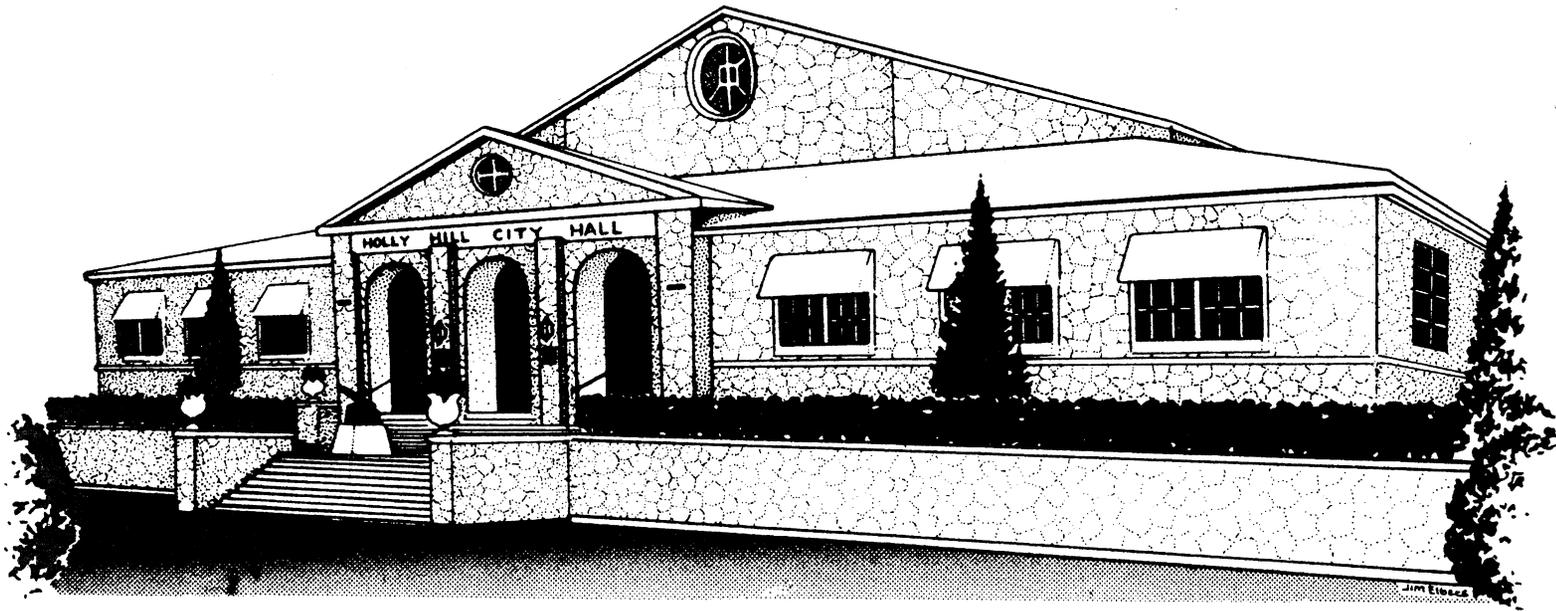


# ANNUAL BUDGET



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**1998-99**

**CITY OF HOLLY HILL, FLORIDA**

**CITY OF HOLLY HILL**

**ANNUAL BUDGET**

**1998 - 1999**

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## HISTORY OF HOLLY HILL

The City of Holly Hill was founded in 1880. It was incorporated and platted July 1, 1901. The City is located on the west bank of the Halifax River in Volusia County, Florida. It is bounded on the north by Ormond Beach, on the south by Daytona Beach, on the east by the center of the channel of the Halifax River (known as the Intracoastal Waterway), with the west border on Nova Road. The area of the City is four square miles.

The early settlers built homes, churches, saw mills and schools. They lived among screech owls, panthers, snakes, alligators, wild hogs, and malaria mosquitoes, as well as flowers, and fruit and holly trees. They also had to deal with rum runners and hot weather.

Among the early pioneers of Florida were the first residents of Holly Hill, Mr. & Mrs. William Wetherell, who came from Philadelphia in 1876. While in Philadelphia they met Mr. Fleming, an extensive land owner, who was trying to interest people in moving to this area. Mr. Fleming ultimately named our city "Holly Hill" after his home town in Ireland, where he was born. Direct descendants of Mr. Wetherell still live in the Halifax area.

The area has many holly trees in this, their native land. Many beautiful oak, magnolia and palm trees can be found throughout this whole area. Our city occupies a ridge of hammock land,

which rises about four feet above sea level at the Halifax River, to an elevation of ten feet at the top of this ridge. The general topography has many paved and improved streets. This, and other advantages make Holly Hill a very desirable residential and industrial location. The growth and development of our city has been uniform in its progress, following the strict zoning requirements of the City.

Our City is governed by a Council-City Manager form of government. The City Council is composed of a mayor and four councilmen. They currently meet the second and fourth Tuesdays of each month and these meetings are open to the public. Each member of the Council (including the Mayor) serves a four-year term, and can be re-elected.

Our County (Volusia) is governed by a County Charter form of government; two members are elected as at-large members of the Council and five are district members. At-large members serve four-year terms and the other members serve two-year terms.

Since the City's incorporation in July, 1901, we have grown to a population of 11,269 persons. We have savings and loan institutions, parks, commercial banks, schools, convalescent homes, industry, library, post office, Chamber of Commerce and churches of different denominations. We are known in the area as the "City with a Heart".

# EXECUTIVE DIRECTORY

## CITY COUNCIL

William D. Arthur  
Arthur J. Byrnes  
J. D. Mellette  
Shirley A. Heyman  
Roland Via

Mayor  
Commissioner - Ward 1  
Commissioner - Ward 2  
Commissioner - Ward 3  
Commissioner - Ward 4

## CITY MANAGER

Donald B. Lusk

## CITY ATTORNEY

Edward F. Simpson, Jr.

## CITY CLERK

Sue W. Blackwell, CMC/AAE

## FINANCE DIRECTOR

Brenda Gubernator

## CHIEF BUILDING OFFICIAL

Timothy Harbuck

## POLICE CHIEF

Larry Walker

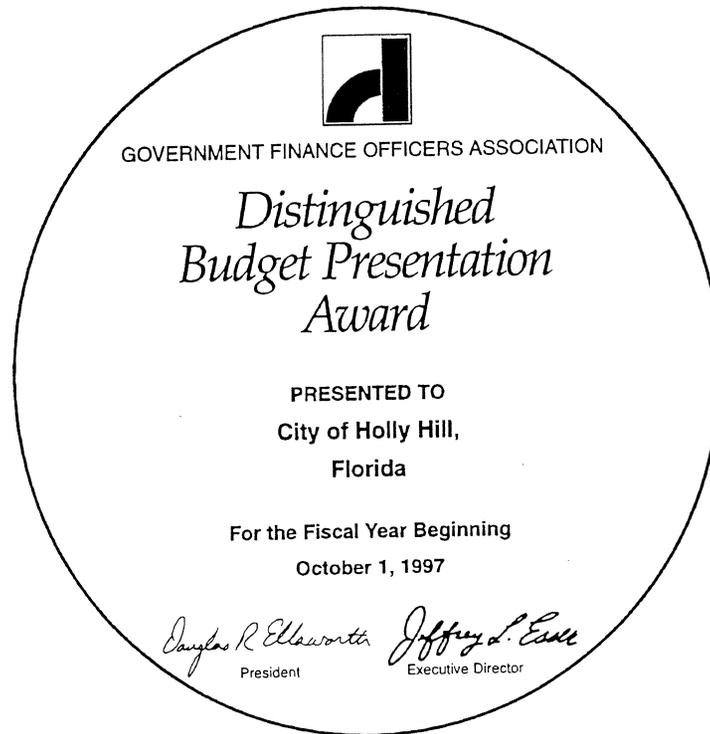
## FIRE CHIEF

Joseph Forte

## PUBLIC SERVICES DIRECTOR

Milton Hallman

CITY OF HOLLY HILL



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Holly Hill for its annual budget for the fiscal year beginning October 1, 1996.

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 communications medium.

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

September, 1998

Honorable Mayor and City Commission  
City of Holly Hill  
Holly Hill, Florida

Mayor and Commissioners:

The attached document is the budget as proposed for the fiscal year October 1, 1998 to September 30, 1999. It is a comprehensive budget including operating and capital budgets and meets the provisions of the City Charter and Code and applicable State Statutes. This budget provides a plan for maintaining basic services at the current service levels.

Effectively managing the dollars available to provide basic services and to improve those services is a challenge we face every year. Demands to cut costs while maintaining services are constantly being made. Restructuring of operations and cost reducing measures have been incorporated into this budget wherever possible. Operating and personnel costs are continually reviewed to provide good services at the least cost. During the coming year we will continue exploring ways to enhance our revenues in order to fund capital projects that are needed. We will also continue to examine and reorganize various operations as necessary to improve customer service and to achieve greater cost effectiveness.

#### *Goals*

As in the past, our goals for the City of Holly Hill are to provide a quality living environment for our resident population of 11,269 and to attract businesses and industries that will contribute to this environment. Through the enforcement of the City's development standards, codes, and ordinances the City will continue to strive to create a community that is safe, pleasing and stable.

This budget provides a plan to further these goals for Holly Hill through community redevelopment programs, stormwater management projects, increased code enforcement activities, and enhancement of recreational programs and facilities.

Stormwater drainage projects started in prior years were completed during the current year. Additional stormwater drainage projects such as the bridge improvements at LPGA Boulevard and Alta Drive are planned in this budget. Construction of a multi-purpose recreational facility/gymnasium is included in this budget as well as landscaping improvement to the medians on U.S. #1.

Major improvements to the sewer collection system are planned over the next five years. These improvements will eliminate costly infiltration and inflow to the collection system. The first year of the project will include facility planning, smoke testing, manhole inspection, line cleaning and internal inspection. This part of the project will be known as the Sewer System Evaluation Survey.

The City Commission and staff adopted several goals to be accomplished or underway in the next five years. These goals are interrelated and were developed to better serve the many constituents of the city. A summary of these goals is provided at the end of this letter.

The City Commission and staff are dedicated to improving the services available to the community and with the enthusiastic involvement of our business people and our residents we will achieve that goal.

#### *Financial Condition*

In the General Fund, it is estimated that the City will begin the new fiscal year with an undesignated fund balance of \$1,000,000. The proposed budget does not anticipate using any of this fund balance toward expenditures. This will leave an estimated \$1,000,000 in fund balance at the end of fiscal year 1999, about 20% of the General fund budget. The recommended reserve is 10 - 20% in order to provide for emergencies and other unforeseen financial obligations.

The General Fund also anticipates \$10,000 in reserve for Police Education at the beginning of the year. Of this amount, \$5,000 has been appropriated for training of police officers. The reserve is expected to be \$8,000 at the end of the fiscal year.

The Stormwater Drainage Fund is expected to begin the new fiscal year with \$400,000 in reserve for stormwater drainage projects. The stormwater utility fees are also used for labor and other operating expenditures to maintain and repair the storm drainage system. This budget does not anticipate using any reserves toward the planned projects.

The Water and Sewer Enterprise Fund will begin the new year with an estimated operating cash reserve of \$300,000. Approximately \$500,000 (three months operating expenses) is recommended to be maintained as a cash reserve for emergencies. The proposed budget anticipates ending fiscal year 1999 with a cash reserve of \$416,000.

Unobligated cash reserves for the Water and Sewer Renewal and Replacement Fund are estimated to be \$200,000 at the beginning of the new fiscal year and \$256,000 at the end of the fiscal year. These reserves are restricted for major improvements and/or major repairs to the Water and Sewer system.

The Law Enforcement Trust Fund is estimated to begin the new fiscal year with \$14,000 in reserves and end the year with \$8,000. These reserves are restricted to law enforcement purposes only.

The Solid Waste Enterprise Fund is estimated to begin the fiscal year with \$658,000 in reserves and end the year with \$233,000 due to a transfer to the Capital Projects Fund.

The Youth Center Fund was established to account for the program revenues and expenditures of the Youth Center. No fund balances are anticipated at the beginning or end of the fiscal year.

No fund balance is anticipated for the Community Redevelopment Fund, the Local Law Enforcement Block Grant Fund or the Community Development Block Grant Fund.

#### *Legal Debt Margin*

The Constitution of the State of Florida and the charter of the City of Holly Hill set no legal debt margin.

#### *Debt Management*

The Water and Sewer System Improvement and Refunding Revenue Bonds, Series 1992 bond issue was completed in December 1992. The bonds, totaling \$15,390,000 were issued to provide the funds necessary to finance the cost of refunding outstanding water and sewer debt, and for the construction, acquisition and installation of capital additions, extensions and improvements to the Water and Sewer System and for certain expenses related to the issuance and sale of the bonds.

The refunding portion of the bond proceeds, \$14,703,519 was used to refund or defease the Water and Sewer Improvement and Refunding Revenue Bonds, Series 1989.

The refunding proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the Water and Sewer Enterprise Fund. The refunding was undertaken to remove restrictions, which were contained in the old debt agreement.

The portion of the bond proceeds used for constructing improvements to the Water and Sewer System is approximately \$1,500,000. Improvements funded by the bond proceeds include: Nova Road Utility Relocations and System Expansion; Wellfield System Improvements; Washwater Recovery System; Wastewater Re-use System; and expansion of administrative offices.

Payments for interest and principal on the 1992 Bonds are secured by the net revenues derived from the operation of the water and sewer system. Net revenues must be at least equal to 120% of the average annual debt service. Various reports and studies were done prior to the issuance of the Bonds which indicated that the City can meet the bond issue requirements based on the rates and charges

adopted by ordinance and on anticipated increases, as they are needed. The Bonds are insured and have been given a "AAA" and "Aaa" rating by both Standard & Poor's and Moody's, the two major municipal bond credit rating agencies.

In addition to the Water and Sewer bonds, the City issued two Utility Service Tax Revenue Notes, Series 1993A and 1993B to finance the cost of two garbage trucks, a fire truck, remodeling of City Hall and the building of a fire station. The 1993A note was issued in the amount of \$359,392 at a fixed rate of 4.80% repayable over a period of five years. The final payments on this note were made in March 1998. The 1993B note was issued in the amount of \$808,000 at a fixed rate of 4.19%. Principal payments were based on a ten-year amortization schedule with a balloon payment of the remaining principal balance plus any accrued interest due on April 14, 1998. The 1993B note has been retired and a new Utility Service Tax Revenue Bond, Series 1998A was issued for \$1,233,920 on April 14, 1998 at a rate of 4.84% amortized over 10 years. The series 1998A monies were used to pay off the 1993B note and the balance will be used for construction of a new recreational facility and median landscaping.

The City entered into a financing agreement with Volusia County during 1995 to participate in a countywide radio communications system for police and fire operations. The County has supplied the City with the necessary equipment at a cost of \$160,033 to be paid over a period of ten years.

The City negotiated a loan agreement for up to \$250,000 in December 1996 to finance the purchase of a new computer accounting system. The loan is repayable over a period of five years at a fixed rate of 4.55%.

#### *Significant Budget Changes*

Several factors affected the development of the City's budget. The total budget, including all funds, is about 17% higher than the prior year. Operating expenditures have been reduced by 6% and capital expenditures have been increased approximately 96%. These significant changes in reducing the allocations for operating expenditures and increasing capital outlay are due primarily to the privatization of our solid waste service in April, 1998 and the planned construction of the new recreational facility at a cost of \$1.2 million.

The City's taxable property value increased during the past year by 3.5%. This is encouraging news indicating that the City's efforts in annexing and redevelopment are beginning to pay off. The current year gross taxable value indicates that we may expect property values to continue to increase in the future. No appropriations from the General Fund fund balance are anticipated in this budget.

Stormwater drainage system improvements will continue and are included in the budget at a cost of \$255,000. These projects are funded by the collection of stormwater utility fees from residents and businesses. Maintenance and repairs to the stormwater utility system are also funded by these fees.

In the General Fund two part-time workers for the Youth Center are continued provided the Anti-Drug Abuse grant for 75% of their salaries is renewed. Also, the City received a COPS Grant award during 1997 which is now funding 60% of the salary for three additional police officers.

Other significant factors considered during the development of the Budget are as follows:

1. Wage adjustments have been provided in this budget. The City has completed negotiating and ratifying 3-year contracts with all of its three unions, the Coastal Florida Police Benevolent Association and the International Association of Fire Fighters-Holly Hill Professional Firefighters, Local 3470 and with LIUNA, Public Employees Local 678. There are twenty-six positions in the police bargaining unit, six in the fire bargaining unit and forty-two in the labor bargaining unit.
2. The retirement contributions to the Florida Retirement System for general employees hired prior to 1/1/96 was reduced to 16.45% effective 7/1/98. The new defined contribution plan for general employees hired after 1/1/96 requires a 10% contribution. Retirement contributions for the police and fire are expected to remain the same.
3. Health insurance rates for employees increased by 10% over the prior year and additional life insurance coverage for labor union employees has been provided in this budget to be more in line with the coverage provided for other classes of employees.
4. The expense allowance for each of the City Commissioners was increased by \$1,200 per year. There has not been an increase in their allowance since 1990.

#### *Revenue Highlights*

The General Fund revenue projections include Ad Valorem Tax (property tax) revenues of \$1,405,000. This estimate is based on adopting a millage rate of \$5.25 per \$1,000 assessed valuation. The current rate is \$5.51831 per \$1,000 assessed valuation. The gross taxable value increased by \$9,516,597 or 3.5% over the prior year.

