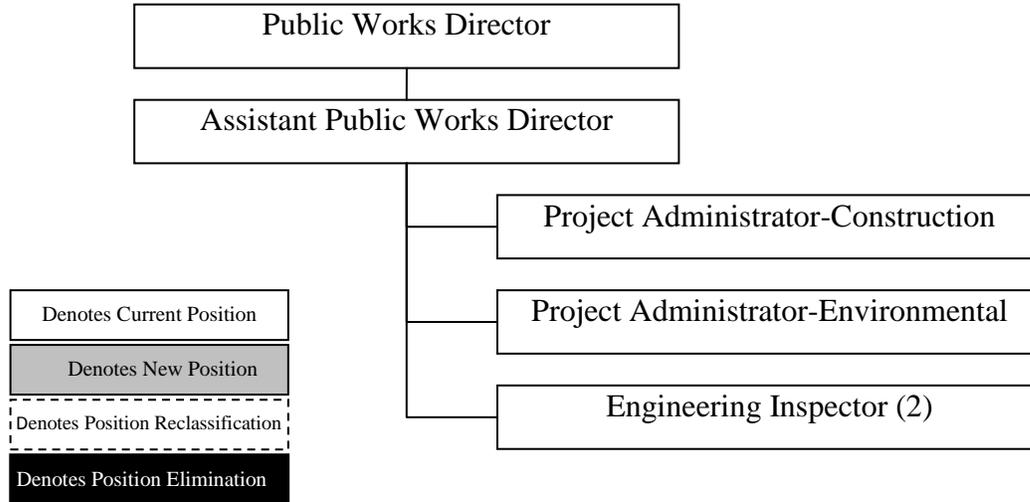
PW-Traffic Operations

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 149,711	\$ 134,824	\$ 122,298	\$ 130,300
Overtime	2,463	1,186	1,003	1,300
Other Pay	630	735	315	-
Benefits and Taxes	73,891	66,835	64,517	67,700
Total Personal Service Costs	226,695	203,580	188,133	199,300
Operating Expenditures	369,181	291,543	292,028	329,500
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	28,000	26,000	26,000	26,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	676,000	76,500
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 623,876	\$ 521,123	\$ 1,182,161	\$ 631,300
Staffing:				
Full-Time	6	6	5	5
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ 800	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	57,941	50,069	31,659	35,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	280	22	8	-
5241 - Communications and Freight Services	120	-	83	-
5243 - Utility Services	173,746	172,494	187,607	190,500
5244 - Rentals and Leases	90	-	83	500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	7,498	4,668	1,000	6,000
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	-	-	-	800
5251 - Office Supplies	259	-	33	-
5252 - Operating Supplies	30,400	30,637	32,798	43,500
5253 - Road Materials & Supplies	98,272	32,374	38,604	53,000
5254 - Publications, Memberships & Training	575	479	153	200
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 369,181	\$ 291,543	\$ 292,028	\$ 329,500

PUBLIC WORKS DEPARTMENT

ENGINEERING DIVISION



ENGINEERING DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Assistant Public Works Director	-	1	1	1	-	1	25
City Engineer	1	-	-	-	-	-	25
Project Admin.-Construction	-	1	1	1	-	1	13
Project Admin.-Environmental	-	1	1	1	-	1	13
Utility Inspector	1	1	-	-	-	-	12
Engineering Inspector	3	3	2	2	-	2	7
TOTAL	5	7	5	5	-	5	

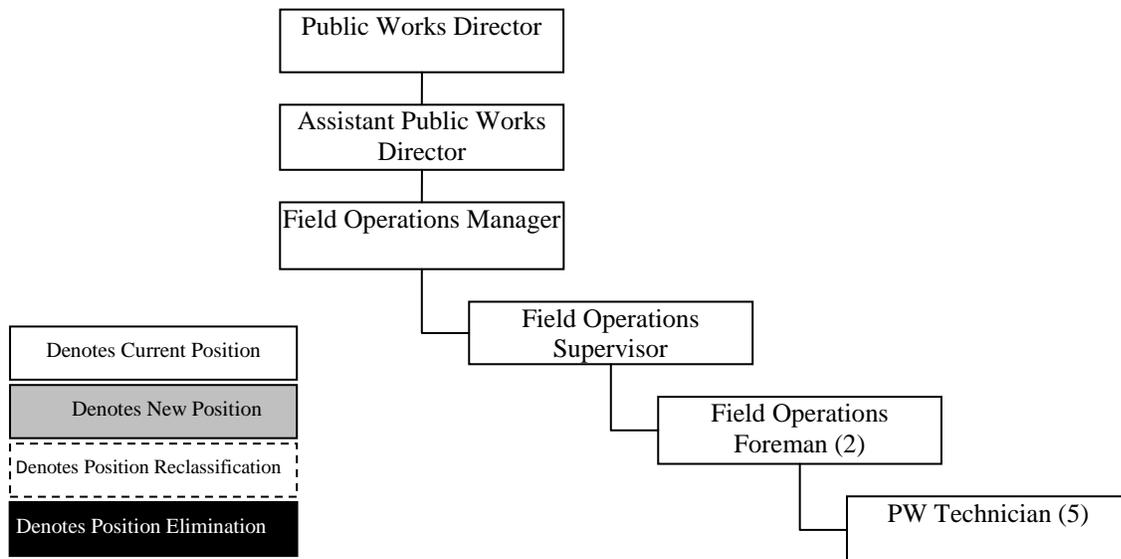
Functional Duties: The Engineering Division performs complex professional, analytical work providing office and field engineering support in plan review, project construction and field engineering support for environmental, water, wastewater, stormwater, roads and drainage and other projects ensuring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

PW-Engineering

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 142,339	\$ 75,313	\$ 76,614	\$ 99,400
Overtime	253	32	-	200
Other Pay	-	-	-	-
Benefits and Taxes	53,569	25,618	26,250	34,100
Total Personal Service Costs	196,161	100,963	102,864	133,700
Operating Expenditures	12,993	14,262	12,772	14,000
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 209,154	\$ 115,225	\$ 115,636	\$ 147,700
Staffing:				
Full-Time	5	7	5	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	-	92	211	200
5241 - Communications and Freight Services	1,382	921	882	1,300
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	-	-
5247 - Printing and Binding	35	-	33	100
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	-	-	-	-
5251 - Office Supplies	158	1,517	341	-
5252 - Operating Supplies	10,057	9,097	9,714	10,900
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,361	2,635	1,591	1,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 12,993	\$ 14,262	\$ 12,772	\$ 14,000

**PUBLIC WORKS DEPARTMENT
FIELD OPERATIONS DIVISION**



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

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 medians and tree trimming.

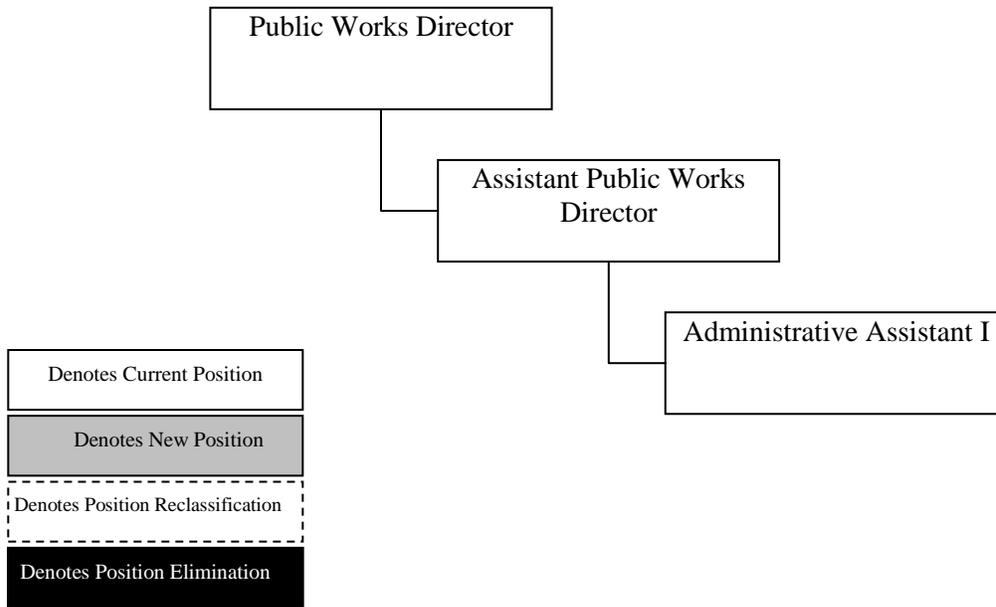
PW-Field Operations

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 285,032	\$ 295,637	\$ 313,514	\$ 342,900
Overtime	1,532	3,162	6,004	10,500
Other Pay	1,276	1,582	2,342	3,700
Benefits and Taxes	137,521	136,578	145,591	161,200
Total Personal Service Costs	425,361	436,959	467,451	518,300
Operating Expenditures	156,028	160,546	152,952	224,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	296,000	273,000	273,000	273,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	3,028	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 880,417	\$ 870,505	\$ 893,403	\$ 1,016,200
Staffing:				
Full-Time	12	11	11	11
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 421	\$ 1,515	\$ 672	\$ 1,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	30,974	6,418	7,743	8,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	135	72	64	-
5241 - Communications and Freight Services	1,026	1,051	964	1,500
5243 - Utility Services	20,142	33,076	32,733	70,000
5244 - Rentals and Leases	-	-	250	1,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	200	-	-	-
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	11,009	9,497	9,698	17,000
5251 - Office Supplies	-	337	50	-
5252 - Operating Supplies	54,133	68,821	74,765	86,000
5253 - Road Materials & Supplies	32,057	39,571	26,013	40,000
5254 - Publications, Memberships & Training	5,931	188	-	400
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 156,028	\$ 160,546	\$ 152,952	\$ 224,900

PUBLIC WORKS DEPARTMENT

ADMINISTRATION DIVISION



ADMINISTRATION DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Public Works Director	1	1	1	1	-	1	EBB
Administrative Assistant II	1	1	-	-	-	-	8
Administrative Assistant I	1	1	1	1	-	1	6
TOTAL	3	3	2	2	-	2	

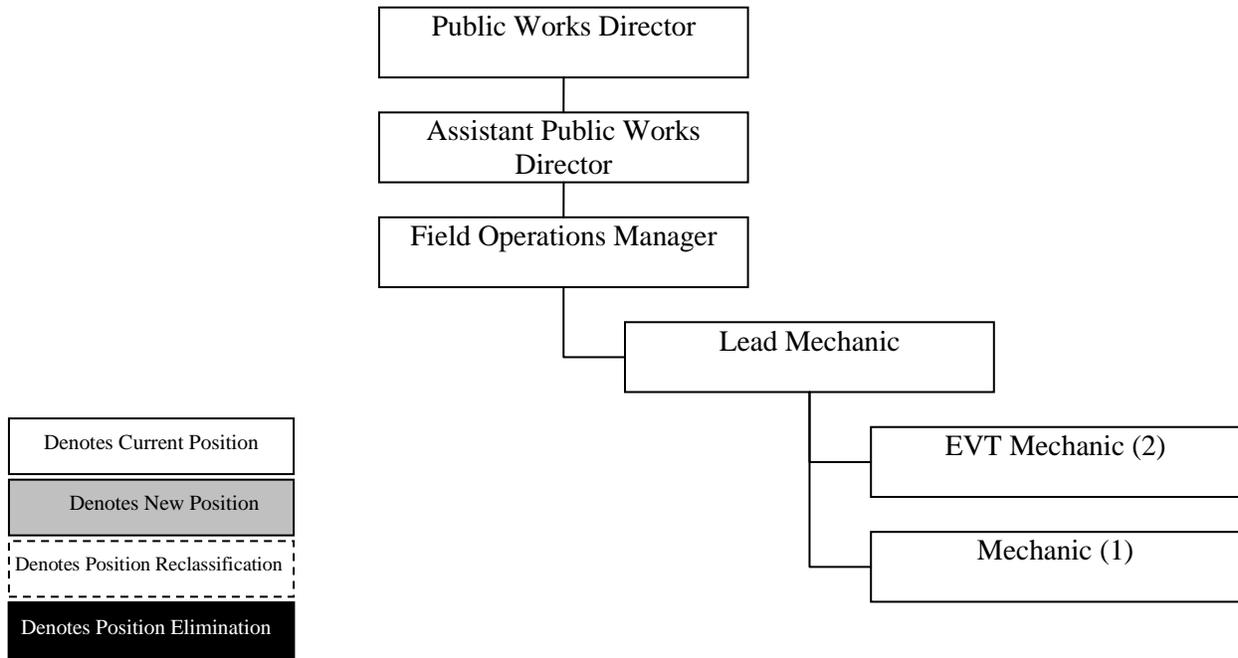
Functional Duties: The Administration Division of the Public Works Department is responsible for the managing the administrative duties of the department. This includes financial and budget management, procurement of goods and services, contracts and agreements, project management, engineering services,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

PW-Administration

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 151,714	\$ 132,395	\$ 83,327	\$ 86,300
Overtime	984	881	1,013	700
Other Pay	-	-	-	-
Benefits and Taxes	57,075	46,352	29,417	28,600
Total Personal Service Costs	209,773	179,628	113,757	115,600
Operating Expenditures	83,655	83,834	78,384	104,400
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 293,428	\$ 263,462	\$ 192,141	\$ 220,000
Staffing:				
Full-Time	3	3	2	2
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 6,610	\$ 14,052	\$ -	\$ -
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	225	-	300	300
5243 - Utility Services	12,295	9,913	11,238	14,500
5244 - Rentals and Leases	1,518	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	3,086	798	4,123	15,700
5247 - Printing and Binding	-	99	83	200
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	348	-	-	-
5251 - Office Supplies	3,000	2,360	1,705	3,000
5252 - Operating Supplies	1,657	981	3,135	7,800
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	4,752	-	-	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	50,164	55,631	57,800	62,900
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 83,655	\$ 83,834	\$ 78,384	\$ 104,400

PUBLIC WORKS DEPARTMENT
FLEET MAINTENANCE DIVISION



FLEET MAINTENANCE DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Lead Mechanic	1	1	1	1	-	1	11
EVT Mechanic	-	-	-	1	1	2	10
Mechanic	3	3	3	2	(1)	1	9
Custodian (PT)	1	-	-	-	-	-	1
TOTAL	5	4	4	4	-	4	

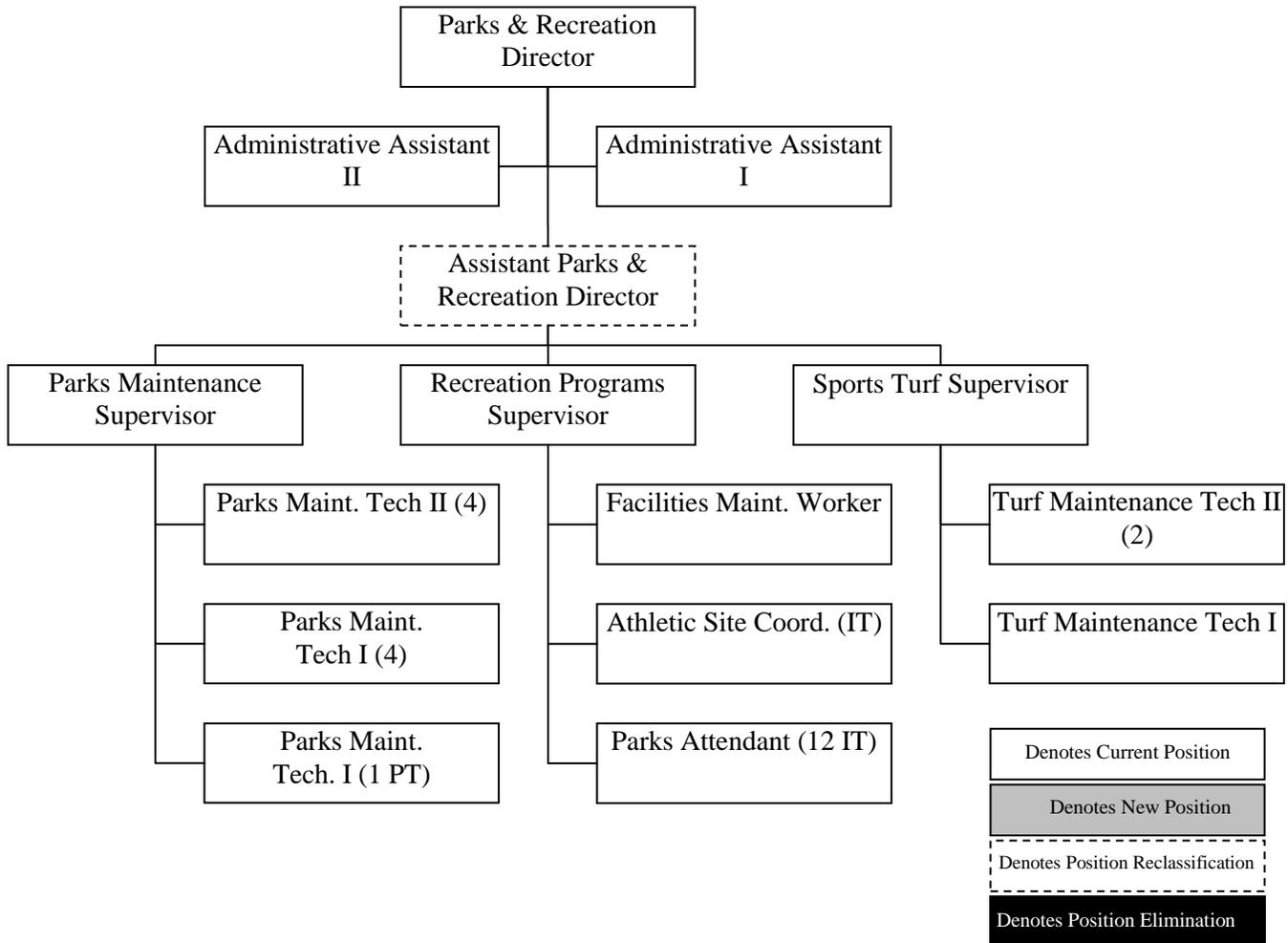
Functional Duties: The Fleet Maintenance Division provides routine maintenance and emergency repairs to all City vehicles and equipment. The Maintenance Division assists with the purchase and acquisition of new vehicles as well as the disposal of equipment and vehicles no longer cost effective.

