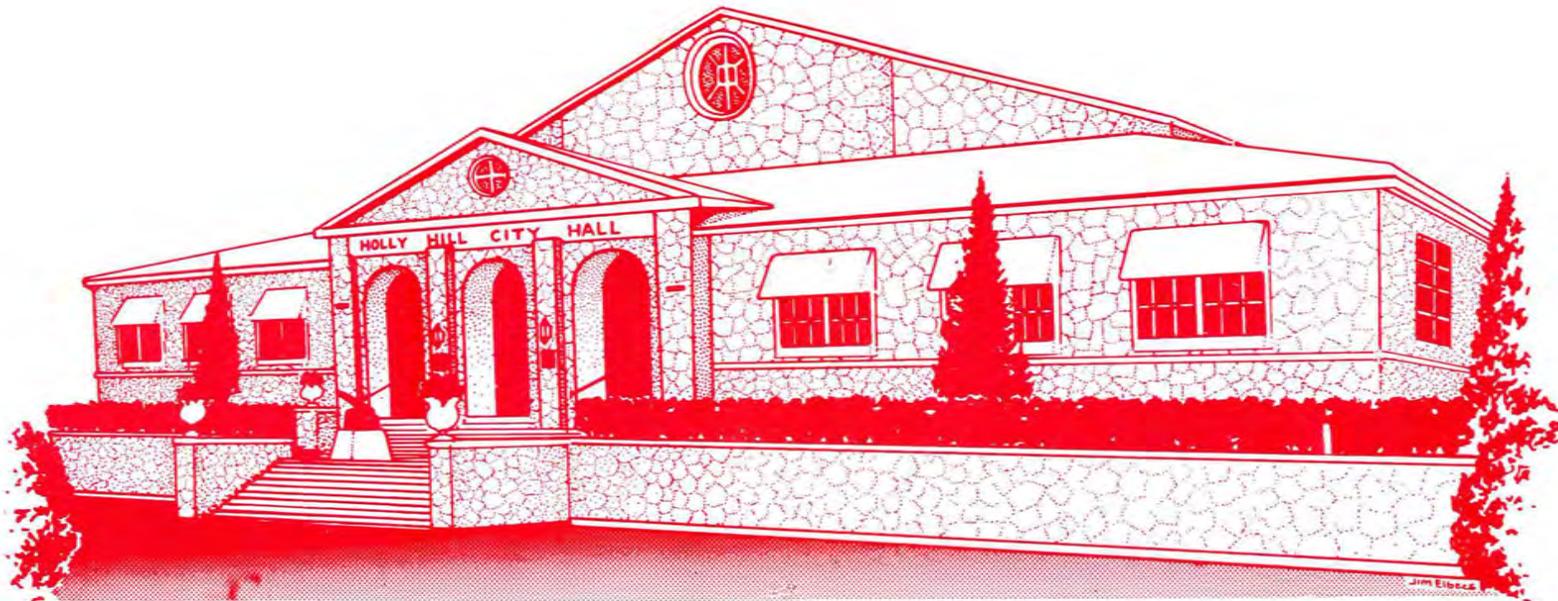


# ANNUAL BUDGET

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1991-92

## CITY OF HOLLY HILL, FLORIDA

CITY OF HOLLY  
ANNUAL BUDGET  
1991 - 1992

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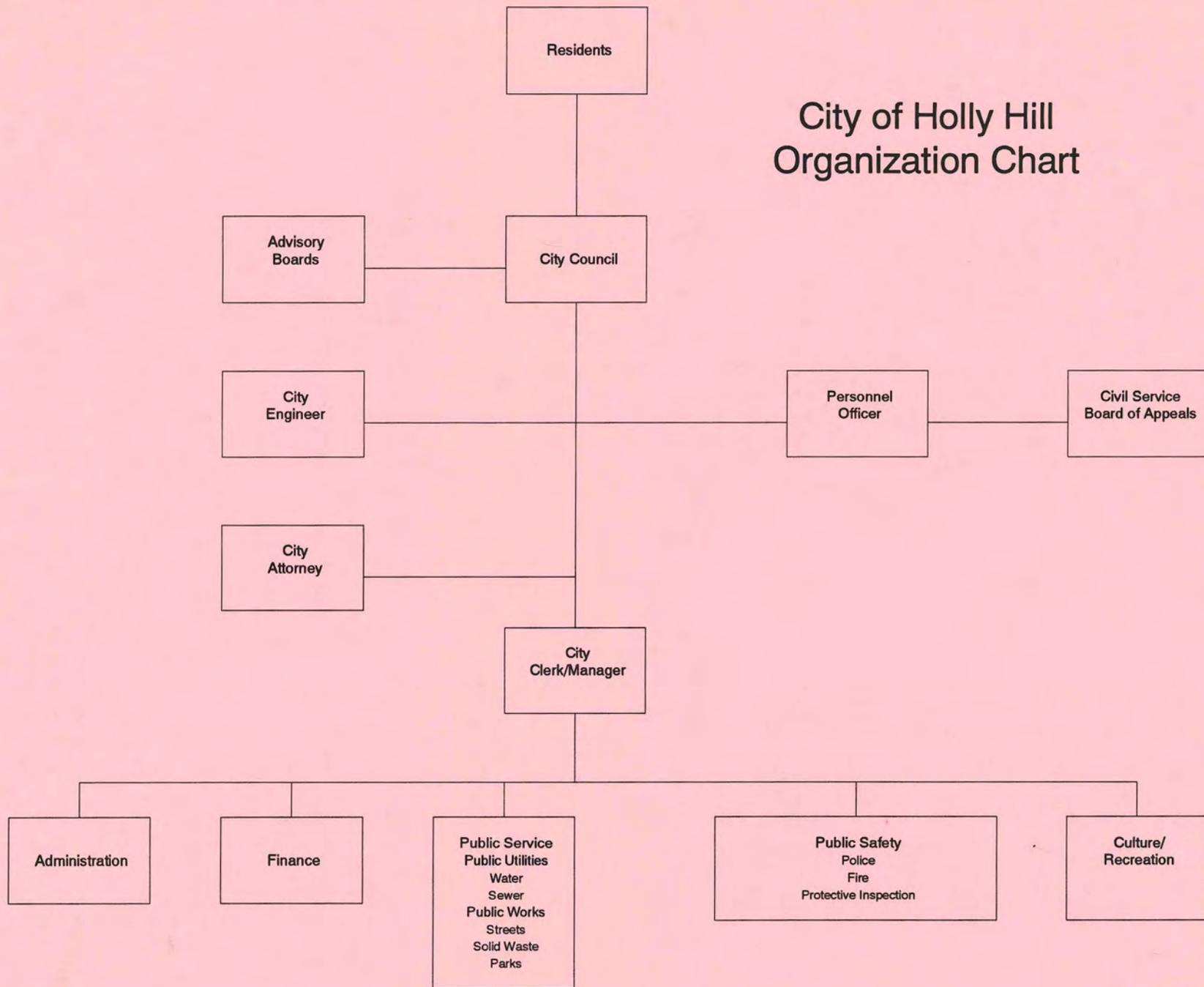
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# City of Holly Hill Organization Chart





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO  
City of Holly Hill,  
Florida

For the Fiscal Year Beginning  
October 1, 1990

*Richard W. [Signature]*  
President

*Jeffrey L. [Signature]*  
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Holly Hill for its annual budget for the fiscal year beginning October 1, 1990.

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, 1991

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

Mayor and Councilmembers:

The attached document is the budget as proposed for the fiscal year October 1, 1991 to September 30, 1992. 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. It also provides for several projects that have been in the planning stage such as improvements to the water treatment system. This budget demonstrates a continuing commitment by the City Council, the City Manager, the Department Heads, and the employees to focus on the areas of greatest concern to our Taxpayers.

Effectively managing the dollars available to provide basic services and to improve those services is a difficulty we face each year due to ever increasing costs. We will continue to examine and reorganize various operations as necessary in the coming year 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 11,141 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 recycling programs, ballfield lighting system improvements, and by water treatment system improvements such as adding fluoride to the water system.

#### FINANCIAL CONDITION

In the General Fund, it is estimated that the City will begin the new fiscal year with an

unreserved fund balance of \$1,200,000. This budget anticipates using approximately \$183,000 of this fund balance toward expenditures. This will leave an estimated \$1,017,000 in fund balance at the end of fiscal year 1992, about 21 % of this budget. The recommended reserve is 15 - 20% of the General Fund budget to provide for emergencies and other unforeseen financial obligations. The General Fund also has a reserved fund balance of \$164,000 that may be used for stormwater drainage projects.

The Water and Sewer Enterprise Fund will begin the year with an estimated operating reserve of \$525,000. During the year this budget anticipates using \$50,000 of the reserve and will end the year with about \$475,000. This amount is sufficient for three months operating expenses which meets the City's financial goal for this enterprise fund.

Unobligated cash reserves for the Water and Sewer Renewal and Replacement Fund are estimated to be \$275,000 at the beginning of the year and \$213,500 at the end of the year. These reserves are restricted for major improvements and/or major repairs in the Water and Sewer Fund. The City maintains \$150,000 in this fund as per the Series 1989 Bond Ordinance.

The Debt Service Fund restricted reserves are estimated to be \$1,164,431 at the beginning and end of the year. This reserve is established by the Series 1989 Bond Issue.

The Construction Fund will begin the fiscal year with an estimated \$550,000 which is allocated for improvements to the Water and Sewer System and it is anticipated that all monies will be expended by the end of the fiscal year.

The Law Enforcement Trust Fund is estimated to begin the fiscal year with \$48,000 in reserves and end the end the year with a balance of \$20,500. These reserves are restricted to law enforcement purposes only.

The Solid Waste Enterprise Fund is a new fund created to account for the costs of operating the City's garbage and trash services. Formerly, these costs were accounted for in the General Fund. Cash reserves are estimated to be \$18,300 at the end of the fiscal year.

#### DEBT MANAGEMENT

The Water and Sewer System Improvement and Refunding Revenue Bonds, Series 1989 bond issue was completed in September, 1989. The bonds, totalling \$14,065,000 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, \$4,913,498 was used to refund or defease the following outstanding issues:

1964 Series A Water and Sewer Revenue Bonds	\$1,405,000
1970 Series B Water and Sewer Revenue Bonds	15,000
1972 Series B Water and Sewer Revenue Bonds	1,000,000
Series 1984 Water and Sewer Revenue Bonds	<u>2,625,000</u>
	\$5,045,000

A portion of the refunding proceeds was used to redeem the Series 1984 Bonds and the remainder was used to purchase U.S. Government, State and Local Government Series Securities that were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 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 portions of the bond proceeds being used for constructing improvements to the Water and Sewer System is approximately \$8,500,000. This amount is providing for many necessary improvements.

Construction began in October, 1989 on the expansion of the Wastewater Treatment Facility which is the major improvement provided by the bond proceeds. The prior facility had a rated capacity of 1.6 million gallons per day (MGD) wastewater flows. During one twelve month period prior to the start of construction, the wastewater flows ranged from a low monthly average of 1.260 MGD to a high flow of 1.994 MGD. The new facility was completed in July, 1991 and has a rated capacity of 2.4 MGD.

The improvements to the Wastewater Treatment Facility also included upgrading from secondary treatment of wastewater to advanced waste treatment for disposal of effluent into the surface water of the Halifax River. Utilizing the existing effluent disposal line to the river and selecting the most cost effective and feasible process gives the City the greatest flexibility and ability to meet FDER and USEPA stringent standards.

Other improvements funded by the Bond proceeds include: replacement of the largest of the high service pumps; replacement of the lime feed system; adding a Second Softening Basin; and

replacement of the six-inch water main railroad crossings at 11th Street and 6th Streets.

Payments for interest and principal on the Bonds are secured by the net revenues derived from the operation of the water and sewer system. 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 rating by both Standard & Poor's and Moody's, the two major municipal bond credit rating agencies.

#### SIGNIFICANT BUDGET CHANGES

Several factors affected the development of the City's budget. The budget, including the General Fund, Law Enforcement Trust Fund, Solid Waste Enterprise Fund and the Water and Sewer Enterprise Fund, increased about 5.1% over the prior year.

A major change in this budget is the creation of the Solid Waste Enterprise Fund. Solid Waste management is a prime concern of the City Council and staff. An enterprise fund accounting format should provide a better management tool and aid in controlling the increasing costs of collecting and disposing of garbage and trash.

County landfill costs are expected to increase by 39% on October 1, 1991 from \$18 to \$25 per ton. In order to maintain current service levels and provide for additional recycling requirements this budget includes proposed increases in the residential and commercial trash rates of 13.5%. Approximately 11% of the increase is attributable to the increased costs of disposal at the county landfill. The residential rate is proposed at \$10.50 per month.

Another proposed change in the Solid Waste budget is to provide roll-off container services to various businesses in the community. Several large businesses have switched from dumpsters to roll-off containers which are larger and less expensive for the businesses than the dumpsters. As a result of a study done by City staff this budget includes a proposal for roll-off containers, a truck and one additional position to provide this service to several existing and potential users.

The 1991-92 budget includes the addition of five new positions, including the above mentioned position in the Solid Waste fund. The budget also includes changing a vacant General Service Worker position to an Administrative Aide position in the City Manager's office.

These new positions were given serious consideration by the Department Heads, the City

Manager and the City Council before inclusion in the budget. All will improve customer relations by providing the additional personnel needed to maintain efficient and productive services. The five additional positions are as follows:

Account Clerk - Finance Department  
Maintenance Worker - Street Department  
Maintenance Worker - Parks Department  
Refuse Collector/Driver - Solid Waste  
Utility Mechanic - Water Utility Service

The purchase of the school property adjacent to City Hall was approved in fiscal year 1988 - 89. The City was able to obtain this 6.22 acre parcel for \$175,000 and parcels #1 and #2 were purchased in prior year budgets. This budget provides \$75,000 for purchasing parcel #3 and #4A of the school property adjacent to City Hall. Parcel #4A includes the red brick building which has been determined to be structurally sound. This building will be featured in a revised use plan for the school property.

Hollyland Park improvements are included in this budget at a cost of \$40,000. A plan to provide better lighting at three of the ballfields and to construct a concession stand and pressbox building serving those three fields has been approved.

Several new vehicles are provided in the 1991-92 budget and include:

4 Police Patrol Cars	\$ 56,000
1 Mid-size Fire Truck	130,000
1 Fire Prevention Vehicle	15,000
1 Roll-off Container Truck	95,000
1 Van (for TV System)	15,000

The Water and Sewer Renewal and Replacement Fund will provide for repairs to water filter mechanisms and for replacement of the filter lighting as well as interior painting of the elevated tank. It will also provide for replacing the control panels and starters at Lift Stations #4, #6 and #11. Anticipated costs of these items is approximately \$61,500.

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

1. An across the board Cost of Living adjustment of 4.5% and salary adjustments in

accordance with the approved pay plan.

2. The retirement contributions to the FRS for general employees will increase from 16.20% to 16.99% effective 01/01/92, a .049% increase.
3. Contributions to the police and fire pension funds are also expected to increase due to increased expenses in those funds and due to increased benefits recently adopted for personnel.

#### REVENUE HIGHLIGHTS

Revenues based on current rates and projections fell below the necessary dollars required to provide desired service levels and, therefore, this budget utilizes prior year reserves, loan proceeds and increases in rate charges for trash, dumpsters, water and sewer rates. No increase is proposed in Ad Valorem Tax.

The proposed budget estimate of \$1,138,000 for Ad Valorem Tax (property tax) revenues is based on the rolled-back rate of \$4.434 per \$1,000 assessed valuation. The rolled-back rate is the tax rate computed in accordance with the state statute that will yield a dollar amount equal to the amount of property tax levied in the prior year excluding new construction.

Proposed increases in the Trash and Refuse rates will provide for increased operating costs, landfill costs and recycling costs. The trash rate proposed will increase the residential rate by \$1.25 per month and bring in additional revenues of \$72,400. Dumpster rates are proposed to increase by 13.5% and will provide additional revenues of \$45,000.

The Water and Sewer Enterprise Fund also includes a proposed rate increase. The bond ordinance provides for regular increases tied to the Consumer Price Index each October 1, beginning October 1, 1990. Additional revenues will provide for increased operating expenses. Water rates are projected to increase by 5%. The sewer rate will also increase since it is computed at 115% of the water rate.

Prior year cash reserves are anticipated to be used in the General Fund and the Water and Sewer Enterprise Fund. The appropriation in the General Fund is estimated at \$182,815 and will provide for many of the capital outlay items in this budget such as the school property purchase, park improvements, police cars and the fire prevention vehicle.

In the Water and Sewer Enterprise Fund, prior year cash reserves of \$50,000 are anticipated

to be used for additional professional services and for equipment items.

Loan proceeds of \$130,000 to purchase a new fire truck are proposed in the General Fund budget. Principal and interest payments on the loan will be repaid over the following five years from General Fund revenues.

Loan proceeds of \$137,000 to purchase a roll-off truck and containers are proposed in the Solid Waste Enterprise Fund budget. An analysis by staff concluded that the demand for roll-off container service is much greater than in prior years and that it can be self-supporting after the initial investment for equipment is made. Principal and interest payments on the loan would be repaid over the following five years from revenues generated by the roll-off pull charges. The truck has an estimated life of seven years and the containers about ten years.

#### MAJOR WORK PROGRAMS

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

##### GENERAL GOVERNMENT

City Council  
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  
Parks

##### 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. A vacant General Service Worker position has been changed to an Administrative Aide position. This position will assist the City Manager in analyzing and evaluating various phases of City government operations. An additional Account Clerk has been budgeted to provide for increased responsibilities and requirements in the Finance Department. Approximately 28% of the General Government budget is funded by the Water and Sewer Enterprise Fund and the Solid Waste Enterprise Fund.

The PUBLIC SAFETY division performs all police activities, firefighting, emergency rescue service, animal control, building, licensing, zoning and code enforcement services. No changes in personnel or work programs have been made in this division.

The PUBLIC SERVICES division performs city-wide garbage and trash pickups, maintains streets, sidewalks, drainage systems, parks and grounds. It also provides motor vehicle maintenance for all City vehicles. Additional positions have been budgeted in this division to provide additional services in garbage collection, to maintain the storm drainage system routinely and to maintain additional parks and grounds.

The purchase of a sewer and catch basin cleaner vehicle provided for in a previous budget will cause some changes in work programs for this division. It is estimated that it will take two persons one year to clean the entire storm drain system. Cleaning of storm drains is currently done on an emergency basis only.

The Public Utilities departments also come under 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. An additional Utility Mechanic position has been budgeted to assist in maintaining plant equipment and to keep records in accordance with government requirements.

The CULTURE/RECREATION division plans and administers various recreational programs and special activities for the community. There have been no changes in personnel for this division.

**SUMMARY OF EXPENDITURES**

<b><u>GENERAL FUND</u></b>				
<u>Department</u>	<u>Operating</u>	<u>Capital</u>	<u>Debt Service &amp; Reserves</u>	<u>Total</u>
General Government	\$1,296,560	\$88,500	\$100,000	\$1,485,060
Law Enforcement	\$1,373,165	\$56,000	\$0	\$1,429,165
Fire Control	\$482,740	\$160,000	\$0	\$642,740
Protective Inspection	\$92,230	\$2,000	\$0	\$94,230
Transportation/Road & Street	\$671,010	\$25,000	\$0	\$696,010
Parks	\$209,610	\$43,000	\$0	\$252,610
Recreation	\$244,100	\$1,000	\$0	\$245,100
<b>TOTAL</b>	<b><u>\$4,369,415</u></b>	<b><u>\$375,500</u></b>	<b><u>\$100,000</u></b>	<b><u>\$4,844,915</u></b>

**LAW ENFORCEMENT TRUST FUND**

<u>Department</u>	<u>Operating</u>	<u>Capital</u>	<u>Debt Service &amp; Reserves</u>	<u>Total</u>
Law Enforcement	<b><u>\$14,500</u></b>	<b><u>\$13,000</u></b>	<b><u>\$0</u></b>	<b><u>\$27,500</u></b>

**SOLID WASTE ENTERPRISE FUND**

<u>Department</u>	<u>Operating</u>	<u>Capital</u>	<u>Debt Service &amp; Reserves</u>	<u>Total</u>
Garbage/Solid Waste Control	<b><u>\$1,057,000</u></b>	<b><u>\$161,500</u></b>	<b><u>\$140,000</u></b>	<b><u>\$1,358,500</u></b>

**SUMMARY OF EXPENDITURES**

**WATER AND SEWER SYSTEM ENTERPRISE FUND**

<u>Department</u>	<u>Operating</u>	<u>Capital</u>	<u>Debt Service &amp; Reserves</u>	<u>Total</u>
Water Utility Service	\$704,300	\$14,200	\$0	\$718,500
Sewer Service	\$652,000	\$17,700	\$0	\$669,700
Administrative	\$412,800	\$0	\$0	\$412,800
Operating Reserve	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$1,166,000	\$1,166,000
Renewal & Replacement	\$0	\$61,500	\$0	\$61,500
<b>TOTAL</b>	<b><u>\$1,769,100</u></b>	<b><u>\$93,400</u></b>	<b><u>\$1,166,000</u></b>	<b><u>\$3,028,500</u></b>

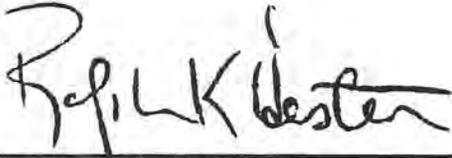
**CONSTRUCTION FUND**

<u>Department</u>	<u>Operating</u>	<u>Capital</u>	<u>Debt Service &amp; Reserves</u>	<u>Total</u>
Water Improvements	\$0	\$708,600	\$0	\$708,600
Wastewater Improvements	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b><u>\$0</u></b>	<b><u>\$708,600</u></b>	<b><u>\$0</u></b>	<b><u>\$708,600</u></b>

<b>TOTAL EXPENDITURES</b>	<b>\$7,210,015</b>	<b>\$1,352,000</b>	<b>\$1,406,000</b>	<b>\$9,968,015</b>
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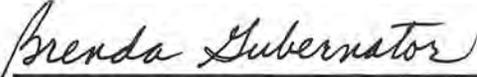
In summary, this proposed budget provides for normal operations at current service levels and continues the policies set by current and previous City Councils. While we are continuing to provide existing services, we must look for new ways to provide needed services and programs to our community.