The Water and Sewer rates will increase by 3.4% effective October 1, 1998. The increase will generate approximately \$90,000 per year of which \$66,000 will be reserved for capital improvements to the water and sewer system.

*Major Work Programs*

The annual budget is financed by and through the four work divisions and departments as follows:

GENERAL GOVERNMENT

City Commission  
City Manager  
Finance and Administration  
Civil Service  
Other/Non-departmental

PUBLIC SAFETY

Law Enforcement  
Fire Control  
Protective Inspection

CULTURE/RECREATION

Recreation

PUBLIC SERVICES

PUBLIC WORKS

Garbage/Solid Waste Control  
Transportation/Road and Street Facilities  
Buildings and Grounds

PUBLIC UTILITIES

Water Utility Services  
Sewer Services

The *General Government* division performs all the general administrative duties of the City. It provides the necessary support services for all departments and it performs all accounting, budgeting, data processing, collections, purchasing, personnel, records retention and various other functions for the City. Approximately 10% of the General Fund budget is charged back to the Water and Sewer Enterprise Fund and the Solid Waste Enterprise Fund for administrative functions.

The *Public Safety* division performs all police activities, firefighting, emergency rescue service, animal control, building, licensing, zoning and code enforcement services. Code enforcement activities are handled through the Protective Inspection Department by a Code Enforcement Officer and the Fire Inspector in the Fire Department to provide daily coverage and enforcement of City codes. Fire Control activities are managed by eleven full-time personnel supplemented by part-time Reserves.

The *Public Services* division maintains streets, sidewalks, drainage systems, parks and grounds. It also provides motor vehicle maintenance for all City vehicles and administers the contract for solid waste services.

The Public Utilities departments are also included in *Public Services*. These departments provide good water to the community, maintain water and sewer lines, wellfields and plant equipment, and treat and dispose of wastewater.

The *Culture/Recreation* division plans and administers various recreational programs and special activities for the community.

In summary, this proposed budget provides for normal operations at current service levels and continues the policies set by current and previous City Commissions. While we are continuing to provide existing services, we must look for new ways to provide needed services and programs to our community.

Respectfully submitted,



Donald B. Lusk  
City Manager



Brenda Gubernator  
Finance Director

*LONG RANGE GOALS*

The City of Holly Hill reviewed 1996 goals and amended them in 1998. The following goals are to be accomplished or underway in the next five years. It should be noted that the goals are interrelated and that all of the goals were developed to better serve the main constituents of the city.

*GOAL #1* To adopt and implement a plan to redevelop Tax Increment Financing District-CC-1 Corridor

*GOAL #2* To develop a five (5) year capital improvements plan

*GOAL #3* To develop and implement an annexation plan

*GOAL #4* To develop a Five Year Recreation plan

*GOAL #5* To enhance the city's code enforcement efforts

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UPDATE 1998

Goal #1 – U.S. #1 is the main artery through the city. Numerous areas have upgraded or redeveloped in recent years. The city committed to continue this trend.

1. All of the city's volunteer boards will be encouraged to step up their efforts.
2. All codes and ordinances will be reviewed and updated and enforced. A Minimum Standards Ordinance will be established and enforced.
3. Individual businesses and residences, civic groups, advisory boards, Chamber of Commerce and staff will be encouraged to use every possible source of funds and volunteers to enhance this area.

Goal #2 - The city is faced with limited funds to accomplish numerous capital projects. The city committed to developing a defined capital improvements plan.

1. The Commission and staff have developed several plans for individual projects. The budget process will function as a component and as a review of the complete plan.
2. As projects are completed, new projects will be added.
3. Current projects within the plan include, sidewalks, drainage, street resurfacing, solid waste, water and sewer upgrade and extensions, and reuse of treated water.

Goal #3 - The City Commission and staff are moving forward aggressively with annexations by meeting with individual residential owners and/or associations and with business owners of properties bordering the city limits.

1. Staff will acquire an accurate map of the city boundaries.
2. Commission will assist in the development of a package of information relating to each parcel, outlining the costs to provide services, the benefits derived by the owner and the city.
3. Commission will then address the annexations on an individual basis.
4. The city has initiated an aggressive annexation effort.
5. Water and sewer interconnects are being established on the outer edges of the city to enhance services and reduce costs for residents.

Goal #4 – The school property adjacent to the city hall is prime land within the city.

1. Draft a five-year recreation plan for the city.
2. Charge the Youth Center Board with developing plans for multipurpose facilities for recreational uses, to include mixed uses and all age groups.

Goal #5 – For the benefit of the residents and businesses, the Commission recognizes the need to enhance its enforcement efforts.

1. The ordinances will be reviewed and modified to “tighten up” timelines and provide better tools for the code enforcement staff. The minimum standards ordinance will enhance these efforts.
2. The city’s code reinforcement efforts will be used to encourage citizens and businesses to improve the look of the city. The code enforcement efforts may be transferred to the Police Department.
3. The staff and Commission will track the code enforcement efforts.

## MANAGEMENT AND BUDGET POLICIES

The 1998-99 Budget has been prepared in accordance with a number of management and budget policies in mind. Some of the policies are requirements of the City Charter and Code and State law. The balance reflect the financial management actions of the current and previous City Commissions.

Listed below are some of the policies guiding the development and implementation of this budget:

1. *Investments* - Safety is the main objective when investing the City's idle funds. Rates are checked on Certificate of Deposit and government securities and at the State Board of Administration Pooled Investments Account before an investment is made.

2. *Debt Financing* - The City will consider the use of debt financing for one-time capital improvements which will benefit the residents of Holly Hill, when the project life will be no longer than the term of the financing, and when specific resources are found to be sufficient to provide for the debt. The issue of debt limitation is not addressed by the City Charter. The City has traditionally kept annual payments on short-term debt to less than 5% of the budget. For long-term debt, the City uses recent publications, financial advisors, and bond counsel to determine the best method of financing.

3. *Property Taxes* - The City adheres to the "Truth in Millage" state statute governing the determination of millage for taxing authorities. The statute requires strict adherence to a schedule for advertising and holding public hearings; the size of, and language in, the advertisements; the method of fixing the millage rate; and other limitations.

4. *Financial Reserves* - The use of fund balance reserves in order to balance the budget is given serious consideration by management and the City Commission during budget workshops. Information regarding the dollars available, percentages of the budget, possible future needs and alternatives are discussed prior to approval.

In the General Fund, an unrestricted reserve of 10-20% of the current budget is recommended for unforeseen emergencies. This budget does not anticipate using any undesignated reserves to meet the expenditures of the General Fund.

In the Water and Sewer Enterprise Fund, minimum reserves for water and sewer debt service are maintained according to bond ordinance requirements. The City has established an operating fund reserve with the goal of achieving three months' operating expenses as a reserve. The Renewal and Replacement Fund has a recommended reserve level of \$300,000. The Solid Waste Enterprise Fund reserve is estimated to be \$233,000 at the end of the fiscal year.

5. *Purchasing* - All contracts, when the sum is \$10,000, or less, may be awarded by the City Manager to the lowest and best bidder. When contracts are expected to exceed \$10,000, the City staff solicits sealed bids. Bids are publicly opened, tallied and forwarded to the City Commission with staff recommendations. The City Commission may award to the lowest and best bidder, or may delegate to the City Manager the power to award said contract.

6. *Personnel and Payroll* - The City is guided by several documents with regard to payroll and personnel matters. These documents include the Civil Service Act, the approved Pay Plan, three union agreements and various policies set forth in the Personnel Rules and Regulations manual.

7. *Pension Plans* - The State of Florida established and manages the Florida Retirement System which covers the City's general employees hired prior to 1/1/96. The City is currently obligated to contribute 16.45% of gross wages of covered employees. As of January 1, 1996 newly hired general employees are covered under a defined contribution plan administered currently by the Florida Municipal Pension Trust Fund. The City contributes 10% of covered wages for eligible employees.

The Firefighters' Retirement System and the Police Officers' Retirement Trust Fund are governed by two separate Boards of Trustees appointed by the City Commission, and are responsible for the administration of each fund. The City is now contributing 10.6% of covered gross wages to the police officers' pension fund on behalf of each officer and no additional contribution is expected to be made for an actuarial deficiency. The City contributions to the firefighters' pension fund are estimated at 21.6% in fiscal year 1998-99. The City is responsible for any actuarial deficiency which may arise in either fund. Three of the pension funds are included in the financial statements of the City, but are not included in the city's annual budget as funds. The contributions to each fund are budgeted within the respective departmental budgets.

## FINANCIAL STRUCTURE

Currently, the City has six funds that require an annual budget. These funds are the General Fund, Community Redevelopment Trust Fund, Community Development Block Grant Fund, Stormwater Drainage Fund, Water and Sewer Enterprise Fund, and the Solid Waste Enterprise Fund.

The *General Fund* accounts for all financial resources except those required to be accounted for in another fund. These resources include taxes, state and local shared revenues, license and permit fees, fines, charges for services, interest earnings and other miscellaneous revenues. Some of these revenues may be used for any purpose the City may legally perform. Other revenues are restricted for legal or good managerial reasons to specific purposes.

The expenditure of these resources provide various services to the community. These services are organized into departments within the General Fund and include: Law Enforcement; Fire Control; Protective Services; Transportation/Road and Street Facilities; Parks; Recreation; and the general government departments of the City Commission; City Manager; Finance and Administration; Civil Service; and Other General Government.

The City uses a traditional line item budget to account for each revenue source and to account for expenditures and budgeted reserves within each department. The expenditures are classified by type (salaries, supplies, equipment, etc.) and may be further broken down into more descriptive parts such as executive salaries and regular salaries, or office supplies and operating supplies. Some departments have a line item that is unique to that department in order to provide a more detailed accounting of an expenditure. The modified accrual basis of accounting is used for both accounting and budgeting the General Fund and any Special Revenue funds. Generally, revenues are recognized in

the accounting period when they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of the accounting period.

Revenues which are considered to be susceptible to accrual include ad valorem taxes (property taxes), sales and use taxes, stormwater utility fees, state and local shared revenues and interest earnings. Utility and franchise taxes, licenses and permits, charges for services, and miscellaneous revenues are recorded as revenue when the cash is received. These revenues are generally not measurable until actually received.

Expenditures are generally recognized when the related liability is incurred. Exceptions to this rule include: (1) accumulated paid vacation, sick pay, and other employee benefit amounts which are not accrued; and (2) principal and interest on general long-term debt which are recorded as expenditures when due.

The *Law Enforcement Trust Fund* is an expendable trust fund established to record confiscated property forfeiture revenues, interest earnings and the expenditure of those revenues for law enforcement purposes. Confiscated property forfeitures are recorded as revenue when the cash is received. Expenditures are generally recognized when the related liability is incurred.

The *Community Redevelopment Trust Fund* is a special revenue fund established to record property tax revenues and other revenues for the Tax Increment Financing District and to record the expenditure of those revenues. Expenditures are generally recognized when they are incurred.

The *Community Development Block Grant Fund* is a special revenue fund established to record CDBG funds received from

the County of Volusia and to record the expenditure of those funds on approved projects in CDBG areas. Expenditures are generally recognized when they are incurred.

The *Stormwater Drainage Fund* is a special revenue fund established to record stormwater utility fee revenues and the expenditure of those revenues for the maintenance, repair and improvement of the drainage system. An analysis of unbilled revenues is done annually and any significant unbilled stormwater utility fees are recognized at year end. Expenditures are generally recognized when the related liability is incurred.

The *Solid Waste Enterprise Fund* is used to account for the provision of Solid Waste services to the community. The cost of providing these services is financed primarily through user charges.

The *Water and Sewer Enterprise Fund* is used to account for the provision of water and sewer services to the community. The cost of providing these services is financed primarily through user charges.

Both enterprise funds also use a line item budget for revenues and expenditures. Revenue sources are composed of operating revenues (water sales, sewer charges, trash sales, other user charges), nonoperating revenues (interest earnings, building rental, etc.) and contributed capital (impact fees and connection charges).

Within the Water and Sewer Enterprise Fund there are four "fund" categories: the Operating Fund; the Renewal and Replacement Fund; the Debt Service Fund; and the Construction Fund.

The Operating Fund provides for the expenditures of the Water Utility Service/Water Plant, Sewer Services/Water Pollution

Control Plant, and Water and Sewer Administration costs.

The *Renewal and Replacement Fund* is a reserve for future improvements to the water and wastewater systems. Impact fees and their interest earnings are reserved in this fund for major improvements.

The *Debt Service Fund* accounts for the semi-annual payments of principal and interest on outstanding bonds, and for the expenses of the paying agent.

The *Construction Fund* is used to account for the expenditure of the Series 1992 Bond proceeds and interest earned on the proceeds. These resources have been used for the acquisition and construction of major facilities such as the Wastewater Treatment Plant Facility improvements and Water Treatment Facilities improvements.

The accrual basis of accounting is used for both enterprise funds. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. An analysis of unbilled service revenues is done annually and any significant unbilled service revenues are recognized at year end.

The budget is prepared using a modified accrual basis. The major difference is that fixed asset outlays and debt service payments are included in the budget and depreciation expenses are excluded.

The *Pension Trust Funds* for firefighters; police officers and general employees use the accrual basis of accounting. These funds do not require a budget

The *Agency Fund (Deferred Compensation)* uses the modified accrual basis of accounting and does not require a budget.

## BUDGET PROCESS

The City of Holly Hill's budget process is a continuing process that involves the City Commission, City Manager, Department Heads, Employees, Advisory Boards, and the Residents and Businesses located in our community.

After the budget year begins, monthly and quarterly reports of budget vs. actual revenues and expenditures are generated and reviewed by the City Manager, Department Heads and City Commission. Occasionally, special reports may be prepared for particular projects at the request of the City Manager.

One of the most important aspects of the budget process is the Public Workshops held in July each year. The workshops are less formal than regular Commission meetings and public participation is encouraged. The workshops are publicized and extra copies of the proposed draft budget are available the week before and during the workshops for the public participants to review. Also, each section of the budget is shown to the audience on an overhead projector as it is discussed between the City Commission and staff. Audience members are encouraged to ask questions and voice concerns to the City Commission, City Manager and Department Heads.

The proposed draft budget itself is similar to the final budget but there are differences. The draft budget generally contains much more detail of planned expenditures for each line item in each department, such as a list of subscriptions and their estimated individual costs. The draft budget may contain samples and comparisons of the impact on an average resident's bill if a rate increase is approved. The draft budget usually has a shorter transmittal letter and less summaries and other information than the final budget.

After the workshops, the City Manager and staff review the

comments and concerns of all participants in the budget workshops and prepare the final proposed budget based on the discussions held in the workshops. This budget is then presented for adoption at two public hearings in September. Any changes to this budget are made and voted on at these hearings.

The following calendar outlines the procedures in preparing, adopting and amending the Annual Budget:

1. By the 15th of April each year the Finance Director distributes budget instructions and forms to the Department Heads along with a Budget Calendar stating actual dates of meetings and deadlines.
2. In May, the Department Heads meet individually with the City Manager and Finance Director regarding their budget needs and documentation.
3. In late May or early June, the Finance Department prepares the City Manager's recommended budget and comments, and additional meetings with Department Heads may be held.
4. In June or July, public workshops are held by the City Commission for discussion of expenditure proposals and estimated revenues. A proposed millage rate is set in July and an advertising calendar is prepared in accordance with the "Trim Bill" requirements.
5. In August, the budget is modified to reflect Commission consensus and final preparations are made for the first public hearing.

6. In September, two public hearings are held to adopt the budget and a millage rate. The hearings are held and advertised according to State Statutes. The budget is legally enacted through passage of an ordinance.
7. On October 1 of each year the budget finally adopted goes into effect.
8. In June of the following year, preparations are made for amending the current year's budget.
9. In July or August, a first and second reading of the amending ordinance is held and the budget amendments are adopted.
10. The City Manager is authorized to transfer part or all of an unencumbered appropriation balance among programs within a department. This may be done at any time during the year and the City Manager needs only to report it to the Commission. Transfers between departments must be accomplished by ordinance.

## CAPITAL BUDGET PROCESS

Requests are submitted by department heads for necessary capital outlay and capital improvement projects to the City Manager when they submit their operating budgets. Items that are considered capital outlay cost more than \$500, and result in a fixed asset for the City. The requests include cost, description, and justification for the need. The department heads each meet with the City Manager and the Finance Director and items are prioritized and discussed.

The City Manager then reviews the departmental requests, again meets with the department heads and funds the items he

deems necessary. A proposed budget, with the City Manager's recommendations is submitted to the City Commission. A list of items proposed by the departments, but not recommended by the City Manager is also given to the Commission. The Commission then conducts public workshops to discuss the requests. Changes are made according to Commission instructions and the proposed budget is revised.

Two public hearings are held in September, and the final budget and millage rate are adopted at the second public hearing.

**MILLAGE RESOLUTION**

**BUDGET ORDINANCE**

## CAPITAL OUTLAY

Capital outlay and improvements included in this 1998-99 budget are listed on the following pages. Generally, the items listed at or under \$10,000 are replacements of existing equipment and/or upgrades and repairs to existing equipment or buildings. Repair costs and maintenance are expected to decrease the impact on the operating budget and/or extend the life of existing fixed assets.

The following summaries describe capital projects over \$10,000.