PW-Fleet Maintenance

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 148,483	\$ 135,099	\$ 142,492	\$ 148,500
Overtime	1,053	2,172	1,700	1,500
Other Pay	3,624	3,514	3,262	3,700
Benefits and Taxes	64,035	60,154	64,856	67,600
Total Personal Service Costs	217,195	200,939	212,310	221,300
Operating Expenditures	289,197	24,670	33,640	80,800
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	51,000	47,000	47,000	47,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 557,392	\$ 272,609	\$ 292,950	\$ 349,100
Staffing:				
Full-Time	4	4	4	4
Part-Time	1	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ -	\$ 167	\$ 1,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	802	1,948	1,538	2,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	353	1,952	755	1,000
5241 - Communications and Freight Services	196	218	528	1,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	329	-	1,384	1,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	263,840	176,151	197,745	205,000
5247 - Printing and Binding	-	-	167	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	-	-	-	500
5251 - Office Supplies	214	96	73	-
5252 - Operating Supplies	19,976	10,542	12,907	16,800
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	3,487	2,349	775	1,500
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
9904 - Fleet Maint Allocation	-	(168,586)	(182,399)	(150,000)
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 289,197	\$ 24,670	\$ 33,640	\$ 80,800

PARKS AND 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 240 acres which includes 19 developed parks, and several 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 AND 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 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	Pay Grade
Parks & Recreation Director	1	1	1	1	-	1	EBB
Assist. Parks & Rec. Director	-	-	1	1	-	1	19
Recreation Program Manager	1	1	-	-	-	-	17
Sports Turf Supervisor	1	1	1	1	-	1	13
Parks Maintenance Supervisor	-	-	1	1	-	1	13
Lead Parks Maintenance Tech	1	1	-	-	-	-	12
Recreation Programs Supervisor	-	-	1	1	-	1	12
Lead Recreation Programs	-	1	-	-	-	-	11
Administrative Assistant II	2	2	1	1	-	1	8
Administrative Assistant I	-	-	1	1	-	1	6
Facilities Coordinator	3	1	-	-	-	-	5
Turf Maintenance Tech II	2	2	2	2	-	2	4
Parks Maint. Tech II	4	4	4	4	-	4	4
Turf Maintenance Tech I	1	1	1	1	-	1	2
Parks Maint. Tech. I	4	4	4	4	-	4	2
Parks Maint. Tech. I (PT)	2	2	1	1	-	1	2
Recreation Coordinator	1	2	-	-	-	-	2
Athletic Site Coordinator (IT)	2	2	1	1	-	1	2
Facilities Maintenance Worker	2	2	1	1	-	1	1
Parks Attendant I (IT)	10	10	12	12	(2)	10	1
TOTAL	37	37	33	33	(2)	31	

PARKS AND RECREATION DEPARTMENT

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Build internal partnerships with the essential service providers to meet community needs.
 - Continue to manage facility use agreements (new/renewed/revised).
 - Ensure all maintenance/service contracts meet performance standards.
- Aggressively market department and programming services.
 - Continue to improve programming name recognition utilizing the City email and website pages.
 - Update advisory and sub-committee members monthly at publicly scheduled meetings.
 - Update, on City web page, meeting minutes within seven (7) days after a public meeting.
- Continue to seek leaders and leadership development opportunities (i.e. fiscal management, strategic modeling, metric analysis) from the business community and other areas outside traditional parks and recreation.
 - Utilize available grant funding opportunities to enhance facilities and program services.

Performance Measures:

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

	Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
	80	53	48
	6	7	5
	4	3	3
	50	48	30
	4	2	2

DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS

The City of Deltona Recreation Department desires to optimize the use of its municipal facilities for public purposes, and to increase the opportunities for adult and youth recreational programs in the City. As part of our continued effort, obtaining our goal, the City of Deltona has continued to make recreation programs an important component for the citizens. In FY 10/11, we were able to renovate several facilities, which were in need of enhancement to serve the citizens of Deltona of all ages. Additionally, we have an extensive wish list of projects/enhancements that we would like to continue pursuing.

Recreation enhancements during FY 10/11 year included:

- “Upgrading the previous Music in the Courtyard” – Relocating this popular community program to the Deltona Amphitheater with continuing to offer a series of concerts offering a vast array of entertainers increasing from eight to nine concerts.

PARKS AND RECREATION DEPARTMENT
DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS- Continued

- Easter Eggextravaganza” event with over 4,000 community children in attendance.
- Halloween “Spooktacular” community event continues to grow each year with over 10,000 in attendance.
- Wags & Whiskers Pet Festival has increased in popularity with over 220 dogs and 37 cats at the Keysville Dog Park.
- Indian Cultural Awareness Program for Timber Crest and Deltona Lakes Elementary Schools, with over 1000 children attending.
- Partnered with several non for profit organization providing logistical support in hosting community events at Dewey Boster, offering a cultural environment in the Deltona community.
- For the second year the Senior Expo and our annual Ability Fair continues to outpace our City Hall events.
- Hosted a major soccer tournament with the Seminole Soccer Association with a record 224 soccer teams participating at Dewey Boster Soccer Complex on Memorial Day weekend. Continuing to promote sports tourism and economic development.

During 2010/11 we continue to provide our very successful Adult/Youth Athletic Leagues. Additionally, we partnered with several youth non-for profit sports organization to provide opportunities for our citizenry to participate in T-ball, little league baseball, softball, soccer, flag and tackle football and basketball.

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

Completed Park Projects for FY 10/11

Harris Saxon Park: Completed the security camera installation (interior and exterior) and completed the addition of solar lighting.

Wes Crile Park: Replaced the Tennis Court barrier netting and repaired the cracks in the tennis courts.

Thornby Park: Completed the construction of the All-Inclusive/Inspiration Playground and completed the installation of security cameras.

Keysville Dog Park: Completed the installation of irrigation well.

PARKS AND RECREATION DEPARTMENT

DEPARTMENT PERSPECTIVE, TRENDS & HIGHLIGHTS- Continued

Park Projects Scheduled for FY 11/12

Harris Saxon Park: Upgrade the building landscaping, add trees throughout the Park, add a walking trail, and upgrade the playground space with adding a new element.

Campbell Park: Develop a plan to remove the existing shuffleboard courts.

Wes Crile Park: Enhance the Tennis Courts and repairing the existing cracks.

Thornby Park: Enhance the All-Inclusive Playground adding a gazebo to compliment the Park facility. Continue to develop the Thornby Loop/trail and partnering with Volusia County.

Dewey Boster: Relocate our maintenance staff/employees from the Parks Depot to Dewey Boster. Complete the construction of a metal building to house our staff/employees.

Parks & Recreation

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 880,613	\$ 853,265	\$ 802,045	\$ 798,600
Overtime	12,562	10,706	21,132	17,700
Other Pay	6,897	7,288	7,013	7,300
Benefits and Taxes	373,957	325,888	313,896	322,000
Total Personal Service Costs	1,274,029	1,197,147	1,144,086	1,145,600
Operating Expenditures	698,307	682,336	706,318	908,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	119,000	110,000	110,000	110,000
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 2,091,336	\$ 1,989,483	\$ 1,960,404	\$ 2,164,500
Staffing:				
Full-Time	23	23	19	19
Part-Time	14	14	14	12
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 13,702	\$ 6,158	\$ 4,801	\$ 14,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	54,139	49,691	19,262	7,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,103	100	52	700
5241 - Communications and Freight Services	3,089	2,591	2,974	2,400
5243 - Utility Services	149,778	142,425	128,648	193,000
5244 - Rentals and Leases	4,906	4,775	6,137	28,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	69,726	87,239	88,357	119,700
5247 - Printing and Binding	6,767	4,663	2,119	1,000
5248 - Promotional Activities	6,752	6,568	2,962	21,000
5249 - Other Current Charges	111,707	84,184	73,737	58,600
5251 - Office Supplies	8,192	22,683	4,737	4,900
5252 - Operating Supplies	200,776	199,726	240,886	301,100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,025	1,678	1,646	2,900
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	66,645	69,855	130,000	154,600
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 698,307	\$ 682,336	\$ 706,318	\$ 908,900

Special Revenue Funds

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SPECIAL REVENUE FUNDS SUMMARY

	Stormwater Utility	Solid Waste Management	Fire/Rescue Impact Fees	SHIP Grant	CDBG Grant	Streetlighting Districts
SOURCES						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments	3,025,000	4,421,000	-	-	-	121,800
Impact Fees	-	-	1,200	-	-	-
Other Fees	-	-	-	-	-	-
Grant Funding	1,309,225	-	-	90,989	758,019	-
Interest Income	15,500	2,500	-	-	-	300
Total Revenues	4,349,725	4,423,500	1,200	90,989	758,019	122,100
Transfers In	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Total Revenues, Debt Proceeds, and Transfers In	4,349,725	4,423,500	1,200	90,989	758,019	122,100
Fund Balance Carryforward	5,649,020	397,164	-	-	-	22,700
Total Sources	<u>\$ 9,998,745</u>	<u>\$ 4,820,664</u>	<u>\$ 1,200</u>	<u>\$ 90,989</u>	<u>\$ 758,019</u>	<u>\$ 144,800</u>
USES						
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Environment	2,109,500	4,198,700	-	-	-	-
Transportation	-	-	-	-	-	122,100
Economic Environment	-	-	-	90,989	379,979	-
Culture/Recreation	-	-	-	-	-	-
Debt Service:						
Principal	216,417	-	-	-	-	-
Interest	309,003	-	-	-	-	-
Capital Outlay	4,554,799	-	-	-	378,040	-
Total Expenditures	7,189,719	4,198,700	-	90,989	758,019	122,100
Transfers Out	-	-	-	-	-	-
Total Expenditures and Transfers Out	7,189,719	4,198,700	-	90,989	758,019	122,100
Ending Fund Balance	2,809,026	621,964	1,200	-	-	22,700
Total Uses	<u>\$ 9,998,745</u>	<u>\$ 4,820,664</u>	<u>\$ 1,200</u>	<u>\$ 90,989</u>	<u>\$ 758,019</u>	<u>\$ 144,800</u>

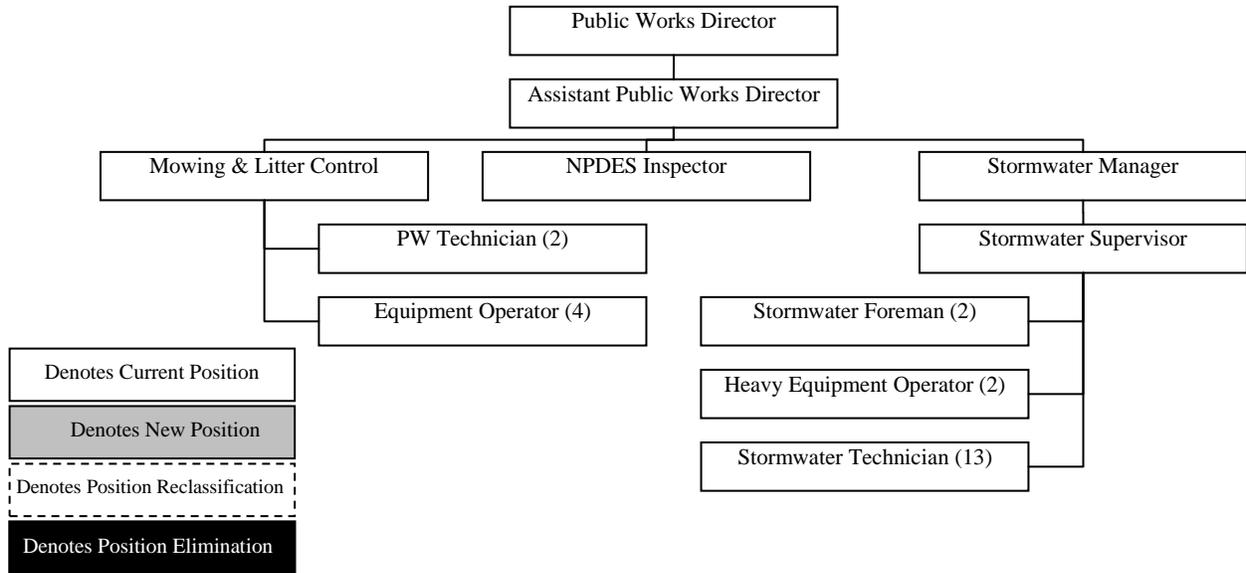
Note 1: Includes NSP 1 and NSP 3

Special Revenue Funds

<u>Park Impact Fees</u>	<u>Transportation</u>	<u>Tree Replacement Fees</u>	<u>Environmental Improvement Trust</u>	<u>Law Enforcement Impact Fees</u>	<u>NSP Grants (Note 1)</u>	<u>Transportation Impact Fees</u>	<u>Misc. Grants</u>	<u>Total</u>
\$ -	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
-	-	-	-	-	-	-	-	7,567,800
8,500	-	-	-	650	-	121,500	-	131,850
-	-	1,000	-	-	2,000,000	-	-	2,001,000
-	-	-	-	-	2,739,066	-	311,517	5,208,816
<u>25</u>	<u>15,000</u>	<u>1,200</u>	<u>100</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,650</u>
8,525	1,615,000	2,200	100	675	4,739,066	121,500	311,517	16,544,116
-	487,300	-	-	-	-	-	-	487,300
-	-	-	-	-	-	-	-	-
8,525	2,102,300	2,200	100	675	4,739,066	121,500	311,517	17,031,416
12,000	8,796,385	502,761	37,850	7,704	-	-	617	15,426,201
<u>\$ 20,525</u>	<u>\$ 10,898,685</u>	<u>\$ 504,961</u>	<u>\$ 37,950</u>	<u>\$ 8,379</u>	<u>\$ 4,739,066</u>	<u>\$ 121,500</u>	<u>\$ 312,134</u>	<u>\$ 32,457,617</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	275,000	-	-	-	-	311,517	6,894,717
-	127,800	-	-	-	-	-	-	249,900
-	-	-	-	-	4,739,066	-	-	5,210,034
-	-	-	-	-	-	-	-	-
-	720,000	-	-	-	-	-	-	936,417
-	735,575	-	-	-	-	-	-	1,044,578
-	6,585,000	-	-	-	-	-	-	11,517,839
-	8,168,375	275,000	-	-	4,739,066	-	311,517	25,853,485
-	-	-	-	-	-	121,500	-	121,500
-	8,168,375	275,000	-	-	4,739,066	121,500	311,517	25,974,985
20,525	2,730,310	229,961	37,950	8,379	-	-	617	6,482,632
<u>\$ 20,525</u>	<u>\$ 10,898,685</u>	<u>\$ 504,961</u>	<u>\$ 37,950</u>	<u>\$ 8,379</u>	<u>\$ 4,739,066</u>	<u>\$ 121,500</u>	<u>\$ 312,134</u>	<u>\$ 32,457,617</u>

PUBLIC WORKS DEPARTMENT

STORMWATER UTILITY



STORMWATER UTILITY FUND							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Stormwater Manager	1	1	1	1	-	1	18
Stormwater Supervisor	1	1	1	1	-	1	13
NPDES Inspector	1	1	1	1	-	1	11
Foreman-Storm	3	2	2	2	-	2	10
Heavy Equipment Operator-Storm	2	2	2	2	-	2	8
Equipment Operator-Swales	-	4	4	4	-	4	6
Stormwater Technician	13	13	13	13	-	13	5
Public Works Technician	-	2	2	2	-	2	4
TOTAL	21	26	26	26	-	26	

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. Performs litter control and mowing of City right of ways. Monitor the agreement with Volusia County for mosquito control.

PUBLIC WORKS DEPARTMENT
STORMWATER UTILITY

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

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Enhance rights-of-ways by mowing and litter control.
- Provide high level of customer service and response to inquiries on a timely basis.
- Provide ongoing Stormwater System construction and emergency stormwater management services before, during and after major storm events. Continue with in-house construction and improvements of the stormwater system.
- Restore both the function and aesthetics to Deltona’s open ditches.
- Enhance the flow characteristics of Deltona’s roadside surface drainage network to eliminate nuisance flooding.
- Mow and maintain litter control on Deltona’s collector roads and 31 residential sectors.
- Maintain relationship with the County of Volusia to construct CDBG projects.
- Involve the community in retention pond, and lakes clean-up and provide the community with awareness of water bodies and pollutants.
- Involve community in reporting of illegal dumping in drainage retention areas.

Performance Measures:

- Number of annual mowing / litter control cycles.
- Number of lake visits per year for level purposes.
- Provide ditch/swale maintenance service in all City sectors on a 13 week rotation.
- Clean and remove obstructive vegetation from open ditches.
- Coordinate construction projects with Volusia County for CDBG and other grant funded projects.
- Hold community meetings to seek participation in Adopt a Pond, Adopt a Lake and provide awareness.

Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
10/8	10/8	10/8
52	52	52
4 times per year	4 times per year	4 times per year
25 locations	25 locations	50 locations
\$250,000	\$1,249,707	\$230,000
2	2	2

**STORMWATER UTILITY FUND
SOURCES & USES**

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

	Actual <u>FY 08/09</u>	Actual <u>FY 09/10</u>	Estimated Actual <u>FY 10/11</u>	Adopted Budget <u>FY 11/12</u>
Stormwater Assessments	\$ 2,921,262	\$ 2,933,339	\$ 3,015,000	\$ 3,025,000
Grant Funding	352,507	705,591	323,034	1,309,225
Interest Income	33,917	33,818	13,500	10,500
Miscellaneous Income	<u>12,497</u>	<u>6,013</u>	<u>5,000</u>	<u>5,000</u>
Total Revenues	3,320,183	3,678,761	3,356,534	4,349,725
Transfers In	-	-	-	-
Debt Proceeds	<u>6,569,345</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues, Debt proceeds, and Transfers In	9,889,528	3,678,761	3,356,534	4,349,725
Fund Balance Carryforward	<u>803,643</u>	<u>7,908,456</u>	<u>7,353,558</u>	<u>5,649,020</u>
Total Sources	<u>\$ 10,693,171</u>	<u>\$ 11,587,217</u>	<u>\$ 10,710,092</u>	<u>\$ 9,998,745</u>
Personal Services	\$ 1,139,337	\$ 1,099,151	\$ 1,124,703	\$ 1,274,900
Operating Expenses	849,771	821,683	773,054	834,600
Debt Service:				
Principal	-	195,779	205,839	216,417
Interest	-	350,152	319,316	309,003
Capital Outlay	<u>795,607</u>	<u>1,766,894</u>	<u>2,638,160</u>	<u>4,554,799</u>
Total Expenditures	2,784,715	4,233,659	5,061,072	7,189,719
Ending Fund Balance	<u>7,908,456</u>	<u>7,353,558</u>	<u>5,649,020</u>	<u>2,809,026</u>
Total Uses	<u>\$ 10,693,171</u>	<u>\$ 11,587,217</u>	<u>\$ 10,710,092</u>	<u>\$ 9,998,745</u>

Stormwater Utility Fund

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 733,186	\$ 726,381	\$ 730,512	\$ 826,900
Overtime	54,737	23,483	27,935	31,000
Other Pay	4,682	5,001	4,641	3,700
Benefits and Taxes	346,732	344,286	361,615	413,300
Total Personal Service Costs	1,139,337	1,099,151	1,124,703	1,274,900
Operating Expenditures	849,771	821,683	773,054	834,600
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	795,607	1,766,894	2,638,160	4,554,799
Debt Service	-	545,931	525,155	525,420
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 2,784,715	\$ 4,233,659	\$ 5,061,072	\$ 7,189,719
Staffing:				
Full-Time	21	26	26	26
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 5,378	\$ 7,778	\$ 8,825	\$ 16,300
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	28,346	52,513	48,905	76,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	239	41	-	-
5241 - Communications and Freight Services	1,354	1,002	1,084	1,500
5243 - Utility Services	26,701	11,662	3,091	18,500
5244 - Rentals and Leases	17,222	14,518	2,865	10,000
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	112,977	166,713	168,524	223,000
5247 - Printing and Binding	1,050	-	-	1,000
5248 - Promotional Activities	40	-	-	-
5249 - Other Current Charges	256,913	206,263	209,607	216,500
5251 - Office Supplies	194	116	-	1,500
5252 - Operating Supplies	194,787	187,176	168,603	190,000
5253 - Road Materials & Supplies	190,581	155,948	146,590	60,000
5254 - Publications, Memberships & Training	1,000	3,631	360	5,800
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	12,989	14,322	14,600	14,500
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 849,771	\$ 821,683	\$ 773,054	\$ 834,600

**STORMWATER UTILITY FUND
CAPITAL OUTLAY BUDGET DETAIL**

	Capital Budget
<u>Vehicles & Equipment:</u>	
John Deere Gator TS (2)	\$ 14,000
Portable Message Boards CMS-T333 (2)	33,000
John Deere 997 Z-Trak Mower w/60" Rear Discharge	25,000
	72,000
 <u>Projects:</u>	
McGarrity/Kirkhill Project	350,099
Piedmont Pump Station Improvements	600,000
Tivoli/Wheeling Pump Station	720,000
Lake Tivoli Pump Station FM Improvements	200,000
Lake Gleason/Cloverleaf outfall Project	225,000
Kraft/Bluefield Drainage Improvements	325,000
Lake Windsor Stormwater PS/Force Main	537,200
Leland Drainage Improvements	60,000
Lackland Retention Pond Improvements	250,000
Norwood Pump Station Improvements	80,000
Lake Lapanocia Pump Station	300,000
Tipton Dr. Retention Pond Improvements	50,000
Holston Drainage Improvements	35,000
Dewberry Dr. Drainage Improvements	275,000
Drainage Pipe Rehab.	200,000
Stormwater Master Regional System	75,000
Stanton St./Worthington Dr. Drainage Improvements	35,500
Abby Terrace Drainage Improvements	25,000
Sanborn Lane / Florentine St. Drainage Improvements	35,000
Elkcam Blvd. / Florida Dr. Drainage Improvements	17,000
Tivoli Dr. / Bailey Ave Drainage Improvements	10,000
Sweet Springs St. Drainage Improvements	25,000
Fan Court Drainage Improvements	10,000
N Old Mill Dr. Drainage Improvements	18,000
Lorraine Dr. Drainage Improvements	25,000
	4,482,799
	\$ 4,554,799

Stormwater Capital Equipment – Budget FY 11/12

John Deere Gator TS (2) FY 11/12: \$14,000

The stormwater division is currently responsible for picking up trash from a large majority of the ROW's throughout the City. These Gators would allow for additional personnel to assist with this due to the large amount of area to cover.