Respectfully submitted,



---

Ralph K. Hester  
City Manager



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Brenda Gubernator  
Finance Director

## MANAGEMENT AND BUDGET POLICIES

The 1991-92 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 Councils.

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 rates at various qualified public depositories, on U. S. Treasury Bills and Notes, 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 - In the General Fund, an unrestricted reserve of 15-20% of the current budget is recommended for unforeseen emergencies. This budget contains an appropriation to provide a reserve for payments of accrued benefits to retiring employees.**

In the Water and Sewer Enterprise Fund, minimum reserves for water and sewer debt service are maintained according to bond ordinance requirements. The Renewal and Replacement Fund has a recommended reserve level of \$150,000. The City has established an operating fund reserve with the goal of achieving three months' operating expenses as a reserve.

The Solid Waste Enterprise Fund budget provides a reserve for future equipment purchases such as trucks and containers.

5. Purchasing - All contracts, when the sum is \$4,500, or less, may be awarded by the City Manager to the lowest and best bidder. When contracts are expected to exceed \$4,500, the City staff solicits sealed bids through legal maintenance. Bids are publicly opened, tallied and forwarded to the City Council with staff recommendations. The City Council 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, two union agreements and various policies set forth in the City's Policy Manual.
7. Pension Plans - The State of Florida established and manages the Florida Retirement System which covers the City's general employees. The City is currently obligated to contribute 16.20% of gross wages of covered employees, and this rate will increase to 16.99%, effective January 1, 1992.

The Firefighters' Retirement System and the Police Officers' Retirement Trust Fund are governed by two separate Boards of Trustees appointed by the City Council, and are responsible for the administration of each fund. The City is now contributing 8% of covered gross wages to the police officers' pension fund. The City is not currently contributing any funds to the firefighters' pension fund, but we anticipate contributing 10% in fiscal year 1991-92 due to increased benefits. The City is responsible for any actuarial deficiency which may arise in either fund. The two pension funds are included in the financial statements of the City, but are not budgeted.

## FINANCIAL STRUCTURE

Currently, the City has three funds that require an annual budget. These funds are the General 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 Council; 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 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, 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 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.

This fund also uses a line item budget for revenues, expenditures and reserves of the Water and Sewer Enterprise. Revenue sources are composed of operating revenues (water sales, sewer charges, other user charges), nonoperating revenues (interest earnings, building rental, etc.) and contributed capital (impact fees).

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 the Water and Sewer Administration.

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 1989 Bond proceeds and interest earned on the proceeds. These resources are being used for the acquisition and construction of major facilities such as the Wastewater Treatment Plant Facility improvements.

The accrual basis of accounting is used for the Water and Sewer Enterprise Fund. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. There are no significant unbilled service revenues.

The budget is prepared using a modified accrual basis of accounting. 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 and police officers use the accrual basis of accounting. These funds do not require a budget.

## BUDGET PROCESS

The City follows these 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 June, the Finance Department prepares the City Manager's recommended budget and comments, and additional meetings with Department Heads may be held.
4. In July, public workshops are held by the City Council 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 Council 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 Council. Transfers between departments must be accomplished by ordinance.

RESOLUTION NO. 90-R-33

A RESOLUTION OF THE CITY OF HOLLY HILL, FLORIDA, ADOPTING A FINAL MILLAGE RATE FOR THE YEAR BEGINNING OCTOBER 1, 1991 FOR THE CITY OF HOLLY HILL, FLORIDA.

WHEREAS, the City Council of the City of Holly Hill, Florida, is required by Florida Statute 200.065 to certify to the County Property Appraiser the general municipal millage rate established by said Council for the tax year beginning October 1, 1991; and

WHEREAS, the City Council of the City of Holly Hill, Florida, pursuant to Florida Statute 200.065, the TRIM BILL, has adopted a tentative budget and proposed millage rate, said proposed millage rate exceeding the rolled back rate by 0%; and

WHEREAS, the City Council of the City of Holly Hill, Florida is desirous of adopting a final millage rate, having given proper notice of both a proposed 0% tax increase and the Public hearing to be held with respect to same.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HOLLY HILL, FLORIDA:

Section 1. That the final millage rate adopted by the City Council of the City of Holly Hill, Florida, for the tax year beginning October 1, 1991 is 4.434 (\$4.434 per \$1,000), said tentative millage rate exceeding the rolled back rate by 0% which shall be the percentage increase in property taxes.

Section 2. That all resolutions made in conflict with this Resolution are hereby repealed.

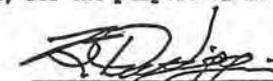
Section 3. That this Resolution shall become effective immediately upon its adoption.

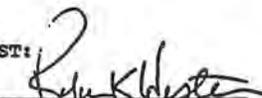
The within and foregoing Resolution was read before the City Council of the City of Holly Hill, Florida at its regular meeting held in council chambers at Sica Hall, 1065 Daytona Avenue, Holly Hill, Florida, on the 24th day of September A.D. 1991.

It was moved by Councilman Byrnes and seconded by Councilman Chesnowitz that said Resolution be adopted. A roll call vote of the Council on said motion of the Resolution resulted as follows:

Mayor B. D. Wiggins	<u>YES</u>
Councilman Arthur Byrnes	<u>YES</u>
Councilman Robert Chesnowitz	<u>YES</u>
Councilman J. D. Mellette	<u>YES</u>
Councilman Jo Nelson	<u>YES</u>

WHEREAS, the Mayor of the City of Holly Hill, Florida, has hereunto set his official signature, duly authorized by the City Clerk, and has caused the official seal of said City to be affixed, all at the City Hall in the City of Holly Hill, this 24th day of September, A.D. 1991, for the purpose of authenticity as is required by law.

  
B. D. WIGGINS, MAYOR  
CITY OF HOLLY HILL, FLORIDA

ATTEST:  
  
CITY CLERK/MANAGER

AN ORDINANCE ADOPTING THE APPROPRIATIONS BUDGET FOR THE CITY OF HOLLY HILL, FLORIDA, FOR THE FISCAL YEAR OCTOBER 1, 1991, THROUGH SEPTEMBER 30, 1992, PROVIDING FOR THE REPEAL OF LAWS OR PARTS OF LAWS IN CONFLICT HERewith; PROVIDING THE TERMS AND CONDITIONS THEREOF; AND PROVIDING WHEN THIS ORDINANCE SHALL TAKE EFFECT.

WHEREAS, the governing body of each municipality is required to make appropriations for each fiscal year pursuant to Florida Statute 166.241; and

WHEREAS, it is necessary to adopt a budget whereby the collection of revenues to offset appropriation expenditures is assured; and

WHEREAS, the City Council of the City of Holly Hill, Florida, pursuant to Florida Statute 200.065, the TRIM BILL, held a public hearing and adopted a tentative budget, publicly announcing the percent by which the recomputed proposed millage rate exceeds the rolled back rate.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF HOLLY HILL, FLORIDA:

Section 1. That the attached appropriation budget for the fiscal year October 1, 1991, through September 30, 1991, is hereby approved and adopted as a final budget.

Section 2. That all laws or parts of laws in conflict herewith are hereby repealed.

Section 3. That this Ordinance shall become effective immediately upon its adoption.

Section 4. That this Ordinance shall be posted at City Hall as required by law.

The within and foregoing Ordinance was introduced and read on first reading before the City Council of the City of Holly Hill, Florida at its Special Meeting held in Council Chambers at Sica Hall on the 11th day of September, A.D. 1991.

It was moved by Councilman Jo Nelson and seconded by Councilman Robert Chesnowitz that said Ordinance be approved on first reading. A roll call vote of the Council held on said motion for approval of the Ordinance resulted as follows:

Mayor B. Don Wiggins	<u>YES</u>
Councilman Arthur Byrnes	<u>YES</u>
Councilman J. D. Mellette	<u>YES</u>
Councilman Robert Chesnowitz	<u>YES</u>
Councilman Jo Nelson	<u>YES</u>

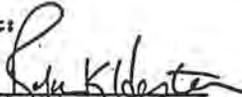
The within and foregoing Ordinance was introduced and read on second reading before the City Council of the City of Holly Hill, Florida, at its Regular Meeting held in Council Chambers at Sica Hall, 1065 Daytona Avenue, Holly Hill, Florida, on the 24th day of September, 1991.

It was moved by Councilman Mellette and seconded by Councilman Chesnowitz that said Ordinance be approved on second reading. A roll call vote of the Council held on said motion for approval of the Ordinance resulted as follows:

Mayor B. Don Wiggins	<u>YES</u>
Councilman Arthur Byrnes	<u>YES</u>
Councilman J. D. Mellette	<u>YES</u>
Councilman Robert Chesnowitz	<u>YES</u>
Councilman Jo Nelson	<u>YES</u>

Whereupon the Mayor of the City of Holly Hill, Florida has hereunto set his official signature, duly attested by the City Clerk, and has caused the official seal of said City to be affixed, all at the City Hall in the City of Holly Hill, this 24th day of September, A.D. 1991, for the purpose of authenticity as is required by law.

  
Mayor

Attest:  
  
City Clerk/Manager

## 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 two-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 11,141 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

B. D. Wiggins  
Arthur J. Byrnes  
J. D. Mellette  
Robert Chesnowitz  
Jo Nelson

Mayor  
Councilman - Ward 1  
Councilman - Ward 2  
Councilman - Ward 3  
Councilman - Ward 4

CITY MANAGER

Ralph K. Hester

CITY ATTORNEY

Edward F. Simpson, Jr.

DEPUTY CLERK

Sue W. Blackwell, CMC/AAE

FINANCE DIRECTOR

Brenda Gubernator

CHIEF BUILDING INSPECTOR

Timothy Harbuck

POLICE CHIEF

John P. Finn

FIRE CHIEF

Dennis Bates

PUBLIC SERVICES DIRECTOR

Marcus Chatten

RECREATION DIRECTOR

William Bethea

**PERSONNEL SUMMARY**

**1988-89**

**1989-90**

**1990-91**

**1991-92**

**PERSONNEL SUMMARY**

**1988-89**

**1989-90**

**1990-91**

**1991-92**

**GENERAL GOVERNMENT**

Budgeted  
Positions

Budgeted  
Positions

Budgeted  
Positions

Budgeted  
Positions

**City Manager**

City Manager  
City Manager Secretary  
Receptionist/Office Assistant  
Administration Aide  
General Service Worker 1  
Carpenter/Tradesworker

1  
1  
1  
0  
1  
1  
5

1  
1  
1  
0  
1  
1  
5

1  
1  
1  
0  
1  
1  
5

1  
1  
1  
1  
1  
0  
5

**Finance and Administration**

Finance Director  
Deputy Clerk  
Senior Accountant  
Accountant 11  
Payroll Accounting Clerk  
Accounting Clerk  
Chief Computer Operator  
Computer Operator  
Cashier

1  
1  
0  
1  
2  
1  
1  
1  
1  
9

1  
1  
0  
1  
2  
1  
1  
1  
1  
9

1  
1  
1  
1  
1  
1  
1  
1  
1  
9

1  
1  
1  
1  
1  
2  
1  
1  
1  
10

**Civil Service**

Secretary

.25  
.25

.25  
.25

.50  
.50

.25  
.25

**PERSONNEL SUMMARY****1988-89****1989-90****1990-91****1991-92****PUBLIC SAFETY**Budgeted  
PositionsBudgeted  
PositionsBudgeted  
PositionsBudgeted  
Positions**Law Enforcement**

Police Chief	1	1	1	1
Captain/Assistant Chief	1	1	1	1
Sergeant	5	5	5	4
Sergeant/Crime Investigator Division	0	0	0	1
Investigators	2	2	2	2
Police Officer	12	12	12	12
Code Enforcement Officer	1	1	1	1
Telecommunicators	5	5	5	5
Administrative Assistant	1	1	1	1
Secretary CID/Office Asstistant	1	1	1	1
Records Clerk/Office Assistant	1	1	1	1
Animal Control Office	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>

**Fire Control**

Fire Chief	1	1	1	1
Captain	1	1	1	1
Fire Inspector EMT	2	2	2	2
Driver/Engineers EMT	0	3	3	3
Firefighter EMT	<u>6</u>	<u>3</u>	<u>3</u>	<u>3</u>
	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

**Protective Inspection**

Building Official	1	1	1	1
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**PERSONNEL SUMMARY****1988-89****1989-90****1990-91****1991-92****PUBLIC SERVICES**Budgeted  
PositionsBudgeted  
PositionsBudgeted  
PositionsBudgeted  
Positions**Administration**Public Services Director  
Administrative Assistant  
Senior Office Assistant1  
1  
1  
**3**1  
1  
1  
**3**1  
1  
1  
**3**1  
1  
1  
**3****PUBLIC WORKS****Garbage/Solid Waste Control**Deputy Director - Public Works  
Mechanic  
Refuse Truck Driver/Operator  
Refuse Driver/Collector  
Maintenance Worker 11  
0  
7  
3  
1  
**12**1  
1  
8  
2  
1  
**13**1  
1  
6  
2  
1  
**11**1  
1  
5  
4  
1  
**12****Transportation/Road & Street Facilities**Chief Mechanic  
Mechanic  
Equipment/Maintenance Supervisor  
Crew Chief 11  
Maintenance Worker 11  
Maintenance Worker 11  
3  
0  
1  
2  
8  
**15**1  
2  
0  
1  
2  
8  
**14**1  
3  
1  
1  
5  
5  
**16**1  
3  
1  
1  
3  
8  
**17**

**PERSONNEL SUMMARY****PUBLIC SERVICES CON'T**

	<u>1988-89</u>	<u>1989-90</u>	<u>1990-91</u>	<u>1991-92</u>
	Budgeted	Budgeted	Budgeted	Budgeted
	<u>Positions</u>	<u>Positions</u>	<u>Positions</u>	<u>Positions</u>
<u>Parks</u>				
Public Works Supervisor	1	1	1	1
Crew Chief 1	0	0	1	1
Maintenance Worker 11	3	3	2	0
Maintenance Worker 1	0	0	0	3
Gardener	1	1	1	1
Assistant Gardener	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	6	6	6	7

**PUBLIC UTILITIES****Water Utility Service/Water Plant**

Duputy Director - Public Utilities	1	1	1	1
Chief Water Plant Operator	1	1	1	1
Lab Technician	0	0	1	1
Water Plant Operator	3	3	2	3
Water Plant Operator Trainee	1	1	1	0
Utility Mechanic Supervisor	0	0	1	1
Utility Mechanic	2	2	2	3
Meter Reader	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
	10	10	11	12

**Sewer Service/Water Pollution Control Plant**

Chief Operator	0	0	1	0
Plant Operator	4	3	2	2
Plant Operator Trainee	1	2	2	3
Utility Mechanic	3	3	3	3
Driver	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	9	9	9	9

**PERSONNEL SUMMARY**

**1988-89**

**1989-90**

**1990-91**

**1991-92**

**CULTURE/RECREATION**

Budgeted  
Positions

Budgeted  
Positions

Budgeted  
Positions

Budgeted  
Positions

**Recreation**

Director

1

1

1

1

Recreation Supervisor

1

1

1

1

Administrative Assistant

1

1

1

1

Maintenance Worker

1.5

1.5

1.5

1.5

**4.5**

**4.5**

**4.5**

**4.5**

**TOTAL PERSONNEL**

**116.75**

**116.75**

**118.00**

**122.75**

# COMBINED BUDGET SUMMARY

PROPOSED 1991-92

## REVENUES

TOTAL TAXES	\$2,859,000
LICENSES & PERMITS	\$140,500
STATE & LOCAL SHARED REVENUES	\$811,500
CHARGES FOR SERVICES	\$68,100
OTHER REVENUES	\$230,000
SOLID WASTE REVENUES	\$1,358,500
WATER & SEWER REVENUES	\$2,947,000
TRANSFERS IN	\$553,000
APPROPRIATED RESERVES	\$1,000,415
<b>TOTAL REVENUES</b>	<b>\$9,968,015</b>

## EXPENDITURES

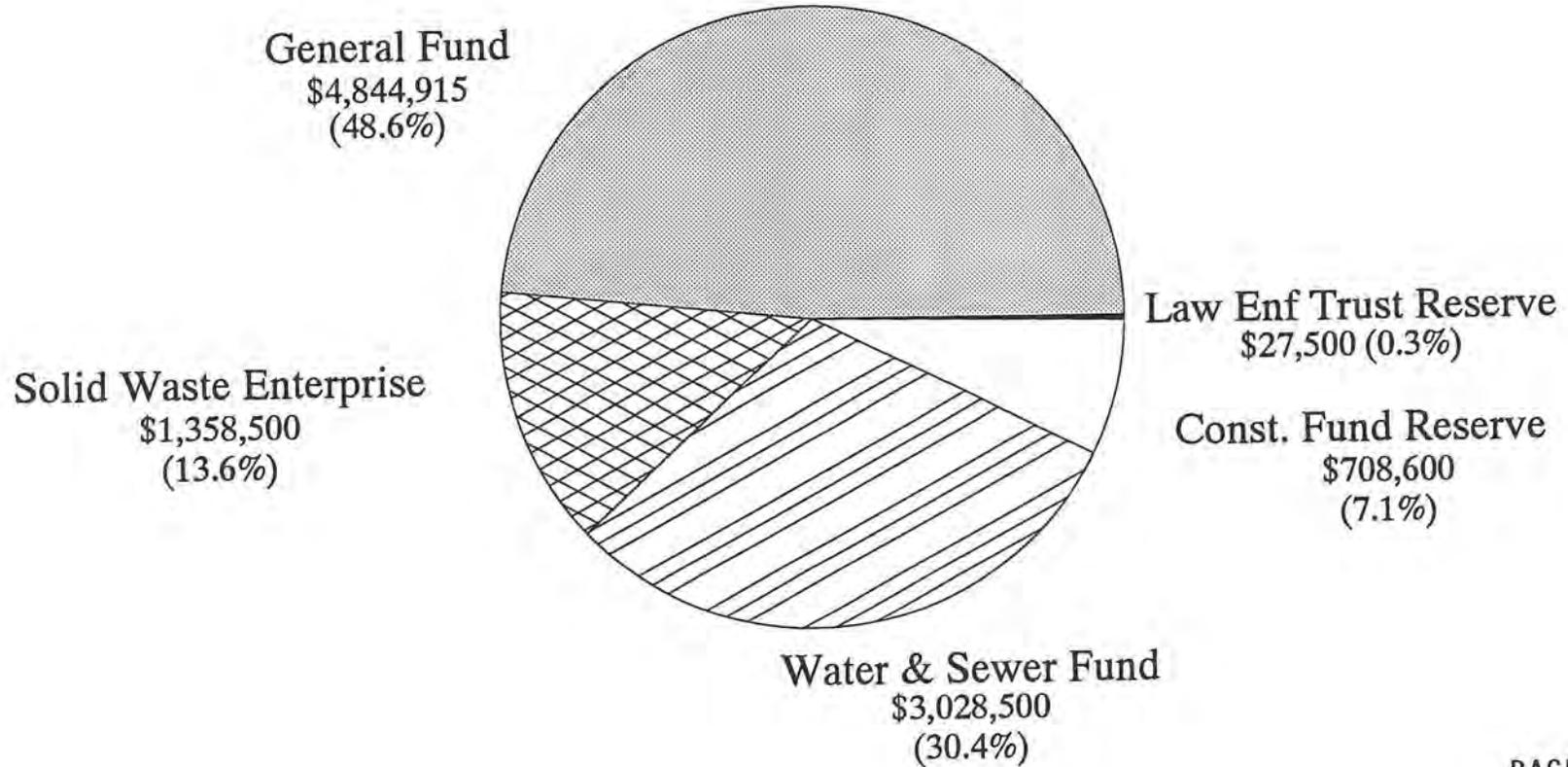
GENERAL GOVERNMENT	\$1,385,060
PUBLIC SAFETY	\$2,193,635
PUBLIC SERVICES	\$948,620
CULTURE/RECREATION	\$245,100
PUBLIC UTILITIES	\$1,421,200
SOLID WASTE	\$1,296,900
DEBT SERVICE	\$1,166,000
BUDGET RESERVES	\$118,300
TRANSFERS OUT	\$423,100
RENEWAL & REPLACEMENT	\$61,500
CONSTRUCTION FUND	\$708,600
<b>TOTAL EXPENDITURES</b>	<b>\$9,968,015</b>