### 1. Gas & Diesel Pump Monitoring System

This is a replacement system for monitoring the use of gas and diesel in City equipment.

Cost: \$11,500 Source: General Revenue

Impact: Greater accuracy for cost and usage reports on reduced man hours for reporting.

### 2. US #1 Median Landscaping

This is the beautification of the medians on Ridgewood Avenue with plantings, trees and an irrigation system.

Cost: \$150,000 Source: Highway Beautification Grant \$75,000; Capital Projects Fund \$75,000

Impact: \$15,000 annual maintenance costs estimate.

### 3. Side Boom Mower for Tractor #884

This is to purchase replacement equipment for use on City parks and grounds.

Cost: \$14,000 Source: General Revenue \$14,000

Impact: Reduce repair costs associated with older worn out equipment and "down" time.

### 4. Recreational Facilities Improvements/Gym

This is the construction of a multi-purpose recreational facility to enhance programs and activities offered to the Community.

Cost: \$1,200,000 Source: Solid Waste \$525,000

Capital Projects \$625,000

Impact: \$80,000 annual maintenance and staffing cost.

### 5. Beach Street Retention Area

This is for improvements to the retention pond at the entrance to our City to create an inviting and welcome atmosphere.

Cost: \$25,000 Source: Community Redevelopment Fund \$25,000

### 6. Drainage Projects

The City in conjunction with the County intends to replace the bridge over the canal at Alta Drive and LPGA Boulevard. Major drain structure replacements are planned for the Northwest Canal system. Extensive ditch maintenance is planned for various locations. The purchase of a street sweeper with a vacuum system is also budgeted.

Cost: \$293,200 Source: CDBG Revenue \$38,200

Stormwater Revenue \$255,000

Impact: Reduced labor requirements during flooding conditions.

### 7. Pick-up Truck

This is a replacement for a 1984 Chevrolet truck now being used.

Cost: \$12,000 Source: Solid Waste Revenue

Impact: Reduced repair costs.

### 8. Paint Elevated Water Tank

This is maintenance on the elevated tank.

Cost: \$20,000 Source: Water Revenue

Impact: Repair costs will be reduced.

9. 550 Replacement Meters

The City intends to increase its water meter replacement program so that each water meter would be replaced every ten years. This represents 10% of the City's water meters.

Cost: \$13,800 Source: Water Revenue

Impact: Increased revenue due to accuracy of newer meters.

10. Raw Water Monitoring Wells

Six wells will be placed in various locations near the City wellfield west of the City. These wells will be used to monitor the quality of the water and to measure the effects on wetlands. This is a requirement of the consumptive use permit.

Cost: \$15,000 Source: Water Revenue

Impact: Increased manhours required to drive out to wells weekly and draw samples for analysis.

11. Wastewater Lift Station Rehabilitation

This project is to upgrade lift stations at the North end of the City.

Cost: \$55,200 Source: CDBG Fund

Impact: Reduced costs for electricity, maintenance and motor replacements. \$3,500 annual savings

12. Radio Equipment & Computer System Controls

This project is to upgrade the communications system between the water treatment plant and the wellfields.

Cost: \$20,000 Source: Water Revenue

Impact: Reduced manhours driving to the wellfields and increased information available. Annual savings \$4,000.

13. Reuse Main Extension

This project provides for an extension of the reuse water line to irrigate the grounds around City Hall.

Cost: \$20,000 Source: Water Revenue

Impact: Reduced usage and cost of treated water.

14. Sewer Line Sealing

This project is to inspect and seal cracks in the sewer pipes.

Cost: \$24,000 Source: Water Revenue

Impact: Annual savings \$2,400 on maintenance.

15. Sewer System Evaluation Survey

This is the cost for smoke testing, manhole inspection and line cleaning of various parts of the sewer system in the first year of a five year project.

Cost: \$120,000 Source: Water Revenue/State Revolving Loan Fund

Impact: Reduced maintenance and chemical costs due to infiltration of the sewer system.

**CAPITAL OUTLAY**  
**FISCAL YEAR 1998-99**

A list of Capital Outlay items proposed for each department is noted below:

	ITEM COST	TOTAL COST
<b>General Government</b>		<b>\$10,000</b>
Computer Upgrade	9,000	
Workstation	1,000	
<b>Law Enforcement</b>		<b>\$0</b>
	0	
<b>Fire Control</b>		<b>\$0</b>
	0	
<b>PROTECTIVE INSPECTION</b>		<b>\$0</b>
	0	
<b>Transportation/Road &amp; Street Facilities</b>		<b>\$96,800</b>
Gas & Diesel Pump Monitoring System	11,500	
Mud Hog Pump	800	
Street Striper	4,000	
Automobile A/C Equipment	5,500	
U.S. #1 Median Landscape	75,000	
<b>Buildings and Grounds</b>		<b>\$43,500</b>
Ball Park Top Dresser Machine	5,000	
Small Mowers	7,500	
Replace #23 w/DOT Truck	5,000	
Replace Side Boom Mower for Tractor #884	14,000	
Irrigation System in Hollyland Park	5,000	
New Ballfield	7,000	
<b>Recreation</b>		<b>\$1,060,000</b>
Recreation and Playground Equipment	10,000	
Recreational Facilities Improvements/Gym	1,050,000	

**CAPITAL OUTLAY**  
**FISCAL YEAR 1998-99**

<b>Community Redevelopment Trust Fund</b>		<b>\$25,000</b>
Beach Street Retention Area & Welcome Sign	15,000	
Fountain	5,000	
Pump & Irrigation System	5,000	
 <b>Community Development Block Grant Fund</b>		 <b>\$112,100</b>
Sidewalks	16,700	
Drainage Improvements	38,200	
Wastewater Lift Station Rehabilitaion	55,200	
Public Services - Counseling	2,000	
 <b>Local Law Enforcement Block Grant</b>		 <b>\$15,100</b>
	15,100	
 <b>Stromwater Drainage</b>		 <b>\$255,000</b>
LPGA & Alta Drive Bridge	150,000	
Street Sweeper	105,000	
 <b>Garbage/Solid Waste Control Services</b>		 <b>\$12,000</b>
Vehicle	12,000	
 <b>Water Treatment Plant</b>		 <b>\$31,300</b>
Meters - 550 Replacements	13,800	
Hydrants (3)	4,500	
Meter Boxes	2,000	
Vehicle	11,000	
 <b>Water Pollution Control Plant</b>		 <b>\$6,500</b>
Gas Portable Sewer Rotor Cleaner	2,000	
2 Ton Hoist	2,500	
Parts Cleaner	900	
Conductivity Meter	1,100	

**CAPITAL OUTLAY  
FISCAL YEAR 1998-99**

<b>Renewal &amp; Replacement</b>		<b>\$278,900</b>
Wells 13 & 14 Pulled & Repaired	8,000	
Raw Water Monitoring Wells	15,000	
Paint Elevator Tank	20,000	
Antenna Repairs, RTU Replacement, Radio Replacement	7,500	
Cable Replacement (Scada)	7,500	
Sewer Line Cleaning & Sealing	24,000	
L.S. 17A-Single Phase - 240 Volts (2)	5,000	
Sewer System Evaluation Survey	120,000	
Reuse Main Extension	25,000	
Instrumentation & Controls	20,000	
Recycle Pumps Repairs	5,900	
Pump Repairs	5,900	
E.Q. Drives	3,400	
Eff Pumps	3,200	
S.S. Bolts	4,300	
BTU Repairs	2,600	
Blower Repairs	1,600	
<b>Total Capital Outlay</b>		<b>\$1,946,200</b>

**GENERAL FUND**

**ANNUAL BUDGET**

**1998 - 1999**

## GENERAL FUND REVENUE EXPLANATION

### *Property Tax Revenue*

The General Fund revenue projections include ad valorem tax revenue of \$1,405,200. This estimate is based on an estimated rate of \$5.25000 per \$1,000 assessed valuation of \$280,382,316. The proposed millage rate represents a 4.9% decrease from the current rate of \$5.51831 and a 3.08% decrease from the rolled-back rate of 5.41688. The current year estimated gross taxable value increased by \$9,516,597, or 3.5% from the 1997 final gross taxable value of \$270,865,719. The following table provides a summary of the City's anticipated tax collections at the rate of 97% estimated collections.

Gross taxable value	\$280,382,316
Less exemptions	
(new construction + additions - deletions)	4,444,768
Adjusted taxable value	275,937,548
Rate per \$1,000	5.25000
1998 tax levy	1,448,672
Estimated % of collections	97%
Estimated current tax collections	1,405,212

### *Sales and Use Taxes*

The City receives a percentage of the first four cents (\$.04) per gallon of local option gas tax charged in Volusia County based on a formula using the City's real property assessments and current population. This revenue, estimated at \$165,000 is based on current average receipts.

Local Option Gas Tax revenue is restricted by F.S.S. 336.025(C) to "transportation expenditures". These expenditures include road and street maintenance and equipment, drainage, street lighting, engineering, signalization and bridge maintenance as

well as other transportation expenditures.

### *Franchise Fees*

Based on eight months' collections, revenue from franchise fees is expected to remain the same as 1997-98 Budget. The following table shows the franchise fee charged to various companies:

Florida Power & Light	6%
Bellsouth	1%
Peoples Gas	6%
Time-Warner	3%
Towing Services	\$10.800

### *Utility Service Taxes – 7%*

Based on current and historical revenue information, the electric, telephone and gas utility taxes is expected to remain the same the 1997-98 budget.

### *Licenses and Permits*

Revenue from occupational licenses is anticipated to remain the same. Permit fees are also expected to remain the same. Inspection fees are projected at a lesser amount than was anticipated in the 1997-98 budget.

### *State Shared Revenues*

This revenue is received from the State for grants, one-half cent of the state sales tax, cigarette tax, mobile home licenses,

alcoholic beverage licenses and motor fuel tax rebate. The State Revenue Sharing line item is composed of both cigarette taxes and the 8th cent motor fuel tax. Currently, 35.65% of the City's State Revenue Sharing funds are from the 8th cent motor fuel tax.

This amount, approximately \$99,000, is restricted by F.S.S. 206.605(3) to road use only. This use includes the purchase of transportation facilities and road and street rights-of-way, construction reconstruction and maintenance of roads and streets. The F.S.S. 206.625(1) provides that the return of tax paid by the City (Motor Fuel Tax Rebate) will also be used for roads and streets construction, reconstruction, and maintenance.

Anticipated collections of most state shared revenues is expected to remain the same as the 1997-98 estimates.

#### *Local Shared Revenues*

This revenue is monies received from the County for grants and for the City share of County licenses. Based on last year's collections, the city's share of county licenses is expected to remain the same.

#### *Fines and Forfeitures*

Based on current projections, court fines and police education, revenues are expected to increase. Code enforcement fines and parking violations are expected to remain the same.

#### *Interest Earnings*

Interest earnings are based on current average earnings and are expected to increase about \$18,000 over the 1997-98 budget.

#### *Miscellaneous Revenues*

Surplus Sales - The City anticipates that obsolete equipment items will be sold at auction for an estimated \$5,000.

Other Miscellaneous Revenue - Current projections indicate no significant change for 1998-99.

#### *Appropriated Fund Balances and Reserves*

No year cash reserves will be used to fund the proposed expenditures.

#### *Transfers*

Transfers from the Water and Sewer Enterprise Fund and the Solid Waste Enterprise Fund totaling \$665,300 will defray those funds' administrative expenses and share of debt service payments for City Hall Renovations budgeted in the General Fund.

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
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<b>GENERAL FUND REVENUES</b>								
<b>AD VALOREM TAXES</b>								
001	311.10.00	Current Ad Valorem Taxes	\$ 1,382,546	\$ 1,343,123	\$ 1,377,962	\$ 1,427,300	\$ 1,427,300	\$ 1,405,200
001	311.20.00	Delinquent Ad Valorem Taxes	10,241	26,843	7,354	20,000	10,000	20,000
		Sub-total Ad Valorem Taxes	\$ 1,392,787	\$ 1,369,966	\$ 1,385,317	\$ 1,447,300	\$ 1,437,300	\$ 1,425,200
<b>SALES AND USE TAXES</b>								
001	312.41.00	Local Option Gas Tax	\$ 152,354	\$ 159,623	\$ 165,186	\$ 155,000	\$ 165,000	\$ 165,000
001	312.42.00	Local Altern. Fuel Decal User Fee	95	103	104	0	0	0
		Sub-total Sales and Use Taxes	\$ 152,449	\$ 159,726	\$ 165,289	\$ 155,000	\$ 165,000	\$ 165,000
<b>FRANCHISE FEES</b>								
001	313.10.00	Electricity	\$ 449,279	\$ 483,784	\$ 477,707	\$ 500,000	\$ 500,000	\$ 500,000
001	313.20.00	Telephone & Telegraph	15,420	15,849	17,701	17,000	18,000	18,000
001	313.40.00	Gas	33,859	31,805	35,867	35,000	21,000	21,000
001	313.50.00	CATV	40,467	42,199	41,942	42,000	45,000	45,000
001	313.90.00	Towing Services	0	9,015	10,818	10,800	10,800	10,800
		Sub-total Franchise Fees	\$ 539,025	\$ 582,652	\$ 584,035	\$ 604,800	\$ 594,800	594,800
<b>UTILITY SERVICE TAXES</b>								
001	314.10.00	Electricity	\$ 691,047	\$ 729,897	\$ 684,708	\$ 730,000	730,000	730,000
001	314.20.00	Telephone & Telegraph	145,505	162,235	168,022	169,000	185,000	185,000
001	314.40.00	Gas	57,099	58,864	37,537	58,000	40,000	40,000
		Sub-total Utility Taxes	\$ 893,650	\$ 950,996	\$ 890,267	\$ 957,000	955,000	955,000
		<b>Total Taxes</b>	<b>\$ 2,977,911</b>	<b>\$ 3,063,340</b>	<b>\$ 3,024,907</b>	<b>\$ 3,164,100</b>	<b>3,152,100</b>	<b>3,140,000</b>

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>LICENSES &amp; PERMITS</b>						
001	321.10.00	Professional & Occupational Licenses	\$ 126,406	\$ 146,947	\$ 133,937	\$ 147,000	\$ 147,000	147,000
001	322..10.00	Building Permits	21,017	19,060	31,318	19,000	25,000	20,000
001	322.11.00	Electrical Permits	5,447	4,924	7,322	5,000	7,000	5,000
001	322.12.00	Plumbing Permits	2,410	1,575	2,151	1,500	2,000	1,500
001	322.13.00	Mechanical Permits	2,254	2,134	2,804	2,000	2,500	2,000
001	329.10.00	Other Licenses & Permits	8,635	12,570	11,384	13,000	12,000	12,000
001	329.20.00	Inspection Fees	10,420	14,910	17,650	20,000	18,000	18,000
		Sub-total Licenses & Permits	\$ 176,588	\$ 202,120	\$ 206,566	\$ 207,500	\$ 213,500	\$ 205,500
		<b>FEDERAL SHARED REVENUES</b>						
001	331.21.00	D.A.R.E. Grant	\$ 4,458	\$ 0	\$ 15,116	\$ 18,000	18,000	18,000
001	331.24.00	Pal Grant	0	0	0	0	0	29,000
001	331.71.00	Land & Water conservation Fund Grant	71,131	0	0	0	0	0
001	331.72.00	Symms Trails Fund Grant	0	26,304	0	0	0	0
		Sub-total Federal Shared Revenues	\$ 75,589	\$ 26,304	\$ 15,116	\$ 18,000	\$ 18,000	\$ 47,000
		<b>STATE SHARED REVENUES</b>						
001	334.15.00	Dept of Community Affairs	\$ 0	\$ 14,069	\$ 0	\$ 0	0	0
001	334.75.00	State Grant	47,500	74,250	100,000	0	0	0
001	335.11.00	Two Cents Additional Cigarette Tax	42,043	33,474	34,070	33,000	33,000	33,000
001	335.12.00	State Revenue Sharing	281,909	282,925	278,813	270,000	279,000	279,000
001	335.14.00	Mobile Home Licenses	14,269	15,208	14,687	15,000	15,000	15,000
001	335.15.00	Alcoholic Beverage Licenses	5,205	7,414	3,716	8,000	7,000	7,000
001	335.18.00	Half Cent Sales Tax	440,850	414,157	446,755	433,500	450,000	460,000
001	335.23.00	Firefighter Supplemental Comp.	600	864	900	1,800	1,800	1,800
001	335.25.00	Youth Tobacco Program	0	0	0	0	25,000	0
001	335.41.00	Motor Fuel Tax Rebate	1,986	8,343	1,578	3,000	3,000	3,000