Portable Message Boards CMS-T333 (2) FY 11/12: \$33,000

Stormwater does many in-house projects where it is important to notify the residents ahead of time about the upcoming work in their area. These signs are also used while work is actually being performed to ensure the safety of our workers. Stormwater does not currently have any signs.

John Deere 997 Z-Trak Mower w/60" Rear Discharge FY 11/12: \$25,000

Stormwater is in need of a replacement mower as the current ones are getting older and requiring more maintenance. The few mowers that Stormwater has are used on a daily basis to cut ROW's and other areas throughout the City which puts many hours on the mowers. By replacing these mowers, the amount of downtime due to maintenance should be decreased and allow for more areas to be cut in a timely fashion.

Stormwater Capital Projects – Budget FY 11/12

McGarrity/Kirkhill Project FY 11/12: City: \$265,000 / Grant: \$85,099

This is an on-going project which has been primarily funded through the State of Florida DEP McGarrity/Kirkhill grant. This is Phase 2 of the project which tentatively includes the walkway and parking lot. The McGarrity/Kirkhill project is key in relieving the Theresa Basin from high stormwater levels during prolonged rainy seasons. The Theresa Basin is a vast area that has numerous bodies of water that are connected through pipe and ditches and has an outfall that is currently plugged up. This project will allow us to have better control of the quality of the stormwater discharge that actually enters into the waters of the State of Florida. This project will fulfill our legal obligation to treat our stormwater discharge before it enters the waters of the State.

Piedmont Pump Station Improvements FY 11/12: City: \$357,000 / Grant: \$243,000

This will be a joint funded project with the City having been awarded a grant from Volusia County – DCA for a large portion of this project. The current pump station at Piedmont is in need of upgrading. The residential area around the station has increased therefore producing more stormwater runoff as it has less vegetative areas in which to be absorbed. Tropical Storm Fay resulted in Lake Piedmont, a small land-locked lake, staging up and flooding certain residential homes on the western and northern shores. Existing sanitary sewer facilities were also flooded and affected the area as well as resulting in the need to upgrade the current pump station to keep up with the increasing amount of stormwater. The design and permitting of this project was funded in FY 09/10 through CDBG funding and is expected to be constructed in FY 11/12.

Tivoli/Wheeling Pump Station**FY 11/12:** City: \$194,000 / Grant: \$526,000

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

Lake Tivoli Pump Station FM Improv.**FY 11/12:** City: \$31,500 / Grant: \$168,500

This will be a joint funded project with the City having been awarded a grant from Volusia County – DCA for the majority of the project. The Tivoli / Wheeling area would be under the threat of property damage during major storm events from the high volume of stormwater in the area. This area currently sees a severe amount of flooding which in turn presents a danger to traffic and residential homes. Without this project, the area will continue to see severe flooding after major storm events and residents will continue to be affected. In FY 09/10 a study was conducted to provide critical information for this area. The modeling identified solutions for stormwater improvements. In order for residents to benefit from the study, the recommendations must now be implemented. This project is expected to be constructed in FY 11/12.

Lake Gleason/Cloverleaf Outfall Project**FY 11/12:** \$225,000

Lake Gleason’s outfall currently has some severe restriction in its flow. The current outfall cannot keep up with the capacity of water that needs to be moved. This project would prove to be sufficient to move a vast volume of stormwater during heavy rain events. This area is a key transition point in the City outfall system and provides flood relief for a large section of the City. Many lakes and ponds either flow to or are pumped into Lake Gleason for flood protection. FY 11/12 will include construction and construction administration services.

Kraft/Bluefield Drainage Improvements**FY 11/12:** \$325,000

The large drainage retention area bordering Kraft Drive and Bluefield Avenue floods and adversely affects several properties when the drainage reaches its peak level. FY 11/12 covers the majority of construction and CEI services.

Lake Windsor Stormwater PS/Force Main:**FY 11/12:** City: \$250,475 / Grant: \$286,725

This project would provide a more permanent solution for the flooding in this area and is partially funded through a Hazard Mitigation grant through FEMA. The only alternative to this project would be to rent and maintain emergency pumps for lengthy periods of time to protect properties from flooding at a cost of several thousand dollars per month. With the completion of this project, we will minimize recurring flooding and reduce repetitive flood loss to properties in the Lake Windsor, Tulsa Drive and Dorchester areas. The completed project will provide protection against a 19-year storm event. This project should also eliminate money spent on renting emergency pumps to control the stormwater in this area.

Leland Drainage Improvements**FY 11/12: \$60,000**

The drainage retention area on Leland Dr. adversely affects numerous residents in the Leland and Oslo area, during and after prolonged stormwater events. The drainage area receives water from several inlets. Improvements are needed to handle the flow in the area. Not funding this project would greatly decrease the level of flood protection for the residents in this area. This project has several benefits that cause it to exceed the cost of its funding. The area currently requires the use of emergency rental pumps to control flooding issues in this area after major storm events. This project would help to eliminate these costs as well as provide a higher level of protection for the area residents. Design, permitting and engineering will continue in FY11/12 and construction will take place in FY 12/13.

Lackland Retention Pond Improvements**FY 11/12: \$250,000**

The current retention pond is in need of improvements to better handle the stormwater in this area. Without this project, it will be necessary to continue to rent emergency pumps for this area during and after major storm events. The rental of emergency pumps can get very costly as well as the labor and equipment to maintain them. The benefits from this project are many. The surrounding area would receive some much needed stormwater storage relief with the enlargement of these ponds. Also the Tulsa retention pond would have an outfall. We would not have to stage and use emergency portable pumps during heavy storm events. The FY 11/12 budget amount includes the majority of construction.

Norwood Pump Station Improvements**FY 11/12: \$80,000**

The construction portion of this project is partially funded through CDBG in the amount of \$135,000. The Norwood pump station is in need of upgrading. This station is needed to relieve the surrounding area from high stormwater levels during and after major storm events. The upgrade of the current system would allow the pump station to be more suited to handle the flow capacity that the area actually experiences. This upgrade will ensure that this area is protected during major storm events. The construction of this project will take place in FY 11/12 and is supplemented by CDGB funds.

Lake Lapanocia Pump Station**FY 11/12: \$300,000**

The Lake Lapanocia pump station is forty plus years old and the surrounding area has doubled in size over the years. This pump station provides flood protection for the residents in this area. Not funding this upgrade would put this area at risk for property damage during and after major storm events. The design and permitting of this project was funded in FY 09/10 through CDBG funding and the majority of construction will take place in FY 11/12.

Tipton Dr Retention Pond Improvements**FY 11/12: \$50,000**

The retention pond at Tipton currently floods the area during and after major storm events. It cannot keep up with the capacity that is needed by the surrounding area. This project would improve the capacity of this pond and decrease the flooding in the surrounding area.

Holston Drainage Improvements **FY 11/12: \$35,000**

The intersection at Holston and Bannock Terrace has severe flooding during and after major storm events leaving the road under water for long periods of time. This poses a safety hazard for local residents and for the response of emergency services. Improvements are needed to reduce the flooding in this area.

Dewberry Dr. Drainage Improvements **FY 11/12: \$275,000**

The residents of Dewberry Dr. currently have standing water in the swale area in front of their homes. This project will greatly improve the drainage in this area. Stormwater has received numerous complaints from our customers that live in this area. This project will eliminate the standing water and some of the mosquito concerns in this area. A majority of this project will be constructed in FY11/12.

Drainage Pipe Rehab **FY 11/12: \$200,000**

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

Stormwater Master Regional System **FY 11/12: \$75,000**

This system will serve as a multi-function system allowing for storage of stormwater for the 122 acre site and also serve as a means for augmenting effluent water. The costs include design and permitting. Construction is expected to take place FY 12/13. The benefits of this project greatly exceed the cost.

Stanton St. / Worthington Dr. Drg. Impv. **FY 11/12: \$35,500**

The intersection at Stanton and Worthington Drive has severe flooding during and after major storm events. This flooding affects numerous residents in this area. Flooding at this intersection also prevents emergency vehicles from entering this area.

Abby Terrace Drg. Improvements **FY 11/12: \$25,000**

The area near the 800 block of Abby Terrace has a very aged stormwater system in place that is currently failing in several spots. The troubled spots in the pipe do not allow for the system to function properly and therefore cannot adequately address the flooding issues in this area. By replacing pipe and upgrading structures in this area, stormwater will be able to travel as intended which will significantly reduce flooding in this area. If the area is not upgraded, the existing system will continue to fail and put the area at risk for flooding.

Sanborn Ln / Florentine St Drg. Impv. **FY 11/12: \$35,000**

The intersection at Sanborn and Florentine Street floods during and after major storm events. The flooding endangers private property and impairs traffic in and out of the area. Emergency services travelling in the area may also be affected by this flooding. This project should alleviate flooding in this area, thereby reducing the danger to private property as well as ensuring that emergency services can travel in and out of this area safely.

Elkcam Blvd. / Florida Dr. Drg. Impv. FY 11/12: \$17,000

The roadway in this area floods during and after storm events. The standing flood waters severely impact the travel in the area to include the ability for emergency services to safely travel through the area. This project would reduce the flooding of the roadway in this area thereby providing better travel conditions for residents as well as emergency services.

Tivoli Dr. / Bailey Ave Drg. Impv. FY 11/12: \$10,000

The roadway in this area floods during and after storm events. The standing flood waters severely impact the travel in the area to include the ability for emergency services to safely travel through the area. This project would reduce the flooding of the roadway in this area and would provide better travel conditions for residents as well as emergency services.

Sweet Springs St. Drainage Impv. FY 11/12: \$25,000

The current system in the area is old and failing. Holes are forming in the area to include the edges of the sidewalk due to the failure of the current system. If not funded, there is a potential risk that someone may get injured from a hole resulting from the failure of the system.

Fan Court Drainage Improvements FY 11/12: \$10,000

This area is currently a low lying cul-de-sac that is located in a wet area. There is no system in place to handle the water that comes into this low lying area causing it to remain on the roadway for a long period of time. By installing a stormwater system, the water can be managed so that the cul-de-sac will no longer have standing water for an extended period of time and residents will no longer have to travel through a flooded roadway to get to their homes.

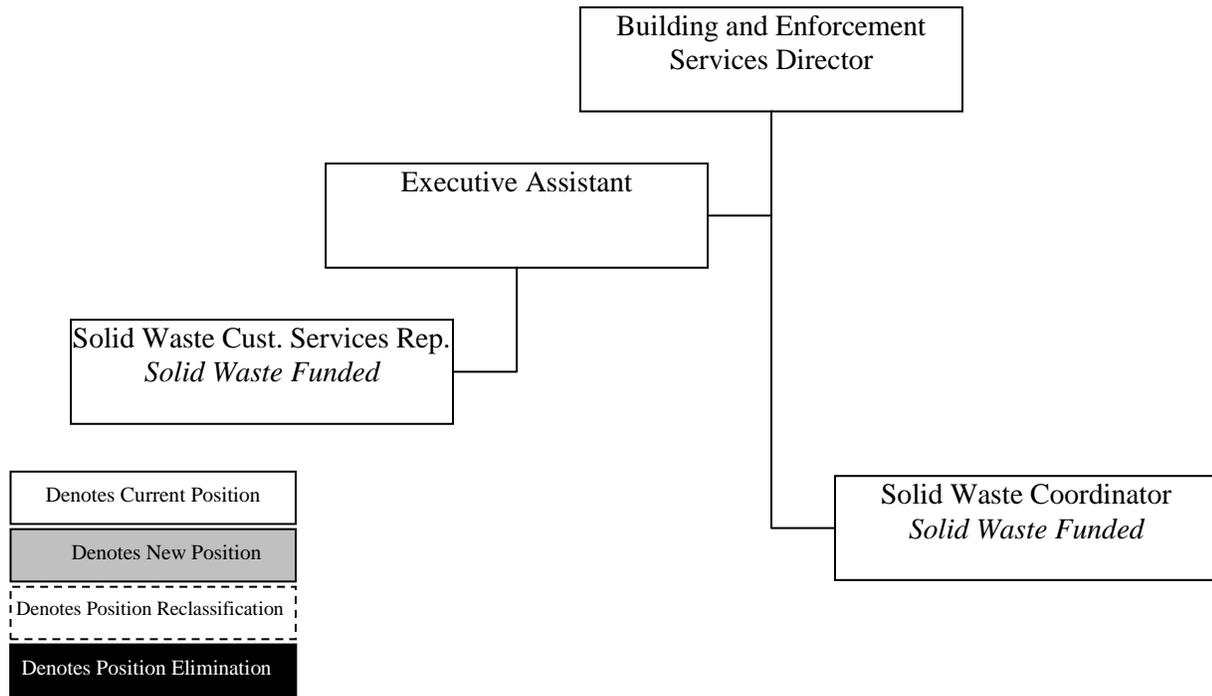
N Old Mill Dr. Drainage Improvements FY 11/12: \$18,000

There are currently ditches in the area that are not routed to a large enough area to handle the stormwater volume without saturating the residential area. This project will allow the water to be routed to a new pond where it can then percolate into the ground rather than saturate the residential area.

Lorraine Dr. Drainage Improvements FY 11/12: \$25,000

The area is usually wet and water stays in the ROW's longer than usual as a result. This project will add pipe to the area and tie into an existing nearby system. By doing this, the amount of standing water should be reduced by giving it a means to travel to an existing storage area.

**BUILDING AND ENFORCEMENT SERVICES DEPARTMENT
SOLID WASTE DIVISION**



SOLID WASTE MANAGEMENT FUND							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Solid Waste Coordinator	1	1	1	1	-	1	13
Administrative Assistant I	1	1	-	-	-	-	6
Solid Waste Customer Srv. Rep.	-	-	1	1	-	1	4
TOTAL	2	2	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.

**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 and yard waste 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 Building and Enforcement Services Department is designated to solid waste management issues.

<u>Description</u>	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Residential Assessments	\$ 4,278,459	\$ 4,288,816	\$ 4,290,000	\$ 4,411,000
New Homes	12,485	8,710	1,000	10,000
Recycling Proceeds	-	-	-	-
Interest Income	14,041	14,923	2,000	2,500
Total Revenues	4,304,985	4,312,449	4,293,000	4,423,500
Transfers In	-	-	-	-
	4,304,985	4,312,449	4,293,000	4,423,500
Fund Balance Carryforward	(117,976)	106,571	295,146	397,164
Total Sources	<u>\$ 4,187,009</u>	<u>\$ 4,419,020</u>	<u>\$ 4,588,146</u>	<u>\$ 4,820,664</u>
Personal Services	\$ 107,671	\$ 99,929	\$ 100,782	\$ 106,500
Operating Expenses	3,972,767	4,023,945	4,090,200	4,092,200
Capital Outlay	-	-	-	-
	4,080,438	4,123,874	4,190,982	4,198,700
Ending Fund Balance	106,571	295,146	397,164	621,964
<i>Total Uses:</i>	<u>\$ 4,187,009</u>	<u>\$ 4,419,020</u>	<u>\$ 4,588,146</u>	<u>\$ 4,820,664</u>

Solid Waste Management Fund

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 76,005	\$ 71,587	\$ 72,210	\$ 75,400
Overtime	87	108	52	800
Other Pay	-	-	-	-
Benefits and Taxes	31,579	28,234	28,520	30,300
Total Personal Service Costs	107,671	99,929	100,782	106,500
Operating Expenditures	3,972,767	4,023,945	4,090,200	4,092,200
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 4,080,438	\$ 4,123,874	\$ 4,190,982	\$ 4,198,700
Staffing:				
Full-Time	2	2	2	2
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ -
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	3,894,307	3,944,759	4,010,900	4,007,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	22	-	500
5241 - Communications and Freight Services	600	600	600	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	70,000	70,000	70,000	70,000
5251 - Office Supplies	-	-	-	-
5252 - Operating Supplies	1,174	1,725	2,200	3,400
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	326	604	400	900
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	6,360	6,235	6,100	9,800
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 3,972,767	\$ 4,023,945	\$ 4,090,200	\$ 4,092,200

(1) Budget as last amended.