# City of Holly Hill

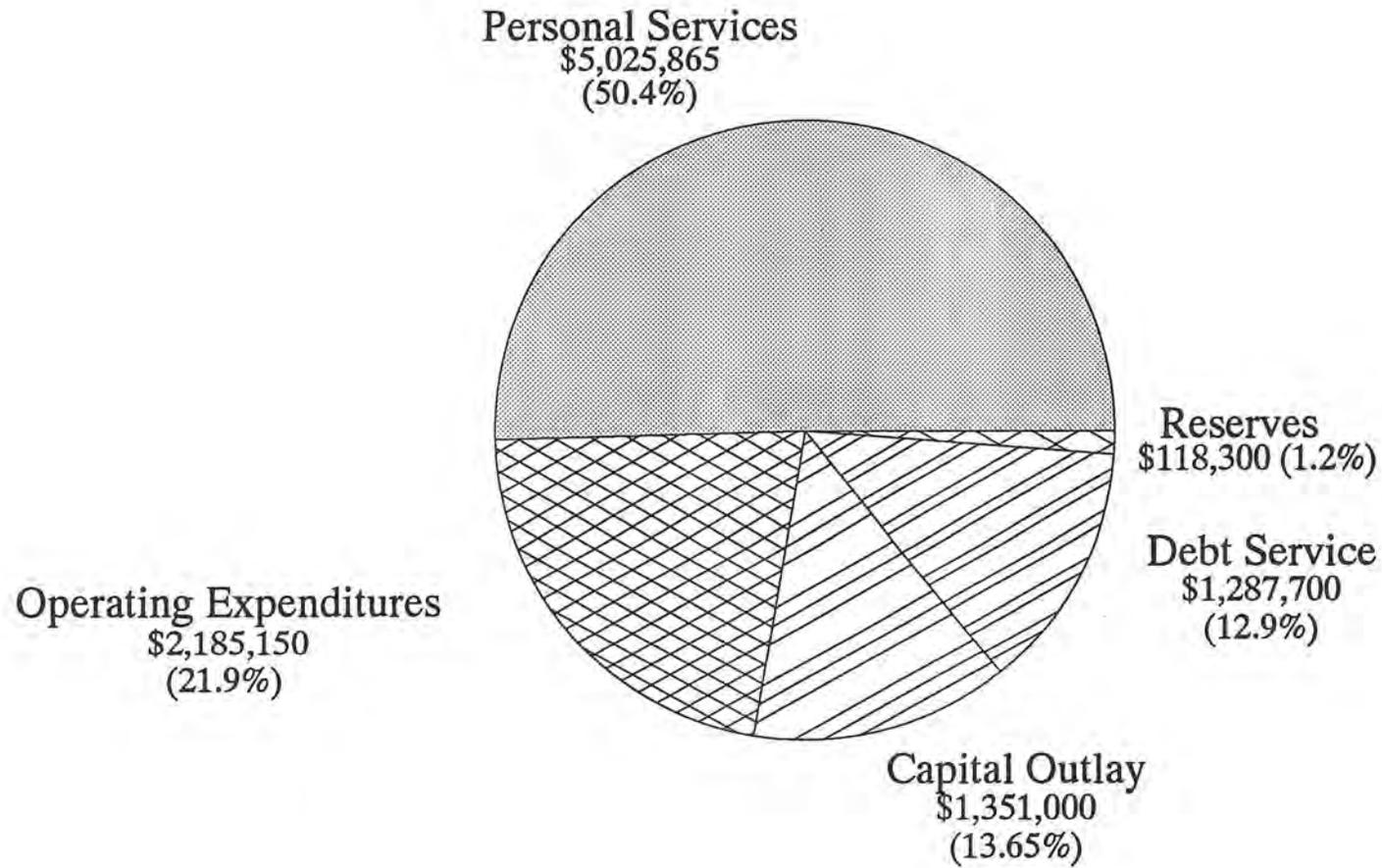
## All Funds Revenues

1991 - 1992

\$9,968,015



**City of Holly Hill**  
**All Funds Expenditures**  
1991-1992  
\$9,968,015



**EXPENDITURE COMPARISON**

	<b><u>1988-89</u></b> <b><u>ACTUAL</u></b>	<b><u>1989-90</u></b> <b><u>ACTUAL</u></b>	<b><u>1990-91</u></b> <b><u>AMENDED</u></b>	<b><u>1991-92</u></b> <b><u>PROPOSED</u></b>	<b><u>%</u></b> <b><u>CHANGE</u></b>
General Government	\$1,052,333	\$1,267,856	\$1,404,150	\$1,485,060	5.8%
Public Safety	\$1,628,970	\$1,802,251	\$1,876,800	\$2,166,135	15.4%
Public Services	\$936,486	\$984,599	\$1,087,450	\$948,620	-12.8%
Culture/Recreation	\$199,008	\$207,483	\$371,100	\$245,100	-34.0%
Transfers	\$35,000	\$0	\$0	\$0	0.0%
<b>Total General Fund</b>	<b>\$3,851,797</b>	<b>\$4,262,189</b>	<b>\$4,739,500</b>	<b>\$4,844,915</b>	<b>2.2%</b>
Law Enforcement Trust	\$335	\$40,869	\$30,700	\$27,500	-10.4%
<b>Total Special Revenue Funds</b>	<b>\$335</b>	<b>\$40,869</b>	<b>\$30,700</b>	<b>\$27,500</b>	<b>-10.4%</b>
Solid Waste	\$1,155,954	\$1,063,054	\$1,082,150	\$1,358,500	25.5%
<b>Total Solid Waste</b>	<b>\$1,155,954</b>	<b>\$1,063,054</b>	<b>\$1,082,150</b>	<b>\$1,358,500</b>	<b>25.5%</b>
Water and Sewer	\$1,430,246	\$1,372,021	\$1,721,900	\$1,801,000	4.6%
Renewal and Replacement	\$50,000	\$211,510	\$65,000	\$61,500	-5.4%
Debt Service	\$996,224	\$870,325	\$1,166,000	\$1,166,000	0.0%
Construction Fund	\$170,727	\$5,436,903	\$2,594,600	\$708,600	-72.7%
<b>Total Water and Sewer Funds</b>	<b>\$2,647,197</b>	<b>\$7,890,759</b>	<b>\$5,547,500</b>	<b>\$3,737,100</b>	<b>-32.6%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$7,655,283</b>	<b>\$13,256,871</b>	<b>\$11,399,850</b>	<b>\$9,968,015</b>	<b>-12.6%</b>

## CAPITAL OUTLAY

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 Council. A list of items proposed by the departments, but not recommended by the City Manager is also given to the Council. The Council then conducts public workshops to discuss the requests. Changes are made according to Council 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.

## CAPITAL OUTLAY

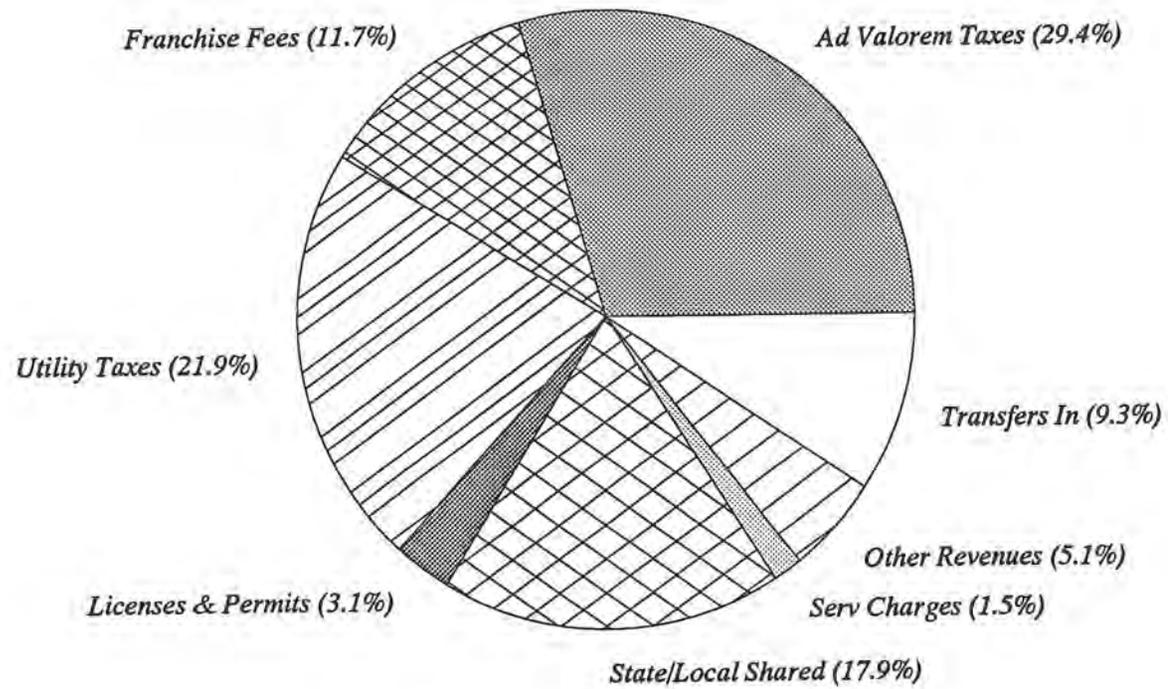
A list of Capital Outlay items proposed for each department is noted below:

	ITEM COST	TOTAL COST
<b>General Government</b>		\$88,500
School Parcel 3 Payment	\$75,000	
Repairs to Municipal Building	\$5,000	
Computer	\$3,500	
Scanner	\$3,000	
Miscellaneous Equipment	\$1,000	
Civil Service - Misc Equipment	\$1,000	
<b>Law Enforcement</b>		\$56,000
4 Vehicles (patrol)	\$56,000	
<b>Fire Control</b>		\$160,000
Mid-Size ISO rated Pumper	\$130,000	
Fire Prevention Vehicle	\$15,000	
Hurst Ram Tool	\$1,500	
Manifold for Hurst Tool	\$750	
Foamjet Nozzel	\$1,000	
Defillibrator	\$2,000	
VAC Splint	\$1,000	
De-Ionizer for Bunkroom	\$1,200	
Nozzles	\$3,500	
Carlin Valve	\$1,500	
1 Max-Foree Air Bags	\$850	
Mast Trouser	\$600	
Suction Unit	\$600	
24 ft. Extension Ladder	\$500	
<b>Protective Inspection</b>		\$2,000
Computer	\$2,000	
<b>Transportation/Road &amp; Street Facilities</b>		\$25,000
Paving P.W. Complex Road	\$10,000	
Chipper	\$15,000	

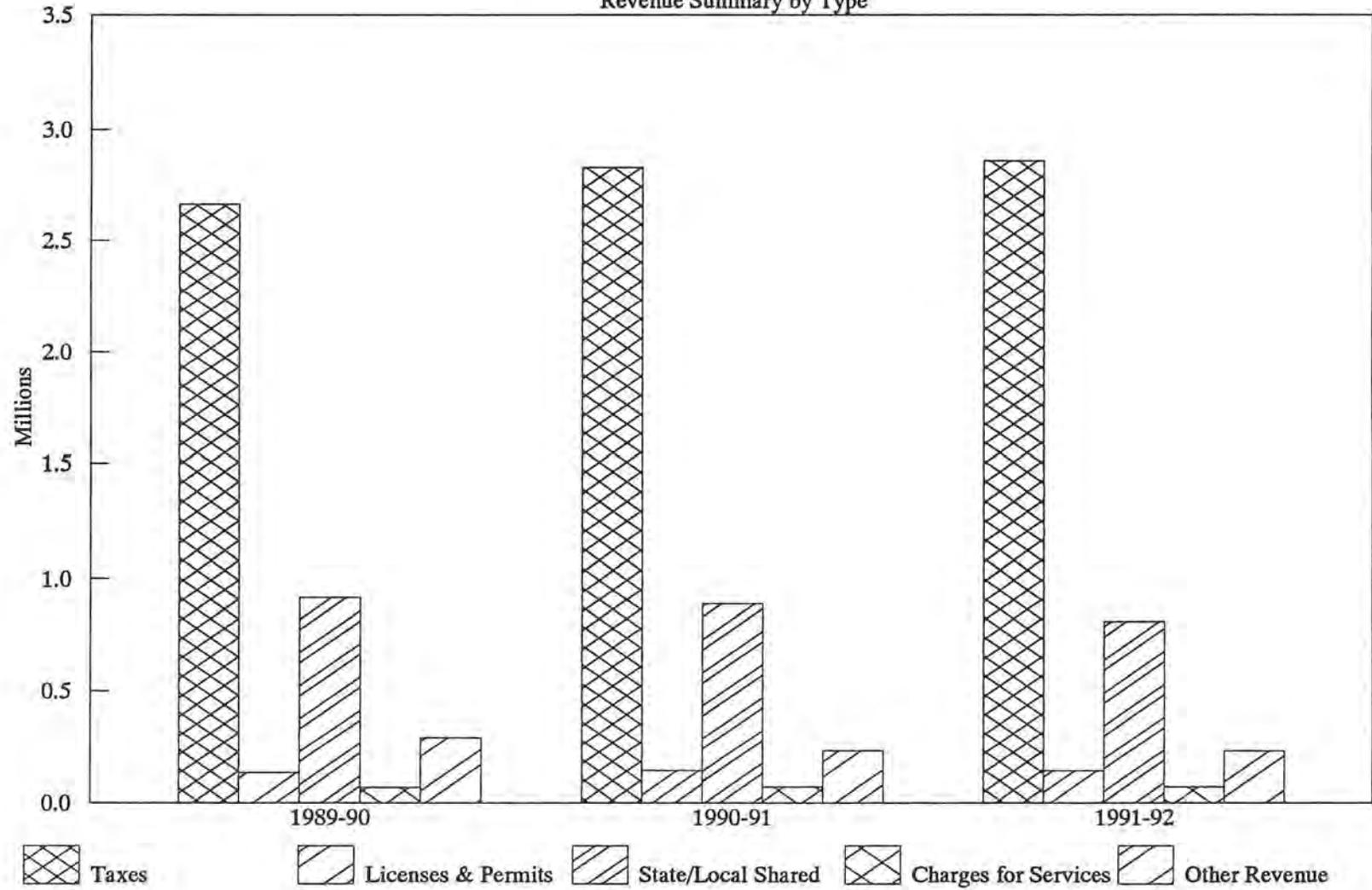
	ITEM COST	TOTAL COST
<b>Parks Department</b>		\$43,000
Build concession stand, restrooms, pressbox - Blue, Green, Red, White Fields	\$18,000	
Revamp Blue, Green, Red & White ballfields including lights	\$22,000	
New Batting Cage	\$2,000	
Replace Ballfield Fence	\$1,000	
<b>Recreation Department</b>		\$1,000
Paint and Refinish Gym Floor	\$1,000	
<b>Law Enforcement Trust Fund</b>		\$13,000
Shredder	\$2,000	
Computer Update	\$1,200	
Disguised Transmitter	\$1,695	
Portable Repeater	\$3,995	
Night Vision Device	\$4,000	
<b>Garbage/Solid Waste Control Services</b>		\$161,500
Dumpsters	\$8,000	
300 containers @ \$55 each	\$16,500	
Roll-Off Containers	\$42,000	
Roll-Off Truck	\$95,000	
<b>Water Treatment Plant</b>		\$14,200
200 Meters (5/8" x 3/4")	\$5,000	
3 Fire Hydrants	\$1,800	
Hand-Held Portable Radio	\$500	
Valve and Meter Box Cleaner	\$2,500	
Hydraulic Dewatering Pump	\$2,400	
Pipe Locator	\$2,000	
<b>Water Pollution Control Plant</b>		\$17,700
Root Cutter for Jet Rodder	\$900	
Video Recorder for Sewer Camera	\$1,800	
Van for T.V. System	\$15,000	
<b>Total Capital Outlay</b>		<b>\$581,900</b>

GENERAL FUND  
ANNUAL BUDGET  
1991 - 1992

*General Fund Revenues*  
1991-92 Budget  
\$4,844,915



## General Fund Revenue Summary by Type



FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
		<b>AD VALOREM TAXES</b>					
001	311.100	Current Ad Valorem Taxes	\$923,042	\$1,083,337	\$1,129,000	\$1,129,000	\$1,138,000
001	311.200	Delinquent Ad Valorem Taxes	3,205	10,531	20,000	20,000	20,000
		Sub-total Ad Valorem Taxes	\$926,247	\$1,093,868	\$1,149,000	\$1,149,000	\$1,158,000
		<b>SALES AND USE TAXES</b>					
001	312.410	Local Option Gas Tax	\$167,427	\$164,720	\$170,000	\$175,000	\$175,000
001	312.420	Local Altern. Fuel Decal User Fee	146	0	0	0	0
		Sub-total Sales and Use Taxes	\$167,573	\$164,720	\$170,000	\$175,000	\$175,000
		<b>FRANCHISE FEES</b>					
001	313.100	Electricity	\$416,550	\$430,077	\$455,000	\$465,000	\$470,000
001	313.200	Telephone & Telegraph	13,727	13,652	14,000	14,000	15,000
001	313.400	Gas	19,217	16,731	18,000	16,000	16,000
001	313.500	CATV	27,876	30,009	30,000	30,000	31,000
		Sub-total Franchise Fees	\$477,370	\$490,469	\$517,000	\$525,000	\$532,000
		<b>UTILITY SERVICE TAXES</b>					
001	314.100	Electricity	\$569,175	\$606,192	\$615,000	\$606,000	\$610,000
001	314.200	Telephone & Telegraph	128,215	135,009	133,000	135,000	140,000
001	314.400	Gas	28,903	38,553	39,000	40,000	44,000
001	314.900	Stormwater Management Utility	66,508	136,340	195,000	200,000	200,000
		Sub-total Utility Taxes	\$792,801	\$916,093	\$982,000	\$981,000	\$994,000
		<b>Total Taxes</b>	<b>\$2,363,991</b>	<b>\$2,665,150</b>	<b>\$2,818,000</b>	<b>\$2,830,000</b>	<b>\$2,859,000</b>

FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
		<b>LICENSES &amp; PERMITS</b>					
001	321.100	Professional & Occupational Licenses	\$82,858	\$97,435	\$106,000	\$106,000	\$106,000
001	322.100	Building Permits	13,439	13,059	14,000	14,000	14,000
001	322.110	Electrical Permits	5,302	6,558	7,000	7,000	7,000
001	322.120	Plumbing Permits	2,119	2,317	2,500	2,500	2,500
001	322.130	Mechanical Permits	2,887	2,813	3,000	3,000	3,000
001	329.100	Other Licenses & Permits	7,695	9,559	8,000	8,000	8,000
		Sub-total Licenses & Permits	\$114,300	\$131,742	\$140,500	\$140,500	\$140,500
		<b>STATE SHARED REVENUES</b>					
001	334.150	Dep of Community Affairs	\$12,765	\$0	\$0	\$21,500	\$0
001	334.750	State Grant (FY 90 - Recycling)	5,000	63,584	0	0	0
001	335.110	Two Cents Additional Cigarette Tax	48,857	49,216	50,000	50,000	50,000
001	335.120	State Revenue Sharing	328,409	319,801	309,000	309,000	309,000
001	335.140	Mobile Home Licenses	12,639	12,627	13,000	13,000	13,000
001	335.150	Alcoholic Beverage Licenses	11,919	8,044	10,000	10,000	10,000
001	335.180	Half Cent Sales Tax	402,024	413,263	400,000	400,000	405,000
001	335.410	Motor Fuel Tax Rebate	5,473	4,265	4,500	4,500	4,500
		Sub-total State Shared Revenues	\$827,087	\$870,801	\$786,500	\$808,000	\$791,500
		<b>LOCAL SHARED REVENUES</b>					
001	337.400	Co Contrib/Sidewalks	\$0	\$24,000	\$0	\$0	\$0
001	337.700	Port Authority	0	0	0	31,250	0
001	337.710	Co Land Acquisition Fund	0	0	0	31,250	0
001	338.200	City Share of County Licenses	19,905	20,757	20,000	20,000	20,000
		Sub-total Local Shared Revenues	\$19,905	\$44,757	\$20,000	\$82,500	\$20,000
		<b>Total Shared Revenues</b>	<b>\$846,992</b>	<b>\$915,558</b>	<b>\$806,500</b>	<b>\$890,500</b>	<b>\$811,500</b>

FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
		<b>CHARGES FOR SERVICES</b>					
001	341.200	Zoning Fees	\$2,330	\$2,726	\$2,000	\$3,000	\$3,000
001	341.210	Legal Adds Reimbursements	0	0	0	1,500	1,500
001	341.300	Sales of Maps/Publications	452	385	600	600	600
001	341.400	Certifications/Xerox Copies	1,086	1,167	1,000	1,000	1,000
001	342.100	Police Services	3,815	2,687	4,000	4,000	4,000
001	347.210	Program Activity Fees	50,154	53,818	50,000	50,000	50,000
001	347.430	Special Events	0	0	1,000	1,000	1,000
001	347.530	Sica Hall Revenues	6,749	6,237	7,000	7,000	7,000
		Sub-total Charges for Services	\$64,585	\$67,020	\$65,600	\$68,100	\$68,100
		<b>FINES &amp; FORFEITURES</b>					
001	351.100	Court Fines	\$69,560	\$73,851	\$75,000	\$75,000	\$75,000
001	351.300	Police Education	3,773	4,002	4,000	4,000	4,000
001	351.500	Code Enforcement Fines	0	8,398	0	0	0
		Sub-total Fines & Forfeitures	\$73,333	\$86,251	\$79,000	\$79,000	\$79,000
		<b>INTEREST EARNINGS</b>					
001	361.100	Investments	\$54,016	\$57,591	\$50,000	\$57,000	\$57,000
001	361.200	Investments	\$61,697	\$84,060	\$65,000	\$68,000	\$68,000
		Sub-total Interest Earnings	\$115,713	\$141,651	\$115,000	\$125,000	\$125,000
		<b>SALES &amp; COMPENSATION/LOSS OF FIXED ASSETS</b>					
001	364.410	Surplus Sales (Equip., Land, Bldgs.)	\$18,580	\$22,237	\$10,000	\$10,000	\$10,000
001	364.420	Insurance Proceeds/Loss	3,276	11,687	1,000	1,000	1,000
		Sub-total Sales & Compensation	\$21,856	\$33,924	\$11,000	\$11,000	\$11,000

FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
		<b>CONTRIBUTIONS</b>					
001	366.900	Contributions & Donations	\$4,860	\$1,875	\$1,000	\$3,000	\$1,000
		Sub-total Contributions	\$4,860	\$1,875	\$1,000	\$3,000	\$1,000
		<b>OTHER MISCELLANEOUS REVENUES</b>					
001	365.100	Scrap Sales	\$0	\$0	\$0	\$0	\$0
001	369.900	Other Miscellaneous Revenue	17,443	21,043	10,000	10,000	10,000
001	369.910	Lime & Sludge Bed Cleaning	7,364	5,356	8,000	4,000	4,000
		Sub-total Other Misc. Revenues	\$24,808	\$26,399	\$18,000	\$14,000	\$14,000
		<b>Total Misc. Revenue</b>	<b>\$167,236</b>	<b>\$203,849</b>	<b>\$145,000</b>	<b>\$153,000</b>	<b>\$151,000</b>
		<b>APPROPRIATIONS</b>					
001	380.100	Appropriated Fund Balance	\$0	\$0	\$0	\$241,250	\$182,815
		<b>CONTRIBUTIONS FROM ENTERPRISE OPERATIONS</b>					
001	382.100	Transfer From Water & Sewer Fund	\$300,000	\$340,000	\$357,000	\$357,000	\$379,700
001	382.200	Transfer From Solid Waste Fund	\$300,000	\$0	\$0	\$0	\$43,300
		Sub-total Contr. From Enterprise	\$300,000	\$340,000	\$357,000	\$357,000	\$423,000
		<b>LOAN PROCEEDS</b>					
001	384.100	Loan Proceeds (Fire)	\$432,000	\$0	\$0	\$0	\$130,000
		<b>Total Non Revenues</b>	<b>\$300,000</b>	<b>\$340,000</b>	<b>\$357,000</b>	<b>\$598,250</b>	<b>\$735,815</b>
		<b>Total General Fund Revenues</b>	<b>\$3,930,437</b>	<b>\$4,409,571</b>	<b>\$4,411,600</b>	<b>\$4,759,350</b>	<b>\$4,844,915</b>

## GENERAL FUND REVENUE EXPLANATION

### Property Tax Revenue

The General Fund revenue projections include additional ad valorem tax revenue of \$9,000. This estimate is based on the rolled-back millage rate of \$4.434 per \$1,000 assessed valuation of \$261,964,041. The current year gross taxable value increased by \$2,733,456, or 1.1% over the 1990 final gross taxable value of \$260,283,830. The following table provides a summary of the City's anticipated tax collections at the rate of 98% estimated collections.

Gross taxable value	\$263,017,286
Less exemptions (new construction + additions - deletions)	1,053,245
Adjusted taxable value	261,964,041
Rate per \$1,000	4.434
1991-92 tax levy	1,161,549
Estimated % of collections	98%
Estimated current tax collections	1,138,318

### 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 \$175,000 is expected to decrease based on recent estimates. 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 anticipated to increase by \$5,000, over the 1990-91 amended estimates. The following table shows the franchise fee charged to various companies:

Florida Power & Light	-	6%
Southern Bell	-	1%
Peoples Gas	-	6%
Cablevision Industries	-	3%

### Utility Service Taxes

Based on eight months' collections, revenue from electric, telephone and gas utility taxes is anticipated to increase slightly. The stormwater utility fee revenue is anticipated at \$200,000, based on eight months revenue projection. This revenue is used for storm drainage projects.

### Licenses and Permits

Revenue from occupational licenses is anticipated to remain the same as for the 1990-91 amended budget due to increases in the license fee schedule. Based on eight months' collections, permit fees are anticipated to remain approximately the same as the 1989-90 estimates.

### 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, 33% of the City's State Revenue Sharing funds are from the 8th cent motor fuel tax. This amount, approximately \$101,970, 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 all state shared revenues is expected to decrease because no grant monies have been anticipated.

### Local Shared Revenues

This revenue is monies received from the County for grants and for the City share of County licenses. The city has not anticipated receiving any grants from the Port Authority in the budget. Based on eight months' collections, the city's share of county licenses is expected to remain the same.

### Fines and Forfeitures

Based on 1989-90 actual receipts and current projections no changes are anticipated for court fines or police education.

### Interest Earnings

Based on eight months' collections, interest income for 1990-91 is estimated at \$125,000. No change has been projected for 1990-91.

### Miscellaneous Revenues

Surplus Sales - The City anticipates that obsolete equipment items will be sold at auction for an estimated \$10,000.

Contributions - The City anticipates receiving \$1,000 from private sources for special activities such as the 4th of July celebration.

Other Miscellaneous Revenue - Current projections indicate no significant change for 1991-92.

### Appropriated Fund Balance

Prior year cash reserves of \$182,815 will be used to fund capital items such as ball field improvements, new vehicles, and the school property purchase.

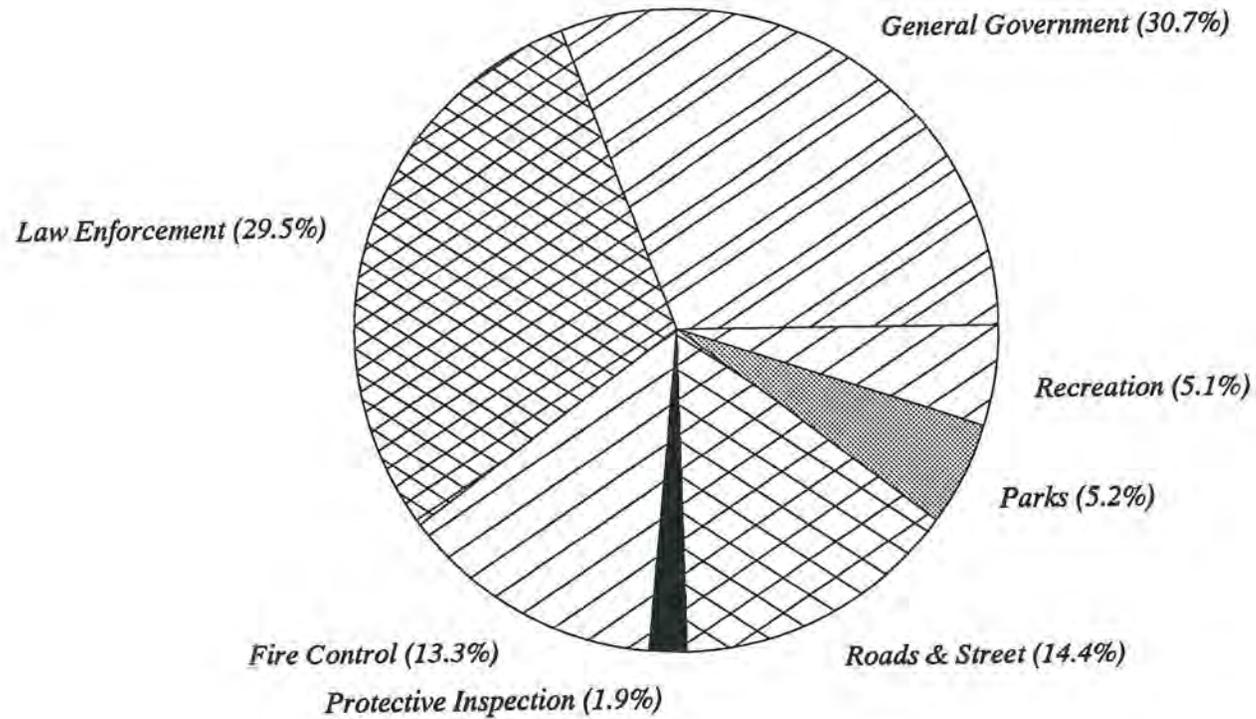
### Transfers

Transfers from the Water and Sewer Enterprise Fund and the Solid Waste Enterprise Fund totalling \$423,000 will defray those funds' administrative expenses budgeted in the General Fund.

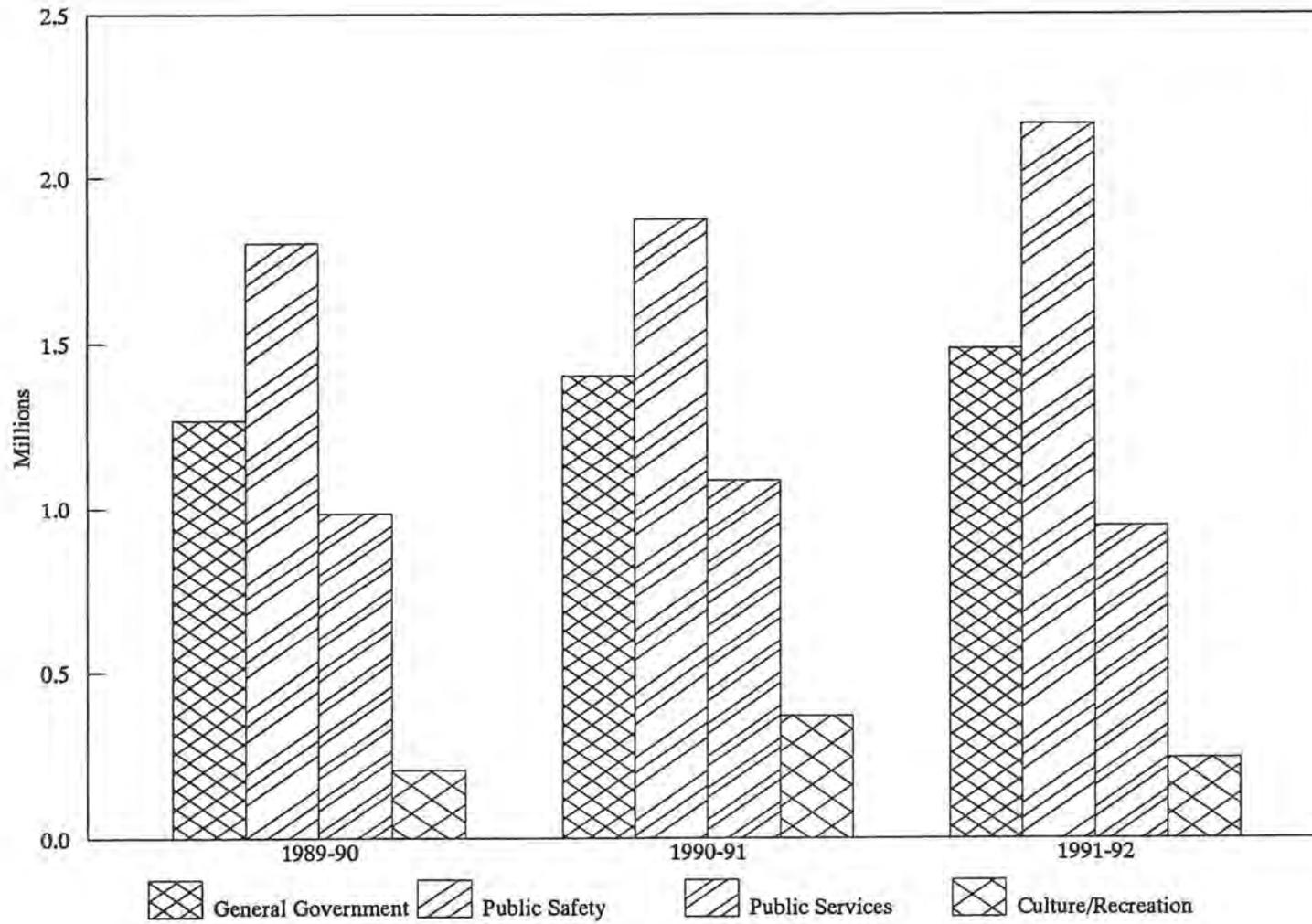
### Loan Proceeds

The City anticipates financing the purchase of a new fire truck over a period of five years.

*General Fund Expenditures*  
1991-92 Budget  
\$4,844,915

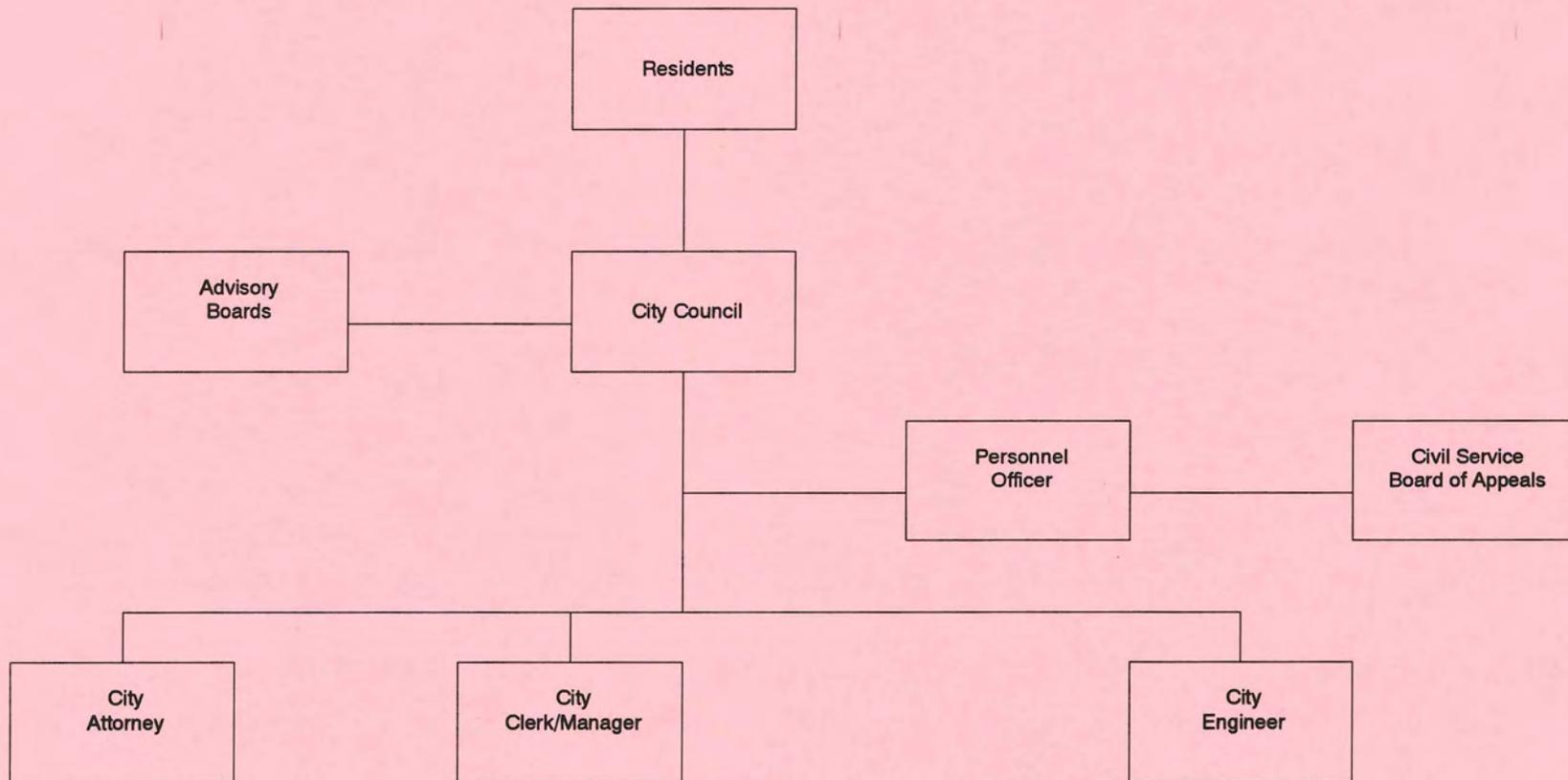


# General Fund Expenditure Summary





# City Council



CITY COUNCIL

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Personal Services	\$36,263	\$42,864	\$47,000	\$50,000	\$47,000
Operating Expenses	<u>1,080</u>	<u>5,197</u>	<u>5,900</u>	<u>5,900</u>	<u>5,900</u>
TOTAL	\$37,343	\$48,060	\$52,900	\$55,900	\$52,900

SIGNIFICANT EXPENDITURE CHANGES

None

ACTIVITY DESCRIPTION

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

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

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

**CITY COUNCIL CON'T**

**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 a five-year capital improvement plan.
3. Review and evaluate alternative uses of the school property adjacent to City Hall.

**ACTIVITY MEASUREMENTS**

	<u>ACTUAL</u> <u>1988-89</u>	<u>ACTUAL</u> <u>1989-90</u>	<u>ESTIMATED</u> <u>1990-91</u>	<u>PROJECTED</u> <u>1991-92</u>
Number of Regular City Council meetings	23	23	23	23
Number of Special Council meetings	12	4	7	4
Number of Ordinances adopted	28	30	25	25
Number of Resolutions adopted	47	50	50	50





FINANCE AND ADMINISTRATION

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Personal Services	\$313,444	\$345,173	\$358,500	\$362,500	\$386,160
Operating Expenses	<u>220,591</u>	<u>360,971</u>	<u>241,100</u>	<u>300,100</u>	<u>236,000</u>
TOTAL	\$534,034	\$706,144	\$599,600	\$662,600	\$622,160

PERMANENT POSITIONS

Finance Director	1.0
Deputy Clerk	1.0
Sr. Accountant	1.0
Accountant	1.0
Payroll Account Clerk	1.0
Account Clerk	2.0
Chief Computer Operator	1.0
Computer Operator	1.0
Cashier	<u>1.0</u>
TOTAL	10.0

SIGNIFICANT EXPENDITURE CHANGES

1. + \$22,800 - Additional account clerk position including fringe benefits

**FINANCE AND ADMINISTRATION CON'T**

**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 41% 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 three 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, administers the collection of occupational licenses, and maintains fixed asset records.

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.

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

The Utility Billing and Collections office handles the billing of water, sewer, garbage, stormwater utility fees, and payments for licenses, permits and other city revenues. The cashier and two computer operators 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. Record and maintain city records in accordance with the record retention schedule.
5. 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 occupational license and sign permit records of renewals and new licenses.
6. Maintain insurance policies and file claims as necessary.
7. Prepare routine and special reports as necessary.
8. Maintain general ledgers and provide up-to-date budget analyses for all funds and departments.
9. Invest idle funds efficiently and effectively.
10. Record and maintain city records accurately and timely.
11. Provide information to council, city manager, department heads, and citizens.
12. Administrate all municipal elections and assist in county, state, and federal elections, as necessary.