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		Sub-total State Shared Revenues	\$ 834,362	\$ 850,704	\$ 880,519	\$ 764,300	\$ 813,800	\$ 798,800
		<b>LOCAL SHARED REVENUES</b>						
001	337.40.00	Co Contrib/Sidewalks	\$ 0	\$ 0	\$ 0	\$ 0	0	0
001	337.70.00	Port Authority	67,500	109,220	0	0	0	0
001	337.71.00	Co Land Acquisition Fund	0	0	0	0	0	0
001	337.20.00	Co Contrib/911 Grant	18,640	0	0	0	0	0
001	338.20.00	City Share of County Licenses	11,473	12,912	12,862	13,000	13,000	13,000
		Sub-total Local Shared Revenues	\$ 97,613	\$ 122,132	\$ 12,862	\$ 13,000	\$ 13,000	\$ 13,000
		Total Shared Revenues	\$ 1,007,564	\$ 999,139	\$ 908,497	\$ 795,300	\$ 844,800	\$ 858,800
		<b>CHARGES FOR SERVICES</b>						
001	341.20.00	Zoning Fees	\$ 1,250	\$ 2,440	\$ 3,595	\$ 2,500	2,500	2,500
001	341.21.00	Legal Ad Reimbursements	0	0	0	0	0	0
001	341.30.00	Sales of Maps/Publications	499	685	466	500	500	500
001	341.40.00	Certifications/Copies/Research	2,576	3,875	4,897	2,800	3,000	3,000
001	342.10.00	Police Services	1,713	1,409	1,311	2,000	2,000	2,000
001	344.90.10	Median Maintenance (DOT)	0	0	0	0	19,000	19,000
001	344.90.20	Sidewalk Fee	0	0	0	0	5,000	5,000
001	347.21.00	Program Activity Fees	57,775	56,809	66,593	75,000	65,000	65,000
001	342.20.00	Fire Programs	172	315	1,461	0	1,000	1,000
001	347.43.00	Special Events	0	0	0	200	0	0
001	347.53.00	Sica Hall Revenues	9,865	9,217	9,299	9,000	9,000	9,000
		Sub-total Charges for Services	\$ 73,850	\$ 74,750	\$ 87,623	\$ 92,000	\$ 107,000	\$ 107,000
		<b>FINES &amp; FORFEITURES</b>						
001	354.10.00	Court Fines	\$ 42,851	\$ 43,933	\$ 52,558	\$ 50,000	65,000	65,000
001	351.30.00	Police Education	2,618	2,822	2,766	3,000	6,000	6,000
001	351.50.00	Code Enforcement Fines	965	2,005	805	1,200	1,200	1,200
001	351.60.00	Parking Violations (125 @ \$15; 25 @ \$100)	425	745	1,355	1,000	1,000	1,000
001	351.90.00	Other Fines and Forfeitures	0	100	0	0	0	0

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		Sub-total Fines & Forfeitures	\$ 46,859	\$ 49,505	\$ 57,484	\$ 55,200	\$ 73,200	\$ 73,200
		<b>INTEREST EARNINGS</b>						
001	361.10.00	Investments	\$ 5,358	\$ 2,977	\$ 16,617	\$ 1,000	\$ 16,000	16,000
001	361.20.00	Investments/State Bd of Administration	73,454	84,563	73,738	70,000	73,000	73,000
		Sub-total Interest Earnings	\$ 78,812	\$ 87,540	\$ 90,355	\$ 71,000	\$ 89,000	\$ 89,000
		<b>SALES &amp; COMPENSATION/LOSS OF FIXED ASSETS</b>						
001	364.41.00	Surplus Sales (Equip., Land, Bldgs.)	\$ 4,313	\$ 99,945	\$ 49,545	\$ 5,000	5,000	5,000
001	364.42.00	Insurance Proceeds/Loss	2,725	19,009	1,130	0	0	0
		Sub-total Sales & Compensation	\$ 7,038	\$ 118,954	\$ 50,675	\$ 5,000	\$ 5,000	\$ 5,000
		<b>CONTRIBUTIONS</b>						
001	366.90.00	Contributions & Donations - Bricks	\$ 1,225	\$ 113	\$ 765	\$ 0	0	0
001	366.91.00	D.A.R.E. Contributions	0	0	0	0	0	0
		Sub-total Contributions	\$ 1,225	\$ 113	\$ 765	\$ 0	\$ 0	\$ 0
		<b>OTHER MISCELLANEOUS REVENUES</b>						
001	365.10.00	Scrap Sales	\$ 2,320	\$ 4,091	\$ 2,611	\$ 1,000	1,000	1,000
001	369.90.00	Other Miscellaneous Revenue	7,033	7,805	11,657	8,000	8,000	8,000
		Sub-total Other Misc. Revenues	\$ 9,353	\$ 11,896	\$ 14,267	\$ 9,000	\$ 9,000	\$ 9,000
		Total Misc. Revenue	\$ 96,428	\$ 218,503	\$ 156,063	\$ 85,000	\$ 103,000	\$ 103,000





CITY COMMISSION

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$12,157	\$14,351	\$15,100	\$15,400	\$17,700	\$17,400
Operating Expenses	<u>36,137</u>	5,921	<u>36,200</u>	<u>36,200</u>	<u>38,100</u>	<u>42,200</u>
 TOTAL	 \$48,294	 \$50,273	 \$51,300	 \$51,600	 \$55,800	 \$59,600

*SIGNIFICANT EXPENDITURE CHANGES*

1. None

*ACTIVITY DESCRIPTION*

The City Commission is the governing body of the City, responsible for making the laws and regulations of the City. Policy decisions regarding types and levels of services to be provided are also the responsibility of the Commission.

The City Commission consists of the Mayor and four Commission members. They are elected on a city-wide basis for a four-year term in October of odd-numbered years. They share equal voting powers.

The City Commission appoints the City Manager, City Attorney, City Engineers, City Auditors and various members of advisory boards, all of whom serve at the pleasure of the Commission.

*ACTIVITY GOALS*

1. Represent the residents of Holly Hill by formulating and enacting public policy and by providing the leadership necessary to meet community needs.

*ACTIVITY OBJECTIVES*

1. Review, evaluate and adopt the annual budget.
2. Review, evaluate and adopt the Redevelopment District.
3. Review and evaluate alternative uses of the property adjacent to City Hall.

*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>ESTIMATED</u> <u>1997-98</u>	<u>PROJECTED</u> <u>1998-99</u>
Number of Regular City Commission meetings	23	23	24	24
Number of Special Commission meetings	10	8	6	6
Number of Ordinances adopted	35	45	40	30
Number of Resolutions adopted	60	30	30	30

FUND ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
	<b>GENERAL GOVERNMENT - COMMISSION</b>						
	<b>PERSONAL SERVICES</b>						
001	511.11.00 Executive Salaries	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
001	511.12.00 FICA Taxes	0	0	0	0	0	0
001	511.22.00 Retirement Contributions	0	0	0	0	0	0
001	511.23.00 Life & Health Insurance	8,529	8,636	9,100	9,400	10,200	9,900
001	511.24.00 Workers' Compensation	0	0	0	0	0	0
001	511.28.01 Training & Travel	3,629	5,715	6,000	6,000	7,500	7,500
	Sub-total Personal Services	\$ 12,157	\$ 14,351	\$ 15,100	\$ 15,400	\$ 17,700	\$ 17,400
	<b>OPERATING EXPENSES</b>						
001	511.41.00 Telephone/Communications Service	\$ 258	\$ 691	\$ 700	\$ 700	\$ 1,200	\$ 700
001	511.44.00 Rentals & Leases	0	0	0	0	0	0
001	511.47.00 Printing & Binding	58	74	200	200	200	200
001	511.49.01 Other Charges & Obligations	1,253	569	500	500	800	500
001	511.49.10 Other Special Costs (Council Expense Allowance)	30,240	30,240	30,300	30,300	30,300	36,300
001	511.51.00 Office Supplies	0	0	0	0	400	0
001	511.54.00 Subscriptions & Memberships	4,328	4,347	4,500	4,500	5,200	4,500
	Sub-total Operating Expenses	\$ 36,137	\$ 35,921	\$ 36,200	\$ 36,200	\$ 38,100	\$ 42,200
	<b>TOTAL CITY COMMISSION</b>	\$ 48,294	\$ 50,273	\$ 51,300	\$ 51,600	\$ 55,800	\$ 59,600

CITY MANAGER

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$244,328	\$295,319	\$292,514	\$325,400	\$275,300	\$303,400
Operating Expenses	<u>26,214</u>	<u>23,501</u>	<u>21,892</u>	<u>31,000</u>	<u>27,500</u>	<u>39,500</u>
TOTAL	\$270,542	\$318,820	\$314,405	\$356,400	\$302,800	\$342,900

<i>PERMANENT POSITIONS</i>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
City Manager	1.00	1.00	1.00
Assistant to City Manager	.00	.00	1.00
City Clerk	.00	.00	1.00
Deputy Clerk	1.00	1.00	1.00
Emp Relations Co-ordinator	1.00	1.00	.00
Economic Dvlpmt Coor	1.00	1.00	.00
City Manager Secretary	1.00	1.00	.00
MIS Manager	.00	.00	1.00
Custodian	<u>1.00</u>	<u>1.00</u>	<u>.00</u>
TOTAL	5.00	6.00	5.00

## CITY MANAGER CONT

### *SIGNIFICANT EXPENDITURE CHANGES*

Established a temporary position for Economic Development Coordinator.

### *ACTIVITY DESCRIPTION*

The City Manager is the administrative head of the City and is responsible to the City Commission for the proper administration of all affairs of the City. The City Manager provides information and recommends policies and procedures to the Commission, implements Commission decisions, and provides direction and guidance to all city departments for coordination of city operations.

The City Clerk records and maintains the City Commission minutes, agendas, ordinances, resolutions and other official city records. This office is also responsible for administering all municipal elections.

### *ACTIVITY GOALS*

1. Coordinate and administer all city functions effectively and efficiently.

2. Provide leadership, direction and guidance for all city departments, programs and projects.

### *ACTIVITY OBJECTIVES*

1. Prepare and present the Annual Budget to the City Commission.
2. Continue developing five-year capital improvement plans for programs that have not been addressed yet.
3. Provide guidance to Commission in promoting redevelopment of the Ridgewood Avenue corridor.
4. Record and maintain City Records in the records retention schedule.
5. Administrate all municipal elections and assist in county, state, and federal elections, as necessary.

*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>ESTIMATED</u> <u>1997-98</u>	<u>PROJECTED</u> <u>1998-99</u>
Number of City Commission meetings attended	35	31	30	30
Number of agendas prepared	35	23	23	30
Number of resolutions and ordinances filed	80	75	75	60
Number of elections administered	0	2	0	0
Number of job advertisements placed	0	7	5	10
Number of tests given	0	7	0	2





## FINANCE AND ADMINISTRATION

<i>EXPENDITURES</i>	ACTUAL <u>1994-945</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$321,942	\$304,906	\$367,846	\$368,100	\$406,400	\$360,00
Operating Expenses	<u>180,280</u>	<u>215,194</u>	<u>170,541</u>	<u>208,800</u>	<u>250,100</u>	<u>254,700</u>
TOTAL	\$502,222	\$520,101	\$538,386	\$576,900	\$656,500	\$614,700

<u>PERMANENT POSITIONS</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Finance Director	1.00	1.00	1.00
Personnel Director	1.00	1.00	1.00
Chief Acct/Asst Fin Dir	1.00	1.00	1.00
C.S. Super/Acct	1.00	1.00	1.00
Accountant	.00	.00	1.00
Accounting Clerk III	3.00	3.00	2.00
Accounting Clerk II	1.00	1.00	1.00
Accounting Clerk I	1.00	1.00	1.00
Computer Systems Analyst	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
TOTAL	10.00	10.00	9.00

### *SIGNIFICANT EXPENDITURE CHANGES*

1. Implementing a new computer system has increased spending in areas as maintenance agreements and office supplies.

### *ACTIVITY DESCRIPTION*

Finance and Administration is responsible for the accounting and reporting of financial activities and the recording and maintaining of official city records. Approximately 45% of the Finance and Administration budget is funded by the Water and Sewer Enterprise Fund and the Solid Waste Enterprise Fund.

The department is organized into two units with overlapping responsibilities as follows:

The Finance Director is responsible for the financial activities of the City. This includes the accounting and reporting of all financial transactions, maintaining permanent accounting records, budget presentations, budget monitoring, preparation of special reports and the investment of idle funds. This office is responsible for the disbursement of all monies, including payroll, and for the proper documentation and reporting which this entails. The Finance Office also processes all insurance claims and maintains fixed asset records and assists other departments with data processing needs.

The Customer Service office handles the billing of water, sewer, garbage, stormwater utility fees, and payments for licenses, permits and other city revenues. The personnel in this office are often the general public's first contact with City Hall and they provide information with regard to water, sewer and garbage and they may direct customers to various other offices for additional assistance.

### *ACTIVITY GOALS*

1. Complete billing cycle accurately and on a timely basis.
2. Process cash receipts and disbursements accurately and in a timely manner.
3. Provide and maintain accurate financial information.
4. Provide polite and cordial contact to the general public.

### *ACTIVITY OBJECTIVES*

1. Provide customers with bills on a monthly basis.
2. Process cash receipts on a daily basis.
3. Complete payroll accurately on a weekly basis.
4. Provide payments to all vendors accurately and timely.
5. Maintain insurance policies and file claims as necessary.
6. Prepare routine and special reports as necessary.
7. Maintain general ledgers and provide up-to-date budget analyzes for all funds and departments.
8. Invest idle funds efficiently and effectively.
9. Provide information to Commission, City Manager, Department Heads, and Citizens.

*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>PROJECTED</u> <u>1997-98</u>	<u>PROJECTED</u> <u>1998-99</u>
Number of utility bills mailed	73,295	70,101	73,015	74,000	74,000
Number of penalty notices mailed	11,987	12,751	12,824	13,000	13,000
Number of payroll checks prepared	7,328	4,339	3,760	4,000	3,600
Number of accounts payable checks issued	5,094	4,550	4,922	5,000	4,750
Number of insurance claims filed	22	20	17	15	15









CIVIL SERVICE

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$8,411	\$605	\$936	\$1,100	\$1,000	\$1,100
Operating Expenses	6,476	4,606	6,918	5,200	10,000	5,200
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL	 \$14,887	 \$5,211	 \$7,855	 \$6,300	 \$11,000	 \$6,300

PERMANENT POSITIONS

Recording Secretary

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*SIGNIFICANT EXPENDITURE CHANGES*

1. Decrease activity required by the Civil Service Board due to the Employee Relations Coordinator position under the City Manager.

*ACTIVITY DESCRIPTION*

This department, composed of five unpaid board members appointed by the City Commission and a paid part-time secretary, is responsible for assisting in personnel matters as necessary. The board assists the City Commission, City Manager, department heads and employees in personnel matters covered by the Civil Service Ordinance.

*ACTIVITY GOALS*

1. Assist in personnel matters as necessary.

*ACTIVITY OBJECTIVES*

1. Maintain records and minutes of all Civil Service Board meetings.

*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>PROJECTED</u> <u>1997-98</u>	<u>PROJECTED</u> <u>1998-99</u>
Number of Regular Board meetings	6	6	8	4	4
Number of joint meetings with City Commission	2	2	0	1	1
Number of joint meetings with Employees Committee	2	2	4	N/A*	N/A*
Number of job advertisements placed	8	8	4	N/A*	N/A*
Number of tests given	8	8	0	0	0
Number of appeals hearings	0	1	0	0	0
Number of special joint meetings	3	3	0	0	0

\*Activities moved to City Manager's Department

FUND ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
	<b>GENERAL GOVERNMENT - CIVIL SERVICE</b>						
	<b>PERSONAL SERVICES</b>						
001	513.13.00 Salaries & Wages/Parttime	\$ 6,721	\$ 600	\$ 777	\$ 800	\$ 800	\$ 800
001	513.21.00 FICA Taxes	514	41	59	100	100	100
001	513.22.00 Retirement Contributions	1,062	(36)	0	0	0	0
001	513.24.00 Workers' Compensation	100	0	100	100	100	100
001	513.28.01 Training & Travel	13	0	0	100	0	100
	Sub-total Personal Services	\$ 8,411	\$ 605	\$ 936	\$ 1,100	\$ 1,000	\$ 1,100
	<b>OPERATING EXPENSES</b>						
001	513.31.01 Professional Services	\$ 0	\$ 0	\$ 65	\$ 1,000	\$ 0	\$ 1,000
001	513.41.00 Telephone/Communications Services	220	629	203	300	300	300
001	513.42.00 Postage, Frt, Express	0	0	50	0	100	0
001	513.43.01 Utility Services	1,186	1,366	1,417	1,100	3,100	1,100
001	513.46.01 Repair & Maintenance Services	140	0	0	400	0	400
001	513.47.00 Printing & Binding	0	344	0	200	200	200
001	513.49.01 Other Charges & Obligations	152	143	379	500	500	500
001	513.50.00 Advertising	4,613	871	3,398	1,000	5,100	1,000
001	513.51.00 Office Supplies	165	1,035	1,071	300	300	300
001	513.54.00 Subscription & Membership	0	217	335	400	400	400
001	513.64.00 Machinery & Equipment	0	0	0	0	0	0
	Sub-total Operating Expenses	\$ 6,476	\$ 4,606	\$ 6,918	\$ 5,200	\$ 10,000	\$ 5,200
	<b>TOTAL CIVIL SERVICE</b>	\$ 14,887	\$ 5,211	\$ 7,855	\$ 6,300	\$ 11,000	\$ 6,300

GENERAL GOVERNMENT - OTHER SERVICES

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$214,109	\$39,610	\$25,312	\$19,600	\$10,000	\$39,600
Operating Expenses	<u>73,001</u>	<u>92,233</u>	<u>94,398</u>	<u>77,000</u>	<u>95,2000</u>	\$78,700
TOTAL	\$287,110	\$131,844	\$119,710	\$96,600	\$105,200	\$118,300

PERMANENT POSITIONS

N/A

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*SIGNIFICANT EXPENDITURE CHANGES*

1. The Debt Service has increased due to a semi-annual payment for the new computer system.

building and provides for the maintenance and repairs of these buildings. Volusia County provides for the operations of the Library and local business people operate the Chamber of Commerce.