FIRE/RESCUE SERVICE IMPACT FEES FUND

SOURCES & USES

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

<u>Description</u>	<u>Actual</u> <u>FY 08/09</u>	<u>Actual</u> <u>FY 09/10</u>	<u>Estimated</u> <u>Actual</u> <u>FY 10/11</u>	<u>Adopted</u> <u>Budget</u> <u>FY 11/12</u>
Impact Fees - Residential	\$ 21,950	\$ 45,704	\$ 2,000	\$ 1,200
Impact Fees - Commercial	-	-	4,000	-
Interest Income	94	-	-	-
<i>Total Revenues:</i>	<u>22,044</u>	<u>45,704</u>	<u>6,000</u>	<u>1,200</u>
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ 22,044</u>	<u>\$ 45,704</u>	<u>\$ 6,000</u>	<u>\$ 1,200</u>
Transfers Out	22,044	45,704	6,000	-
Ending Fund Balance	-	-	-	1,200
<i>Total Uses:</i>	<u>\$ 22,044</u>	<u>\$ 45,704</u>	<u>\$ 6,000</u>	<u>\$ 1,200</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>	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
SHIP Funds-Current Year Program Award	\$ 581,358	\$ 787,552	\$ -	\$ 90,989
SHIP Funds-Prior Year Program Award	-	-	656,104	-
Interest Income	10,951	10,430	1,500	-
<i>Total Revenues:</i>	<u>592,309</u>	<u>797,982</u>	<u>657,604</u>	<u>90,989</u>
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ 592,309</u>	<u>\$ 797,982</u>	<u>\$ 657,604</u>	<u>\$ 90,989</u>
 Operating Expenditures:				
Grant Administration	\$ 63,911	\$ 58,592	\$ 59,302	\$ -
Purchase Assistance Program	421,286	223,307	225,698	-
Owner Occupied Rehabilitation Program	27,251	194,301	312,962	90,989
Acquisitions and Rehabilitation Program	-	-	-	-
Homeowner Counseling Program	-	200	500	-
Foreclosure Prevention Program	7,500	-	-	-
Disaster Mitigation/Recovery Program	72,361	313,842	59,142	-
Multi-Family Rental	-	-	-	-
Housing Opp Program	-	7,740	-	-
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ 592,309</u>	<u>\$ 797,982</u>	<u>\$ 657,604</u>	<u>\$ 90,989</u>

SHIP							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						
Position Title	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	Pay Grade
Housing Coordinator	1	1	1	1	-	1	Grant
TOTAL	1	1	1	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 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
CDBG Funds-Current Year Program Award	\$ 499,088	\$ 640,594	\$ 543,184	\$ 449,986
CDBG Funds-Prior Year Program Award	516,624	453,006	244,114	308,033
<i>Total Revenues:</i>	<u>1,015,712</u>	<u>1,093,600</u>	<u>787,298</u>	<u>758,019</u>
Transfer In	-	-	-	-
<i>Total Sources:</i>	<u>\$ 1,015,712</u>	<u>\$ 1,093,600</u>	<u>\$ 787,298</u>	<u>\$ 758,019</u>
Operating Expenditures:				
Grant Administration	\$ 59,157	\$ 46,098	\$ 85,477	\$ 89,997
Housing Rehabilitation Program	44,351	19,599	23,055	218,323
Infrastructure Improvement Program	394,695	344,987	207,257	348,040
Public Services	64,503	129,277	65,638	51,659
Economic Development	-	-	14,000	20,000
Public Facilities	-	309,525	83,838	30,000
<i>Total Uses:</i>	<u>\$ 562,706</u>	<u>\$ 849,486</u>	<u>\$ 479,265</u>	<u>\$ 758,019</u>

CDBG FUND
CAPITAL OUTLAY BUDGET DETAIL

	<u>Capital Budget</u>
<u>Stormwater Projects:</u>	
Maple Shade St. Drainage Retention Pond	\$ 40,000
Beal St. / Juliet Dr. Drainage Retention Pond Fencing	15,000
Keyes Lane Drainage Improvements	40,000
Piedmont Drainage Area Swale Improvements	5,000
Westline Ave. / 5th Ave. Drainage Upgrades	18,000
E. Fowler Dr. Drainage Retrofit	15,000
Lacy Circle Drainage Upgrade	15,000
Maybrook Dr. Drainage Upgrade	15,000
1053 Abadan Dr. Pipe Liner Installation	30,000
1060 & 1066 Abadan Dr. Pipe Liner Installation	37,000
Norwood Pump Station Improvements	118,040
	<u>348,040</u>
 <u>Parks Projects:</u>	
Harris Saxon Playground Improvements	30,000
	<u>30,000</u>
	 <u>\$ 378,040</u>

CDBG Fund Capital Projects – Budget FY 11/12
Maple Shade St. Drainage Retention Pond FY 11/12: \$40,000

The drainage retention pond next to 3154 Maple Shade Street needs an outfall. During major storm events this pond overflows and floods the streets. This poses a safety hazard for local residents and for the response of emergency services. Improvements are needed to reduce flooding in this area. This project would be carried over into FY 12/13 and is expected to be fully funded by CDBG funds.

**Beal St. / Juliet Dr. Drainage Retention Pond FY 11/12: \$15,000
Fencing**

The drainage retention pond at the intersection of Beal St. and E. Juliet Dr. needs a 5' fence installed around the perimeter of the property. The installation of the fencing would eliminate any safety hazard that currently exists. This project would be completed in FY 11/12.

Keyes Lane Drainage Improvements FY 11/12: \$40,000

This area of Keyes Lane floods after major storm events. The area needs drainage improvements in order to better service residents as well as emergency responders. FY 11/12 includes engineering design and permitting for Phase I of this project. The construction of this project would occur in FY 12/13 and is expected to be fully funded by CDBG funds.

Piedmont Drainage Area Swale Improvements FY 11/12: \$5,000

The swales in the Piedmont drainage area flow too rapidly during storm events and are in need of improvements. FY 11/12 includes the surveying and design for the project with construction to be completed in FY 12/13. This project is expected to be fully funded by CDBG funds.

Westline Ave. / 5th Ave. Drainage Upgrades FY 11/12: \$18,000

This project consists of removing 140' of old 15" CMP pipe and replacing it with 140' of 15" HDPE pipe, upgrading three drainage structures to grated inlets, perform two road cuts, restoration of ground cover with the same or similar to existing ground cover. This will be an in-house project with CDBG funding materials. This project will be completed in FY 11/12.

E. Fowler Dr. Drainage Retrofit FY 11/12: \$15,000

This project consists of removing 100' of old 10" CMP pipe and replacing it with 10" HDPE pipe at 1202 and 1210 E. Fowler Dr. The project also includes the retrofit of one drainage structure removing and replacing one driveway and restoring ground cover with the same or similar to existing ground cover. This will be an in-house project with CDBG funding for materials. This project will be completed in FY 11/12.

CDBG Fund

Lacy Cir. Drainage Upgrade **FY 11/12: \$15,000**

This project consists of removing 80' of old 15" CMP pipe and replacing it with 80' of 15" elliptical CP pipe at 520 Lacy Circle. The project also includes one road cut, removal of two headwalls upgraded to mitered ends, upgrading of one structure to grated inlet and restoration of ground cover with the same or similar to existing ground cover. This will be an in-house project with CDBG funding for materials. This project will be completed in FY 11/12.

Maybrook Dr. Drainage Upgrade **FY 11/12: \$15,000**

This project consists of removing 100' of 24" CMP pipe and replacing it with 100' of 24" HDPE pipe at 839 Maybrook Dr. This project also includes the upgrading of two drainage structures to grated inlets, installation of one new drainage structure and restoration of ground cover with the same or similar to existing ground cover. This will be an in-house project with CDBG funding for materials. This project will be completed in FY 11/12.

1053 Abadan Dr. Pipe Liner Installation **FY 11/12: \$30,000**

This project consists of the installation of 140' of stormwater pipe liner in old 42" CMP at 1053 Abadan Dr. that runs from the structure at the street to the headwall at Lake Gleason. This project will be completed in FY 11/12.

1060 & 1066 Abadan Dr. Pipe Liner Installation **FY 11/12: \$37,000**

This project consists of the installation of 152' of stormwater pipe liner in old 48" CMP that runs between 1060 and 1066 Abadan Dr. from the storm structure at the street to the structure at the rear of the properties. This project will be completed in FY 11/12.

Norwood Pump Station Improvements **FY 11/12: \$118,040**

The construction portion of this project is partially funded through CDBG with the remainder being funded through the Stormwater Fund. The Norwood pump station is in need of upgrading. This station is needed to relieve the surrounding area from high stormwater levels during and after major storm events. The upgrade of the current system would allow the pump station to be more suited to handle the flow capacity that the area actually experiences. This upgrade will ensure that this area is protected during major storm events. The FY 11/12 budget includes construction. The design and permitting of this projected was funded in FY 09/10 through CDBG funding.

Harris Saxon Playground Improvements **FY 11/12: \$30,000**

Install/Construct a physical activity play area that forms a playground. This play area features 25 events/play stations, offering maximum play value, accommodating over 60 children, designed to stimulate exercise in youth ranging from 5 yrs of age and up, deterring obesity and inactivity. Additionally, this play area offers uniqueness and can stimulate the curiosity of children, promoting creativity through socialized play.

**STREETLIGHTING DISTRICTS FUND
SOURCES & USES**

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

<u>Description</u>	<u>Actual FY 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
Assessments	\$ 145,595	\$ 139,905	\$ 124,000	\$ 121,800
Interest Income	546	686	300	300
<i>Total Revenues:</i>	146,141	140,591	124,300	122,100
Transfer In	-	-	-	-
Fund Balance Carryforward	180	23,723	28,000	22,700
<i>Total Sources:</i>	<u>\$ 146,321</u>	<u>\$ 164,314</u>	<u>\$ 152,300</u>	<u>\$ 144,800</u>
Administration Charge	\$ -	\$ 9,000	\$ 9,000	\$ 9,000
Operating Expenditures	122,599	127,314	120,600	113,100
Ending Fund Balance	23,723	28,000	22,700	22,700
<i>Total Uses:</i>	<u>\$ 146,322</u>	<u>\$ 164,314</u>	<u>\$ 152,300</u>	<u>\$ 144,800</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 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Impact Fees - Residential	\$ 116,716	\$ 90,260	\$ 12,000	\$ 8,500
Interest Income	165	-	-	25
<i>Total Revenues:</i>	116,881	90,260	12,000	8,525
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	12,000
<i>Total Sources:</i>	<u>\$ 116,881</u>	<u>\$ 90,260</u>	<u>\$ 12,000</u>	<u>\$ 20,525</u>
Transfers Out	116,881	90,260	-	-
Ending Fund Balance	-	-	12,000	20,525
<i>Total Uses:</i>	<u>\$ 116,881</u>	<u>\$ 90,260</u>	<u>\$ 12,000</u>	<u>\$ 20,525</u>

**TRANSPORTATION FUND
SOURCES & USES**

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

<u>Description</u>	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
1-6 Cent Gas Tax	\$ 1,205,282	\$ 1,200,306	\$ 1,175,500	\$ 900,000
1-5 Cent Gas Tax	908,459	889,269	874,500	700,000
Grant Funding	1,723,235	-	-	-
Interest Income	133,225	19,603	16,000	15,000
Total Revenues	3,970,201	2,109,178	2,066,000	1,615,000
Transfers In	114,529	251,334	1,815,000	487,300
Bond Proceeds	-	-	-	-
Total Revenues, Bond Proceeds, and Transfers In	4,084,730	2,360,512	3,881,000	2,102,300
Fund Balance Carryforward	20,703,613	12,752,246	8,917,688	8,796,385
Total Sources	<u>\$ 24,788,343</u>	<u>\$ 15,112,758</u>	<u>\$ 12,798,688</u>	<u>\$ 10,898,685</u>
Personal Services	\$ -	\$ 132,831	\$ 107,928	\$ 109,800
Operating Expenses	244,075	245,125	241,000	18,000
Debt Service:				
Principal	627,916	660,000	690,000	720,000
Interest	827,535	799,325	768,375	735,575
Capital Outlay	10,336,571	4,357,789	2,195,000	6,585,000
Total Expenditures	12,036,097	6,195,070	4,002,303	8,168,375
Ending Fund Balance	12,752,246	8,917,688	8,796,385	2,730,310
Total Uses	<u>\$ 24,788,343</u>	<u>\$ 15,112,758</u>	<u>\$ 12,798,688</u>	<u>\$ 10,898,685</u>

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Transportation Fund

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ -	\$ 95,149	\$ 77,762	\$ 79,600
Overtime	-	438	162	500
Other Pay	-	-	-	-
Benefits and Taxes	-	37,244	30,004	29,700
Total Personal Service Costs	-	132,831	107,928	109,800
Operating Expenditures	244,075	245,125	241,000	18,000
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	10,336,571	4,357,789	2,195,000	6,585,000
Debt Service	1,455,451	1,459,325	1,458,375	1,455,575
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	12,036,097	6,195,070	4,002,303	8,168,375
Staffing:				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 4,825	\$ 5,875	\$ -	\$ 1,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	250	250	-	-
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	-	-	-	-
5241 - Communications and Freight Services	-	-	-	-
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	-	-	-	-
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	-	-	-
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	239,000	239,000	240,000	17,000
5251 - Office Supplies	-	-	-	-
5252 - Operating Supplies	-	-	-	-
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	-	-	-	-
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 244,075	\$ 245,125	\$ 240,000	\$ 18,000

(1) Budget as last amended.

**TRANSPORTATION FUND
CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>
Road Resurfacing	<u>\$ 350,000</u>
 <u>Projects:</u>	
Ft. Smith Road Widening - Sec. 2 Providence to Primrose	4,000,000
Ft. Smith Road Widening - Sec. 4B Rookery to SR415	35,000
Normandy Road Widening - Sec. B Ft. Smith to Saxon	300,000
Ft. Smith Road Widening - Sec. 4A Rookery to Stallings	1,275,000
Howland Blvd. / Ft. Smith Blvd. Intersection Improvements	<u>625,000</u>
	<u>6,235,000</u>
	<u><u>\$ 6,585,000</u></u>

Transportation Fund Capital Projects – Budget FY 11/12

Road Resurfacing **FY 11/12: \$350,000**

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

Ft. Smith (Sec. 2- Providence to Primrose) **FY 11/12: \$4,000,000**

Road Widening

This project will consist of reconstructing the existing 2-lane rural roadway cross section to a 3-lane urban cross section with curb and gutters along with storm water systems. The new construction will include bicycle lanes and 5 foot sidewalks on each side of the road. As the City has grown, traffic congestion has also increased. This project is designed to help alleviate some of this congestion. The FY 11/12 budget amount includes construction and construction administration costs.

Ft. Smith (Sec. 4B- Rookery to SR415) **FY 11/12: \$35,000**

Road Widening

This project is part of the City’s overall road widening plan and has been scheduled for a couple of years. As the City has grown, traffic congestion has also increased. This project is designed to help alleviate some of this congestion. Design and permitting will continue in FY 11/12.

Normandy (Sec B- Ft. Smith to Saxon) **FY 11/12: \$300,000**

Road Widening

This project is part of the City’s overall road widening plan and has been scheduled for a couple of years. As the City has grown, traffic congestion has also increased. This project is designed to help alleviate some of this congestion. The FY 11/12 budget amount includes design and permitting costs of this project.

Ft. Smith (Sec. 4A - Rookery to Stallings) **FY 11/12: \$1,275,000**

Road Widening

The project consists of widening approximately 2,000 linear feet of the existing 2 lane rural cross section roadway to a 3 lane urban cross section roadway with the center lane being for turn lane purposes. There will be a 4 foot wide bicycle lane built into each lane, adjacent to the curb. Construction will be curb and gutter with a closed drainage system for routing stormwater runoff to ponds. Construction will begin at Rookery Avenue and end at Stallings Avenue, approximately 400 linear feet from Howland Blvd. The FY 11/12 budget amount includes construction and construction administration.

Transportation Fund

**Howland Blvd/Ft. Smith Blvd
Intersection Improvements**

FY 11/12: \$625,000

The project will be constructed as a part of the Volusia County Howland Phase 3 roadway project which includes the reconstruction of the Howland and Ft. Smith intersection. The work will include rural to urban cross section, curb and gutter, bicycle lanes, and 5 foot sidewalks. New turn lanes will be added to Ft. Smith Blvd at the intersection of Howland Blvd.

TREE REPLACEMENT FEES FUND
SOURCES & USES

The Tree Replacement Fees Fund accounts for the fiscal activity relating to the City's tree replacement fees charged for growth-related destruction of trees and green spaces. Activities subject to fees include any improvement to land which requires the issuance of a building permit or any changes in the use of a structure which generates destruction of trees and green spaces. Fees are charged at a rate per square inch based on the area of the tree's cross section and are payable when a tree removal permit is applied for. Fees may be appropriated for replacement of downed or damaged trees, installation of new trees or development of green spaces. On August 16, 2010 a revision to the Tree Fund was adopted. The revision includes an option to pay a fee for not meeting on site tree replacement requirements. Also, collected funds can be used for the "planting and maintenance" of trees along rights-of-ways and on City owned property.

<u>Description</u>	<u>Actual FY 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
Fees	\$ 15,221	\$ 229	\$ 500	\$ 1,000
Interest Income	5,507	4,164	1,500	1,200
<i>Total Revenues:</i>	20,728	4,393	2,000	2,200
Transfer In	-	-	-	-
Fund Balance Carryforward	494,458	515,186	504,261	502,761
<i>Total Sources:</i>	<u>\$ 515,186</u>	<u>\$ 519,579</u>	<u>\$ 506,261</u>	<u>\$ 504,961</u>
Tree Replacement Expenditures	\$ -	\$ 15,318	\$ 3,500	\$ 275,000
Ending Fund Balance	515,186	504,261	502,761	229,961
<i>Total Uses:</i>	<u>\$ 515,186</u>	<u>\$ 519,579</u>	<u>\$ 506,261</u>	<u>\$ 504,961</u>

**ENVIRONMENTAL IMPROVEMENT TRUST FUND
SOURCES & USES**

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

<u>Description</u>	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Fees	\$ -	\$ 475	\$ -	\$ -
Interest Income	<u>542</u>	<u>306</u>	<u>100</u>	<u>100</u>
<i>Total Revenues:</i>	542	781	100	100
Transfer In	-	-	-	-
Fund Balance Carryforward	<u>59,430</u>	<u>36,969</u>	<u>37,750</u>	<u>37,850</u>
<i>Total Sources:</i>	<u>\$ 59,972</u>	<u>\$ 37,750</u>	<u>\$ 37,850</u>	<u>\$ 37,950</u>
Mitigation Expenditures	\$ 23,003	\$ -	\$ -	\$ -
Ending Fund Balance	<u>36,969</u>	<u>37,750</u>	<u>37,850</u>	<u>37,950</u>
<i>Total Uses:</i>	<u>\$ 59,972</u>	<u>\$ 37,750</u>	<u>\$ 37,850</u>	<u>\$ 37,950</u>

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

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

<u>Description</u>	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Impact Fees - Residential	\$ 11,892	\$ 24,780	\$ 1,000	\$ 650
Impact Fees - Commercial	-	-	2,122	-
Interest Income	50	1	15	25
<i>Total Revenues:</i>	11,942	24,781	3,137	675
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	4,567	7,704
<i>Total Sources:</i>	<u>\$ 11,942</u>	<u>\$ 24,781</u>	<u>\$ 7,704</u>	<u>\$ 8,379</u>
Transfers Out	\$ 11,942	\$ 20,214	\$ -	-
Ending Fund Balance	-	4,567	7,704	8,379
<i>Total Uses:</i>	<u>\$ 11,942</u>	<u>\$ 24,781</u>	<u>\$ 7,704</u>	<u>\$ 8,379</u>

**NEIGHBORHOOD STABILIZATION PROGRAM 1 (NSP 1)
SOURCES & USES**

The Neighborhood Stabilization Fund accounts for the fiscal activities of the Neighborhood Stabilization Program (NSP) grant funded through the Housing and Recovery Act (HERA) of 2008. The NSP is a special Community Development Block Grant (CDBG) allocated to address the problems of abandoned and foreclosed homes. In FY 08/09 the City was awarded \$6,635,909 in NSP funding and spent \$3,690,315 by the end of FY 09/10 and will spend the remainder throughout FY 10/11 - FY 12/13.

<u>Description</u>	<u>Actual FY 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
NSP Funds	\$ 69,908	\$ 3,690,315	\$ 1,815,215	\$ 775,000
Program Income	-	-	825,000	2,000,000
<i>Total Revenues:</i>	<u>69,908</u>	<u>3,690,315</u>	<u>2,640,215</u>	<u>2,775,000</u>
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ 69,908</u>	<u>\$ 3,690,315</u>	<u>\$ 2,640,215</u>	<u>\$ 2,775,000</u>
Operating Expenditures				
Grant Administration	\$ 69,908	\$ 103,035	\$ 100,415	\$ 277,500
Purchase Rehabilitation	-	3,557,535	2,484,800	2,202,500
Demolition	-	-	-	-
Redevelopment	-	29,745	30,000	270,000
Land Bank	-	-	-	-
Homeownership Activities	-	-	25,000	25,000
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ 69,908</u>	<u>\$ 3,690,315</u>	<u>\$ 2,640,215</u>	<u>\$ 2,775,000</u>

NEIGHBORHOOD STABILIZATION PROGRAM 1 (NSP 1)							
PERSONAL SERVICES SCHEDULE:							
Personnel Roster	Number of Positions						
Position Title	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	Pay Grade
Community Dev. Financial Analyst	1	1	1	1	-	1	Grant
Community Dev. Admin. Ass is tant	1	-	-	-	-	-	Grant
TOTAL	2	1	1	1	-	1	

**NEIGHBORHOOD STABILIZATION PROGRAM 3 (NSP 3)
SOURCES & USES**

The Neighborhood Stabilization Fund accounts for the fiscal activities of the Neighborhood Stabilization Program (NSP) grand funded through Section 1497 of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 (Dodd-Frank). The City was awarded \$1,964,066 under the third cycle of the Neighborhood Stabilization Program (NSP3). The NSP3 Fund accounts for the fiscal activities of the NSP3 program grant which is intended to address the problems of abandoned and foreclosed homes. The area of greatest need, determined by the Department of Housing and Urban Development, is defined as Census Tract 091006 Blocks 5 and 2.