FINANCE AND ADMINISTRATION CON'T

<u>ACTIVITY MEASUREMENTS</u>	<u>ACTUAL 1988-89</u>	<u>ESTIMATED 1989-90</u>	<u>PROJECTED 1990-91</u>	<u>PROJECTED 1991-92</u>
Number of utility bills mailed	62,930	72,432	73,000	74,000
Number of penalty notices mailed	9,398	10,476	11,000	11,000
Number of payroll checks prepared	6,194	6,724	6,800	6,800
Number of accounts payable checks issued	4,976	4,328	4,500	4,500
Number of insurance claims filed	30	28	25	25
Number of new occupational licenses processed	175	230	200	200
Number of occupational license renewals	1,236	1,394	1,445	1,500
Number of agendas prepared	35	27	30	27
Number of resolutions and ordinances filed	75	80	75	75
Number of elections administered	0	3	0	2

FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
		<b>GENERAL GOVERNMENT - FINANCE AND ADMINISTRATION</b>					
		<b>PERSONAL SERVICES</b>					
001	513.110	Executive Salaries	\$77,563	\$86,339	\$92,000	\$80,000	\$90,000
001	513.120	* Regular Salaries & Wages	154,908	156,294	164,500	159,500	187,600
001	513.140	Overtime/Regular Employees	13,338	25,799	15,000	36,000	15,000
001	513.210	FICA Taxes	18,385	20,479	21,300	21,300	22,300
001	513.220	Retirement Contributions	35,527	39,703	45,200	45,200	49,400
001	513.230	Life & Health Insurance	8,767	10,160	13,000	13,000	14,360
001	513.280	Training & Travel	4,955	6,400	7,500	7,500	7,500
		Sub-total Personal Services	\$313,444	\$345,173	\$358,500	\$362,500	\$386,160
		<b>OPERATING EXPENSES</b>					
001	513.310	Professional Services	\$97,283	\$195,391	\$100,000	\$150,000	\$100,000
001	513.311	Engineering	18,271	29,878	20,000	20,000	20,000
001	513.320	Accounting & Auditing Services	35,065	35,905	36,000	46,000	38,000
001	513.410	* Telephone/Communications Services	3,980	9,905	5,000	5,000	5,000
001	513.420	Postage, Freight & Express	20,411	28,255	26,000	26,000	24,000
001	513.440	Rentals & Leases	321	795	1,000	4,000	8,000
001	513.460	* Repairs & Maintenance	19,824	25,266	19,000	16,000	10,000
001	513.470	Printing & Binding	8,194	15,393	12,000	12,000	12,000
001	513.490	Other Charges & Obligations	4,203	3,363	4,000	3,000	3,000
001	513.510	Office Supplies	12,276	15,597	17,000	17,000	15,000
001	513.540	Subscriptions & Memberships	763	1,222	1,100	1,100	1,000
		Sub-total Operating Expenses	\$220,591	\$360,971	\$241,100	\$300,100	\$236,000
		<b>TOTAL FINANCE AND ADMINISTRATION</b>	<b>\$534,034</b>	<b>\$706,144</b>	<b>\$599,600</b>	<b>\$662,600</b>	<b>\$622,160</b>
		* New Position					

CIVIL SERVICE

<u>EXPENDITURES</u>	<u>ACTUAL</u> <u>1988-89</u>	<u>ACTUAL</u> <u>1989-90</u>	<u>BUDGET</u> <u>1990-91</u>	<u>AMENDED</u> <u>1990-91</u>	<u>PROPOSED</u> <u>1991-92</u>
Personal Services	\$7,613	\$10,737	\$14,045	\$14,045	\$7,700
Operating Expenses	3,179	2,496	5,955	5,955	7,200
Capital Outlay	<u>0</u>	<u>806</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$10,793	\$14,039	\$20,000	\$20,000	\$14,900

PERMANENT POSITIONS

Secretary .25

SIGNIFICANT EXPENDITURE CHANGES

1. -\$7,500 - Reduced number of hours to be worked by Secretary

ACTIVITY DESCRIPTION

This department, composed of five unpaid board members appointed by the City Council and a paid part-time secretary, is charged with the responsibility for advertising job vacancies and their requirements, testing of applicants by competitive examination, and maintaining eligibility lists of applicants. The board assists the City Council, City Manager, department heads and employees in personnel matters covered by the Civil Service Act.

CIVIL SERVICE CON'T

ACTIVITY GOALS

1. Provide competent job applicants for vacant positions.
2. Assist in personnel matters as necessary.

ACTIVITY OBJECTIVES

1. Advertise job openings and give examinations.
2. Select and refer qualified job applicants for vacancies.
3. Maintain applications on file
4. Maintain records and minutes of all Civil Service Board meetings.

ACTIVITY MEASUREMENTS

	<u>ACTUAL</u> <u>1988-89</u>	<u>ACTUAL</u> <u>1989-90</u>	<u>ESTIMATED</u> <u>1990-91</u>	<u>PROJECTED</u> <u>1991-92</u>
Number of regular board meetings	4	3	4	4
Number of joint meetings with City Council	4	4	3	4
Number of joint meetings with Employees Comm.	4	4	3	4
Number of job advertisements placed	4	5	6	6
Number of tests given	3	9	7	9
Number of appeals hearings	N/A	1	0	0
Number of special joint meetings	0	N/A	6	2



GENERAL GOVERNMENT - OTHER SERVICES

<u>EXPENDITURES</u>	<u>ACTUAL</u> <u>1988-89</u>	<u>ACTUAL</u> <u>1989-90</u>	<u>BUDGET</u> <u>1990-91</u>	<u>AMENDED</u> <u>1990-91</u>	<u>PROPOSED</u> <u>1991-92</u>
Personal Services	\$142,856	\$123,211	\$289,600	\$263,000	\$316,500
Operating Expenses	<u>121,542</u>	<u>122,764</u>	<u>127,500</u>	<u>153,500</u>	<u>156,600</u>
TOTAL	\$264,398	\$245,975	\$417,100	\$416,500	\$473,100

PERMANENT POSITIONS

N/A

SIGNIFICANT EXPENDITURE CHANGES

1. +\$44,000 - Workers' Compensation Insurance
2. +\$18,000 - Election Expenses

ACTIVITY DESCRIPTION

This is a non-department established to record expenditures that are not allocated to the various departments. These expenditures include insurance, election expenses, advertising, grants and aids, annual service award payments and the Christmas parade. It also includes utilities, operating supplies and repairs for the City Hall building which houses the City Manager, Finance and Administration, Civil Service, Police, Fire and Protective Inspection departments. The City owns the Library building and provides for its maintenance and repairs. Volusia County operates the Library through the county library system.

ACTIVITY GOALS

N/A

ACTIVITY OBJECTIVES

N/A

ACTIVITY MEASUREMENTS

N/A



GENERAL GOVERNMENT - CAPITAL OUTLAY

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Capital Outlay	\$16,359	\$41,671	\$117,250	\$62,000	\$87,500

PERMANENT POSITIONS

N/A

SIGNIFICANT EXPENDITURE CHANGES

1. +\$25,000 - School Property Purchase

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

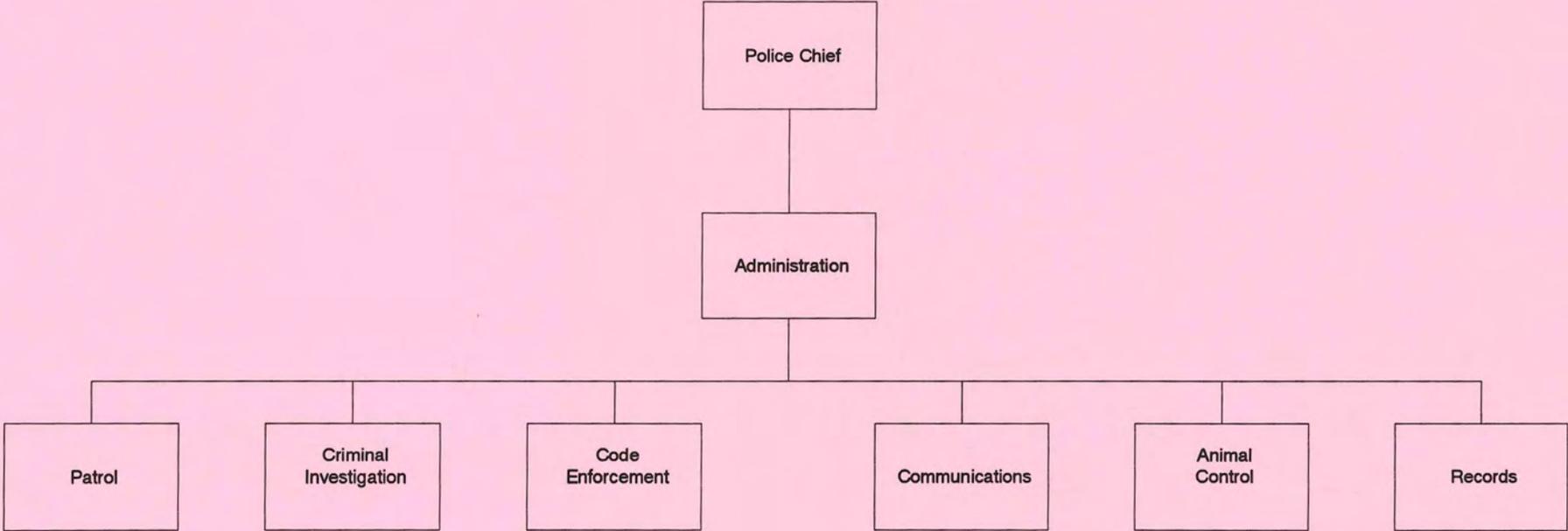
ACTIVITY MEASUREMENTS

N/A





# Law Enforcement



LAW ENFORCEMENT

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Personal Services	\$1,005,355	\$1,082,832	\$1,125,800	\$1,195,700	\$1,239,065
Operating Expenses	115,764	114,995	131,900	130,400	134,100
Capital Outlay	<u>14,608</u>	<u>\$ 69,071</u>	<u>5,300</u>	<u>5,300</u>	<u>56,000</u>
TOTAL	\$1,135,726	\$1,266,897	\$1,263,000	\$1,331,400	\$1,429,165

PERMANENT POSITIONS

Police Chief	1.0
Captain/Asst Chief	1.0
Sergeants/Crime Invest Div	1.0
Sergeants	4.0
Investigators	2.0
Police Officers	12.0
Code Enforcement Officer	1.0
Telecommunicators	5.0
Animal Control Officer	1.0
Administrative Assistant	1.0
Office Assistant II/CID	1.0
Office Assistant II/Records	<u>1.0</u>
TOTAL	31.0

SIGNIFICANT EXPENDITURE CHANGES

1. +\$56,000 - Patrol vehicles
2. +\$ 3,500 - Training program

## LAW ENFORCEMENT CON'T

### 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 code enforcement officer's duties include patrolling the city, checking for violations of City Ordinances concerning junk vehicles, high weeds, etc. This person also checks businesses for current occupational licenses, contacts property owners regarding violations and issues 72-hour notices or N.T.A.'s (Notice to Appear).

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.

LAW ENFORCEMENT CON'T

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. Patrol officers to investigate each reported offense thoroughly to minimize time spent by detectives.
8. Provide investigative services to insure adequate and thorough investigations are conducted.
9. Control violations of City ordinances in an impartial manner.
10. Insure all city businesses are properly licensed.
11. Coordinate work with the Building and Fire Inspectors to keep the city up to code.
12. Control the stray animal population.
13. Provide residents with protection from loose 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 2.5 minutes or less on all calls for police assistance.
5. Maximize traffic safety and reduce accidents by 5%.
6. Reduce crimes per 100,000 population to 9,000.
7. Increase the active reserve force to at least ten members.
8. Achieve a minimum of 28% clearance/exception for all Part I crimes (felonies).
9. Achieve 35% minimum recovery of stolen property.
10. Coordinate investigative efforts to achieve a maximum workload of 25 cases per month per detective.
11. Reduce the number of City Ordinance violations within the city.
12. Reduce the number of stray animals within the city.

LAW ENFORCEMENT CON'T

<u>ACTIVITY MEASUREMENTS</u>	<u>ACTUAL 1988</u>	<u>ACTUAL 1989</u>	<u>ACTUAL 1990</u>	<u>PROJECTED 1991</u>
Number of calls dispatched	13,642	14,236	14,515	14,900
Number of reports processed	5,699	5,848	5,148	5,900
Average response time (minutes)	3.0	3.5	3.5	3.5
Number of traffic accidents	603	534	534	475
Crimes per 100,000 population	N/A	10,984.9	9,408.3	9,500
Number of active reserve	4	6	8	8
Percent of Part I crimes cleared	N/A	21.%	25.1%	24%
Percent of recovered prop/vehicles	N/A	41.5%	51.1%	
Number of animal licenses issued (FY)	452	534	370	500
Number of stray animals to HHS*	238	448	450	500

ALL INFO IS CALENDAR YEAR EXCEPT ANIMAL LICENSES ISSUED (THEY ARE FISCAL YEAR)  
 \*Dogs/cats only - Wildlife not counted by Humane Society

FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
		<b>PUBLIC SAFETY/LAW ENFORCEMENT</b>					
		<b>PERSONAL SERVICES</b>					
001	521.110	Executive Salaries	\$43,586	\$47,141	\$50,000	\$52,300	\$57,000
001	521.120	Regular Salaries	690,574	751,799	797,000	799,000	860,000
001	521.130	Other Salaries	16,095	17,978	25,000	21,000	25,000
001	521.140	Overtime/Regular Employees	77,708	69,667	35,000	75,000	40,000
001	521.150	Incentive Pay Supplement	15,430	14,580	17,000	17,000	17,000
001	521.190	Uniforms	8,063	9,667	11,000	17,600	17,600
001	521.210	FICA Taxes	63,620	68,854	71,300	75,800	76,000
001	521.220	Retirement Contributions	55,910	60,855	63,800	80,800	91,000
001	521.230	Life & Health Insurance	26,829	34,790	44,700	46,200	44,465
001	521.280	Training & Travel	3,805	4,333	5,000	5,000	5,000
001	521.282	Second Dollar Training Fund	3,735	3,168	6,000	6,000	6,000
		Sub-total Personal Services	\$1,005,355	\$1,082,832	\$1,125,800	\$1,195,700	\$1,239,065
		<b>OPERATING EXPENSES</b>					
001	521.340	Contractual Service/Animal Control	\$14,578	\$13,448	\$15,000	\$14,000	\$13,000
001	521.410	Telephone/Communications Services	7,957	6,294	9,500	9,500	9,500
001	521.420	Postage, Freight & Express	852	1,072	2,000	1,000	1,000
001	521.430	Utility Services	7,039	7,279	8,000	8,000	8,000
001	521.440	Rentals & Leases	1,008	1,008	1,500	1,500	5,000
001	521.460	Repair & Maintenance Services	18,280	15,483	16,000	16,000	16,000
001	521.490	Other Charges & Obligations	2,709	2,782	3,000	2,000	2,500
001	521.510	Office Supplies	4,920	4,300	7,000	7,000	7,000
001	521.520	Operating Supplies	10,112	11,146	13,000	13,000	15,000
001	521.540	Subscriptions & Memberships	553	428	900	900	600
001	521.550	Vehicle Expenses	46,333	50,226	54,000	56,000	55,000
001	521.560	Program Expenses	1,424	1,529	2,000	1,500	1,500
		Sub-total Operating Expenses	\$115,764	\$114,995	\$131,900	\$130,400	\$134,100



**TRANSPORTATION/ROAD AND STREET FACILITIES CON'T**

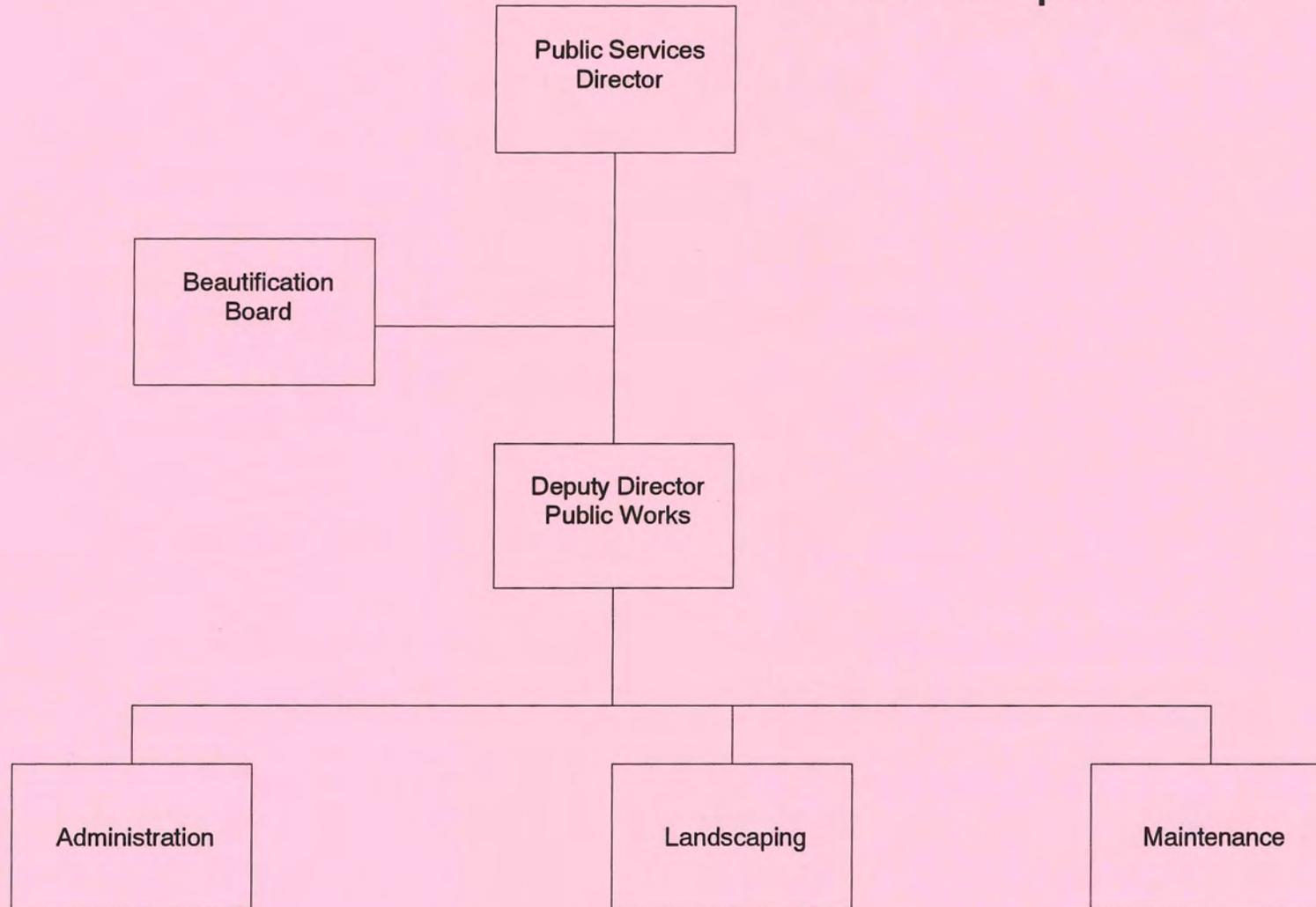
**ACTIVITY MEASUREMENTS**

	<b><u>ACTUAL</u></b> <b><u>1988-89</u></b>	<b><u>ACTUAL</u></b> <b><u>1989-90</u></b>	<b><u>ESTIMATED</u></b> <b><u>1990-91</u></b>	<b><u>PROJECTED</u></b> <b><u>1991-92</u></b>
<b>Paved Streets</b>	<b>50.2 miles</b>	<b>50.3 miles</b>	<b>50.3 miles</b>	<b>50.3 miles</b>
<b>Sidewalks</b>	<b>21.3 miles</b>	<b>22.2 miles</b>	<b>22.5 miles</b>	<b>22.5 miles</b>
<b>Storm sewers</b>	<b>27.8 miles</b>	<b>28.7 miles</b>	<b>28.7 miles</b>	<b>28.7 miles</b>

FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
		<b>TRANSPORTATION/ROAD &amp; STREET FACILITIES</b>					
		<b>PERSONAL SERVICES</b>					
001	541.110	Executive Salaries	\$23,591	\$25,926	\$27,300	\$27,300	\$28,900
001	541.120	Regular Salaries	281,100	316,465	324,000	324,000	330,000
001	541.130	Other Salaries	1,049	0	0	0	0
001	541.140	Overtime/Regular Employees	2,147	2,504	3,000	3,000	3,000
001	541.190	Uniforms	2,925	2,919	2,900	3,400	3,600
001	541.210	FICA Taxes	23,178	26,559	27,200	27,200	27,700
001	541.220	Retirement Contributions	43,356	52,460	57,400	57,400	61,000
001	541.230	Life & Health Insurance	16,896	20,707	21,600	25,100	22,960
001	541.280	Training & Travel	2,477	1,846	4,000	4,200	4,000
		Sub-total Personal Services	\$396,718	\$449,386	\$467,400	\$471,600	\$481,160
		<b>OPERATING EXPENSES</b>					
001	541.310	Professional Services	\$0	\$0	\$0	\$0	\$0
001	541.410	Telephone/Communications Services	687	612	1,200	1,200	1,200
001	541.420	Postage, Freight, & Express	139	95	200	200	200
001	541.430	Utility Services	1,179	1,750	2,500	2,500	2,500
001	541.435	Street Lighting	84,167	84,145	90,000	90,000	90,000
001	541.436	Traffic Lights	11,765	10,513	12,000	12,000	12,000
001	541.440	Rentals & Leases	38,380	34,080	1,000	3,000	1,200
001	541.460	Repair & Maintenance Services	3,393	9,608	3,500	3,500	3,500
001	541.461	Traffic Lights Repairs	8,946	2,741	6,000	6,000	4,000
001	541.490	Other Charges & Obligations	2,010	5,835	6,000	4,000	4,000
001	541.510	Office Supplies	262	569	1,000	1,000	1,000
001	541.520	Operating Supplies	12,967	22,399	18,000	23,000	20,000
001	541.521	Signs & Materials	8,117	11,137	10,000	10,000	10,000
001	541.530	Road Materials & Supplies	16,583	15,673	15,000	15,000	15,000
001	541.540	Subscriptions & Memberships	185	230	250	250	250
001	541.550	Vehicle Expenses	24,854	13,857	25,000	18,500	25,000
		Sub-total Operating Expenses	\$213,635	\$213,243	\$191,650	\$190,150	\$189,850



# Parks Department



PARKS DEPARTMENT

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Personal Services	\$122,014	\$144,160	\$111,800	\$144,300	\$159,210
Operating Expenses	43,153	49,642	69,700	54,700	50,400
Capital Outlay	5,427	10,014	11,100	13,900	43,000
Total	\$170,594	\$203,816	\$192,600	\$212,900	\$252,610

PERMANENT POSITIONS

Public Services Director	.20
P.W. Supervisor	.25
Maintenance Worker I	3.00
Crew Chief I	1.00
Gardener	1.00
Assistant Gardener	<u>1.00</u>
Total	6.45

SIGNIFICANT EXPENDITURE CHANGES

1. +\$18,730 - Added Maintenance Worker position including fringe benefits
2. +\$40,000 - Ballfield Improvements

ACTIVITY DESCRIPTION

The Parks department is responsible for the development and maintenance of parks, grounds and park facilities. These facilities include:

Sunrise Park  
Hollyland Park  
Ross Point Park  
Grove Street Park

Daytona Clubhouse  
Big Tree Park  
Ivanhoe Park

Gymnasium  
MacArthur Circle  
Median Strips

**PARKS CON'T**

**ACTIVITY DESCRIPTION**

This budget provides funds for improvements to the Hollyland Park ballfields. Three of the fields will be refurbished and provided with new lighting. A concession stand/press box building will be constructed to serve all three fields.