*ACTIVITY DESCRIPTION*

This is a non-department established to record expenditures that are not allocated to the various departments. These expenditures include some insurance expenses, election expenses, advertising, grants and aids, annual service award payments. It also includes utilities, operating supplies and repairs for the City Hall building which houses the City Manager, Finance and Administration, Civil Service, Police and Protective Inspection departments. The City owns the Library building and the Chamber of Commerce

*ACTIVITY GOALS*

N/A

*ACTIVITY OBJECTIVES*

N/A

*ACTIVITY MEASUREMENTS*

N/A





**GENERAL GOVERNMENT - CAPITAL OUTLAY**

<i>EXPENDITURES</i>	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>BUDGET</u> <u>1997-98</u>	<u>AMENDED</u> <u>1997-98</u>	<u>BUDGET</u> <u>1998-99</u>
Capital Outlay	\$ 34,201	\$ 8,587	\$ 24,641	\$ 14,500	\$ 21,600	\$ 10,000
Debt Service	<u>144,102</u>	<u>142,887</u>	<u>173,192</u>	<u>197,200</u>	<u>197,200</u>	<u>237,900</u>
 TOTAL	 \$178,303	 \$151,474	 \$197,833	 \$211,700	 \$197,200	 \$247,900

PERMANENT POSITIONS

N/A

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*SIGNIFICANT EXPENDITURE CHANGES*

1. Eliminated incentive bonus.

*ACTIVITY DESCRIPTION*

This is a non-department established to record the equipment expenditures of the general government departments and for acquisitions of land or improvements that cannot be properly allocated to other departments.

*ACTIVITY GOALS*

N/A

*ACTIVITY OBJECTIVES*

N/A

*ACTIVITY MEASUREMENTS*

N/A





## LAW ENFORCEMENT

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	PROPOSED <u>1998-99</u>
Personal Services	\$1,437,587	\$1,339,431	\$1,317,516	\$1,385,400	\$1,415,900	\$1,327,600
Operating Expenses	154,602	141,589	152,530	147,700	151,700	146,500
Capital Outlay	<u>19,290</u>	<u>18,800</u>	<u>40,781</u>	<u>34,000</u>	<u>84,000</u>	<u>0</u>
TOTAL	\$1,611,479	\$1,499,820	\$1,510,827	\$1,567,100	1,651,600	\$1,474,100

<u><i>PERMANENT POSITIONS</i></u>	<u>1995-96</u>	<u>199 6-97</u>	<u>1997-98</u>
Police Chief	1.00	1.00	1.00
Police Captain	1.00	1.00	.00
Lieutenant/CID	1.00	1.00	2.00
Police Sergeant	4.00	4.00	4.00
Police Corporal	3.00	3.00	3.00
Police Investigator	2.00	2.00	2.00
Police Officers	11.00	11.00	11.00
Telecommunicators	4.00	4.00	4.00
Animal Control Officer	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00
Office Assistant II/CID	1.00	1.00	1.00
Office Assistant II/Records	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	31.00	31.00	31.00

### *SIGNIFICANT EXPENDITURE CHANGES*

1. None

### *ACTIVITY DESCRIPTION*

The Police Department is charged with the responsibility of preserving peace and good order and providing for the security of all persons and property within the city. There are five distinct activities included in the Law Enforcement budget.

The communications activity provides radio communications services, telephone answering services (regular and 9-1-1), and the breakdown of paperwork for prisoner transport and court processing.

The police patrol activity provides the first response to criminal activity and calls for police service, and serves to deter criminal acts through observation and inspection. It also regulates traffic, enforces federal, state and local laws and ordinances, and investigates reported or suspected crimes.

The investigation division specializes in the investigation of crimes after the initial report is taken by patrol officers. They are responsible for the collection of evidence, questioning of witnesses and suspects, preparation of criminal cases, and the apprehension of suspects. This division is also responsible for an on-going investigation of all crimes reported until they are cleared or until all leads are exhausted. They also conduct undercover narcotics operations, prepare all search warrants, affidavits, etc., serve search warrants, inventory confiscated property, and submit evidence to the crime lab for processing. The duties of the animal control officer include patrolling city streets, apprehending stray animals, transferring unclaimed animals to the County Humane Society, investigating complaints of reported violations, and issuing citations when warranted.

### *ACTIVITY GOALS*

1. Provide prompt radio communications service.
2. Provide fast, efficient telephone answering service.
3. Maintain police information effectively.
4. Provide thorough and complete patrol of the city.
5. Enforce all laws in a non-discriminatory manner.
6. Respond promptly to requests for police service.
7. Provide thorough offense reports to minimize time spent by investigators.
8. Provide investigative services to insure adequate and thorough investigations are conducted.
9. Control the stray animal population.
10. Provide residents with protection from loose and dangerous animals.

*ACTIVITY OBJECTIVES*

1. Reduce the error rate to less than 1% on the teletype.
2. Dispatch calls for service within an average of one minute or less.
3. Provide immediate notification to ambulance, fire and wrecker services.
4. Achieve response time of 2 minutes or less on all calls for police assistance.
5. Maximize traffic safety and reduce accidents by 5%.

6. Reduce crime.
7. Achieve above 50% minimum recovery of stolen property.
8. Coordinate investigative efforts to achieve a maximum workload of 25 cases per month per investigator.
9. Reduce the number of stray animals within the City.

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*ACTIVITY MEASUREMENTS*

	ACTUAL <u>1995</u>	ACTUAL <u>1996</u>	ACTUAL <u>1997</u>	PROJECTED <u>1998</u>	PROJECTED <u>1999</u>
Number of calls dispatched	15,182	16,043	19,502	18,000	18,000
Number of reports processed	5,470	6,305	6,809	6,500	6,500
Average response time (minutes)	2.57	2.45	2.00	2.00	2.00
Number of traffic accidents	489	519	507	510	510
Crimes per 100,000 population	7,956	8,000	8,000	N/A	N/A
Number of active reserves	4	8	7	8	8
Number of animal licenses issued (FY)	183	200	106	130	130







FIRE CONTROL

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$508,231	\$468,313	\$519,111	\$559,600	\$591,300	\$576,700
Operating Expenses	75,420	63,509	\$69,382	76,900	73,300	\$78,600
Capital Outlay	<u>8,749</u>	<u>37,317</u>	<u>\$10,881</u>	<u>15,000</u>	<u>21,000</u>	<u>0</u>
TOTAL	\$592,400	\$569,139	\$599,375	\$651,500	\$685,600	\$655,300

<u><i>PERMANENT POSITIONS</i></u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Fire Chief	1.00	1.00	1.00
Captain	1.00	1.00	1.00
Fire Lieutenant	3.00	2.00	2.00
Driver Engineer	3.00	3.00	3.00
Firefighters/EMT	3.00	3.00	3.00
Fire Inspector	<u>.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	10.00	11.00	11.00

<u><i>PERMANENT PART TIME POSITIONS</i></u>			
Permanent Part-time	6.00	6.00	6.00

*SIGNIFICANT EXPENDITURE CHANGES*

1. None.

*ACTIVITY DESCRIPTION*

This department has the responsibility of preserving and protecting lives and property from fire or other disasters that may occur. The main functions performed include: fighting fires, performing rescue operations, handling hazardous material spills and leaks, promoting fire prevention, and providing emergency medical treatment for the sick and injured. All full-time personnel maintain Emergency Medical Technician (EMT) or paramedic certification. The full-time firefighters are assisted by State certified permanent part-time firefighters.

*ACTIVITY GOALS*

1. Minimize fire losses.
2. Reduce fire hazards.
3. Provide fire prevention training to schoolchildren, residents and business owners.
4. Provide higher levels of training to employees.
5. Reduce equipment down-time.

6. Respond immediately to alarms.

7. Reduce code violation related fires.

*ACTIVITY OBJECTIVES*

1. Maintain a response time of 4 – 6 minutes for all high priority emergency calls.
2. Enforce fire and building codes and increase fire protection. Perform annual fire inspections of all businesses and retirement facilities.
3. Allow time to work with schools and retirement homes on fire prevention and safety.
4. Allow opportunities for training and education while on duty.
5. Develop and maintain weekly and monthly preventative maintenance on all equipment.
6. Maintain a ready response mode at all times by positioning personnel and equipment accordingly.
7. Increase and improve pre-emergency plan and company inspection programs.

*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1994</u>	<u>ACTUAL</u> <u>1995</u>	<u>ACTUAL</u> <u>1996</u>	<u>ACTUAL</u> <u>1997</u>	<u>PROJECTED</u> <u>1998</u>
Number of fire responses	140	138	145	169	169
Number of medical responses	1,367	1,312	1,320	1,285	1275
Number of other responses	N/A	147	150	128	130
Total estimated fire losses	\$202,950	\$583,749	\$250,000	\$110,925	200,000
Number of locations inspected	838	N/A	N/A	N/A	N/A
Number of part-time	6	3	3	6	6
Number of Support Unit members	10	10	10	10	10
Number of vehicle accidents responses	N/A	186	180	162	175
Number of environmental responses	N/A	6	4	3	3







PROTECTIVE INSPECTION

<i>EXPENDITURES</i>	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>BUDGET</u> <u>1997-98</u>	<u>AMENDED</u> <u>1997-98</u>	<u>BUDGET</u> <u>1998-99</u>
Personal Services	\$163,283	\$182,845	\$137,844	\$142,300	\$144,000	\$147,600
Operating Expenses	46,527	45,030	57,400	51,400	59,900	55,400
Capital Outlay	<u>1,752</u>	<u>12,978</u>	<u>2,700</u>	<u>3,000</u>	<u>3,800</u>	<u>0</u>
TOTAL	\$211,562	\$240,852	\$197,944	\$196,700	\$207,700	\$203,000

<u>PERMANENT POSITIONS</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Chief Building Official	1.00	1.00	1.00
Admin Assistant	1.00	1.00	1.00
Code Admin Clerk	1.00	1.00	1.00
Code Enforcement Officer	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	4.00	4.00	4.00

\*\*\*\*\*

*SIGNIFICANT EXPENDITURE CHANGES*

1. Increase in professional services and advertising.

*ACTIVITY DESCRIPTION*

This department is responsible for issuing all building permits, which include electrical, plumbing, mechanical, and sewer and performs inspections pertaining to these permits. Other permits issued include special events, tents, signs, garage sales and tree removal. All new applications are submitted to this office, where they are processed and checked for zoning and business regulations. Property rezoning and variance applications are processed by this office and brought before the board for public

hearings. This office works very closely with the Board of Planning and Appeals and the Redevelopment Board. The office secretary also acts as the Boards' secretary. The Building Official co-ordinates work with the Fire Inspectors and the Code Enforcement Officer. The code enforcement officer's duties include patrolling the city, and contacting property owners for violations of City Ordinances concerning junk vehicles, high weeds, etc and issues 72-hour notices or N.T.A.'s (Notice to Appear). This person also checks businesses for current occupational licenses.

### *ACTIVITY GOALS*

1. Provide through inspections of zoning, construction and health regulations in accordance with municipal building codes and ordinances to promote the health, safety and welfare of the public.
2. Provide information and assistance to residents, builders and business owners.
3. Canvass the city to rehabilitate or eliminate sub-standard housing and commercial buildings.
4. Control violations of City ordinances in an impartial manner.
5. Insure all city businesses are properly licensed and administers the collection of occupational licenses and renewals.
6. Coordinate work with the Fire Inspectors to keep the city up to code and inspect all city businesses.

### *ACTIVITY OBJECTIVES*

1. Enforce the provisions of the City's building, zoning and licensing codes.
2. Provide all inspections promptly.
3. Process applications and permits in a timely manner.
4. Provide information to various boards, City Commission and City Manager.
5. Reduce the number of City Ordinance violations within the City.
6. Process all appeals, variances, rezonings, amendments and comprehensive land use matters through the Board of Planning and Appeals.
7. Maintain occupational license and sign permit records of renewals and new licenses.

*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>PROJECTED</u> <u>1997-98</u>	<u>PROJECTED</u> <u>1998-99</u>
Number of building permits issued	751	759	684	760	760
Number of other permits issued	0	0	0	0	** 400
Number of occupational license renewals	1,448	1,486	1,436	1400	1440
Number of new occupational licenses issued	215	285	214	280	270
Number of code enforcement inspections & notices	669	1,320	*2610	2400	1400
Number of building inspections performed	1,196	760	*1286	1400	1400
Number of license registrations	269	154	340	350	350
Number of Board of Planning and Appeals meetings	10	10	15	10	10

\*In the past the building and code enforcement inspectors were combined and done by the Building Inspector.

\*\*Other permits include those permits issued that are not relative to the changes or repairs of structures. These permits have been included with the building permits issued totals in the past and had little impact on the overall total. However, since the code administration office became responsible for issuing garage sale permits as of April 1998 and with the increase in special event permits for businesses they have been separated.







TRANSPORTATION/ROAD AND STREET FACILITIES

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$332,604	\$242,974	\$270,321	\$232,200	\$231,500	\$360,300
Operating Expenses	173,228	192,597	174,331	216,000	219,800	232,300
Capital Outlay	<u>25,684</u>	<u>81,995</u>	<u>197,478</u>	<u>50,200</u>	<u>173,800</u>	<u>22,200</u>
TOTAL	\$531,516	\$517,567	642,130	\$498,400	\$625,100	614,800

<u>PERMANENT POSITIONS</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Public Works Director	.20	.20	.30
Public Works Manager	.00	.00	.33
Foreman	1.00	1.00	1.00
Staff Assistant	.50	.25	.50
Admin Assistant	.00	.25	.50
Garage Supervisor	.25	.25	.50
Sr Mechanic	1.50	1.50	2.00
Heavy Equip Operator	2.00	1.00	.00
Equip Opr/Maint Wrkr	<u>4.50</u>	<u>2.50</u>	<u>4.00</u>
Total	9.95	6.95	9.13

*SIGNIFICANT EXPENDITURE CHANGES*

1. A new fuel-monitoring program will be installed and street lighting maintenance.

- 2. Clean, Maintain and construct neighborhood drainage systems throughout the community and residential areas.
- 3. Maintain and repair City vehicles and equipment with a minimum of down-time and expense.

*ACTIVITY DESCRIPTION*

This department is responsible for the maintenance of streets, sidewalks, bridges, traffic lights and signs. The City Garage is included in this department and it is responsible for providing maintenance and repairs to 68 cars and trucks, 20 off-road vehicles and other pieces of equipment.

The department has prepared reports on the condition of City storm drainage system, streets and sidewalks. These reports are being used to determine priorities for repair and maintenance during the year. Cost information for resurfacing is \$26,928 per mile and sidewalk on one side of street only, cost is \$26,748 per mile.

1. *ACTIVITY OBJECTIVES*

- 1. Continue preventative maintenance program for all City equipment.
- 2. Reduce maintenance and repair costs through preventative maintenance programs.
- 3. Continue street resurfacing, sidewalk maintenance and construction.
- 4. Improve safety awareness among employees.

*ACTIVITY GOALS*

1. Maintain streets, sidewalks, and traffic signal systems effectively.

\*\*\*\*\*

*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>ACTUAL</u> <u>1997-98</u>	<u>PROPOSED</u> <u>1998-99</u>
Paved Streets	50.3 miles	50.3 miles	50.3 miles	50.3 miles	55.0miles
Unpaved Streets	1.3 miles	1.3 miles	1.3 miles	.80 miles	.80 miles
Sidewalks	23.0 miles	23.0 miles	23.0 miles	24.0 miles	26.0 miles
Resurface Streets					



FUND ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
	<b>TRANSPORTATION/ROAD &amp; STREET FACILITIES</b>						
	<b>OPERATING EXPENSES</b>						
001	541.31.01 Professional Services	\$ 200	\$ 827	\$ 795	\$ 1,000	\$ 1,600	\$ 2,000
001	541.34.00 Contractual Services	0	0	0	0	0	0
001	541.41.00 Telephone/Communications Services	800	868	357	800	800	900
001	541.42.00 Postage, Freight, & Express	172	285	232	300	300	400
001	541.43.01 Utility Services	2,122	2,344	2,090	2,000	2,400	2,500
001	541.43.50 Street Lighting	72,864	84,032	82,051	92,200	92,200	92,200
001	541.43.60 Traffic Lights	11,848	12,149	15,119	12,000	12,000	12,000
001	541.44.00 Rentals & Leases	1,602	266	637	2,800	2,800	3,200
001	541.45.00 Non-Employee Insurance	14,428	13,012	12,156	13,700	13,700	22,000
001	541.46.01 Repair & Maintenance Services	3,422	6,090	4,848	5,000	7,500	7,100
001	541.46.10 Traffic Light Repairs	324	13,004	1,336	12,000	9,500	9,000
001	541.46.50 Vehicle Repairs & Maintenance	23,059	15,337	11,923	21,500	19,500	23,700
001	541.47.00 Printing & Binding	323	381	0	400	400	400
001	541.49.01 Other Charges & Obligations	2,571	239	1,100	500	500	500
001	541.49.10 Other Special Charges	0	2,500	77	1,000	1,000	1,000
001	541.49.20 Tree Removal	4,708	2,930	4,479	6,000	5,000	6,000
001	541.51.00 Office Supplies	656	459	713	1,000	1,300	1,500
001	541.52.01 Operating Supplies	17,922	21,765	17,016	20,000	27,500	25,700
001	541.52.10 Signs & Materials	4,177	3,317	5,333	6,000	5,000	6,000
001	541.52.50 Fuel & Oil Supplies	5,701	6,399	7,087	7,500	7,500	9,000
001	541.53.00 Road Materials & Supplies	6,223	6,350	6,966	10,000	9,000	7,000
001	541.54.00 Subscriptions & Memberships	105	45	15	300	300	600
	Sub-total Operating Expenses	\$ 173,228	\$ 192,597	\$ 174,331	\$ 216,000	\$ 219,800	\$ 232,700



## BUILDINGS AND GROUNDS

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$344,612	\$276,783	\$223,430	\$234,100	\$232,600	\$255,100
Operating Expenses	72,324	80,995	82,701	91,300	87,900	93,600
Capital Outlay	<u>197,759</u>	<u>284,902</u>	<u>52,402</u>	<u>44,000</u>	<u>38,600</u>	<u>43,500</u>
TOTAL	\$614,695	\$642,680	\$358,533	\$369,400	\$359,400	\$392,200

<u>PERMANENT POSITIONS</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Public Works Director	.20	.20	.20
Public Works Manager	.00	.00	.33
Bldgs & Grds Supervisor	.00	1.00	1.00
Foreman	1.00	.00	.00
Hvy Equip Opr	.00	1.00	1.00
Equip Opr/Maint Wrkr	5.00	3.00	3.00
Tradesworker	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
Grounds Specialist	<u>1.00</u>	<u>1.00</u>	<u>.00</u>
Total	9.20	7.20	7.53

### *SIGNIFICANT EXPENDITURE CHANGES*

1. New irrigation system for Hollyland Park, ballpark maintenance equipment and new mowers.

*ACTIVITY DESCRIPTION*

The Buildings and Grounds department is responsible for the development and maintenance of parks, grounds, park facilities, all medians, right-of-ways and other City buildings. These facilities include:

Sunrise Park (N & S)	Daytona Clubhouse
Sica Hall	Hollyland Park
Big Tree Park	MacArthur Circle
Ross Point Park	Ivanhoe Park
Median Strips	Grove Street Park
City Hall	Youth Center
Holly Hill Library	Box Car Memorial

This budget provides funds for a new park to be constructed in the Shadow Lane nature area. The improvements include playground equipment and an additional ballfield. Improvements with plantings and irrigation are planned for parks and highway medians.