<u>Description</u>	<u>Actual FY 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
NSP3 Funds	\$ -	\$ -	\$ -	\$ 1,964,066
Program Income	-	-	-	-
<i>Total Revenues:</i>	-	-	-	1,964,066
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,964,066</u>
Operating Expenditures				
Grant Administration	\$ -	\$ -	\$ -	\$ 196,406
Purchase Rehabilitation	-	-	-	883,830
Demolition	-	-	-	-
Redevelopment	-	-	-	-
Land Bank	-	-	-	-
Homeownership Activities	-	-	-	883,830
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,964,066</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 FY 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
Impact Fees - Residential	\$ 114,184	\$ 251,334	\$ 10,000	\$ 6,500
Impact Fees - Commercial	-	-	55,000	115,000
Interest Income	345	-	-	-
<i>Total Revenues:</i>	<u>114,529</u>	<u>251,334</u>	<u>65,000</u>	<u>121,500</u>
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	-	-
<i>Total Sources:</i>	<u>\$ 114,529</u>	<u>\$ 251,334</u>	<u>\$ 65,000</u>	<u>\$ 121,500</u>
Transfers Out	114,529	251,334	65,000	121,500
Ending Fund Balance	-	-	-	-
<i>Total Uses:</i>	<u>\$ 114,529</u>	<u>\$ 251,334</u>	<u>\$ 65,000</u>	<u>\$ 121,500</u>

**MISCELLANEOUS GRANTS
SOURCES & USES**

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

<u>Description</u>	<u>Actual FY 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
EECBG Funds	\$ -	\$ 27,705	\$ 391,395	\$ 311,517
Interest Income	-	-	-	-
<i>Total Revenues:</i>	-	27,705	391,395	311,517
Transfer In	-	-	-	-
Fund Balance Carryforward	-	-	1,270	617
<i>Total Sources:</i>	<u>\$ -</u>	<u>\$ 27,705</u>	<u>\$ 392,665</u>	<u>\$ 312,134</u>
Operating Expenditures				
Grant Administration	\$ -	\$ -	\$ 500	\$ 24,006
Solar Rebate Program	-	26,435	10,065	-
Fire Station 65	-	-	131,983	-
Citywide Energy Efficient Lighting	-	-	249,500	47,568
LED Traffic Signals	-	-	-	115,323
Occupancy Sensors	-	-	-	10,150
Educational Workshops	-	-	-	81,500
Solar Water Heater at City facilities	-	-	-	32,970
Ending Fund Balance	-	1,270	617	617
<i>Total Uses:</i>	<u>\$ -</u>	<u>\$ 27,705</u>	<u>\$ 392,665</u>	<u>\$ 312,134</u>

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Enterprise Funds

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

The Water/Sewer Utility Fund accounts for the fiscal activities related to operations, capital improvements and construction of capital projects for Deltona Water and is 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. Bond proceeds intended for construction projects have been fully expended and all accounting is provided for in the Water/Sewer Utility Fund and follows guidelines set for in the Bond Covenants.

Description	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Charges for Services	\$ 14,896,559	\$ 15,115,570	\$ 16,745,000	\$ 17,539,000
Assessment Fees - Water & Wastewater	22,110	22,839	30,000	30,000
Other Revenue	17,670	(76,690)	-	-
Interest Income	192,620	963,815	67,000	56,500
Grant Funding	309,622	-	-	-
Debt Proceeds	-	-	269,181	673,000
<i>Total Revenues:</i>	<u>15,438,581</u>	<u>16,025,534</u>	<u>17,111,181</u>	<u>18,298,500</u>
Fund Equity Carryforward	<u>22,077,121</u>	<u>19,642,261</u>	<u>18,620,148</u>	<u>20,411,059</u>
<i>Total Sources:</i>	<u>\$ 37,515,702</u>	<u>\$ 35,667,795</u>	<u>\$ 35,731,329</u>	<u>\$ 38,709,559</u>
Personal Services	\$ 3,046,604	\$ 3,011,767	\$ 3,342,140	\$ 3,884,100
Operating Expenses	4,364,079	4,068,803	4,324,317	4,716,900
Debt Service:				
Principal	950,000	1,100,000	1,400,000	1,700,000
Interest	3,827,369	3,829,885	3,777,813	3,732,313
Capital Outlay	<u>5,685,389</u>	<u>5,037,192</u>	<u>2,476,000</u>	<u>11,338,000</u>
<i>Uses</i>	<u>17,873,441</u>	<u>17,047,647</u>	<u>15,320,270</u>	<u>25,371,313</u>
Ending Fund Equity	<u>19,642,261</u>	<u>18,620,148</u>	<u>20,411,059</u>	<u>13,338,246</u>
<i>Total Uses:</i>	<u>\$ 37,515,702</u>	<u>\$ 35,667,795</u>	<u>\$ 35,731,329</u>	<u>\$ 38,709,559</u>

Revenues by Source

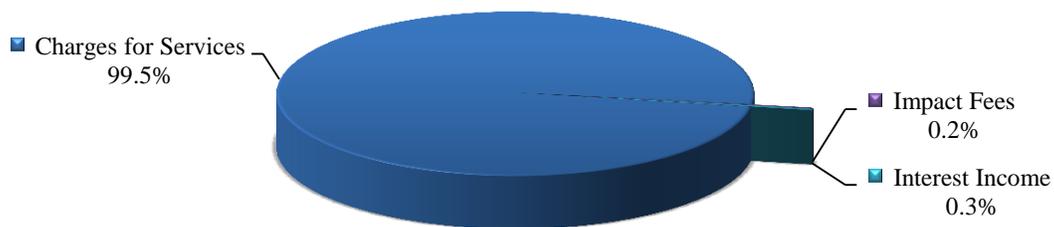
ENTERPRISE FUNDS

Trend Analysis - Revenues By Source

<u>Description</u>	<u>Actual FY 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
<u>SOURCES</u>				
Charges for Services	\$ 14,896,559	\$ 15,115,570	\$ 16,745,000	\$ 17,539,000
Other Revenue	17,670	(76,690)	-	-
Grant Funding	309,622	-	-	-
Impact Fees	22,110	22,839	30,000	30,000
Interest Income	192,620	963,815	67,000	56,500
<i>Revenues</i>	<u>15,438,581</u>	<u>16,025,534</u>	<u>16,842,000</u>	<u>17,625,500</u>
Debt Proceeds	-	-	269,181	673,000
Fund Balance Carryforward	<u>22,077,121</u>	<u>19,642,261</u>	<u>18,620,148</u>	<u>20,411,059</u>
TOTAL SOURCES:	<u><u>\$ 37,515,702</u></u>	<u><u>\$ 35,667,795</u></u>	<u><u>\$ 35,731,329</u></u>	<u><u>\$ 38,709,559</u></u>

<u>SOURCES</u>	<u>Budget FY 11/12 Compared to FY 10/11 Estimated Actual</u>
Charges for Services	4.74%
Other Revenue	0.00%
Grant Funding	0.00%
Impact Fees	0.00%
Interest Income	-15.67%
<i>Revenues</i>	<u><u>4.65%</u></u>

REVENUES BY SOURCE
TOTAL: \$17,625,500
(Excluding Debt Proceeds)



ENTERPRISE FUNDS

Trend Analysis - Expenses By Function

<u>Description</u>	<u>Actual FY 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
<u>USES</u>				
Personal Services	\$ 3,046,604	\$ 3,011,767	\$ 3,342,140	\$ 3,884,100
Operating Expenses	4,364,079	4,068,803	4,324,317	4,716,900
Debt Service	4,777,369	4,929,885	5,177,813	5,432,313
Capital Outlay	5,685,389	5,037,192	2,476,000	11,338,000
<i>Appropriations</i>	17,873,441	17,047,647	15,320,270	25,371,313
Ending Fund Equity	19,642,261	18,620,148	20,411,059	13,338,246
<i>TOTAL USES:</i>	\$ 37,515,702	\$ 35,667,795	\$ 35,731,329	\$ 38,709,559

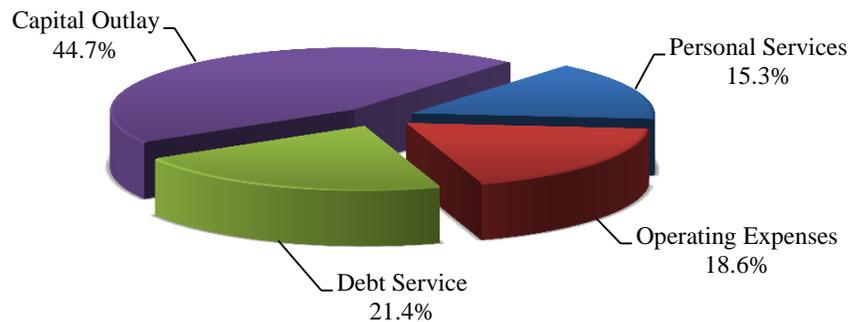
USES

Budget FY 11/12 Compared to FY 10/11 Estimated Actual

Personal Services	16.22%
Other Operating Costs	9.08%
Debt Service	4.92%
Capital Projects	357.92%
<i>Appropriations</i>	<u>65.61%</u>

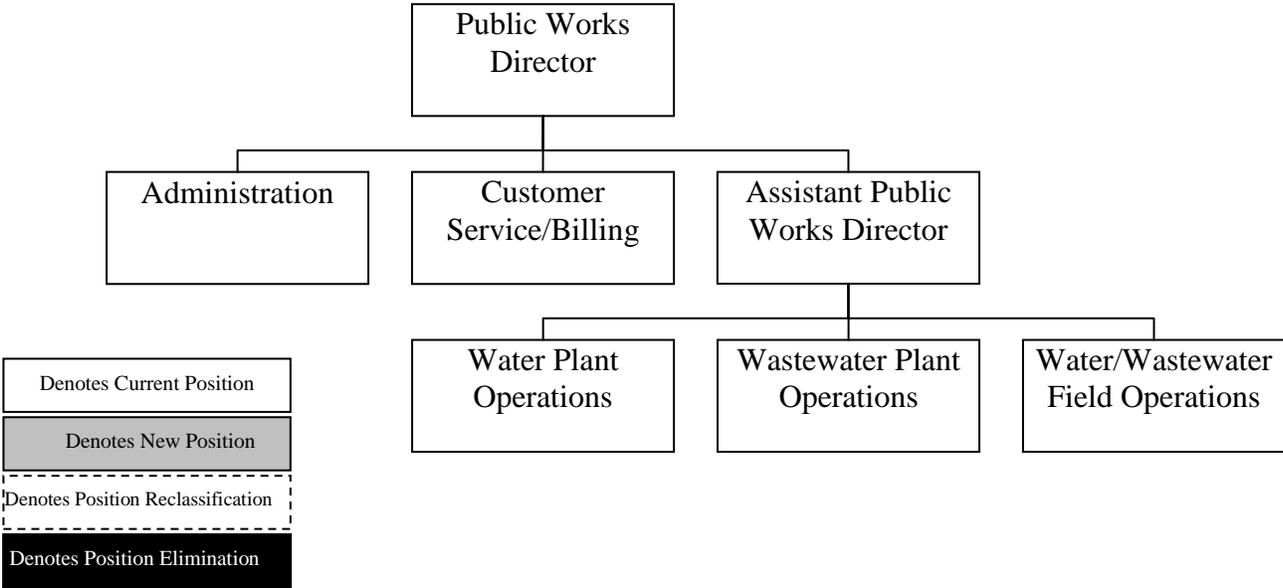
EXPENSES BY FUNCTION

TOTAL: \$25,371,313



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WATER/SEWER UTILITY FUND



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

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.”*

WATER/SEWER UTILITY FUND

GOALS, OBJECTIVES & PERFORMANCE MEASURES

Key Objectives:

- Embrace regulatory compliance.
- Maintain high level of water quality.
- Maintain high level of reclaimed water quality.
- Implement latest version of Munis.
- Ensure a high level of customer service to all residents.
- Enhance customer awareness regarding water conservation.
- Upgrade the call center phone system to include additional quality assurance features.
- Continuously upgrade and improve the water and wastewater system.

Performance Measures:

- Number of EPA violations reported on Consumer Confidence Report.
- Percentage of required testing performed.
- Percentage of emergency equipment serviced and tested. (i.e. emergency power supplies)
- Number of departmental safety training events.
- Number of trained employees.
- Ensure a variety of water conservation informational brochures are available for customers.
- All Utility Customer Service Representatives processing credit card payments from Desk.
- Average number of meter retirements.
- Average linear footage of water main pipe replacements or upgrades.
- Provide Munis training to all Customer Service staff on the latest Munis release.

Actual FY 2009/10	Estimated FY 2010/11	Budget FY 2011/12
0	0	0
100%	100%	100%
100%	100%	100%
30	24	24
100%	100%	100%
6	6	6
10	10	10
3,000	1,900	1,900
	10,000	
100%	100%	

Water/Sewer Utility Fund

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 1,946,040	\$ 1,938,244	\$ 2,208,073	\$ 2,549,000
Overtime	112,665	114,442	130,029	141,700
Other Pay	16,930	15,980	15,446	18,300
Benefits and Taxes	970,969	943,101	988,592	1,175,100
Total Personal Service Costs	3,046,604	3,011,767	3,342,140	3,884,100
Operating Expenditures	4,364,079	4,068,803	4,324,317	4,716,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	5,685,389	5,037,192	2,476,000	11,338,000
Debt Service	4,777,369	4,929,885	5,177,813	5,432,313
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$17,873,441	\$17,047,647	\$15,320,270	\$25,371,313
Staffing:				
Full-Time	65	65	64	64
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 232,121	\$ 153,722	\$ 157,186	\$ 156,500
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	153,738	124,917	152,640	129,700
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	(175)	-	-	-
5240 - Travel and Per Diem	4,579	1,063	1,290	5,000
5241 - Communications and Freight Services	179,478	176,159	199,075	216,300
5243 - Utility Services	1,433,644	1,318,124	1,408,871	1,435,000
5244 - Rentals and Leases	38,352	7,660	6,725	9,900
5245 - Insurance	163,405	175,458	177,000	176,000
5246 - Repairs and Maintenance Services	619,237	630,565	760,335	806,500
5247 - Printing and Binding	28,771	29,243	31,700	36,500
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	228,840	167,619	109,500	265,100
5251 - Office Supplies	22,073	28,999	23,400	32,400
5252 - Operating Supplies	952,755	927,663	934,695	1,016,600
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	23,279	6,382	8,900	45,000
5255 - Bank Charges	86,105	102,312	125,000	130,500
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	197,877	218,917	228,000	255,900
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 4,364,079	\$ 4,068,803	\$ 4,324,317	\$ 4,716,900

WATER/SEWER UTILITY FUND
CAPITAL OUTLAY BUDGET DETAIL

	<u>Capital Budget</u>
<u>Water and Wastewater Projects:</u>	
Alternative Water Supply	\$ 250,000
Elkcam Lift Station Upgrade	550,000
Water Main Replacements	500,000
Ft. Smith Utility Relocate, Sec. 2	1,200,000
Howland Blvd. Utility Relocate, Ph. 3	1,250,000
Ft. Smith Utility Relocate, Sec. 4A	275,000
Well Rehabs	150,000
Rehab Sewer Collection System	250,000
Lift Stations Rehabs	150,000
Hydrogeological Services	150,000
Maintenance Building @ Diamond St. WTP	275,000
Lift Stations Panels	40,000
Electrical Control Replacement Courtland	100,000
Chemical Feed Pumps	30,000
Water Meters & Related Materials	50,000
Retirement Meters	60,000
Water CUP Renewal	100,000
Magdalena WTP 1mg Tank	1,025,000
Drainfield Rehab	200,000
Eastern Wastewater Treatment Plant	390,000
RIB Site for EWWTP	150,000
SR 415 Utility Lines	3,000,000
	<u>10,145,000</u>
 <u>Computer Software and Equipment:</u>	
Upgrade Call Center Phone System	160,000
Online Customer Payment Solution	50,000
Infrastructure Replace (Routers & Switches)	25,000
WAN Optimization	50,000
Replacement of UPS's	15,000
Replacement Blades	10,000
IP Phone Refresh	20,000
	<u>330,000</u>

Land:

Enterprise Road Property	325,000
	<u>325,000</u>

Other Equipment:

Security Cameras	20,000
Fisher WWTP Screw Press	400,000
Ford F450 Crew Cab Flat Bed Truck	57,000
Trailer to Transport Equipment	6,000
Zetron Panels	25,000
Deltona Water Security Features	30,000
	<u>538,000</u>
	<u><u>\$ 11,338,000</u></u>

Water/Sewer Utility Fund

Water Utility Capital Projects – Budget FY 10/11**Alternative Water Supply****FY 11/12: \$250,000**

There is not enough water availability for current or future demands. Reductions in groundwater allocations by the Water Management District are forcing this capital expense. This is an on-going project with potential costs of a very large magnitude.

Elkcam Lift Station Upgrade**FY 11/12: \$550,000**

The current lift station is in desperate need of an upgrade. In its current state, the lift station would not be able to handle the flows for the future Eastern Wastewater Treatment facility. The upgrade of the current station will be a portion of what will be necessary to handle the flows to the Eastern Wastewater Treatment facility while ensuring that the station can adequately function in the interim. This renovation to the current lift station will continue to pump to the Fisher Wastewater plant until the Eastern Wastewater Treatment facility comes on line.

Water Main Replacements**FY 11/12: \$500,000**

Water main failures can result in an interruption in service, impact public health as well as have detrimental effects on fire protection. In some instances, the mains are increased in size to accommodate the installation of fire hydrants in the surrounding areas. Improving the loss of service, reliability and fire protection to residents should exceed anticipated costs.

Ft. Smith Utility Relocate, Sec. 2**FY 11/12: \$1,200,000**

Relocating utilities is required as part of the overall City-wide road widening plan. As part of the City-wide road widening project, the City is concurrently relocating the utilities located in the area while expanding the system at the same time.

Howland Blvd. Utility Relocate, Ph. 3**FY 11/12: \$1,250,000**

Relocating utilities is required as part of the overall City-wide road widening plan. As part of the City-wide road widening project, the City is concurrently relocating the utilities located in the area while expanding the system at the same time.

Ft. Smith Utility Relocate, Sec. 4A**FY 11/12: \$275,000**

Relocating utilities is required as part of the overall City-wide road widening plan. As part of the City-wide road widening project, the City is concurrently relocating the utilities located in the area while expanding the system at the same time.

Water/Sewer Utility Fund

Well Rehabs **FY 11/12: \$150,000**

The public supply wells produce drinking water for the City. Failure to rehab and maintain operational continuity would affect public health. Providing maintenance also allows the utility to maintain production levels from the wells. Inspection and maintenance of existing wells is cost effective compared to the costs of relocating or requesting a replacement well through the water management district.