**ACTIVITY GOALS**

1. Provide residents with buildings, parks and grounds that are safe, useful, attractive and meet the needs of the community.
2. Develop open spaces as needed.

**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.

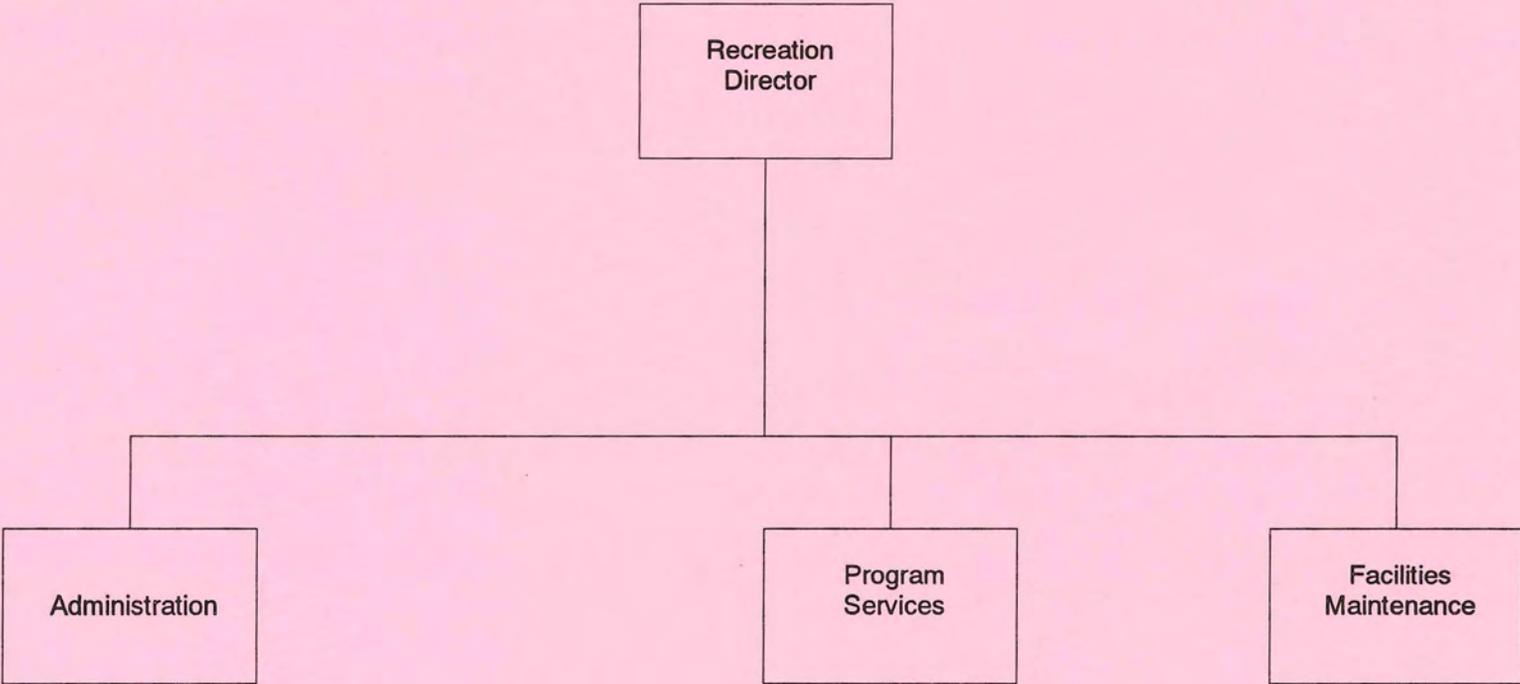
**ACTIVITY MEASUREMENTS**

	<u>ACTUAL</u> <u>1988-89</u>	<u>ACTUAL</u> <u>1989-90</u>	<u>ESTIMATED</u> <u>1990-91</u>	<u>PROJECTED</u> <u>1991-92</u>
Number of acres of park space	44.2	44.2	44.2	4.42
Building area square footage	4,899	4,899	4,899	4,899
Number of playgrounds	2	2	2	2
Number of ballfields	5	5	5	5
Number of public boat ramps	1	1	1	1
Number of fishing piers	1	1	1	1





# Culture/Recreation



RECREATION DEPARTMENT

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Personal Services	\$120,161	\$135,691	\$149,650	\$150,300	\$158,900
Operating Expenses	73,873	69,237	83,200	80,300	85,200
Capital Outlay	<u>4,974</u>	<u>2,555</u>	<u>800</u>	<u>140,500</u>	<u>1,000</u>
Total	\$199,008*	\$207,483	\$233,650	\$371,100	\$245,100

PERMANENT POSITIONS

Director	1.0
Recreation Supervisor	1.0
Administrative Assistant	1.0
General Service Worker	1.0
Custodian	<u>.5</u>
Total	4.5

TEMPORARY POSITIONS

Day Camp Counselors	7.0
Concession Worker	<u>1.0</u>
	8.0

SIGNIFICANT EXPENDITURE CHANGES

1. -\$125,000 - Prior year included purchase of Ross Point Park formerly leased from owners.

ACTIVITY DESCRIPTION

The Recreation department is responsible for the administration and planning of various programs and special activities. The programs include, but are not limited to: youth baseball, soccer and basketball; softball; karate; golf; painting; jazzercise; dance; senior aerobics; and summer day camp. In addition, the department presents special activities such as the Christmas Lighting ceremony and the Springfest social event.

The department staffs and provides for the maintenance of Sica Hall, which has three rooms and a commercially equipped kitchen available for recreational programs and/or rental by civic clubs and the general public. The department also provides maintenance of the Clubhouse, North Park Building, South Park Building and Gymnasium.

RECREATION CON'T

ACTIVITY DESCRIPTION

For eight months of the year, during baseball, summer day camp and softball, 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.

ACTIVITY OBJECTIVES

1. Continue current schedule of programs.
2. Develop additional programs to increase community participation.
3. Develop and promote programs to encourage senior participation.
4. Operate concession stand at a profit.

ACTIVITY MEASUREMENTS

	<u>ACTUAL</u> <u>1988-89</u>	<u>ESTIMATED</u> <u>1989-90</u>	<u>ESTIMATED</u> <u>1990-91</u>	<u>PROJECTED</u> <u>1991-92</u>
Number of ballfields	5	5	5	5
Number of tennis courts	1	1	1	1
Number of shuffleboard courts	9	9	9	9
Number of community centers	1	1	1	1
Number of other recreation centers	3	3	3	3
Number of youth baseball participants	325	384	500	500
Number of summer day camp participants	420	490	500	500
Number of adult participants (excluding Seniors)	400	700	700	700
Number of senior participants	100	300	350	350
Number of other youth program participants	150	470	500	500
Number of users @ Sica Hall	n/a	30,000	30,000	30,000
Clubhouse	n/a	5,000	5,000	5,000
South Park Building	n/a	8,000	8,000	8,000
North Park Building	n/a	2,000	2,000	2,000

FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
		<b>RECREATION DEPARTMENT</b>					
		<b>PERSONAL SERVICES</b>					
001	575.110	Executive Salaries	\$28,567	\$31,350	\$33,900	\$34,100	\$36,500
001	575.120	Regular Salaries & Wages	53,842	60,401	66,200	66,000	70,900
001	575.130	Other Salaries & Wages	11,546	12,937	14,000	14,000	14,000
001	575.140	Overtime/Regular Employees	972	1,201	1,500	1,500	1,000
001	575.190	Uniforms	362	388	450	600	500
001	575.210	FICA Taxes	7,129	8,212	8,900	8,900	9,400
001	575.220	Retirement Contributions	13,078	15,084	17,500	17,500	19,500
001	575.230	Life & Health Insurance	3,997	5,012	5,800	6,300	5,800
001	575.280	Training & Travel	668	1,106	1,400	1,400	1,300
		Sub-total Personal Services	\$120,161	\$135,691	\$149,650	\$150,300	\$158,900
		<b>OPERATING EXPENSES</b>					
001	575.310	Professional Services	\$0	\$0	\$0	\$0	\$0
001	575.410	Telephone/Communications Services	2,270	1,677	2,500	2,500	2,500
001	575.420	Postage, Freight, & Express	786	829	1,000	1,000	1,000
001	575.430	Utility Services	12,560	13,121	14,000	15,000	14,000
001	575.460	Repair & Maintenance Services	4,049	3,111	4,500	3,500	2,500
001	575.480	Promotional Activities	288	543	1,000	600	1,000
001	575.490	Other Charges & Obligations	982	72	800	800	800
001	575.510	Office Supplies	906	1,120	1,200	1,200	1,200
001	575.520	Operating Supplies	6,994	6,533	10,000	7,500	9,000
001	575.540	Subscriptions & Memberships	150	241	200	200	200
001	575.550	Vehicle Expenses	2,492	3,535	3,000	3,000	3,000
001	575.560	Program Expense	42,396	38,454	45,000	45,000	50,000
		Sub-total Operating Expenses	\$73,873	\$69,237	\$83,200	\$80,300	\$85,200





LAW ENFORCEMENT

TRUST FUND

ANNUAL BUDGET

1991 - 1992

LAW ENFORCEMENT TRUST FUND

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Personal Services	\$ 0	\$ 809	\$ 0	\$ 4,000	\$ 3,000
Operating Expenses	0	3,911	3,500	11,700	11,500
Capital Outlay	<u>335</u>	<u>36,149</u>	<u>15,000</u>	<u>15,000</u>	<u>13,000</u>
TOTAL	\$ 335	\$40,869	\$18,500	\$30,700	\$27,500

PERMANENT POSITIONS

N/A

SIGNIFICANT EXPENDITURE CHANGES

None

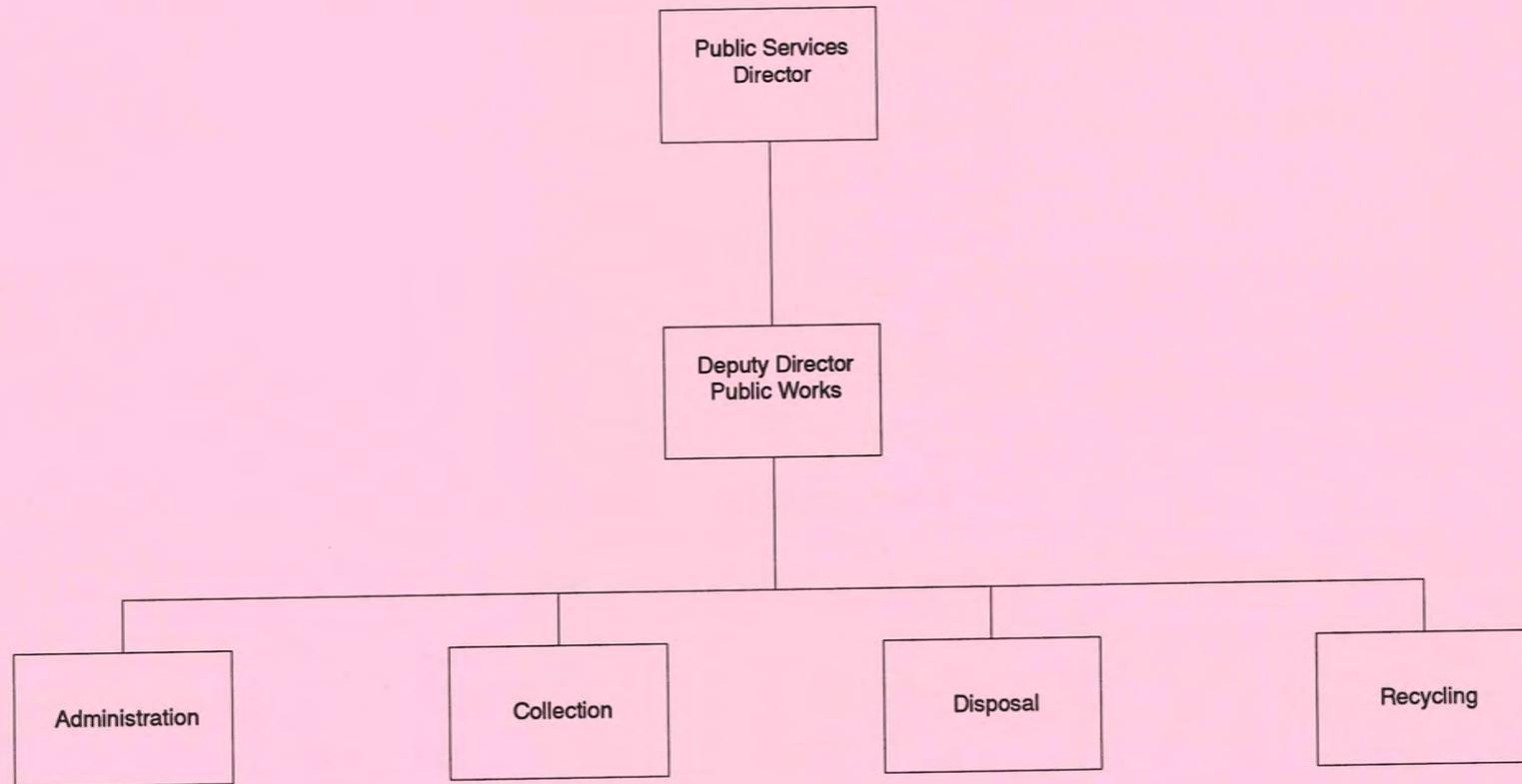
ACTIVITY DESCRIPTION

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.



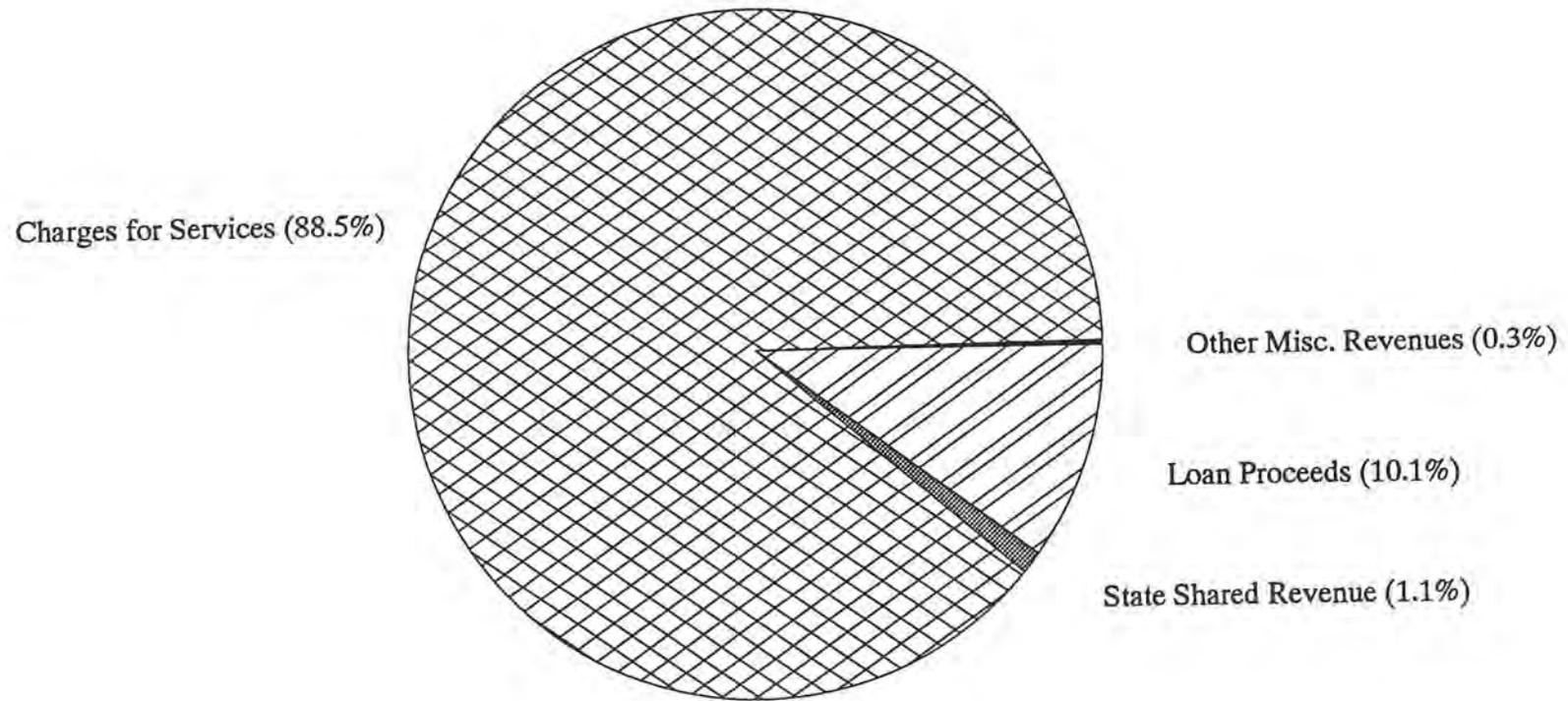


# Garbage/Solid Waste

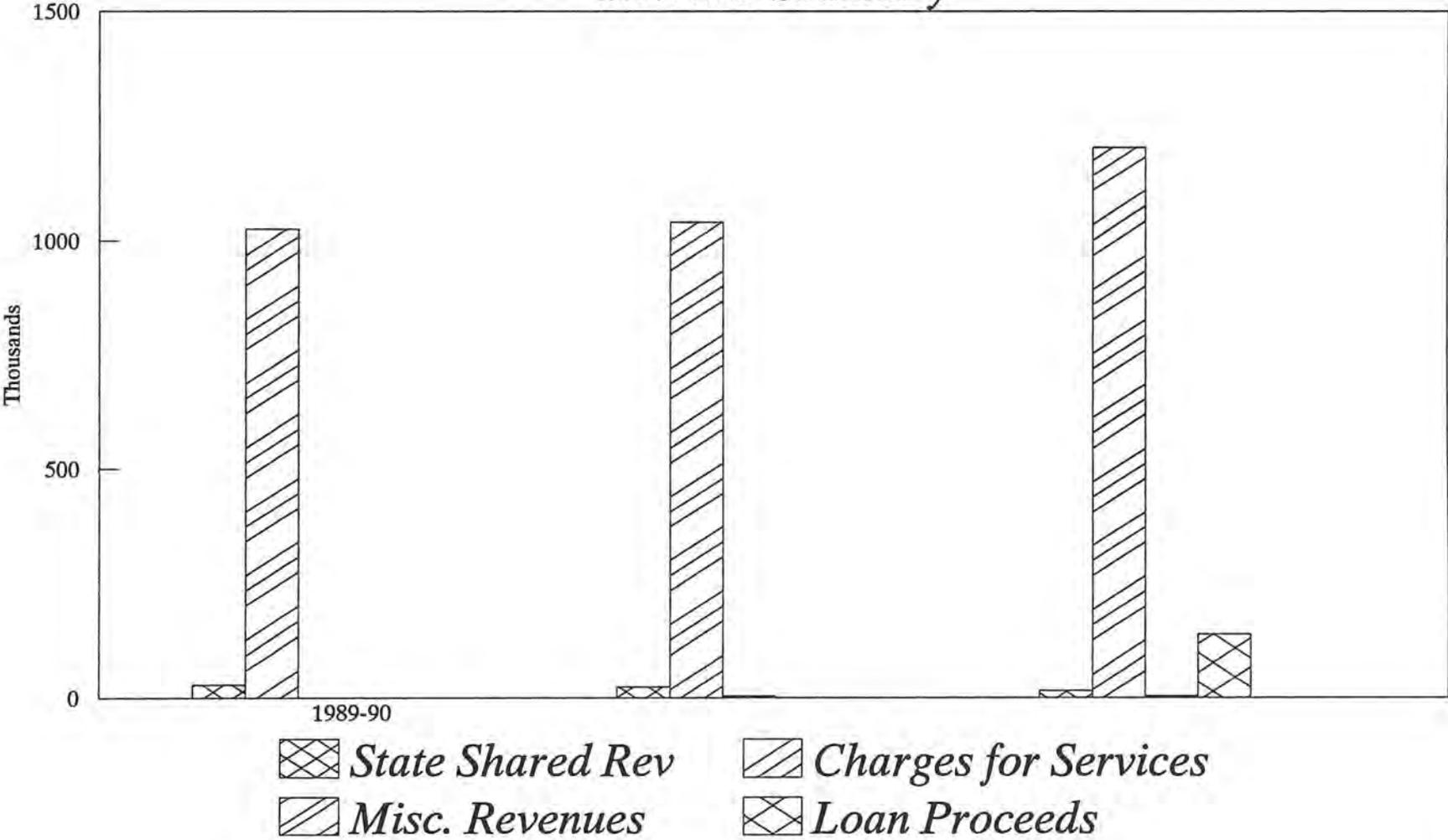


SOLID WASTE  
ENTERPRISE FUND  
ANNUAL BUDGET  
1991 - 1992

*Solid Waste Enterprise Fund*  
Revenues  
1991-92 Budget  
\$1,358,500



# *Solid Waste Enterprise Revenue Summary*



**GARBAGE/SOLID WASTE CONTROL SERVICES**

August 14, 1991

Proposed Revenues

Trash Sales (\$10.50 per mo.)	\$611,400
Refuse Sales (Dumpsters)	\$462,100
Roll-Off Container Fees	\$129,000
Recycling Grant	\$15,000
Recycling Revenues	\$4,000
Loan Proceeds	\$137,000
	-----
	\$1,358,500
	=====