This budget provides funds for highway maintenance of the FDOT roads US1/Ridgewood Avenue and Nova Road.

*ACTIVITY GOALS*

1. Provide residents with buildings, parks and grounds that are safe, useful, attractive and meet the needs of the community.
2. Provide colorful and attractive planting around the City to enhance the community.
3. Provide more attractive welcome signs to the City to welcome residents back and tourist or newcomers to our area.
4. Develop open spaces as needed.
5. To actively pursue grants and funding to enrich our recreational programs.

*ACTIVITY OBJECTIVES*

1. Develop a comprehensive maintenance program to increase the attractiveness and safety of facilities.
2. Reduce time spent on weed control by the effective use of herbicides.
3. Reduce vandalism damage.

*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>PROJECTED</u> <u>1997-98</u>	<u>PROJECTED</u> <u>1998-99</u>
Number of acres of park space	52.0	54.0	54.0	89.0	98
Building area square footage	42,200	43,200	43,200	45,200	50,000
Number of playgrounds	3	3	3	5	6
Number of ball fields	5	5	5	5	6
Number of public boat ramps	1	1	1	3	2
Number of fishing piers	3	3	3	3	3
Number of public overlooks to the Halifax River	0	0	10	12	12
Construction of new Parks and Recreational areas	0	0	0	2	1







RECREATION DEPARTMENT

<i>EXPENDITURES</i>	<u>ACTUAL 1994-95</u>	<u>ACTUAL 1995-96</u>	<u>ACTUAL 1996-97</u>	<u>BUDGET 1997-98</u>	<u>AMENDED 1997-98</u>	<u>BUDGET 1998-99</u>
Personal Services	\$ 94,902	\$146,857	\$138,872	\$157,100	\$152,300	\$197,100
Operating Expenses	81,665	77,954	76,781	111,600	90,600	101,400
Capital Outlay	<u>9,293</u>	<u>18,128</u>	<u>4,526</u>	<u>10,000</u>	<u>16,200</u>	<u>10,000</u>
TOTAL	\$185,860	\$242,938	\$220,179	\$278,700	259,100	\$308,500

<u>PERMANENT POSITIONS</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Recreation Supervisor	1.00	1.00	1.00
Program Supervisor	.00	.00	1.00
Staff Assistant	1.00	1.00	1.00
Youth Center Worker	.50	1.00	1.00
Custodian	1.00	1.00	1.00
Caretaker	<u>.50</u>	<u>.50</u>	<u>.50</u>
Total	4.00	4.50	5.50

<u>TEMPORARY POSITIONS</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Day Camp Counselors	7.00	7.00	7.00

*SIGNIFICANT EXPENDITURE CHANGES*

1. New Program Supervisor position due to the construction of a new Municipal Gymnasium.
2. Additional caretaker maintenance at City Hall 24 hours a week.

*ACTIVITY DESCRIPTION*

The Recreation department is responsible for the planning of various programs and special activities. The programs include, but are not limited to: youth center activities, Christmas parade, Christmas tree lighting ceremony, youth baseball, and basketball; senior programs; and summer day camp. In addition, the department presents special activities such as the City Hall Christmas Lighting ceremony, parade and paradefest.

For eight months of the year, during spring baseball, summer day camp and fall baseball, the Recreation department operates the concession stand located in Hollyland Park.

*ACTIVITY GOALS*

1. Provide a variety of quality recreational programs that are affordable and meet the needs of the community.
2. Use staff and facilities to optimum.
3. Provide staff and leadership for our new municipal gymnasium.

*ACTIVITY OBJECTIVES*

1. Continue current schedule of programs and build new programs around municipal gym.
2. Develop additional programs to increase community participation.
3. Develop and promote programs to encourage senior participation.
4. Operate concession stand at a profit.
5. Operate Youth Center and municipal gymnasium.
6. Encourage all citizens to take a more active part in our City and take ambassadors for our City.

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*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>PROJECTED</u> <u>1997-98</u>	<u>PROJECTED</u> <u>1998-99</u>
Number of ball fields	4	4	4	4	5
Number of tennis courts	1	1	1	1	1
Number of shuffleboard courts	9	9	9	9	9
Number of community centers	1	1	1	1	2
Number of other recreations centers	4	4	4	4	5
Number of youth baseball participants	650	650	650	680	700
Number of summer day camp weekly registrations	480	480	480	500	500
Number of senior participants	300	300	300	400	450







**LAW ENFORCEMENT TRUST FUND**

**ANNUAL BUDGET**

**1998 - 1999**

LAW ENFORCEMENT TRUST FUND

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$4,000	\$3,750	\$0	\$0	\$0	\$0
Operating Expenses	7,269	6,655	6,257	5,900	8,500	5,900
Capital Outlay	<u>9,256</u>	<u>21,306</u>	<u>1,515</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$20,525	\$31,711	\$7,772	\$5,900	\$8,500	\$5,900

*PERMANENT POSITIONS*

N/A

*SIGNIFICANT EXPENDITURE CHANGES*

N/A

*ACTIVITY DESCRIPTION*

The Law Enforcement Trust Fund is an expendable trust fund established to record confiscated property forfeiture revenues, interest earnings and the expenditure of those revenues for law enforcement purposes. This budget does not anticipate any future revenues and provides only a plan for the expenditure of prior year revenues.



**YOUTH CENTER**

**ANNUAL BUDGET**

**1998 - 1999**

YOUTH CENTER

<i>EXPENDITURES</i>	ACTUAL <u>1993-94</u>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	BUDGET <u>1996-97</u>	AMENDED <u>1996-97</u>	BUDGET <u>1997-98</u>
Operating Expenses	\$ 0	\$ 920	\$ (511)	\$0	\$1,500	\$100
TOTAL	\$ 0	\$ 920	\$ (511)	\$0	\$1,500	\$100

\*\*\*\*\*

*PERMANENT POSITIONS*

N/A

*ACTIVITY DESCRIPTION*

The Youth Center Fund was established to account for program revenue and expenses as recommended by the Library/Youth Center Board.

The Youth Center is a focal point for youth activities in our community.



**COMMUNITY DEVELOPMENT**

**BLOCK GRANT**

**ANNUAL BUDGET**

**1998 - 1999**

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Operating Expenses	\$0	\$0	\$1,333	\$2,000	\$2,000	\$2,000
Capital Outlay	<u>0</u>	<u>0</u>	<u>10,705</u>	<u>110,200</u>	<u>116,400</u>	<u>110,100</u>
TOTAL	\$0	\$0	\$12,038	\$112,200	\$118,400	\$112,100

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*PERMANENT POSITIONS*

N/A

*ACTIVITY DESCRIPTION*

The Community Development Block Grant Fund was established to record revenues from the CDBG funds and to record the expenditure of those funds in approved CDBG areas.

This budget provides for drainage and wastewater projects in those areas.

FUND ACCOUNT		ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>CDBG FUND</b>						
		<b>REVENUES</b>						
140	331.500	Community Development Block Grant Funds	\$ 0	\$ 0	\$ 12,038	\$ 112,200	\$ 118,400	\$ 112,100
140	361.100	Interest on Investments	0	0	0	0	0	0
		<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,038</b>	<b>\$ 112,200</b>	<b>\$ 118,400</b>	<b>\$ 112,100</b>
		<b>EXPENDITURES</b>						
140	519.800	Grants & Aids	\$ 0	\$ 0	\$ 1,333	\$ 2,000	\$ 2,000	\$ 2,000
140	541.630	Improvements Other Than Bldgs	0	0	10,705	0	31,200	55,200
140	542.631	Sidewalks	0	0	0	32,900	32,900	16,700
		Drainage	0	0		52,300	52,300	38,200
		Wastewater Lift Station Rehabilitation	0	0	0	25,000	0	0
		<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,038</b>	<b>\$ 112,200</b>	<b>\$ 118,400</b>	<b>\$ 112,100</b>

**LOCAL LAW ENFORCEMENT**

**BLOCK GRANT**

**ANNUAL BUDGET**

**1998 - 1999**

LOCAL LAW ENFORCEMENT BLOCK GRANT

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Operating Expenses	\$0	\$0	\$0	\$0	\$ 800	\$1,000
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,600</u>	<u>15,100</u>
TOTAL	\$0	\$0	\$0	\$0	\$21,400	\$16,100

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*PERMANENT POSITIONS*

N/A

*ACTIVITY DESCRIPTION*

The Local Law Enforcement Block Grant was established to record revenues from the LLEBG funds and to record the expenditure of those funds in approved LLEBG areas.

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>LOCAL LAW ENFORCEMENT BLOCK GRANT</b>						
		<b>REVENUES</b>						
150	331.23.00	Local Law Enforcement Block Grant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,700	\$ 14,500
150	361.10.00	Interest on Investments	0	0	0	0	600	0
150	381.60.00	Transfer from General Fund					2,100	1,600
		<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21,400</b>	<b>\$ 16,100</b>
		<b>EXPENDITURES</b>						
150	521.56.01	Program Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800	\$ 1,000
150	521.64.00	Machinery & Equipment	0	0	0	0	20,600	15,100
		<b>TOTAL EXPENDITURES *</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21,400</b>	<b>\$ 16,100</b>
		* Expenditures to be Recommended by Advisory Committee						

**DRAINAGE**

**ANNUAL BUDGET**

**1998 - 1999**

## STORMWATER DRAINAGE

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$43,041	\$51,455	\$52,700	\$56,400	\$56,500	\$77,300
Operating Expenses	16,632	31,675	28,900	38,600	58,400	47,700
Capital Outlay	<u>368,955</u>	<u>166,019</u>	<u>275,000</u>	<u>265,000</u>	<u>422,600</u>	<u>255,000</u>
TOTAL	\$428,628	\$249,149	\$356,600	\$360,000	\$537,500	\$380,000

<u>PERMANENT POSITIONS</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Public Works Manager	.00	.00	.33
Hvy Equip Opr	1.00	1.00	1.00
Equip Opr/Maint Worker	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	2.00	2.00	2.33

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### *SIGNIFICANT EXPENDITURE CHANGES*

1. Public Works Manager position was created.
2. Construct new bridge at Alta Drive over 11<sup>th</sup> Street Canal.
3. To obtain equipment to assist staff in flood and drainage control.
4. Purchase a new street sweeper to maintain city streets.

### *ACTIVITY DESCRIPTION*

The Stormwater Drainage Fund is a special revenue fund established to record stormwater revenues and the expenditure of those revenues for the repair maintenance and improvement of

the stormwater drainage system. The stormwater utility fee revenue is anticipated at \$340,000 based on current year estimates. This department is responsible for the construction of major new drainage facilities, maintenance of culverts, storm drains, and street sweeping.

### *ACTIVITY GOALS*

1. Maintain major storm drainage system.
2. Review all new construction for acceptable drainage consideration.

*ACTIVITY OBJECTIVES*

1. Reduce maintenance and repair costs through preventative maintenance programs.
2. Continue storm drainage improvements programs.
3. Improve safety awareness among employees.

4. To ensure our residents of a safe and acceptable drainage system.

5. To encourage all regulatory agencies to work together for one common goal...BETTER DRAINAGE!

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*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>ACTUAL</u> <u>1997-98</u>	<u>PROPOSED</u> <u>1998-99</u>
Storm Sewers	30.5 miles	30.5 miles	30.5 miles	30.5 miles	32.5 miles









**CAPITAL PROJECTS FUND**

**ANNUAL BUDGET**

**1998 - 1999**

CAPITAL PROJECTS FUND

<i>EXPENDITURES</i>	ACTUAL <u>1993-94</u>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	BUDGET <u>1996-97</u>	AMENDED <u>1996-97</u>	BUDGET <u>1997-98</u>
Capital Outlay	\$133,007	\$1,560	\$250,000	\$ 0	\$770,000	\$1,125,000
Reserve	<u>    0</u>	<u>    0</u>				
TOTAL	\$133,007	\$1,560	\$250,00	\$ 0	\$770,000	\$1,125,000

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*ACTIVITY DESCRIPTION*

The Capital Projects Fund was established to account for the expenditure of the debt proceeds to be used for Capital Improvements.

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>CAPITAL PROJECTS FUND</b>						
		REVENUES						
301		Debt Proceeds	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 750,000	\$ 0
301		Interest Earnings	3,145	224	2,718	0	0	0
301		Transfer from Construction Fund	18,155	0	0	0	0	0
301		Appropriated Fund Balance	0	1,336	0	0	20,000	625,000
301		Transfer from General Fund (Sol Wst)	0	0	0	0	0	425,000
301		Median Beautification Grant	0	0	0	0	0	75,000
		<b>TOTAL REVENUES</b>	<b>\$ 21,300</b>	<b>\$ 1,560</b>	<b>\$ 252,718</b>	<b>\$ 0</b>	<b>\$ 770,000</b>	<b>\$ 1,125,000</b>
		EXPENDITURES						
301		Recreational Facilities Improvements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 1,050,000
301		Fire Station/Dept. Improvements	4,835	0	0	0	0	0
301		City Hall Renovation Improvements	128,172	1,560	0	0	0	0
301		Computer System Improvements	0	0	250,000	0	20,000	0
301		Median Improvements	0	0	0	0	75,000	75,000
		Reserve for Gym	0	0	0	0	625,000	0
		<b>TOTAL EXPENDITURES</b>	<b>\$ 4,835</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 770,000</b>	<b>\$ 1,125,000</b>

**SOLID WASTE**  
**ENTERPRISE FUND**  
**ANNUAL BUDGET**  
**1998 - 1999**

## SOLID WASTE REVENUE EXPLANATION

### *State Shared Revenues*

The Recycling Grant funds anticipated represent the tenth year of participation for the City. These monies are received through the County from the State and will be used to continue the City Recycling Program.

### *Charges for Services*

Anticipated revenues for trash and garbage pickup are based on current averages. In mid-year 1997 a rate change occurred due to privatization of the solid waste service. The city was able to lower rates by approximately 8%. No change is anticipated for 1998-99.

### *Other Miscellaneous Revenue*

This is anticipated revenue from the selling of newspaper, glass and aluminum collected at the City's recycling centers and interest earning. No revenue is anticipated for 1998-99 because the contract with a private company allows them to keep the recycling revenues.

### *Loan Proceeds*

No loan proceeds are anticipated in this budget.

### *Appropriated Retained Earnings*

The 1998-99 budget anticipates transferring cash reserves to the Capital Projects Fund where it will be used to construct a recreational facility.