Rehab Sewer Collection System **FY 11/12: \$250,000**

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

Lift Station Rehabs **FY 11/12: \$150,000**

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

Hydrogeological Services **FY 11/12: \$150,000**

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

Maintenance Building @ Diamond St. WTP **FY 11/12: \$275,000**

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

Lift Station Panels **FY 11/12: \$40,000**

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

Water/Sewer Utility Fund

Electrical Control Replacement Courtland **FY 11/12: \$100,000**

This project replaces the old electrical service and controls. It is becoming increasingly difficult to secure replacement parts for the system currently in use and failure of this equipment would render the facility out of service. This would affect the water pressure in the surrounding area (possibly contaminating the water supply) and would also impact water availability for fire protection for the surrounding community. Replacing the electrical services would extend the service life of this facility and would help to maintain reliability. Most of the construction of this project will occur in FY 10/11 with completion carrying over into FY 11/12. Not funding this project in FY 11/12 would not allow for the project to be completed.

Chemical Feed Pumps **FY 11/12: \$30,000**

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

Water Meters & Related Materials **FY 11/12: \$50,000**

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

Retirement Meters **FY 11/12: \$60,000**

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

Water CUP Renewal **FY 11/12: \$100,000**

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

Water/Sewer Utility Fund

Enterprise Road Property

FY 11/12: \$325,000

Currently, the secured yard where the Deltona Water Field Operations is housed has very tight space for storing and securing of supplies and equipment. There is currently no room for expansion without the acquisition of the additional land that is adjacent to the yard. Equipment and supplies are currently spread throughout the City in different locations due to the lack of space in the yard. Having the ability to store all of the supplies and equipment in one location makes it more time efficient rather than having to travel to different locations to pick up the equipment and it also makes equipment more secure as it would be monitored daily.

Magdalena WTP 1 mg Tank

FY 11/12: \$1,025,000

This area of the City is experiencing water pressure problems due to the small capacity well at this site. This affects the level of service provided as well as the ability to provide fire protection in this area. Water quality at this well is also poor and the requested facilities would improve overall quality of water as well as allow for more adequate fire protection.

Drainfield Rehab

FY 11/12: \$200,000

Failure to rehab this drainfield will likely result in system failure. System failure is in violation of operating permit FLA 111724 issued by 71 DEP. This is a regulatory mandate under FAC 62-610. The City's liability exposure due to non-compliance can result in flooded homes adjacent to these facilities, litigation and remediation costs. This could also ultimately lead to a consent order from DEP and result in administrative fines of \$10,000/day per occurrence.

Eastern Wastewater Treatment Plant

FY 11/12: \$390,000

The City is currently in the process of having a second wastewater treatment facility designed and permitted. This process will carry over into FY 11/12. This plant will support the development on the east side of the City and help alleviate some of the flows that go through the current wastewater treatment plant.

RIB Site for EWWTP

FY 11/12: \$150,000

This rib site will physically be located on the southern portion of the 122 acre site. The design and completion of the Eastern Wastewater Treatment facility relies on this project. The FDEP permit for the Eastern Waste Water Treatment facility will not be issued without completion of this project. Development in the City's growth areas and the SR 415 corridor depends upon the provision of sewer service and the success of this project.

Water/Sewer Utility Fund

SR 415 Utility Lines

FY 11/12: \$3,000,000

If the City does not construct the underground utilities (water, sewer and reclaimed water) in the SR 415 right-of-way, the roadway will be four-laned by FDOT in FY 12/13 without those utilities. Costs to install these utilities after four-laning SR 415 will be significantly higher. Under the scope of this project, utilities will be provided for future development in the SR 415 corridor, the Howland Blvd./SR 415 intersection and Doyle Road.

Water Utility Capital Equipment – Budget FY 11/12

Upgrade Call Center Phone System

FY 11/12: \$160,000

The funding of this project is an absolute necessity. The product support for the current call center phone system has expired. In order to continue operating the call center, the current software and hardware must be upgraded. The level of service we provide to our customers would diminish drastically without the automatic routing of incoming calls and the other features the phone system provides. The project would include upgrading the call manager servers and IPCC servers and licenses. This upgrade will include quality assurance features such as recording conversations, Scorecard, listening in and drop of service level notifications. Annual maintenance costs are estimated to be \$12,000.

Online Customer Payment Solution

FY 11/12: \$50,000

The current online payment system is hosted by MUNIS. In order to host the customer payment website we would have to purchase and maintain a server as well as rely on the continuing services of the City’s ITSD to set-up and maintain the website. Additionally, Deltona Water receives numerous complaints/concerns regarding the limited functionality our web site provides. Annual maintenance costs are estimated to be \$10,000.

Security Cameras

FY 11/12: \$20,000

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

Fisher WWTP Screw Press

FY 11/12: \$400,000

Without funding for this project, adequate treatment of the waste sludge from the treatment plant will not be possible in the future. By funding the project, the Fisher WWTP will be able to maintain compliance with FDEP regulations. The costs associated with non-compliance could be substantial.

Water/Sewer Utility Fund

Ford F450 Crew Cab Flat Bed Truck **FY 11/12: \$57,000**

The Deltona Water Field Operations division currently does not have a large work vehicle other than a full-sized dump truck that can adequately and safely haul the Skid steer that the department operates. This large vehicle will allow for the equipment to be properly hauled within the truck's operating limits while providing a full cab for multiple employees to be transported in. This vehicle should help eliminate the need for multiple vehicles on a site to transport personnel and equipment, thereby reducing fuel consumption and costs.

Trailer to Transport Equipment **FY 11/12: \$6,000**

This trailer is necessary to meet the load capacity required of the Skid steer. It is essential to have proper equipment and capacity to ensure safe transport of equipment.

Zetron Panels **FY 11/12: \$25,000**

These Zetron Panels will be installed at water plant and liftstations to monitor their status from a remote location. These panels allow us to view whether or not all components are working properly.

Deltona Water Security Features **FY 11/12: \$30,000**

The threat of burglary is on the rise in today's economy. The providing of protection for City employees should be of utmost concern. The scope of this project includes the installation of bullet proof glass and additional security cameras in order to better protect employees. The implementation of security measures such as these is a deterrent to crime and could ultimately save the life of an employee.

Infrastructure Replace (Routers & Switches) **F/Y 11/12 \$25,000**

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

WAN Optimization **FY 11/12: \$50,000**

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

Water/Sewer Utility Fund

Replacement of UPS's

FY 11/12: \$15,000

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

Replacement Blades

FY 11/12: \$10,000

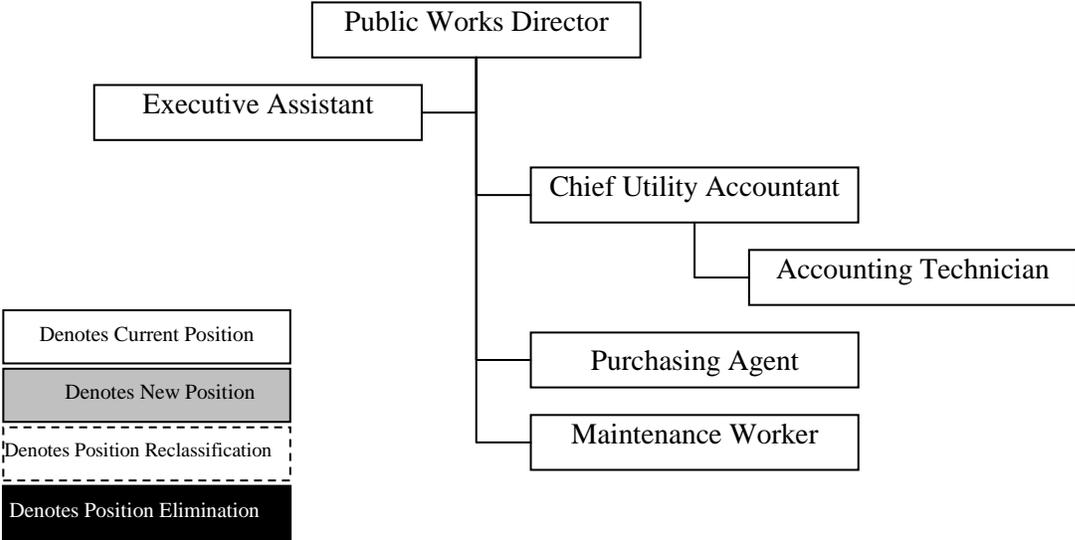
The City has to retire servers that can no longer be supported by our vendor. Blade technology is allowing us to virtualize and reduce costs when server replacements continue to come up. We risk servers failing and losing service for departments, resulting in loss of time for employees and the City.

IP Phone Refresh

FY 11/12: \$20,000

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

**WATER/SEWER UTILITY FUND
ADMINISTRATION DIVISION**



ADMINISTRATION DIVISION							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Assistant Public Works Director	1	-	-	-	-	-	25
Chief Utility Accountant	1	1	1	1	-	1	18
Purchasing Agent	-	1	1	1	-	1	13
Executive Assistant	-	-	1	1	-	1	12
Accounting Technician	1	1	1	1	-	1	9
Administrative Assistant II	1	1	-	-	-	-	8
Maintenance Worker	1	1	1	1	-	1	2
TOTAL	5	5	5	5	-	5	

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.

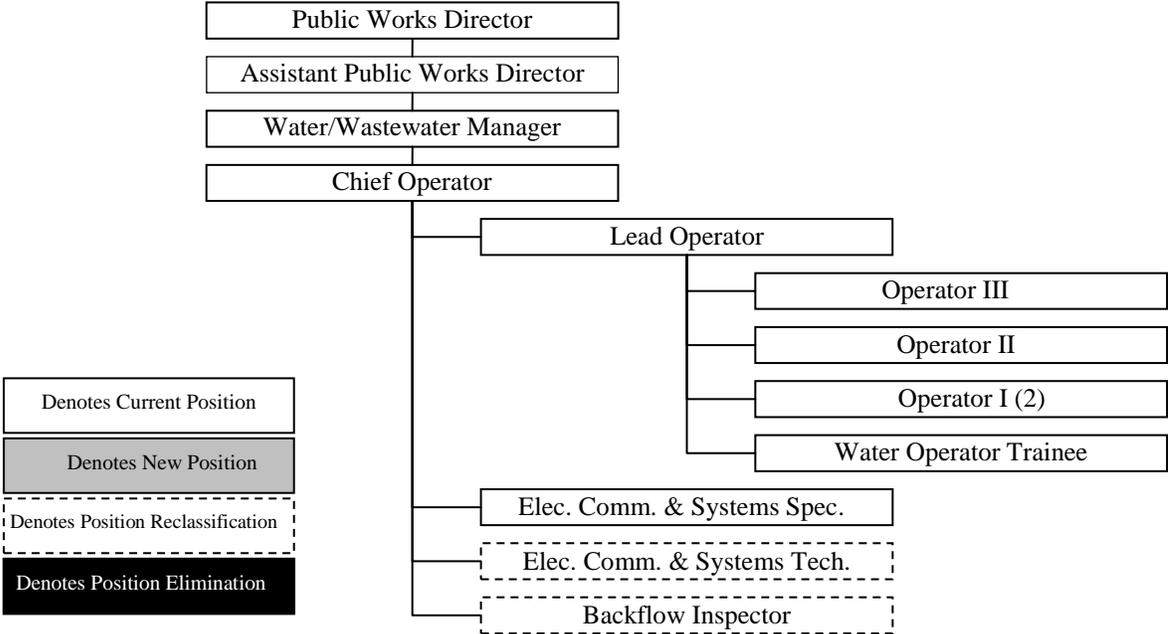
Water/Sewer Utility Fund - Administration

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 262,457	\$ 262,977	\$ 311,998	\$ 330,100
Overtime	5,008	1,182	559	5,900
Other Pay	70	-	-	-
Benefits and Taxes	106,141	111,044	146,544	144,500
Total Personal Service Costs	373,676	375,203	459,101	480,500
Operating Expenditures	740,845	637,888	574,300	825,300
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	322,931	-	592,000	770,000
Debt Service	4,777,369	4,929,885	5,177,813	5,432,313
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$6,214,821	\$5,942,976	\$6,803,214	\$ 7,508,113
Staffing:				
Full-Time	5	5	5	5
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 30,647	\$ 15,321	\$ 9,500	\$ 16,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	48,645	11,991	4,340	5,100
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	(175)	-	-	-
5240 - Travel and Per Diem	789	638	-	1,000
5241 - Communications and Freight Services	1,752	2,206	2,275	2,400
5243 - Utility Services	21,146	21,475	21,000	23,000
5244 - Rentals and Leases	19,585	-	-	-
5245 - Insurance	163,405	175,458	177,000	176,000
5246 - Repairs and Maintenance Services	13,009	10,263	10,560	84,500
5247 - Printing and Binding	530	2,236	200	500
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	218,756	158,017	100,200	237,000
5251 - Office Supplies	11,179	8,939	7,800	7,000
5252 - Operating Supplies	12,665	10,852	11,525	15,000
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,035	1,575	1,900	1,900
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	197,877	218,917	228,000	255,900
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 740,845	\$ 637,888	\$ 574,300	\$ 825,300

WATER/SEWER UTILITY FUND

WATER PLANT OPERATIONS DIVISION



WATER PLANT OPERATIONS DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Water/Wastewater Manager	1	1	1	1	-	1	19
Chief Operator	1	1	1	1	-	1	18
Lead Operator	1	1	1	1	-	1	15
Operator III	1	1	1	1	-	1	13
Elect Comm & Systems Spec.	1	1	1	2	-	2	12
Operator II	1	1	1	1	-	1	11
Operator I	2	2	2	2	-	2	9
Utility Systems Tech III	1	1	1	-	-	-	9
Backflow Inspector	-	-	-	-	1	1	4
Water Operator Trainee	1	1	1	1	-	1	1
TOTAL	10	10	10	10	1	11	

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.

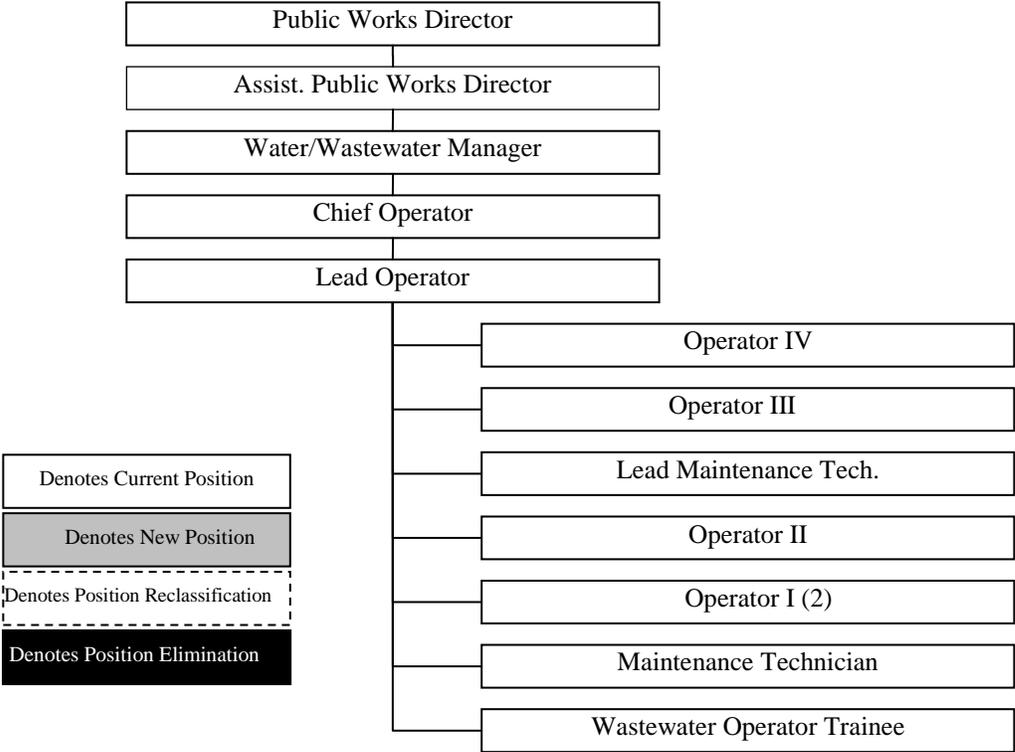
Water Plant Operations

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 371,714	\$ 366,100	\$ 355,233	\$ 427,100
Overtime	21,050	21,534	28,275	32,200
Other Pay	4,589	4,274	3,365	7,300
Benefits and Taxes	143,270	140,686	140,644	189,200
Total Personal Service Costs	540,623	532,594	527,517	655,800
Operating Expenditures	1,702,857	1,401,696	1,499,032	1,610,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	199,134	257,211	1,098,700	3,667,000
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 2,442,614	\$ 2,191,501	\$ 3,125,249	\$ 5,933,700
Staffing:				
Full-Time	10	10	10	11
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 165,792	\$ 96,381	\$ 113,186	\$ 95,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	15,725	28,073	20,800	22,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	820	17	90	2,000
5241 - Communications and Freight Services	12,188	6,497	9,000	16,000
5243 - Utility Services	673,842	567,465	566,711	600,000
5244 - Rentals and Leases	511	2,085	525	1,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	192,296	150,171	229,000	210,000
5247 - Printing and Binding	3,041	860	3,500	4,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	1,129	912	500	6,300
5251 - Office Supplies	3,540	3,406	4,200	5,300
5252 - Operating Supplies	617,023	544,565	549,520	617,300
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	16,950	1,264	2,000	31,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 1,702,857	\$ 1,401,696	\$ 1,499,032	\$ 1,610,900

WATER/SEWER UTILITY FUND

WASTEWATER PLANT OPERATIONS DIVISION



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

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.