Proposed Expenditures

Personal Services	\$488,100
Operating Expenditures	\$525,600
Capital Outlay	\$161,500
Debt Service	\$121,700
Budget Reserve	\$18,300
Transfer to General Fund	\$43,300
	-----
	\$1,358,500
	=====

\*\*\*\*\*

Trash Sales

3,989 Residential Units  
 863 Commercial Units  
 -----  
 4,852 Total Units

Refuse Sales

Current Revenue = \$417,000\*  
 13.5 % Increase = \$462,100

\*Adjusted for possible switch to roll-off service

Roll-Off Container Fee

\$110 Per Pull Proposal Plus  
 Landfill Charge

Dumpster Size

Current Rate @ \$9.25 = \$538,000  
 13.5% Increase @ \$10.50 = \$611,400

4yd.  
 6yd.  
 8yd.

Current\*

\$85.88 mo.  
 \$ 128.80 mo.  
 \$162.72 mo.

Proposed\*

\$98.00  
 \$146.00  
 \$195.00

\* 4 Pick-ups per month.

NOTE: 11% Increase Attributable to Increased Landfill Costs.



## SOLID WASTE REVENUE EXPLANATION

### State Shared Revenues

The Recycling Grant funds anticipated represent the fourth year of participation for the City. These monies are received through the County from the State and are currently being used toward labor costs incurred for recycling programs.

### Charges for Services

Anticipated revenues for trash and garbage pick-up are based on an increase from \$9.25 to \$10.50 per month for residential units and an equivalent increase for commercial units. Dumpster rates are proposed to increase by 13.5%. With the addition of roll-off container services an adjustment was made in projecting refuse dumpster sales to reflect potential roll container customers switching to that service. The roll-off pull charges were estimated at \$110 per pull for regular service and \$50 per pull for special recycling services. Roll-off disposal charges are the additional fees to cover landfill costs.

### Other Miscellaneous Revenue

This is anticipated revenue from the selling of newspaper, glass and aluminum collected at the City's recycling centers.

### Loan Proceed

The City anticipates financing the purchase of a roll-off truck and containers to begin offering this service. Interest and principal payments will be repaid from future roll-off pull charges.

GARBAGE/SOLID WASTE CONTROL

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Personal Services	\$352,703	\$ 428,134	\$ 442,250	\$ 445,650	\$ 488,100
Operating Expenses	298,287	457,268	468,100	444,400	525,600
Capital Outlay	450,475	52,682	16,000	40,500	161,500
Debt Service	54,489	124,973	117,600	117,600	121,700
Reserve for Equip	0	0	38,300	38,200	18,300
Trnsfr to Gen Fund *	0	0	0	0	43,300
TOTAL	\$1,155,954	\$1,063,054	\$1,082,150	\$1,086,350	\$1,358,500

\* Prior years' included in General Fund/Finance

PERMANENT POSITIONS

Public Services Director	.20
Deputy Director	.50
Administrative Assistant	.50
Public Works Supervisor	.25
Chief Mechanic	.25
Mechanic	1.50
Maintenance Worker	.50
F'Load Refuse Truck Driver	2.00
Auto Ref Truck Driver	2.00
Refuse Truck Operator	1.00
Refuse Driver/Collector	<u>4.00</u>
TOTAL	12.70

SIGNIFICANT EXPENDITURE CHANGES

1. +\$22,800 - Added Refuse Collector Driver Position including fringe benefits
2. +\$76,500 - Landfill Disposal
3. +\$137,000 - Roll-off truck and containers

## GARBAGE/SOLID WASTE CONTROL CON'T

### ACTIVITY DESCRIPTION

This department is responsible for the pickup, collection and disposal of residential and commercial garbage, trash and solid waste. Residential garbage is picked up twice a week and trash pickup is once each week. Commercial dumpsters are emptied at least once each week or as frequently as once each day, depending on the customer's needs.

Solid Waste Management is a major concern for the City Council and staff. During the past 3 years the City implemented an automated garbage and trash pick up system. This system uses special containers that can be picked up by a mechanical arm mounted on a truck. This budget contains an appropriation to purchase additional containers.

It is the City's intention that the costs of this department be fully supported by the trash and refuse sales revenues. Therefore, a Solid Waste Enterprise Fund will be used to account for the revenues and expenses in this department during the coming year.

### 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.

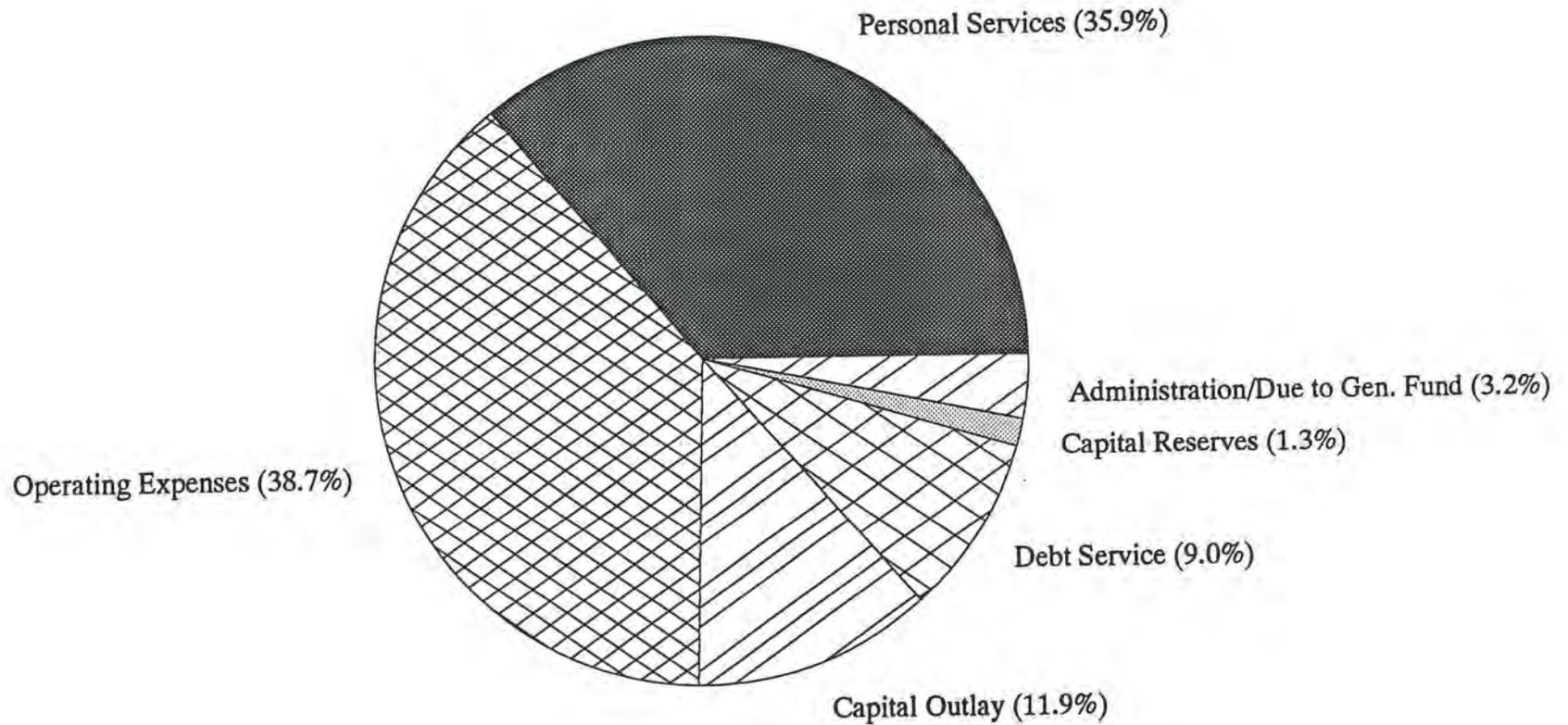
### ACTIVITY OBJECTIVES

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

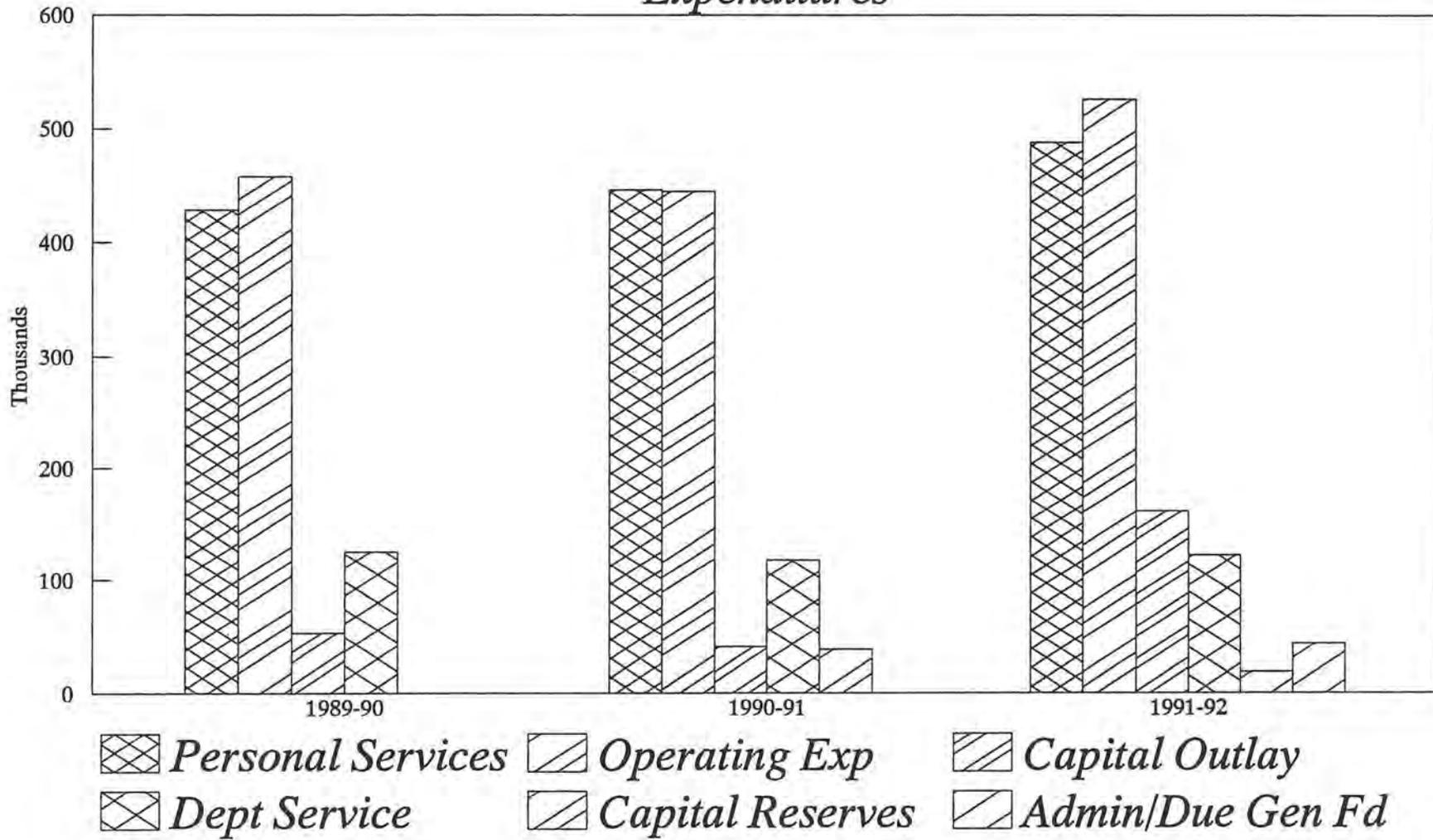
GARBAGE/SOLID WASTE CONTROL CON'T

<u>ACTIVITY MEASUREMENTS</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>ESTIMATED 1990-91</u>	<u>PROJECTED 1991-92</u>
Number of residential units	3,855	3,945	3,980	4,000
Number of commercial units	440	465	432	450
Number of dumpster customers	225	237	237	230
Numbr of Roll-off cutomers	0	0	0	17

*Solid Waste Enterprise Fund*  
Expenditures  
1991-92 Budget  
\$1,358,500



## *Solid Waste Enterprise Expenditures*



FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
		<b>PHYSICAL ENVIRONMENT/GARBAGE/SOLID WASTE CONTROL SERVICES</b>					
		<b>PERSONAL SERVICES</b>					
495	534.110	Executive Salaries	\$22,384	\$25,252	\$27,300	\$27,300	\$28,900
495	534.120	Regular Salaries	\$246,337	\$258,236	\$254,000	\$254,000	\$285,000
495	534.140	Overtime/Regular Employees	\$8,881	\$19,167	\$24,000	\$24,000	\$24,000
495	534.190	Uniforms	\$2,205	\$2,293	\$2,500	\$2,500	\$2,500
495	534.210	FICA Taxes	\$20,849	\$22,909	\$24,500	\$24,500	\$25,800
495	534.220	Retirement Contributions	\$39,890	\$44,174	\$51,900	\$51,900	\$57,400
495	534.230	Life & Health Insurance	\$11,699	\$14,201	\$17,300	\$15,300	\$18,700
495	534.240	Worker's Compensation	\$0	\$41,019	\$40,000	\$44,000	\$45,000
495	534.280	Training & Travel	\$456	\$883	\$750	\$2,150	\$800
		Sub-total Personal Services	\$352,703	\$428,134	\$442,250	\$445,650	\$488,100
		<b>OPERATING EXPENSES</b>					
495	534.310	Recycling Newsletter	\$0	\$0	\$0	\$0	\$2,000
495	534.320	Annual Audit	\$0	\$0	\$0	\$0	\$1,000
495	534.410	Telephone/Communications Services	\$783	\$694	\$1,000	\$1,000	\$1,000
495	534.420	Postage, Freight, & Express	\$234	\$104	\$500	\$300	\$3,000
495	534.440	Rentals & Leases	\$142,963	\$247,743	\$284,000	\$254,000	\$330,500
495	534.450	Non-employee Insurance	\$0	\$24,977	\$26,000	\$30,000	\$32,200
495	534.460	Repair & Maintenance Services	\$682	\$1,044	\$3,000	\$2,000	\$1,800
495	534.490	Other Charges & Obligations	\$248	\$2,745	\$3,000	\$0	\$3,000
495	534.510	Office Supplies	\$1,081	\$906	\$1,000	\$1,500	\$1,500
495	534.520	Operating Supplies	\$54,777	\$51,606	\$30,000	\$30,000	\$20,000
495	534.540	Subscriptions & Memberships	\$179	\$135	\$600	\$600	\$600
495	534.550	Vehicle Expense	\$98,196	\$124,310	\$118,000	\$124,000	\$125,000
495	534.590	Bad Debt Expense	(\$855)	\$3,000	\$1,000	\$1,000	\$4,000
		Sub-total Operating Expenses	\$298,287	\$457,265	\$468,100	\$444,400	\$525,600





## SOLID WASTE/NOTE PAYABLE

Present note payable are summarized as follows:

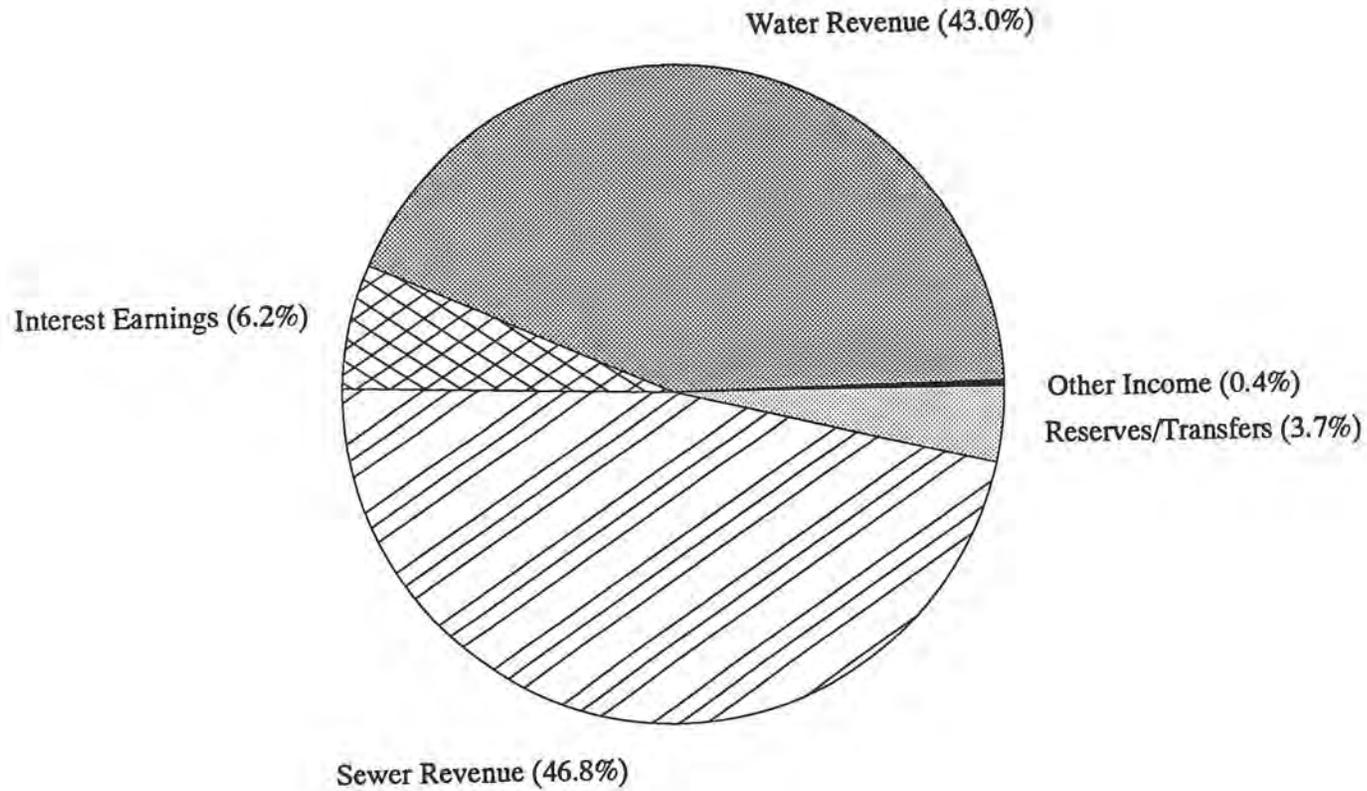
<u>Lender / Purpose</u>	<u>Principal Balance 10/01/90</u>	<u>Principal Payment 1990-91</u>	<u>Interest Payment 1990-91</u>	<u>Principal Balance 9/30/92</u>
Sun Bank of Volusia County/ garbage truck & containers	\$232,000	\$100,000	\$ 11,050	\$132,000
<b>TOTALS</b>	<b><u>\$232,000</u></b>	<b><u>\$100,000</u></b>	<b><u>\$ 11,050</u></b>	<b><u>\$132,000</u></b>