		1994-95	1995-96	1996-97	1997-98	1997-98	1998-99
FUND ACCOUNT	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	BUDGET
<b>PHYSICAL ENVIRONMENT/GARBAGE/SOLID WASTE CONTROL SERVICES</b>							
<b>STATE SHARED REVENUE</b>							
495	334.39.00	Recycling Grant	\$ 15,234	\$ 27,162	\$ 13,524	\$ 3,900	\$ 3,900 \$ 11,000
		Sub-total State Shared Revenues	\$ 15,234	\$ 27,162	\$ 13,524	\$ 3,900	\$ 3,900 \$ 11,000
<b>CHARGES FOR SERVICES</b>							
495	343.10.41	Trash Sales	\$ 785,085	\$ 803,832	\$ 860,205	\$ 830,000	\$ 810,000 \$ 794,000
495	343.10.42	Refuse Sales	381,666	363,677	402,640	385,000	375,000 367,000
495	343.10.43	Roll-Off Pull Charges	78,805	72,654	47,783	75,000	46,000 40,000
495	343.10.44	Roll-Off Disposal Charges	59,263	46,895	46,386	47,000	47,000 47,000
		Sub-total Charges for Services	\$ 1,304,820	\$ 1,287,058	\$ 1,357,014	\$ 1,337,000	\$ 1,278,000 \$ 1,248,000
<b>OTHER MISCELLANEOUS REVENUE</b>							
495	369.90.00	Miscellaneous	\$ 1,726	\$ 1,434	\$ 600	\$ 1,000	\$ 1,000 \$ 0
495	369.95.00	Recycling Revenue	17,540	8,000	8,824	15,000	9,700 0
495	361.20.00	Interest Earnings	9,705	14,525	25,873	14,000	25,000 25,000
495	364.42.00	Insurance Proceeds/Loss of Equipment	0	0	0	0	0 0
		Sub-total Other Misc. Revenue	\$ 28,971	\$ 23,960	\$ 35,297	\$ 30,000	\$ 35,700 \$ 25,000
<b>NON-REVENUE</b>							
495	380.10.00	Appropriated Retained Earnings	\$ 0	\$ 0	\$ 0	\$ 109,400	\$ 97,000 \$ 425,000
495	384.10.00	Sale of Equipment	0	0	0	0	440,000 0
		Total Non Revenue	\$ 0	\$ 0	\$ 0	\$ 109,400	\$ 537,000 \$ 425,000
		<b>Total Enterprise Fund Revenues</b>	<b>\$ 1,349,025</b>	<b>\$ 1,338,179</b>	<b>\$ 1,405,835</b>	<b>\$ 1,480,300</b>	<b>\$ 1,854,600 \$ 1,709,000</b>



GARBAGE/SOLID WASTE CONTROL

<i>EXPENDITURES</i>	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>BUDGET</u> <u>1997-98</u>	<u>AMENDED</u> <u>1997-98</u>	<u>BUDGET</u> <u>1998-99</u>
Personal Services	\$451,868	\$454,577	\$399,253	\$452,200	\$363,200	\$39,900
Operating Expenses	564,700	532,867	562,183	636,600	846,600	862,200
Capital Outlay	43,744	23,381	180,705	242,800	70,900	23,000
Debt Service	56,182	53,378	50,895	48,700	48,700	0
Reserve for Equip	0	0	0	0	328,200	133,600
Transfer to Capital Proj	0	0	0	0	0	425,000
Trnsfr to Gen Fund	<u>86,600</u>	<u>96,300</u>	<u>99,100</u>	<u>100,000</u>	<u>394,000</u>	<u>225,300</u>
<b>TOTAL</b>	<b>\$1,203,094</b>	<b>\$1,160,503</b>	<b>\$1,292,136</b>	<b>\$1,480,300</b>	<b>\$2,051,600</b>	<b>\$1,709,000</b>

<i>PERMANENT POSITIONS</i>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Public Works Director	.20	.20	
Public Works Supervisor	.25	.25	
Staff Assistant	.25	.25	
Garage Supervisor	.25	.25	
Solid Waste Coordinator	1.00	.00	1.00
Sr. Mechanic	1.50	1.50	
Equip Opr/Maint Wkr	.50	.50	
F'Load Refuse Truck Driver	1.00	1.00	
Auto Ref Truck Driver	2.00	2.00	
Refuse Collector/Driver	6.00	6.00	
Heavy Equipment Opr	<u>0.00</u>	<u>.00</u>	<u>_____</u>
	12.95	11.95	1.00

**SIGNIFICANT EXPENDITURE CHANGES**

1. The City contracted with a private company in April 1998 to supply all scheduled waste and recycling pick-up and disposal. This leaves one full time employee in the department.

*ACTIVITY DESCRIPTION*

This contractor is responsible for the pickup, collection and disposal of residential and commercial garbage, trash and solid waste. Residential garbage is picked up twice each week, recycling picked up once each week and trash pickup is once each week. Commercial dumpster are emptied at least once each week or as frequently as once each day, depending on the customer's needs. Roll-off containers are provided to residents for removing and commercial contains are pulled twice each month or as often as needed.

Solid Waste Management is still administrated by the Public Works Director and the Solid Waste Coordinator. By contracting, the City was able to decrease cost to the citizens and add additional services.

*ACTIVITY GOALS*

1. Collect garbage, trash and other solid waste in an effective manner.
2. Maintain communications with users to insure public needs are met.
3. Provide efficiently, timely service to our residents and commercial users at the least commercial cost.

*ACTIVITY OBJECTIVES*

1. Continue to look for more efficient methods of collecting garbage, trash, solid waste, and recyclable materials.
2. Continue recycling programs to conform with State of Florida mandates.
3. Improve safety awareness among employees.

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*ACTIVITY MEASUREMENTS*

	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>PROJECTED</u> <u>1997-98</u>	<u>PROJECTED</u> <u>1998-99</u>
Number of residential units	4,140	4,130	4116	4135	4135
Number of commercial units	535	487	476	500	500
Number of dumpster customers	135	154	181	150	150
Number of Roll-off customers	25	10	8	10	12





FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>PHYSICAL ENVIRONMENT/GARBAGE/SOLID WASTE CONTROL SERVICES</b>						
		<b>CAPITAL OUTLAY</b>						
495	534.62.00	Buildings	\$ 0	\$ 0	\$ 0	\$ 15,000	\$ 17,000	\$ 0
495	534.63.00	Improvements other than Buildings	0	0	0	0	0	0
495	534.64.00	Machinery & Equipment	43,744	20,761	180,705	223,900	50,000	12,000
495	534.64.10	Equip (Special Revenues - Recycling Grant)	0	2,620	0	3,900	3,900	11,000
		Sub-total Capital Outlay	\$ 43,744	\$ 23,381	\$ 180,705	\$ 242,800	\$ 70,900	\$ 23,000
		<b>DEBT SERVICE</b>						
495	534.71.00	Debt Service - Principal	\$ 47,600	\$ 47,600	\$ 47,598	\$ 47,500	\$ 47,500	\$ 0
495	534.72.00	Debt Service - Interest	8,582	5,778	3,297	1,200	1,200	0
		Sub-total Debt Service	\$ 56,182	\$ 53,378	\$ 50,895	\$ 48,700	\$ 48,700	\$ 0
		<b>CAPITAL RESERVES AND TRANSFERS</b>						
495	539.99.01	Budget Reserves	\$ 0	\$ 0	\$ 0	\$ 0	\$ 328,200	\$ 133,600
495	581.91.01	Transfer to General Fund	86,600	96,300	99,100	100,000	394,000	225,300
495	581.91.60	Transfer to Capital Projects Fd	0	0	0	0	0	425,000
		<b>TOTAL SOLID WASTE CONTROL SERVICES</b>	<b>\$ 1,203,094</b>	<b>\$ 1,160,503</b>	<b>\$ 1,292,136</b>	<b>\$ 1,480,300</b>	<b>\$ 2,051,600</b>	<b>\$ 1,709,000</b>

**WATER AND SEWER**

**ENTERPRISE FUND**

**ANNUAL BUDGET**

**1998 - 1999**

## WATER AND SEWER ENTERPRISE FUND REVENUE EXPLANATION

### *Water Sales*

Based on a rate increase to be effective in October, revenues from water sales will be higher than anticipated for 1997-98. A 2% increase in revenue is projected for 1998-99.

### *Meter Connection Charges*

Current estimates indicate that revenues will be more than anticipated for 1997-98. No increase is anticipated the 1998-99 budget.

### *Service Charges*

Current estimates indicate that revenues will be slightly less than anticipated for 1997-98. No increase is anticipated in 1998-99.

### *Cut-Off Charges*

Current estimates indicate that revenues will be as anticipated for 1997-98. An increase of \$1,000 is anticipated for 1998-99.

### *Hydrant Rental*

Current estimates indicate that revenues will be as anticipated for 1997-98. No increase has been projected for 1998-99.

### *Sewer Charges*

Based on a rate increase to be effective in October, revenues from sewer charges will be higher than anticipated for 1997-98. A 2% increase in revenue is projected for 1998-99.

### *Sewer Connection Charges*

Current estimates indicate that revenues will be as anticipated for 1997-98. No change is anticipated for 1998-99.

### *Interest Earnings*

Current estimates for 1997-98 indicate that earnings will be less than anticipated. No change is expected in 1998-99.

### *Other Income*

Current estimates indicate revenues will be as anticipated for 1997-98. The 1998-99 budget level is based on current year estimates.

### *Impact Fees*

Current estimates indicate that revenues will be higher than anticipated for 1997-98. The 1998-99 budget is estimated to be less than the current year estimate.

### *Appropriated Reserves*

The budget does not anticipate using any cash reserves in 1998-99.

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>WATER AND SEWER REVENUE/OPERATING FUND</b>						
		<b>FEDERAL GRANTS</b>						
400	331.39.00	Flouride Grant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		<b>WATER REVENUE</b>						
400	343.60.10	Water Sales	\$ 1,363,525	\$ 1,470,783	\$ 1,519,112	\$ 1,500,000	\$ 1,525,000	\$ 1,575,000
400	343.60.20	Meter Connection Charges	4,053	6,370	4,900	6,000	8,000	5,000
400	343.60.30	Service Charges	15,282	16,910	15,743	17,000	16,000	15,000
400	343.60.40	Cut-off Charges	17,725	19,080	21,285	20,000	20,000	21,000
400	343.60.50	Hydrant Rental	9,882	10,047	9,918	10,000	10,000	10,000
		Sub-Total Water Revenue	\$ 1,410,467	\$ 1,523,190	\$ 1,570,958	\$ 1,553,000	\$ 1,579,000	\$ 1,626,000
		<b>SEWER REVENUE</b>						
400	343.60.60	Sewer Charges	\$ 1,478,553	\$ 1,539,997	\$ 1,657,118	\$ 1,650,000	\$ 1,650,000	1,700,000
400	343.60.70	Sewer Connection Charges	700	1,300	0	2,000	2,000	2,000
400	343.60.80	Reclaimed Water Charges	0	0	2,800	2,400	2,400	2,400
		Sub-total Sewer Revenue	\$ 1,479,253	\$ 1,541,297	\$ 1,659,918	\$ 1,654,400	\$ 1,654,400	\$ 1,704,400
		<b>INTEREST EARNINGS</b>						
400	361.10.00	Investment Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
400	361.20.00	SBA Int/Wtr Rev & Opr Fd	84,967	85,856	70,167	75,000	75,000	70,000
		Sub-total Interest Earnings	\$ 84,967	\$ 85,856	\$ 70,167	\$ 75,000	\$ 75,000	\$ 70,000





WATER UTILITY SERVICE/WATER PLANT

<i>EXPENDITURES</i>	<u>ACTUAL</u> <u>1994-95</u>	<u>ACTUAL</u> <u>1995-96</u>	<u>ACTUAL</u> <u>1996-97</u>	<u>BUDGET</u> <u>1997-98</u>	<u>AMENDED</u> <u>1997-98</u>	<u>BUDGET</u> <u>1998-99</u>
Personal Services	\$460,564	\$391,588	\$379,528	\$382,300	\$376,300	\$385,900
Operating Expenses	275,658	267,512	259,545	317,400	306,900	330,200
Capital Outlay	<u>0</u>	<u>0</u>	<u>22,394</u>	<u>31,800</u>	<u>48,300</u>	<u>31,300</u>
TOTAL	\$736,222	\$659,101	\$661,466	\$731,500	\$731,500	\$747,400

<u>PERMANENT POSITIONS</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Public Works Director	.25	.25	.25
Utility Supervisor	.50	.50	.50
Admin Assistant	.25	.25	.25
Staff Assistant	.25	.25	.25
Lab Technician	.50	.50	.50
Garage Supervisor	.25	.25	.25
Chief Plant Operator	1.00	1.00	1.00
Water Plant Operator	3.00	3.00	3.00
Utility Mechanic	2.00	2.00	2.00
Meter Reader	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
TOTAL	10.00	10.00	10.00

*SIGNIFICANT EXPENDITURE CHANGES*

1. None

*ACTIVITY DESCRIPTION*

The Water Utility Service department is responsible for Water Plant operations and providing the highest quality water to the community. The current production rate is approximately 1.2 million gallons per day. This department is also responsible for maintaining the wellfields, laying pipe, repairing water lines, maintaining fire hydrants, installing water meters and reading meters.

*ACTIVITY GOALS*

1. Provide the highest quality water to the citizens of Holly Hill.
2. Operate the water treatment plant to meet or exceed all State and Federal regulations and requirements.

3. Maintain wellfields and water distribution to provide quality water to citizens.

4. Remain knowledgeable of and assure an adequate supply of raw water.

5. Upgrade system communications, instrumentation and reporting.

*ACTIVITY OBJECTIVES*

1. Improve performance and efficiency of the water treatment plant.
2. Develop and implement an effective cross-connection/back-flow prevention device testing program.
3. In conjunction with other activities, continue the preventative maintenance program for all City equipment.
4. Improve safety awareness among employees.

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*ACTIVITY MEASUREMENTS*

	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	PROJECTED <u>1997-98</u>	PROJECTED <u>1998-99</u>
Water Treatment Plant capacity	2.3 MGD	2.3 MGD	2.3 MGD	2.3 MGD	2.3 MGD
Water average daily flow	1.1 MGD	1.1 MGD	1.1 MGD	1.1 MGD	1.1 MGD
Number of fire hydrants	268	270	270	270	290
Average number of meters read per month	5,590	5,600	5,600	5,600	5,700







SEWER SERVICE/WATER POLLUTION CONTROL PLANT

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$409,887	\$402,809	\$422,779	\$412,800	\$407,800	\$419,200
Operating Expenses	323,911	356,255	301,576	333,200	374,400	345,000
Capital Outlay	<u>0</u>	<u>10,794</u>	<u>16,551</u>	<u>9,000</u>	<u>23,800</u>	<u>6,900</u>
TOTAL	\$733,798	\$769,858	\$740,906	\$755,000	\$806,000	\$771,100

<u>PERMANENT POSITIONS</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
Public Works Director	.25	.25	.25
Utilities Supervisor	.00	.50	.50
Adim Assistant	.25	.25	.25
Staff Assistant	.25	.25	.25
Lab Technician	.50	.50	.50
Garage Supervisor	.25	.25	.25
Computer Sys Analyst	.00	.00	.00
Chief Wastewater Plant Opr	1.00	1.00	1.00
Plant Operator	3.00	3.00	3.00
Lab Tech/Plant Operator	1.00	1.00	1.00
Sludge Belt Press Opr	1.00	1.00	1.00
Utility Mechanic	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
TOTAL	10.50	11.00	11.00

SEWER PLANT CONT

*SIGNIFICANT EXPENDITURE CHANGES*

1. None

*ACTIVITY DESCRIPTION*

The Sewer Service department is responsible for the water pollution control plant operation, treating and disposing of approximately 1.755 million gallons of wastewater every day. It is responsible for the maintenance, repair and cleaning of plant equipment, sewer mains and lift stations.

*ACTIVITY GOALS*

1. Operate the water pollution control plant to meet all State and Federal regulations and requirements.
2. Maintain sewer mains and lift stations to insure effective, sanitary conditions.
3. Develop reuse system to recycle wastewater effluent by irrigation thus removing more effluent disposal from the

Halifax River.

4. Integrate reuse control system with wastewater plant.
5. Develop a program for reducing the infiltration and inflow in the gravity sewer system.
6. Rehab lift stations.

*ACTIVITY OBJECTIVES*

1. Improve performance and efficiency of the water pollution control plant.
2. In conjunction with other activities, continue the preventative maintenance program for all City equipment.
3. Improve safety awareness among employees.

Install a modern and efficient system of operation controls and instrumentation.