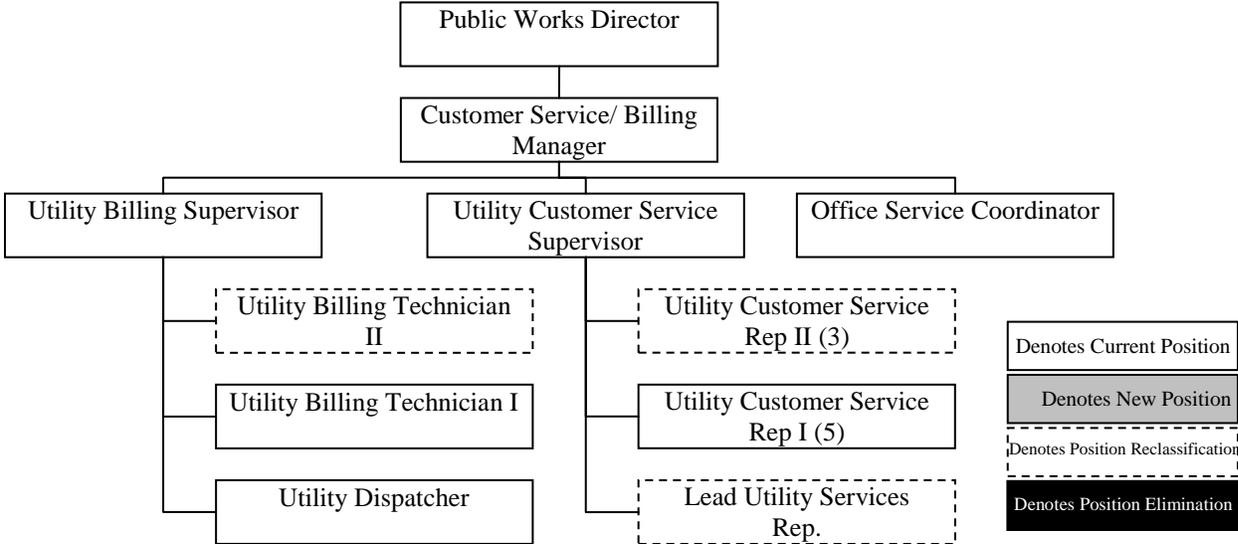
Wastewater Plant Operations

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 332,837	\$ 329,982	\$ 353,062	\$ 429,000
Overtime	19,069	17,272	26,128	24,900
Other Pay	3,741	3,147	3,385	3,700
Benefits and Taxes	139,708	127,617	141,324	180,800
Total Personal Service Costs	495,355	478,018	523,899	638,400
Operating Expenditures	1,231,109	1,163,578	1,279,510	1,285,700
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	41,127	93,849	666,000	6,518,000
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 1,767,591	\$ 1,735,445	\$ 2,469,409	\$ 8,442,100
Staffing:				
Full-Time	9	9	9	9
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ 35,682	\$ 40,220	\$ 30,000	\$ 33,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	32,218	11,550	12,000	14,500
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	464	17	600	1,000
5241 - Communications and Freight Services	2,473	6,020	5,500	6,000
5243 - Utility Services	733,169	723,524	816,160	805,000
5244 - Rentals and Leases	1,651	-	-	1,500
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	210,906	164,676	185,900	179,400
5247 - Printing and Binding	-	-	-	-
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	328	358	500	4,200
5251 - Office Supplies	275	1,760	1,800	2,500
5252 - Operating Supplies	212,511	213,871	225,350	236,600
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	1,432	1,582	1,700	2,000
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 1,231,109	\$ 1,163,578	\$ 1,279,510	\$ 1,285,700

WATER/SEWER UTILITY FUND

CUSTOMER SERVICE AND BILLING DIVISION



CUSTOMER SERVICE & BILLING DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Customer Service/Billing Manager	1	1	1	1	-	1	19
Utility Customer Service Supervisor	1	1	1	1	-	1	13
Utility Billing Supervisor	1	1	1	1	-	1	13
Lead Utility Services Rep.	-	-	-	-	1	1	9
Office Service Coordinator	1	1	1	1	-	1	7
Utility Billing Tech. III	1	1	1	-	-	-	7
Utility Customer Srvc. Rep. III	3	3	3	-	-	-	7
Utility Billing Tech. II	-	-	-	1	-	1	7
Utility Customer Srvc. Rep. II	-	-	-	3	-	3	7
Utility Dispatcher	1	1	1	1	-	1	5
Utility Billing Tech. I	1	1	1	1	-	1	4
Utility Customer Srvc. Rep. I	5	5	5	5	-	5	4
Data Entry Clerk	1	1	1	1	(1)	-	2
TOTAL	16	16	16	16	-	16	

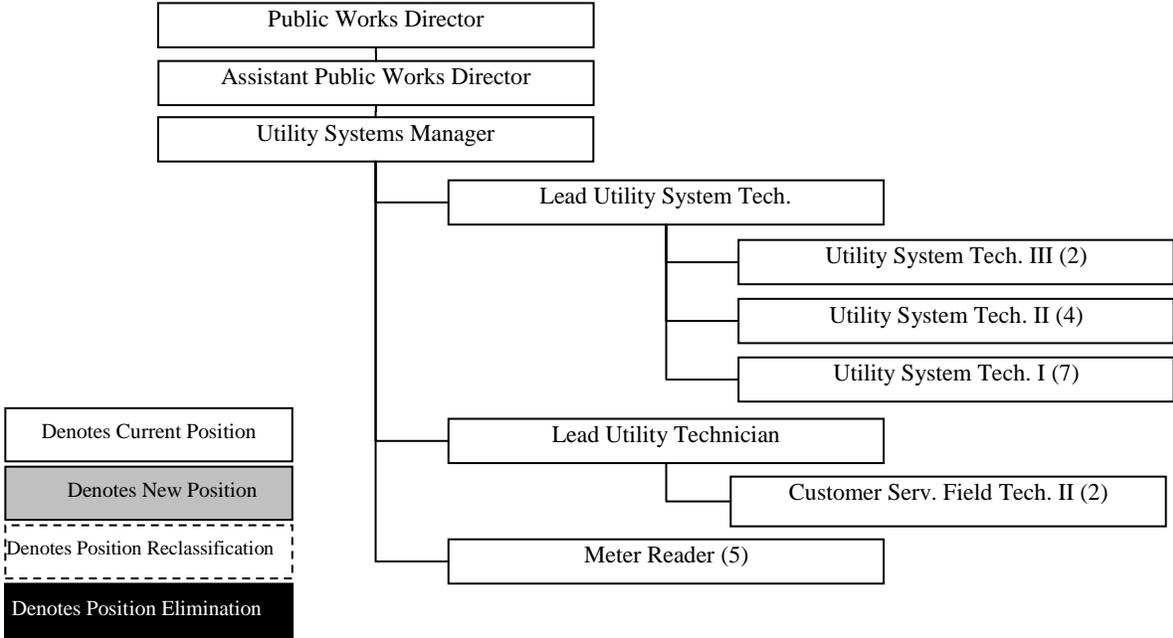
Functional Duties: The duties of the Customer Service and Billing Divisions are to supply the customers of Deltona Water with accurate and timely utility bills while providing courteous and efficient customer service.

Customer Service & Billing

Summary

	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 471,201	\$ 432,634	\$ 416,067	\$ 510,400
Overtime	6,794	4,129	4,760	9,000
Other Pay	-	-	-	-
Benefits and Taxes	220,982	204,474	200,176	252,700
Total Personal Service Costs	698,977	641,237	621,003	772,100
Operating Expenditures	365,183	387,852	473,475	475,900
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	166,230	40,036	9,300	210,000
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 1,230,390	\$ 1,069,125	\$ 1,103,778	\$ 1,458,000
Staffing:				
Full-Time	16	16	16	16
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ -	\$ -	\$ 10,000
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	57,150	73,091	115,000	77,600
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	1,523	234	-	-
5241 - Communications and Freight Services	162,212	160,032	180,000	190,000
5243 - Utility Services	-	-	-	-
5244 - Rentals and Leases	16,525	5,455	5,700	6,200
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	-	537	3,875	7,600
5247 - Printing and Binding	25,200	26,147	28,000	28,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	954	903	-	-
5251 - Office Supplies	6,779	13,833	8,600	16,400
5252 - Operating Supplies	8,110	5,286	7,300	9,600
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	625	22	-	-
5255 - Bank Charges	86,105	102,312	125,000	130,500
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 365,183	\$ 387,852	\$ 473,475	\$ 475,900

**WATER/SEWER UTILITY FUND
WATER/WASTEWATER FIELD OPERATIONS DIVISION**



WATER/WASTEWATER FIELD OPERATIONS DIVISION							
<i>PERSONAL SERVICES SCHEDULE:</i>							
Personnel Roster	Number of Positions						Pay Grade
	FY 08/09	FY 09/10	Budget FY 10/11	Adjusted FY 10/11	Change FY 11/12	FY 11/12	
Utility Systems Tech Manager	-	-	-	1	-	1	19
Utility Systems Manager	1	1	1	-	-	-	15
Lead Utility Systems Tech	1	1	1	1	-	1	13
Lead Utility Technician	1	1	1	1	-	1	13
Utility Systems Tech III	2	2	2	2	-	2	9
Utility Systems Tech II	5	5	4	4	-	4	7
Customer Service Field Tech II	1	1	2	2	-	2	7
Meter Reader	5	5	5	5	-	5	6
Utility Systems Tech I	8	8	7	7	-	7	5
Backflow Inspector	1	1	1	1	(1)	-	4
TOTAL	25	25	24	24	(1)	23	

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 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Personal Services:				
Salaries & Wages	\$ 507,831	\$ 546,551	\$ 771,713	\$ 852,400
Overtime	60,744	70,325	70,307	69,700
Other Pay	8,530	8,559	8,696	7,300
Benefits and Taxes	360,868	359,280	359,904	407,900
Total Personal Service Costs	937,973	984,715	1,210,620	1,337,300
Operating Expenditures	324,085	477,789	498,000	519,100
Capital Transfers/Outlay:				
Transfers to Replacement Equipment Fund	-	-	-	-
Transfers to New Equipment Fund	-	-	-	-
Capital Outlay	4,955,967	4,646,096	110,000	173,000
Debt Service	-	-	-	-
Other Transfers Out	-	-	-	-
Total Expenditures & Transfers Out	\$ 6,218,025	\$ 6,108,600	\$ 1,818,620	\$ 2,029,400
Staffing:				
Full-Time	25	25	24	23
Part-Time	-	-	-	-
Operating Expenditure Detail:				
5231 - Professional Fees	\$ -	\$ 1,800	\$ 4,500	\$ 2,500
5232 - Accounting and Auditing	-	-	-	-
5233 - Court Reporter Services	-	-	-	-
5234 - Other Contractual Services	-	212	500	10,000
5235 - Investigations	-	-	-	-
5236 - Forfeitures	-	-	-	-
5237 - Interest - Customer Deposits	-	-	-	-
5240 - Travel and Per Diem	983	157	600	1,000
5241 - Communications and Freight Services	853	1,404	2,300	1,900
5243 - Utility Services	5,487	5,660	5,000	7,000
5244 - Rentals and Leases	80	120	500	700
5245 - Insurance	-	-	-	-
5246 - Repairs and Maintenance Services	203,026	304,918	331,000	325,000
5247 - Printing and Binding	-	-	-	4,000
5248 - Promotional Activities	-	-	-	-
5249 - Other Current Charges	7,673	7,429	8,300	17,600
5251 - Office Supplies	300	1,061	1,000	1,200
5252 - Operating Supplies	102,446	153,089	141,000	138,100
5253 - Road Materials & Supplies	-	-	-	-
5254 - Publications, Memberships & Training	3,237	1,939	3,300	10,100
5255 - Bank Charges	-	-	-	-
5259 - Depreciation	-	-	-	-
5299 - Prior Period Adjustment	-	-	-	-
9901 - IT - Allocated Costs	-	-	-	-
5882 - Aid To Private Organizations	-	-	-	-
Total	\$ 324,085	\$ 477,789	\$ 498,000	\$ 519,100

Capital Project Funds

CAPITAL PROJECT FUNDS SUMMARY

	<u>Municipal Complex</u>	<u>Park Projects</u>	<u>Replacement Equipment</u>	<u>Total</u>
<u>SOURCES</u>				
Grant Funding	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-
Interest Income	7,000	550	7,500	15,050
Miscellaneous Revenue	-	-	-	-
	<u>7,000</u>	<u>550</u>	<u>7,500</u>	<u>15,050</u>
<i>Revenues</i>				
Transfers In	-	-	1,050,000	1,050,000
Debt Proceeds	-	-	-	-
Fund Balance Carryforward	<u>1,733,019</u>	<u>226,050</u>	<u>2,464,977</u>	<u>4,424,046</u>
<i>TOTAL SOURCES</i>	<u>\$ 1,740,019</u>	<u>\$ 226,600</u>	<u>\$ 3,522,477</u>	<u>\$ 5,489,096</u>
 <u>USES</u>				
Capital Outlay	<u>\$ -</u>	<u>\$ 222,500</u>	<u>\$ 915,000</u>	<u>\$ 1,137,500</u>
	<u>-</u>	<u>222,500</u>	<u>915,000</u>	<u>1,137,500</u>
<i>Uses</i>				
Ending Fund Balance	<u>1,740,019</u>	<u>4,100</u>	<u>2,607,477</u>	<u>4,351,596</u>
<i>TOTAL USES</i>	<u>\$ 1,740,019</u>	<u>\$ 226,600</u>	<u>\$ 3,522,477</u>	<u>\$ 5,489,096</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 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
Interest Income	\$ 80,967	\$ 46,189	\$ 11,100	\$ 7,000
<i>Total Revenues:</i>	80,967	46,189	11,100	7,000
Transfer In - General Fund	-	2,550,000	-	-
Transfer In - Fire Impact Fees Fund	22,044	45,704	5,013	-
Transfer In - Law Enforcement Impact Fees Fund	11,942	20,214	-	-
Fund Balance Carryforward	<u>7,787,940</u>	<u>6,839,919</u>	<u>3,902,406</u>	<u>1,733,019</u>
<i>Total Sources:</i>	<u>\$ 7,902,893</u>	<u>\$ 9,502,026</u>	<u>\$ 3,918,519</u>	<u>\$ 1,740,019</u>
Capital Outlay	\$ 1,062,974	\$ 5,599,620	\$ 2,185,500	\$ -
Ending Fund Balance	<u>6,839,919</u>	<u>3,902,406</u>	<u>1,733,019</u>	<u>1,740,019</u>
<i>Total Uses:</i>	<u>\$ 7,902,893</u>	<u>\$ 9,502,026</u>	<u>\$ 3,918,519</u>	<u>\$ 1,740,019</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>	Actual FY 08/09	Actual FY 09/10	Estimated Actual FY 10/11	Adopted Budget FY 11/12
Grant Funding	\$ 89,955	\$ -	\$ 321,905	\$ -
Interest Income	2,587	2,532	950	550
Other Income	-	-	-	-
<i>Total Revenues</i>	<u>92,542</u>	<u>2,532</u>	<u>322,855</u>	<u>550</u>
Transfers In - General Fund	1,500,000	-	-	-
Transfers In - Impact Fee Fund	116,881	125,504	-	-
Fund Balance Carryforward	320,034	316,853	377,195	226,050
<i>Total Sources</i>	<u>\$ 2,029,457</u>	<u>\$ 444,889</u>	<u>\$ 700,050</u>	<u>\$ 226,600</u>
Capital Outlay	\$ 1,712,604	\$ 67,694	\$ 474,000	\$ 222,500
Ending Fund Balance	316,853	377,195	226,050	4,100
<i>Total Uses</i>	<u>\$ 2,029,457</u>	<u>\$ 444,889</u>	<u>\$ 700,050</u>	<u>\$ 226,600</u>

PARK PROJECT FUND
CAPITAL OUTLAY BUDGET DETAIL

	<u>Capital Budget</u>
<u>Projects:</u>	
Shower Building @ Dewey Boster	\$ 140,000
PA System @ Dewey Boster	40,000
Replace Shade Canopy - Vann Park	20,000
Install Well - Vann Park	7,500
Install Well - Campbell Park	7,500
Install Well - Veterans Memorial Park	7,500
	<u>\$ 222,500</u>

Parks Projects Fund

Parks Projects – Budget FY 11/12

Shower Building @ Dewey Boster **FY 11/12: \$140,000**

The Commission has decided to support Orlando City Soccer and Philadelphia Union soccer leagues and, as a result, the City has been requested to provide shower facilities and an athletic trainer’s room/area.

PA System @ Dewey Boster **FY 11/12: \$40,000**

On several occasions, we have had children become separated from their parents at events at the soccer complex. In addition, announcements and music could be played throughout the entire soccer complex. Hosting safe professional events, where our park patrons can be made aware of changing weather conditions would be very beneficial.

Replace Shade Canopy – Vann Park **FY 11/12: \$20,000**

Replacement of the torn shade canopy is necessary due to the excessive heat on the bleachers. In places, the canopy is completely missing and needs to be replaced.

Install Well – Vann Park **FY 11/12: \$7,500**

Increases in participant counts at this park have made it more cost effective to install a well instead of using City provided water from Deltona Water.

Install Well – Campbell Park **FY 11/12: \$7,500**

Increases in participant counts at this park have made it more cost effective to install a well instead of using City provided water from Deltona Water.

Install Well – Veterans Memorial Park **FY 11/12: \$7,500**

Increases in visitor counts at this park have made it more cost effective to install a well instead of using City provided water from Deltona Water.

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**REPLACEMENT EQUIPMENT FUND
SOURCES & USES**

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

<u>Description</u>	<u>Actual FY 08/09</u>	<u>Actual FY 09/10</u>	<u>Estimated Actual FY 10/11</u>	<u>Adopted Budget FY 11/12</u>
Grant Funding	\$ -	\$ 112,795	\$ -	\$ -
Interest Income	14,865	13,042	7,500	7,500
Sale of Equipment	70,113	-	-	-
Other Income	-	80,000	-	-
<i>Total Revenues</i>	<u>84,978</u>	<u>205,837</u>	<u>7,500</u>	<u>7,500</u>
Transfers In	1,173,186	1,050,000	1,050,000	1,050,000
Fund Balance Carryforward	1,766,199	1,819,975	1,867,477	2,464,977
<i>Total Sources</i>	<u>\$ 3,024,363</u>	<u>\$ 3,075,812</u>	<u>\$ 2,924,977</u>	<u>\$ 3,522,477</u>
Capital Outlay	\$ 1,204,388	\$ 1,208,335	\$ 460,000	\$ 915,000
Ending Fund Balance	<u>1,819,975</u>	<u>1,867,477</u>	<u>2,464,977</u>	<u>2,607,477</u>
<i>Total Uses</i>	<u>\$ 3,024,363</u>	<u>\$ 3,075,812</u>	<u>\$ 2,924,977</u>	<u>\$ 3,522,477</u>

**REPLACEMENT EQUIPMENT FUND
CAPITAL OUTLAY BUDGET DETAIL**

	<u>Capital Budget</u>	<u>Department</u>
<u>Computer Software and Equipment:</u>		
WAN Optimization	\$ 20,000	IT Department
Firewall Replacement	30,000	IT Department
UPS Replacements	30,000	IT Department
IP Phone Refresh	20,000	IT Department
Replacement Blades	10,000	IT Department
Infrastructure Switches / Routers Replace	25,000	IT Department
Security System Upgrade	45,000	Human Resources
Physical Security Solution	50,000	IT Department
	<u>230,000</u>	
<u>Vehicles and Heavy Equipment:</u>		
Fire Fleet Vehicles (One Shift Commander vehicle and one replacement engine)	455,000	Fire Department
Conversion of All-wheel Tractor to Brush Attach Tender Unit - Fire	100,000	Fire Department
Replacement Vehicles - 3	84,000	Enforcement Services
Replacement Vehicles - 2	46,000	Building & Zoning
	<u>685,000</u>	
	<u>\$ 915,000</u>	

Replacement Equipment Fund

Capital Equipment Replacement – Budget FY 11/12

Fire Fleet Vehicles (Fire)

FY 11/12: \$455,000

This request is for one Shift Commander vehicle (\$80,000) and one replacement engine (\$375,000). The Shift Commander vehicle has been passed over for replacement for two years in a row which has resulted in significant downtime. The current vehicle has more than 86,000 miles and is used 24/7 in all areas of the City. This request for a replacement engine will remove from service a 1998 E-One engine (98-027), current mileage of 130,585 and 10,716 engine hours. It is becoming increasingly difficult to secure parts for this engine and it is frequently taken to Ocala for repairs that cannot be made in-house.

**Conversion of All-wheel Tractor to
Brush Attack Tender Unit (Fire)**

FY 11/12: \$100,000

The City currently relies on Volusia County or DeBary for Tender shuttles of water to supply dump tanks or directly fill engines when fighting wildland fires in areas of Deltona that do not have adequate water supplies or fire hydrants. The fire department has an all-wheel drive military tractor that would make an excellent Brush Attack/Tender unit that could transport upwards of 3,000 gallons of water. As part of closest-unit and automatic aid agreements with Volusia County and surrounding municipalities, Deltona is frequently called upon to assist with expansive wildland fires.

Replacement Vehicles – 3 (Enforcement Svc.)

FY 11/12: \$84,000

Animal Control uses vehicles to pick up stray animals. F-250's are needed due to the weight of the animal control box as well as the animals themselves. These vehicles are for daily operations as well as for emergency response that requires drivers to leave town late at night and early morning. Reliable vehicles are a must. All three current vehicles have in excess of 94,000 miles and / or have reached the end of their life cycle.

Replacement Vehicles - 2 (Const. Svc.)

FY 11/12: \$46,000

This request is for 2 – utility vehicles to replace pick-up trucks currently used by building inspectors. The enclosed vehicles are requested to better accommodate tools and supplies and plans review in inclement weather. These vehicles are driven by the building inspectors who are out in the field the majority of every day. The vehicles being replaced have in excess of 84,000 miles and 70,000 miles and have reached the end of their life cycle.