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*ACTIVITY MEASUREMENTS*

	ACTUAL 1993-94	ACTUAL 1994-95	ACTUAL PROJECTED 1995-96	PROJECTED 1996-97	PROJECTED 1997-98
Wastewater treatment capacity	2.4 MGD	2.4 MGD		2.4 MGD	2.4 MGD
Wastewater average daily flow	1.8 MGD	1.8 MGD		1.8 MGD	1.8 MGD
Number of lift stations	26	26		26	28
Miles of sanitary sewers	65.0 miles	65.5 miles		65.5 miles	67.0 miles







WATER AND SEWER ADMINISTRATION

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Personal Services	\$260,200	\$260,200	\$282,900	\$282,700	\$282,700	\$245,700
Operating Expenses	167,500	167,500	145,120	153,500	153,500	234,300
Capital Outlay	<u>4,300</u>	<u>4,300</u>	<u>1,000</u>	<u>4,800</u>	<u>4,800</u>	<u>5,000</u>
 TOTAL	 \$432,000	 \$432,000	 \$429,020	 \$441,000	 \$441,000	 \$485,000

<i>PERMANENT POSITIONS</i>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>
City Manager	.33	.33	.33
City Clerk	.50	.33	.33
Finance Director	.50	.33	.33
Chief Accountant	.25	.33	.33
C.S. Supervisor/Acct	.25	.75	.75
Accountant	.25	.33	.33
Account Clerk III	.25	.33	.33
Account Clerk III	.75	.75	.75
Account Clerk II	.75	.75	.75
Account Clerk I	.75	.75	.75
Deputy Clerk	.25	.33	.33
MIS Manager	.00	.33	.33
Custodian	<u>.33</u>	<u>.33</u>	<u>.00</u>
 TOTAL	 5.16	 5.97	 5.64

*SIGNIFICANT EXPENDITURE CHANGES*

1. None

*ACTIVITY DESCRIPTION, GOALS, OBJECTIVES, MEASUREMENTS*

See General Government departments



FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>WATER AND SEWER ADMINISTRATION</b>						
		<b>OPERATING EXPENSES</b>						
400	536.31.01	Professional Services	\$ 27,000	\$ 27,000	\$ 27,000	\$ 20,300	\$ 20,300	\$ 58,300
400	536.32.00	Accounting & Auditing	19,200	19,200	19,000	15,000	15,000	0
400	536.41.00	Telephone/Communications Services	2,600	2,600	2,900	2,500	2,500	4,300
400	536.42.00	Postage, Freight, & Express	16,200	16,200	16,200	11,600	11,600	15,000
400	536.43.01	Utility Services	4,300	4,300	4,800	4,800	4,800	5,500
400	536.44.00	Rentals & Leases	3,800	3,800	3,800	3,800	3,800	4,000
400	536.46.01	Repair & Maintenance Services	10,900	10,900	10,900	12,700	12,700	30,000
400	536.46.50	Vehicle Repairs & Maintenance	400	400	400	400	400	400
400	536.47.00	Printing & Binding	12,300	12,300	8,000	8,000	8,000	9,000
400	536.49.01	Other Charges & Obligations	16,500	16,500	12,900	12,900	12,900	32,300
400	536.49.10	Other Special Costs	10,000	10,000	20,118	16,000	16,000	20,000
400	536.50.00	Advertising	1,400	1,400	1,400	1,000	1,000	1,000
400	536.51.00	Office Supplies	6,300	6,300	6,300	7,500	7,500	15,500
400	536.52.01	Operating Supplies	2,000	2,000	2,300	2,300	2,300	4,000
400	536.52.50	Fuel & Oil Supplies	300	300	300	100	100	0
400	536.54.00	Subscriptions & Memberships	4,500	4,500	4,000	4,300	4,300	4,500
400	536.59.01	Bad Debt Expense	25,000	25,000	2	25,000	25,000	25,000
400	536.64.00	Machinery & Equipment	4,300	4,300	1,000	4,800	4,800	5,000
400	536.80.00	Grants & Aids	4,800	4,800	4,800	5,300	5,300	5,500
		Sub-total Operating Expenses	\$ 171,800	\$ 171,800	\$ 146,120	\$ 158,300	\$ 158,300	\$ 239,300
		<b>TOTAL WATER &amp; SEWER ADMINISTRATION</b>	<b>\$ 432,000</b>	<b>\$ 432,000</b>	<b>\$ 429,020</b>	<b>\$ 441,000</b>	<b>\$ 441,000</b>	<b>\$ 485,000</b>

**WATER AND SEWER**

**DEBT SERVICE**

**ANNUAL BUDGET**

**1998 - 1999**

WATER AND SEWER DEBT SERVICE

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Principal Payments	\$240,000	\$245,000	\$255,000	\$270,000	\$270,000	\$280,000
Interest Expense	885,039	875,679	865,200	853,400	853,400	841,000
Other Debt Service	<u>2,310</u>	<u>      </u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
		3,348				
TOTAL	\$1,127,349	\$1,124,027	\$1,125,200	\$1,128,400	\$1,128,400	\$1,126,000

\*\*\*\*\*

*PERMANENT POSITIONS*  
N/A

outstanding bonds. The funds allocated for these payments are transferred from Water and Sewer revenues.

*SIGNIFICANT EXPENDITURE CHANGES*  
1. None

*ACTIVITY GOAL*  
N/A

*ACTIVITY DESCRIPTION*

The Water and Sewer Debt Service Fund has been established to record the principal and interest payments made on

*ACTIVITY MEASUREMENTS*  
N/A

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>WATER AND SEWER/DEBT SERVICE REVENUES &amp; EXPENDITURES</b>						
		SERIES 1992						
471	361.20.00	Interest from SBA	\$ 15,454	\$ 15,190	\$ 16,404	\$ 5,200	\$ 5,200	\$ 3,000
471	380.10.00	Appropriated Fund Balance	0	0	0	0	0	20,000
471	381.10.00	Transfer from Water & Sewer Fund	1,120,000	1,116,000	1,120,000	1,123,200	1,123,200	1,103,000
		<b>TOTAL DEBT SERVICE REVENUES</b>	<b>\$ 1,135,454</b>	<b>\$ 1,131,190</b>	<b>\$ 1,136,404</b>	<b>\$ 1,128,400</b>	<b>\$ 1,128,400</b>	<b>\$ 1,126,000</b>
		SERIES 1992						
471	582.71.60	Principal	\$ 240,000	\$ 245,000	\$ 255,000	\$ 270,000	\$ 270,000	\$ 280,000
471	582.72.60	Interest	885,039	875,679	865,200	853,400	853,400	841,000
471	582.73.60	Other Debt Service Costs	2,310	3,348	5,000	5,000	5,000	5,000
		<b>TOTAL DEBT SERVICE EXPENDITURES</b>	<b>\$ 1,127,349</b>	<b>\$ 1,124,027</b>	<b>\$ 1,125,200</b>	<b>\$ 1,128,400</b>	<b>\$ 1,128,400</b>	<b>\$ 1,126,000</b>

**WATER AND SEWER  
RENEWAL AND REPLACEMENT FUND**

**ANNUAL BUDGET**

**1998 - 1999**

WATER AND SEWER RENEWAL AND REPLACEMENT FUND

<i>EXPENDITURES</i>	<u>ACTUAL 1994-95</u>	<u>ACTUAL 1995-96</u>	<u>ACTUAL 1996-97</u>	<u>BUDGET 1997-98</u>	<u>AMENDED 1997-98</u>	<u>BUDGET 1998-99</u>
Capital Outlay	\$ 77,153	\$ 821,769	\$253,527	\$158,700	\$438,500	\$278,900
Reserve for Improv	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>	<u>0</u>	<u>56,000</u>
TOTAL	\$77,153	\$821,769	\$253,527	\$223,700	\$438,500	\$334,900

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*PERMANENT POSITIONS*

N/A

*SIGNIFICANT EXPENDITURE CHANGES*

1. Radio Equipment and Computer System Controls; Sewer line inspection and reduction of infiltration inflow.

*ACTIVITY DESCRIPTION*

The Renewal and Replacement Fund was established to provide for major improvements and/or repairs to the Water and Sewer Utility System. The funds allocated for these future improvements are transferred from Water and Sewer revenues and impact fees.

*ACTIVITY GOAL*

N/A

*ACTIVITY OBJECTIVE*

N/A

*ACTIVITY MEASUREMENTS*

N/A

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1997-98 BUDGET
		<b>WATER AND SEWER RENEWAL AND REPLACEMENT FUND</b>						
		REVENUES						
480	361.10.00	Interest Earnings	\$ 21,897	\$ 14,960	\$ 4,108	\$ 10,000	\$ 10,000	\$ 5,000
480	363.36.00	Impact Fees	31,400	26,600	51,300	20,000	49,000	20,000
480	369.60.00	DOT Reimbursement	0	9,752	11,585	0	9,800	0
480	389.40.00	Contributions from Other Sources	0	0	0	0	15,000	0
		Sub-total Revenues	\$ 53,297	\$ 51,312	\$ 66,993	\$ 30,000	\$ 83,800	\$ 25,000
		APPROPRIATIONS & TRANSFERS						
480	380.00.00	Appropriated Retained Earnings	\$ 110,700	\$ 0	\$ 0	\$ 0	\$ 41,000	\$ 0
480	381.10.00	Transfer from Water & Sewer Fund	20,000	529,300	70,000	193,700	313,700	309,900
		Sub-Total Appropriations & Transfers	\$ 130,700	\$ 529,300	\$ 70,000	\$ 193,700	\$ 354,700	\$ 309,900
		<b>TOTAL R &amp; R FUND REVENUES</b>	<b>\$ 183,997</b>	<b>\$ 580,612</b>	<b>\$ 136,993</b>	<b>\$ 223,700</b>	<b>\$ 438,500</b>	<b>\$ 334,900</b>

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>WATER AND SEWER RENEWAL AND REPLACEMENT FUND</b>						
		EXPENDITURES						
		WATER PLANT/ CAPITAL OUTLAY						
480	533.31.01	Professional Services	\$ 2,752	\$ 35,005	\$ 12,499	\$ 0	\$ 47,000	\$ 0
480	533.61.00	Land	134	0	0	0	0	0
480	533.62.00	Buildings	0	0	0	5,000	5,000	0
480	533.63.00	Improvements other than Buildings	50,367	491,473	178,103	23,000	100,000	43,000
480	533.64.00	Machinery & Equipment		0	48,466	25,500	25,500	15,000
		Sub-total Water Plant	\$ 53,253	\$ 526,478	\$ 239,069	\$ 53,500	\$ 177,500	\$ 58,000
		WATER POLLUTION CONTROL/ CAPITAL OUTLAY						
480	535.31.01	Professional Services	\$ 23,900	\$ 17,748	\$ 3,408	\$ 12,600	\$ 55,000	\$ 0
480	535.62.00	Buildings	0	0	0	0	7,000	0
480	535.63.00	Improvements other than Buildings	0	277,543	10,550	58,600	153,000	174,000
480	535.64.00	Machinery & Equipment	0	0	0	20,000	32,000	46,900
		Sub-Total Water Pollution Control	\$ 23,900	\$ 295,291	\$ 13,958	\$ 91,200	\$ 247,000	\$ 220,900
		WATER & SEWER ADMINISTRATION						
480	536.64.00	Machinery & Equipment	\$ 0	\$ 0	\$ 0	\$ 14,000	\$ 14,000	\$ 0
		BUDGET RESERVE						
480	582.99.01	Reserve for Improvements	\$ 0	\$ 0	\$ 0	\$ 65,000	\$ 0	\$ 56,000
		<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>\$ 77,153</b>	<b>\$ 821,769</b>	<b>\$ 253,027</b>	<b>\$ 223,700</b>	<b>\$ 438,500</b>	<b>\$ 334,900</b>

**WATER AND SEWER  
CONSTRUCTION FUND**

**ANNUAL BUDGET**

**1998 - 1999**

WATER AND SEWER CONSTRUCTION FUND

<i>EXPENDITURES</i>	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	AMENDED <u>1997-98</u>	BUDGET <u>1998-99</u>
Capital Outlay	\$373,612	\$293,024	\$0	\$0	\$34,000	\$0
Reserve	<u>162,368</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$ 34,000</u>	<u>0</u>
 TOTAL	 \$535,980	 \$293,024	 \$0	 \$0	 \$34,000	 \$0

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*PERMANENT POSITIONS*

N/A

*SIGNIFICANT EXPENDITURE CHANGES*

The Construction Fund monies are expected to be spent by 9/30/98 on the remaining water and sewer system projects.

*ACTIVITY DESCRIPTION*

The Construction Fund was established to account for the expenditure of the Series 1992 Bond proceeds to be used for major improvements to the water and sewer system.

FUND	ACCOUNT	ACCOUNT NAME	1994-95 ACTUAL	1995-96 ACTUAL	1996-97 ACTUAL	1997-98 BUDGET	1997-98 AMENDED	1998-99 BUDGET
		<b>SERIES 1992 CONSTRUCTION FUND - REVENUES</b>						
491	361.20.00	Interest from SBA	28,149	8,775	679	0	0	0
491	369.96.00	DOT Reimbursements	7,831	0	33,304	0	0	0
491	380.10.00	Appropriated Fund Balance	337,632	0	0	0	34,000	0
491	384.10.00	Bond Proceeds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		<b>TOTAL CONSTRUCTION FUND REVENUES</b>	<b>\$ 373,612</b>	<b>\$ 8,775</b>	<b>\$ 33,983</b>	<b>\$ 0</b>	<b>\$ 34,000</b>	<b>\$ 0</b>
		<b>SERIES 1992 CONSTRUCTION FUND - EXPENDITURES</b>						
		<b>WATER PLANT IMPROVEMENTS</b>						
491	533.31.01	Professional Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
491	533.62.00	Buildings	0	0	0	0	0	0
491	533.63.00	Improvements other than Buildings	71,832	4,315	0	0	0	0
491	533.64.00	Machinery & Equipment	0	0	0	0	34,000	0
		<b>WASTEWATER RE-USE IMPROVEMENT</b>						
491	535.31.01	Professional Services	\$ 803	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
491	535.62.00	Buildings	0	0	0	0	0	0
491	535.63.00	Improvements other than Buildings	282,822	288,709	0	0	0	0
491	535.64.00	Machinery & Equipment	0	0	0	0	0	0
		<b>WATER &amp; SEWER ADMINISTRATION</b>						
491	536.31.01	Bond Issue Costs/Contingencies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
491	581.92.00	Transfer to Capital Projects Fund/City Hall	18,155	0	0	0	0	0
		<b>TOTAL EXPENDITURES</b>	<b>\$ 373,612</b>	<b>\$ 293,024</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 34,000</b>	<b>\$ 0</b>
		<b>RESERVES</b>	<b>\$ 162,368</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
		<b>TOTAL CONSTRUCTION FUND</b>	<b>\$ 535,980</b>	<b>\$ 293,024</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 34,000</b>	<b>\$ 0</b>

## GLOSSARY

**Ad Valorem Taxes** - Property taxes levied on assessed value of real or personal property.

**Appropriation** - Authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which this appropriation can be expended.

**Assessed Valuation** - A valuation set upon real estate or other property by the County Property Appraiser.

**Attrition** - A gradual, natural reduction in personnel, as through retirement, resignation or death.

**Bond** - A certificate of debt issued by the municipality guaranteeing payment of the principal plus interest by a specified date in the future.

**Budget** - A financial plan for a period of time showing the probable revenues and expenditures. The expenditures are balanced with the revenues.

**Budget Amendment** - A way of revising budget amounts after the budget has been adopted.

**Budget Calendar** - A calendar of specific dates for completing the budget process from beginning preparation to adoption of the budget.

**CDBG** - Community Development Block Grant

**Capital Outlay** - An expenditure that becomes an addition to the fixed assets of the City.

**Construction Fund** - A fund established to record the bond proceeds and the expenditure of those proceeds for improvements to the water and wastewater systems.

**Debt Service Fund** - A fund established to record the resources for and

the payment of long-term debt principal and interest.

**Expenditures** - A decrease in the net financial resources of the City due to the acquisition of goods and services.

**FDER** - Florida Department of Environmental Regulations.

**FDOT** - Federal Department of Transportation

**Fiscal Year** - A twelve month period to which the annual operating budget applies. The City of Holly Hill fiscal year begins on October 1, and ends on September 30 of each year.

**Florida State Statutes (F.S.S.)** - A law enacted by the Florida Legislature and set forth in a formal document.

**Fund** - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

**Fund Balance** - The excess of assets over liabilities.

**General Fund** - A fund established to record all revenues and expenditures except those required to be recorded in another fund. The General Fund is used for the ordinary operations of a government.

**Grant** - Contributions from one governmental unit to another. The contribution is usually made to a specified function, but can at times be used for general purposes.

**Law Enforcement Trust Fund** - An expendable trust fund established to record confiscated property revenues and the expenditure of those revenues for law enforcement purposes.

**LLEBG** – Local Law Enforcement Block Grant fund.

**Millage Rate** - The tax rate stated in terms of dollars and cents per thousand dollars of assessed property value.

**Recycling** - An operation to collect useful materials from garbage or waste to reprocess in order to have a new use or function.

**Operating Budget** - A budget for general expenditures such as wages, maintenance, supplies and services.

**Ordinance/Resolution** - A formal legislative enactment by the governing board of a municipality.

**Renewal and Replacement Fund** - A fund used to record the resources for and expenditure of certain capital outlay items in the Water and Sewer Enterprise Fund.

**Reserves** - An account used to indicate that a portion of a fund balance is reserved for a specific purpose.

**Retained Earnings** - An equity account reflecting accumulated earnings of an enterprise fund.

**Revenue** - Income of a government from sources, such as tax payments, fees from specific services, receipts from other governments, shared revenues and interest income, fines and forfeitures.

**Rolled-Back Rate** - This is the tax rate computed in accordance with the "Trim Bill" regulations for an upcoming fiscal year that will yield a dollar amount equal to the amount of property tax levied in the prior year.

**Roll-off Containers** - A large 20 cubic yard container used for collecting garbage and other waste products.

**Solid Waste Enterprise Fund** - A fund established to record solid waste revenues and expenditures. The accrual basis of accounting is used. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed.

**Transfer** - Amounts transferred from one fund to another fund.

**"Trim Bill"** - "Trim" is an acronym for the "Truth in Millage" state statute governing the determination of millage for taxing authorities. The statute requires strict adherence to a schedule for advertising and holding public hearings; the language in the advertisements; the size of the advertisements; the method of fixing the millage rate; and other millage limitations.

**USEPA** - United States Environmental Protection Agency.

**Wastewater Reuse System** - An operation to recycle wastewater that will provide sprinkling water and reducing the withdrawal from the freshwater aquifer.

**Water and Sewer Enterprise Fund** - A fund established to record water and sewer revenues and expenditures. The accrual basis of accounting is used. Revenues are recognized when they are earned and expenses are recognized when they are incurred.