WAN Optimization (ITSD)

FY 11/12: \$20,000

The WAN optimization project will allow us to use a remote site as a disaster recovery site, giving the City the capability to send data via network circuits to another site in case of a disaster. In order to provide redundancy for all critical systems, we need to have a remote location that can bring our critical data online. Currently we utilize tapes but they have a short shelf life and getting back online could take weeks. This is a carry-over project from FY 10/11.

Replacement Equipment Fund

Firewall Replacement (ITSD)

FY 11/12: \$30,000

The City needs to maintain a firewall that is designed to thwart the latest security threats and exploits. The current firewall will soon be out of life cycle and maintenance and support will be difficult to obtain. If the firewall were to fail, the City may potentially suffer a severe security threat on all of its data, and critical services such as email, internet, online payments and remote access will be down. This is a carry-over project from FY 10/11.

UPS Replacements (ITSD)

FY 11/12: \$30,000

Without a UPS solution City-wide, we would be subject to electrical damages and data loss due to power outages. This year's schedule includes replacement of small desktop UPS's and larger server UPS's. This is an on-going project and UPS replacements are budgeted annually and replaced on a cyclical as well as an as-needed basis.

IP Phone Refresh (ITSD)

FY 11/12: \$20,000

We are experiencing continued phone issues throughout the City because of phones that are old, failing and no longer covered by support. The older phones don't report errors but show symptoms of issues and some of the out-dated phones are not completely compatible with the City's current phone system. This is an on-going project and phone replacements are budgeted annually and replaced on a cyclical as well as an as-needed basis.

Replacement Blades (ITSD)

FY 11/12: \$10,000

The City needs to retire servers than can no longer be supported by our vendor. Blade technology is allowing us to virtualize and reduce costs when server replacements continue to come up. The City risks servers failing and losing service for departments, resulting in loss of time for employees and the City. This is an on-going project and blade replacements are budgeted annually and replaced on a cyclical as well as an as-needed basis.

Infrastructure Switches / Router Replace (ITSD) FY 11/12: \$25,000

There are some switches that are not under warranty and if they fail, they will need to be replaced. Failure to replace bad switches will result in a loss of service in particular areas on the City network. Also, some network equipment is out of life cycle and is causing service interruptions such as call delays and other network issues. This is a carry-over project from FY 10/11.

Replacement Equipment Fund

Security System Upgrade (HR)

FY 11/12: \$45,000

City Hall and other City facilities are using archaic security protocols and programs that are inefficient and very burdensome. This project is to upgrade electronic card access devices, software and add a security service. This project would be expandable to include video and DVR capabilities.

Physical Security Solution (ITSD)

FY 11/12: \$50,000

The intent of the Physical Security Solution project is to secure areas of the City network infrastructure with physical security solutions such as cameras. The City is experiencing exposure in certain areas and the project will reduce missing hardware and will allow for better tracking of the City's areas. This is a carry-over project from FY 10/11.

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Five-Year Capital Plan

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 the FY 11/12 budget process to begin the discussion stage of the CIP process. The length of the process is designed to allow time to draft the CIP so that operating impacts are known and included in the proposed operating budget, but allows time to be able to review the operating budget priorities and weigh those against the funding needs of the projects prior to making the final decisions on the CIP.

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

Funding Source	Budget	Planned				Total
	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	
Gas Tax Revenue (1)	\$ 16,625	\$ 48,425	\$ 87,425	\$ 123,575	\$ 163,075	\$ 439,125
General Fund	1,415,800	1,050,000	1,050,000	1,050,000	1,050,000	5,615,800
Grants	1,764,965	196,000	1,000	1,000	1,000	1,963,965
Impact Fees - Fire	-	-	-	-	-	-
Impact Fees - Law Enforcement	650	600	600	600	600	3,050
Impact Fees - Parks and Recreation	8,500	8,000	8,500	9,000	9,500	43,500
Impact Fees - Transportation	121,500	75,000	75,000	75,000	75,000	421,500
Interest Income	45,600	25,075	17,625	20,675	22,225	131,200
Stormwater Special Assessments (2)	390,080	293,301	263,008	230,701	192,377	1,369,467
Draw from (transfer) to CIP Fund Balance	8,968,119	2,308,099	465,842	(132,551)	(543,777)	11,065,732
	<u>\$ 12,731,839</u>	<u>\$ 4,004,500</u>	<u>\$ 1,969,000</u>	<u>\$ 1,378,000</u>	<u>\$ 970,000</u>	<u>\$ 21,053,339</u>

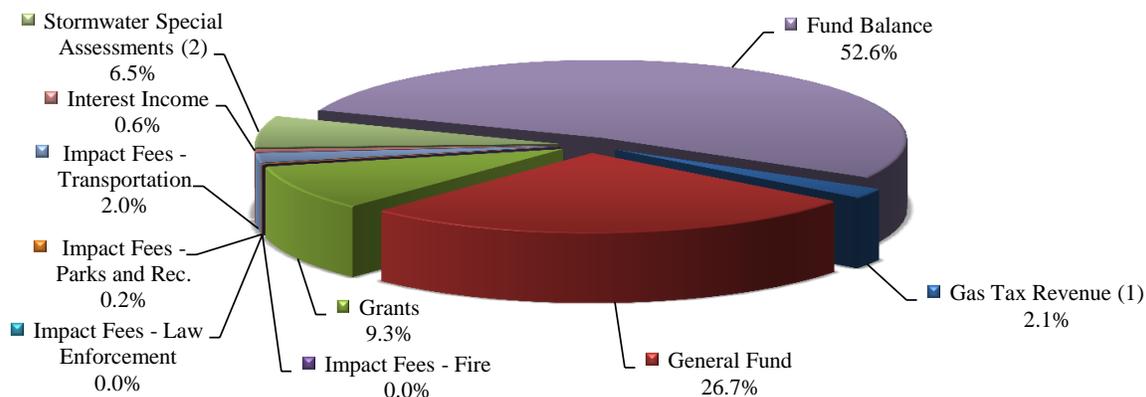
(1) Tax revenues in excess of related operating expenditures and debt service.

(2) Assessment revenue in excess of related operating expenditures and debt service

CIP Fund Balance:

Beginning CIP reserve	\$ 18,889,155	\$ 9,921,036	\$ 7,612,937	\$ 7,147,095	\$ 7,279,646
Draw (from) addition to reserve	(8,968,119)	(2,308,099)	(465,842)	132,551	543,777
Ending CIP reserve	<u>\$ 9,921,036</u>	<u>\$ 7,612,937</u>	<u>\$ 7,147,095</u>	<u>\$ 7,279,646</u>	<u>\$ 7,823,423</u>

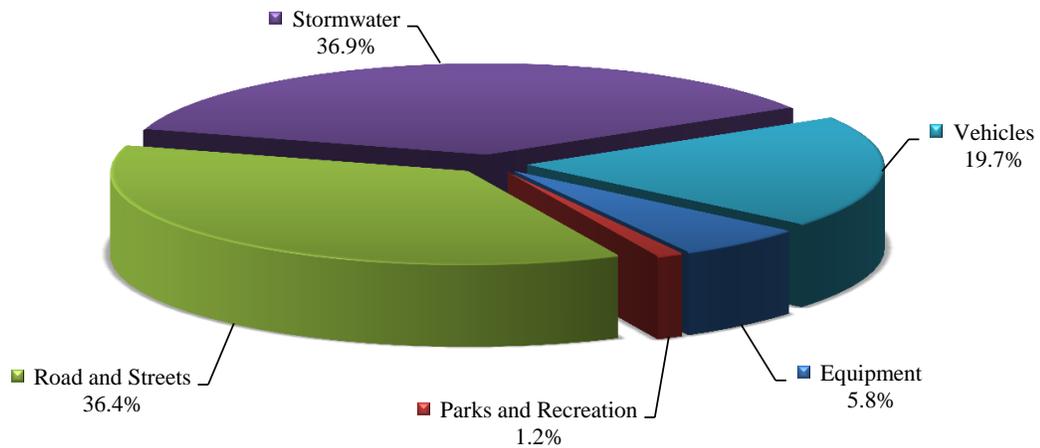
Total 5-Year CIP By Funding Source



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

Project	Budget	Planned				Total
	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	
Equipment	\$ 230,000	\$ 515,500	\$ 141,000	\$ 133,000	\$ 203,000	\$ 1,222,500
Road Construction	6,235,000	1,000,000	-	-	-	7,235,000
Park Projects	252,500	-	-	-	-	252,500
Road Resurfacing	350,000	-	-	-	-	350,000
Sidewalks	76,500	-	-	-	-	76,500
Stormwater - Capital Improvement	2,279,299	800,000	-	275,000	-	3,354,299
Stormwater - Renewal and Replacement	2,623,540	935,000	200,000	450,000	200,000	4,408,540
Vehicles	685,000	754,000	1,628,000	520,000	567,000	4,154,000
	<u>\$12,731,839</u>	<u>\$ 4,004,500</u>	<u>\$ 1,969,000</u>	<u>\$ 1,378,000</u>	<u>\$ 970,000</u>	<u>\$ 21,053,339</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 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	
Interest Income	\$ 56,500	\$ 181,400	\$ 186,400	\$ 188,900	\$ 197,600	\$ 810,800
Utility Assessment Fees	30,000	30,000	30,000	30,000	30,000	150,000
Utility Operating Fund (1)	3,505,687	3,789,309	3,667,469	3,616,444	3,553,382	18,132,291
Issuance of debt - State Revolving Fund	673,000	-	-	-	-	673,000
Draw from (transfer) to reserves	7,072,813	759,291	(1,473,869)	1,124,656	(2,370,982)	5,111,909
	<u>\$ 11,338,000</u>	<u>\$ 4,760,000</u>	<u>\$ 2,410,000</u>	<u>\$ 4,960,000</u>	<u>\$ 1,410,000</u>	<u>\$24,878,000</u>

- (1) Operating revenues in excess of related expenditures and debt service.
- (2) Restricted per bond covenants and/or State Law: Customer Deposits, Bond Sinking Fund, and Debt Service Reserve Fund.
- (3) Restricted by State Law but available for qualifying capital outlay.
- (4) Restricted by bond covenants for renewal & replacement. Available for R & R capital outlay.

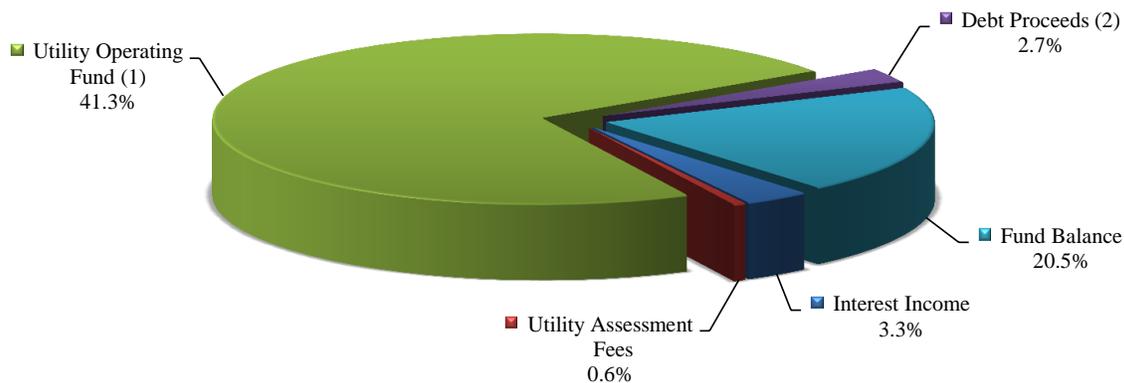
Reserves:

Reserve	\$ 20,411,059	\$ 13,338,246	\$ 12,578,955	\$ 14,052,824	\$ 12,928,168
Draw (from) addition to reserve	(7,072,813)	(759,291)	1,473,869	(1,124,656)	2,370,982
Ending Reserves	<u>\$ 13,338,246</u>	<u>\$ 12,578,955</u>	<u>\$ 14,052,824</u>	<u>\$ 12,928,168</u>	<u>\$ 15,299,150</u>

Reserve Components:

Restricted (2)	\$ 10,689,587	\$ 10,730,687	\$ 10,771,199	\$ 10,860,114	\$ 10,917,758
Restricted - Impact Fees (3)	-	-	-	-	15,000
Restricted - Renewal & Replacement (4)	879,775	929,620	948,420	967,445	987,180
Unassigned	1,768,884	918,648	2,333,205	1,100,609	3,379,212
Total Reserves	<u>\$ 13,338,246</u>	<u>\$ 12,578,955</u>	<u>\$ 14,052,824</u>	<u>\$ 12,928,168</u>	<u>\$ 15,299,150</u>

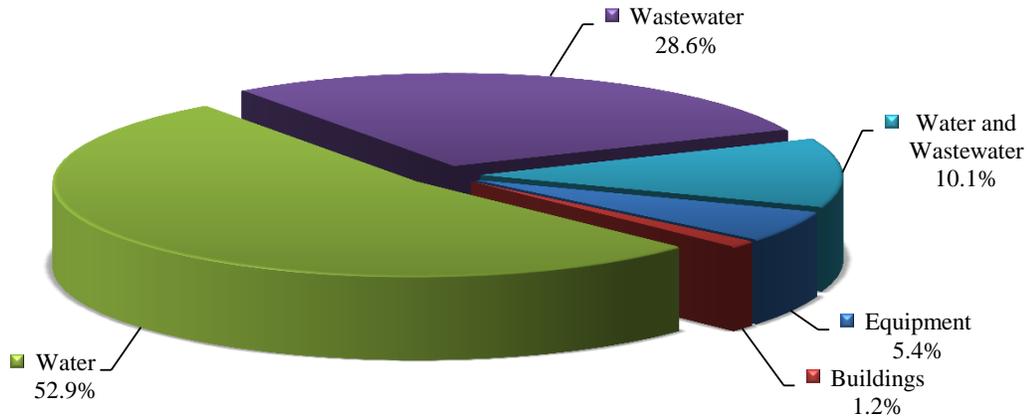
Total 5-Year CIP By Funding Source



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

Project	Budget	Planned				Total
	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	
Equipment	\$ 1,343,000	\$ -	\$ -	\$ -	\$ -	\$ 1,343,000
Buildings	305,000	-	-	-	-	305,000
Water	5,840,000	3,835,000	1,160,000	1,160,000	1,160,000	13,155,000
Wastewater	1,380,000	425,000	1,250,000	3,800,000	250,000	7,105,000
Water and Wastewater	<u>2,470,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,970,000</u>
	<u>\$ 11,338,000</u>	<u>\$ 4,760,000</u>	<u>\$ 2,410,000</u>	<u>\$ 4,960,000</u>	<u>\$ 1,410,000</u>	<u>\$ 24,878,000</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>				
No major projects (1)	-	\$ -	\$ -	\$ -
<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>				
No major projects (1)		\$ -	\$ -	\$ -
Total - Governmental Funds	-	\$ -	\$ -	\$ -
<u>Wastewater:</u>				
No major projects (1)	-	\$ -	\$ -	\$ -
Total - Enterprise Funds	-	\$ -	\$ -	\$ -

(1) That are expected to have a material impact on operating costs.

Debt Management

DEBT MANAGEMENT**DEBT ADMINISTRATION**

On November 6, 2003, the City issued Utility System Revenue Bonds, Series 2003. The original amount of this issue was \$81,725,000. The bonds are insured and have been assigned an A rating from Standard and Poor's Corporation, a A1 from Moody's Investor Service, and a A+ from FITCH on each bond issue.

On July 12, 2006 the City issued Transportation Capital Improvement Revenue Bonds, Series 2006. The amount of the issue was \$18,240,000. The bonds are insured and have been assigned a A rating from Standard and Poor's Corporation, a A1 from Moody's Investor Service, and an A+ from FITCH on each bond issue.

On April 8, 2009, the City issued a Stormwater Special Assessment Note, Series 2009. The amount of the issue was \$6,569,345.

On March 29, 2011, the City entered into a Clean Water State Revolving Fund loan agreement with Florida Water Pollution Control Financing Corporation, a division of the Florida Department of Environmental Protection Agency. This financial assistance is for the planning, design, and pre-construction activities of the treatment and reuse facilities. The funding amount of \$1,445,904 will be disbursed at 3 different milestone events. Repayment will be in the form of 80 semiannual payments with the first beginning in February 2014.

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 have since been completely expended on utility improvement projects. Debt service payments for these bonds appear in the Water/Sewer Utility 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.

DEBT MANAGEMENT – Continued**STORMWATER SPECIAL ASSESSMENT NOTE, SERIES 2009**

On April 8, 2009, the City of Deltona issued a Stormwater Special Assessment Note, Series 2009 in the amount of \$6,569,345 for the purpose of financing certain costs of the capital improvements included in the City's adopted Stormwater Master Plan. The Stormwater Master Plan consists of capital improvements and maintenance of the stormwater system which provides stormwater utility services, facilities and programs throughout the City.

BOND COVENANTS

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

Utility Revenue Bonds

BOND INDEBTEDNESS

Outstanding Bonds as of 10/1/11	Principal	Interest	TOTAL
Utility System Revenue Bonds, Series 2003	\$ 75,525,000	\$ 51,589,619	\$ 127,114,619

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

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

Utility Revenue Bonds

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

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

Transportation Revenue Bonds

BOND INDEBTEDNESS

Outstanding Bonds as of 10/1/11	Principal	Interest	TOTAL
Transportation Capital Improvement Revenue Bonds, Series 2006	\$ 15,255,000	\$ 6,610,251	\$ 21,865,251

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

Stormwater Special Assessment Note

BANK NOTE

Outstanding Bonds as of 10/1/11	Principal	Interest	TOTAL
Stormwater Special Assessment Note, Series 2009	\$ 6,167,727	\$ 3,346,753	\$ 9,514,480

DEBT SERVICE PAYMENT SCHEDULE

Stormwater Special Assessment Note Series 2009

Maturity	Principal	Interest	TOTAL
2010	195,779	350,152	545,931
2011	205,839	319,316	525,155
2012	216,417	309,003	525,420
2013	227,538	298,161	525,699
2014	239,231	286,761	525,992
2015	251,524	274,775	526,299
2016	264,449	262,174	526,623
2017	278,038	248,925	526,963
2018	292,326	234,996	527,322
2019	307,348	220,350	527,698
2020	323,142	204,952	528,094
2021	339,747	188,762	528,509
2022	357,206	171,741	528,947
2023	375,561	153,845	529,406
2024	394,861	135,030	529,891
2025	415,151	115,247	530,398
2026	436,485	94,448	530,933
2027	458,915	72,580	531,495
2028	482,497	49,588	532,085
2029	507,291	25,415	532,706
TOTAL	\$ 6,569,345	\$ 4,016,221	\$ 10,585,566

Schedules/Glossary

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

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

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

Assets - Property that has monetary value.

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

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

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

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

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

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

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

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

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

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

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

Capital Assets - Assets of significant value and having a useful life of more than one year. 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 year or more. (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 or unforeseen 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 includes principal and interest payments, and administrative costs for paying agents, registrars, and escrow agents.

Debt Service Reserve - A fund used to pay debt service 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 (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 is to be financed primarily through user charges and fees, thus removing the expense from the tax rate.

Expenditures - For accounts kept on the accrual or modified accrual basis of accounting it is the cost of goods received or services rendered, whether cash payments have been made or not. For accounts 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, 2011 – September 30, 2012 would be fiscal year 2012.

Full-Time Equivalent (FTE) - A measure of an 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 for 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 for specific purposes.

Interfund Transfers - Transfers among funds 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 - Any 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 expenditures 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 stated 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 may include tax payments, interest earnings, 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.

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

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