WATER AND SEWER  
ENTERPRISE FUND  
ANNUAL BUDGET

1991 - 1992

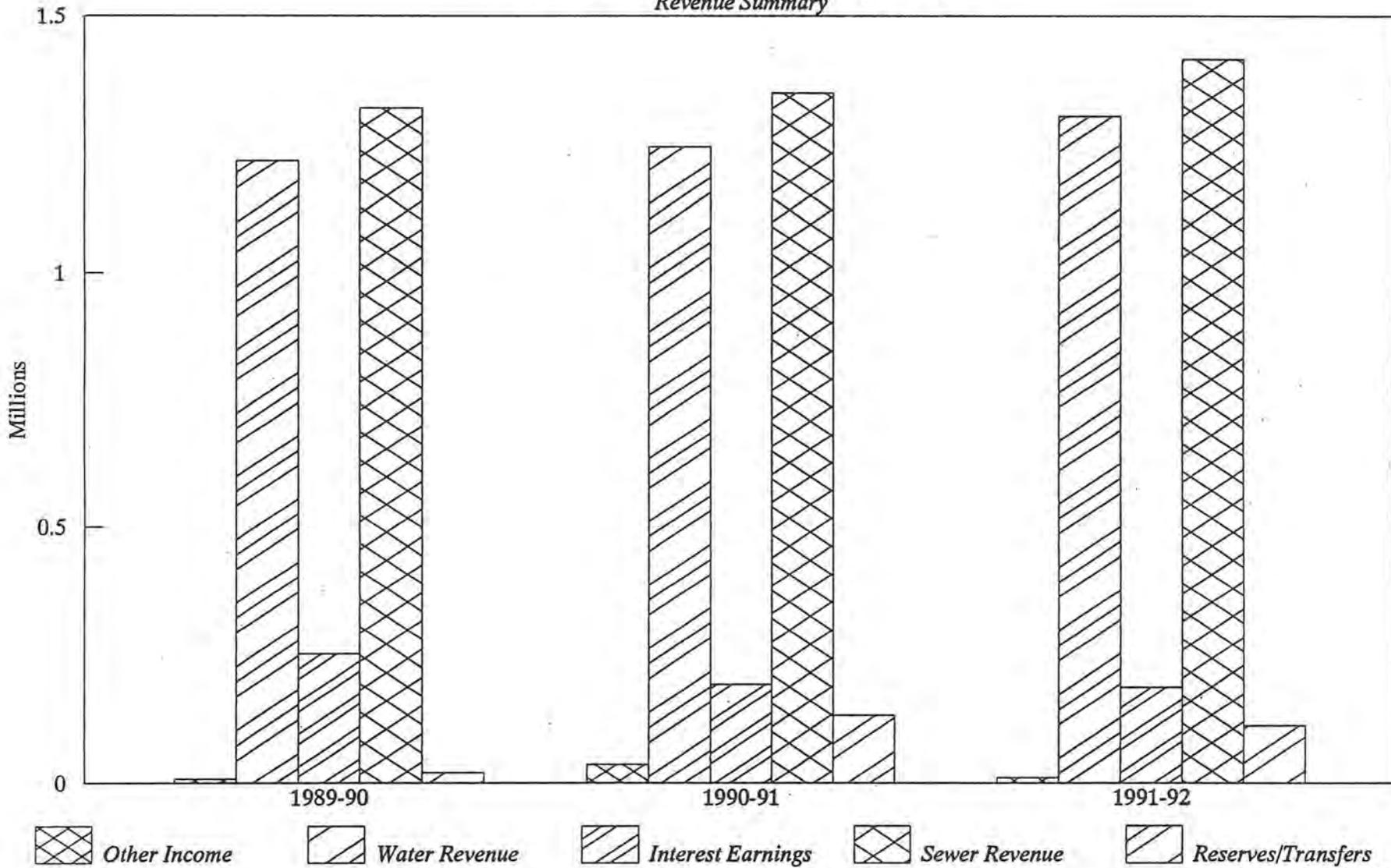
# *Water and Sewer System Revenues*

1991-92 Budget  
\$3,028,500



# Water and Sewer System

## Revenue Summary







## WATER AND SEWER ENTERPRISE FUND REVENUE EXPLANATION

### Water Sales

Based on ten months' billings revenues from water sales will be slightly higher than anticipated for 1990-91. Due to a 5% rate increase to be effective October 1, 1991, an additional 5% has been projected for 1991-92.

### Meter Connection Charges

Current estimates indicate that revenues will be less than anticipated for 1990-91. However, new projects are anticipated and the budget level will remain the same for 1991-92.

### Service Charges

Current estimates indicate that revenues will be less than anticipated for 1990-91. No increase has been projected for 1991-92.

### Cut-Off Charges

Current estimates indicate that revenues will be slightly higher than anticipated for 1990-91. No increase has been projected for 1991-92.

### Hydrant Rental

Current estimates indicate that revenues will be slightly less than anticipated for 1990-91. No increase has been projected for 1991-92.

### Sewer Charges

Based on ten months billing, revenues from sewer charges will be slightly higher than anticipated for 1990-91. Sewer charges are 115% of the water rate and due to a water rate increase to be effective October 1, 1991, an additional 5% has been projected for 1991-92.

### Sewer Connection Charges

Current estimates indicate that revenues will be less than anticipated for 1990-91. However, new projects are anticipated and the budget level will remain the same for 1991-92.

Interest Earnings

Current estimates for 1990-91 indicate that earnings will be slightly higher than anticipated. The projection of \$187,000 for 1991-92 is less than the current year due to decreasing interest rates.

Miscellaneous Revenue

Current estimates indicate revenues will be higher than anticipated for 1990-91. The 1991-92 budget level is based on prior year estimates.

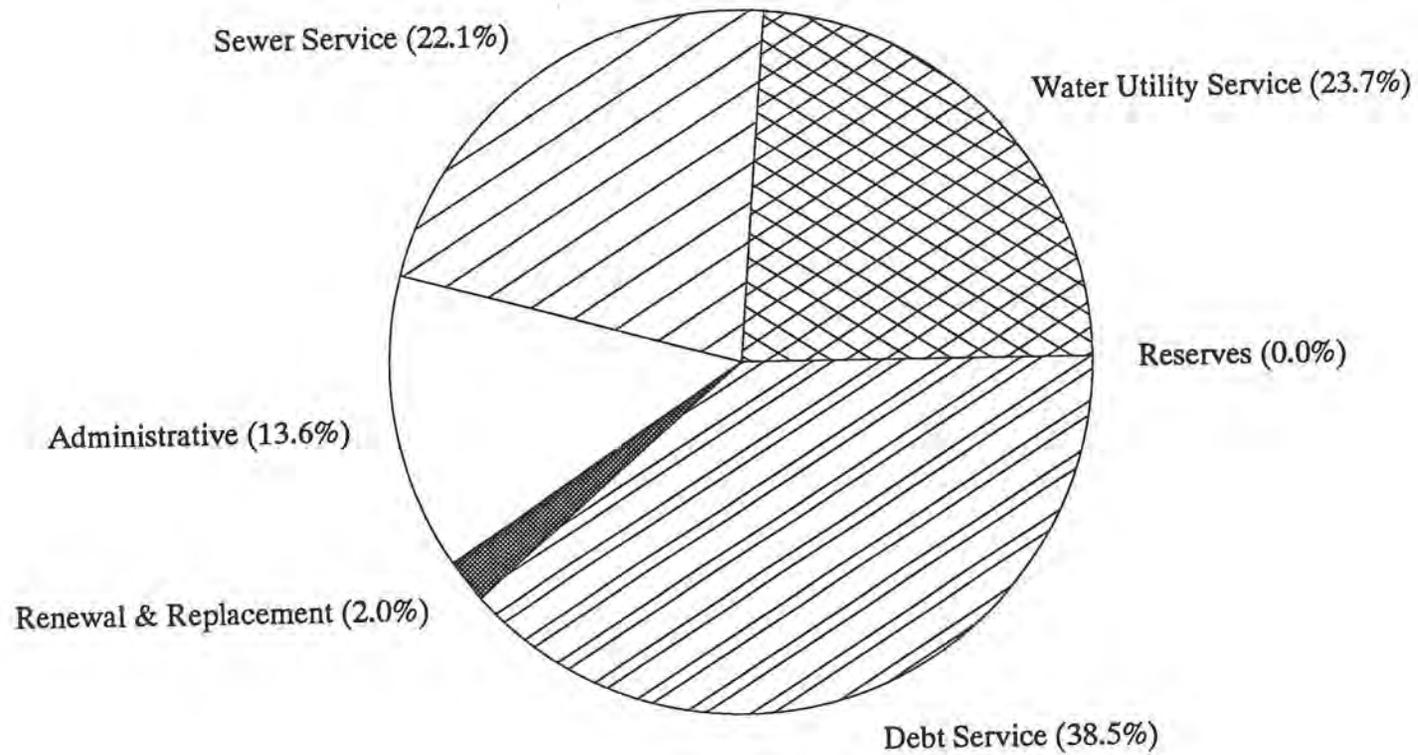
Impact Fees

Current estimates indicate that revenues will be higher than anticipated for 1990-91. No change has been projected for 1991-92.

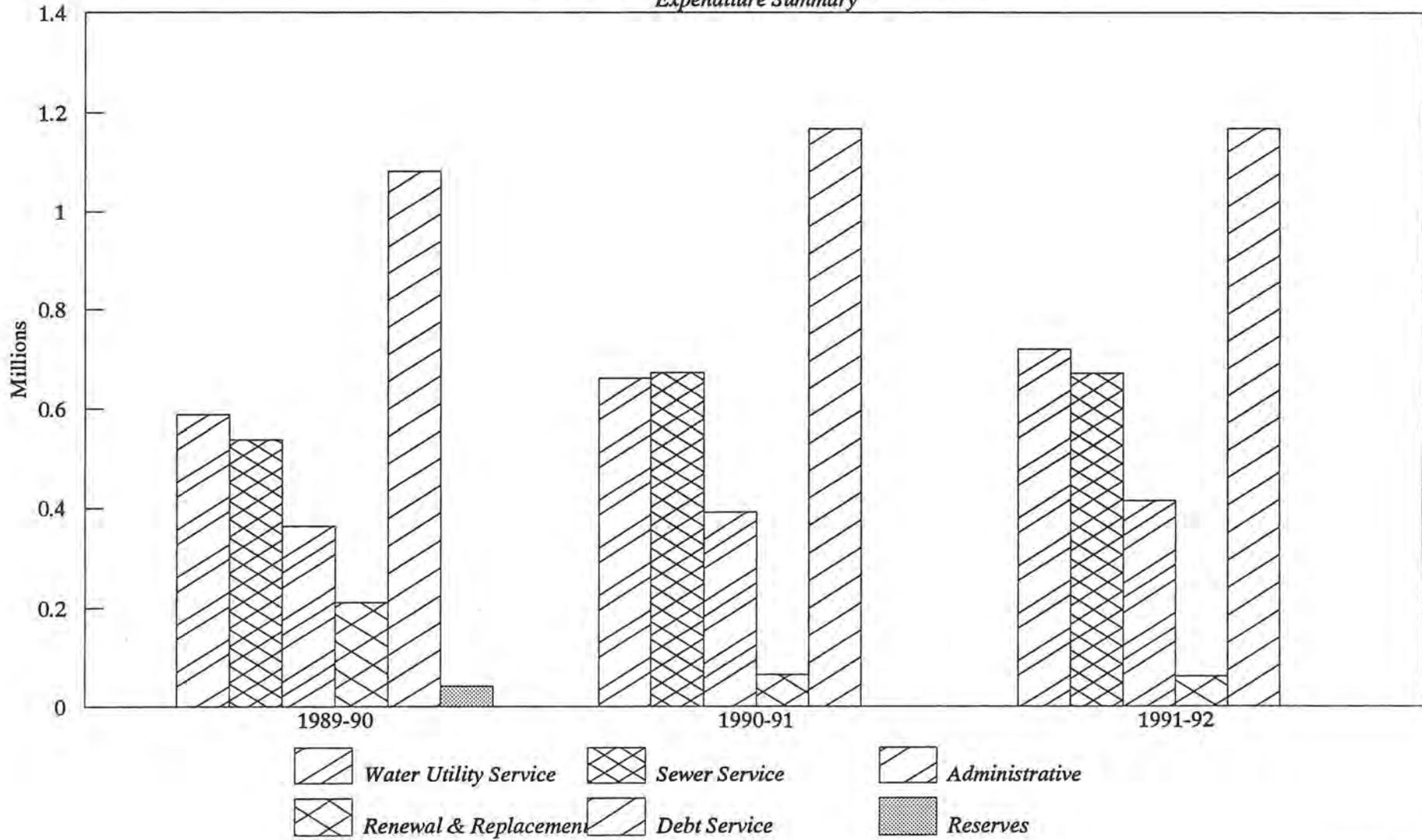
Appropriated Reserves

The City does not anticipate using any renewal and replacement or operating reserves in 1990-91. Projections for 1991-92 include the use of reserves for capital items and operating expenses.

*Water and Sewer Expenditures*  
1991-92 Budget  
\$3,028,500

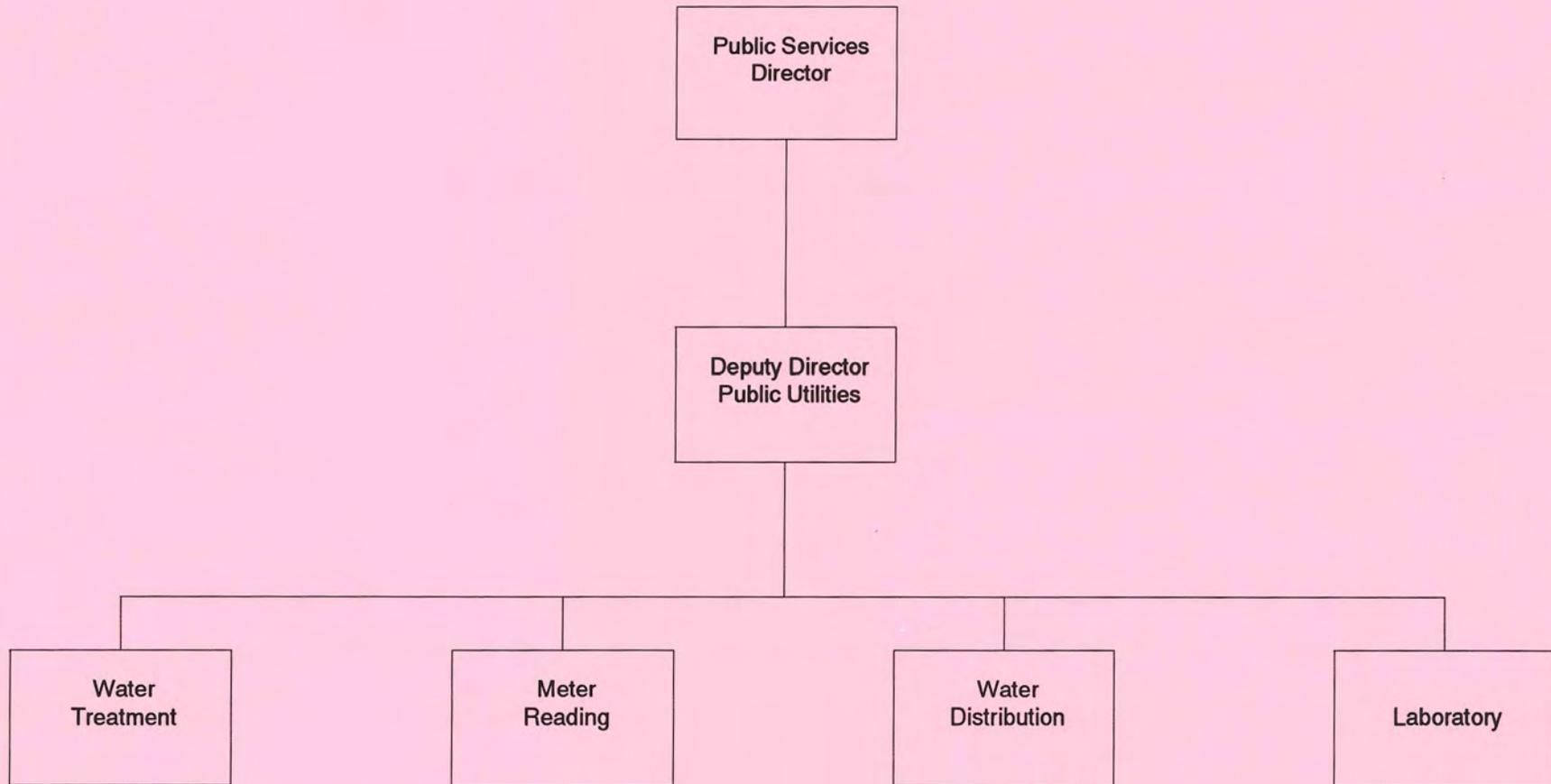


## Water and Sewer System Expenditure Summary



FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
<b>WATER &amp; SEWER SYSTEM - EXPENDITURE SUMMARY</b>							
<b>OPERATING</b>							
400	533.000	Water Utility Service/Water Plant	\$552,773	\$588,081	\$651,000	\$660,000	\$718,500
400	535.000	Sewer Service/Water Pollution Control Plant	549,374	537,940	595,000	670,900	669,700
<b>ADMINISTRATIVE</b>							
400	536.000	Transfer to General Fund	\$300,000	\$340,000	\$357,000	\$357,000	\$379,800
400	536.000	Other Administrative Expense	30,099	24,053	34,000	34,000	33,000
400	536.000	Renewal & Replacement Expenditures	0	211,510	0	65,000	61,500
<b>RESERVES</b>							
400	580.100	Operating Reserve	\$52,300	\$42,000	\$40,000	\$0	\$0
400	581.100	Renewal and Replacement	50,000	0	20,000	0	0
400	581.200	Impact Fee Reserve	31,200	0	30,000	0	0
<b>BOND INTEREST &amp; SINKING FUND TRANSFERS</b>							
400	580.200	Series 1989	0	1,080,500	1,166,000	1,166,000	1,166,000
400	581.210	Series "A"	166,600	0	0	0	0
400	581.220	Series "B"	147,700	0	0	0	0
400	581.230	Series 1984	340,400	0	0	0	0
<b>GRAND TOTAL</b>			<b>\$2,220,447</b>	<b>\$2,824,084</b>	<b>\$2,893,000</b>	<b>\$2,952,900</b>	<b>\$3,028,500</b>
<b>PAGE 118</b>							

# Water Utility Service/Water Plant



WATER UTILITY SERVICE/WATER PLANT

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Personal Services	\$320,507	\$343,091	\$390,200	\$397,000	\$433,400
Operating Expenses	232,267	244,990	252,000	245,200	270,900
Capital Outlay	<u>0</u>	<u>0</u>	<u>8,800</u>	<u>17,800</u>	<u>14,200</u>
Total	\$552,773	\$588,081	\$651,000	\$660,000	\$718,500

PERMANENT POSITIONS

Public Services Director	.25
Deputy Director	.50
Administrative Assistant	.50
Lab Technician	.50
Chief Mechanic	.25
Chief Plant Operator	1.00
Plant Operator "B"	1.00
Plant Operator "C"	1.00
Plant Operator Trainee	1.00
Utility Mechanic	4.00
Meter Reader	<u>2.00</u>
Total	12.00

SIGNIFICANT EXPENDITURE CHANGES

1. +\$21,700 - Added Utility Mechanic position including fringe benefits

**WATER UTILITY SERVICE/WATER PLANT CON'T**

**ACTIVITY DESCRIPTION**

The Water Utility Service department is responsible for Water Plant operations, providing good water to the community. The current production rate is approximately 1.1 million gallons per day. It is also responsible for maintaining the wellfields, laying pipe, repairing water lines, maintaining fire hydrants, installing water meters and reading meters.

**ACTIVITY GOALS**

1. Operate the water treatment plant to meet all State and Federal regulations and requirements.
2. Maintain wellfields and water distribution to provide quality water to citizens.

**ACTIVITY OBJECTIVES**

1. Improve performance and efficiency of the water treatment plant.
2. Develop and implement an effective cross-connection/backflow 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.

**ACTIVITY MEASUREMENTS**

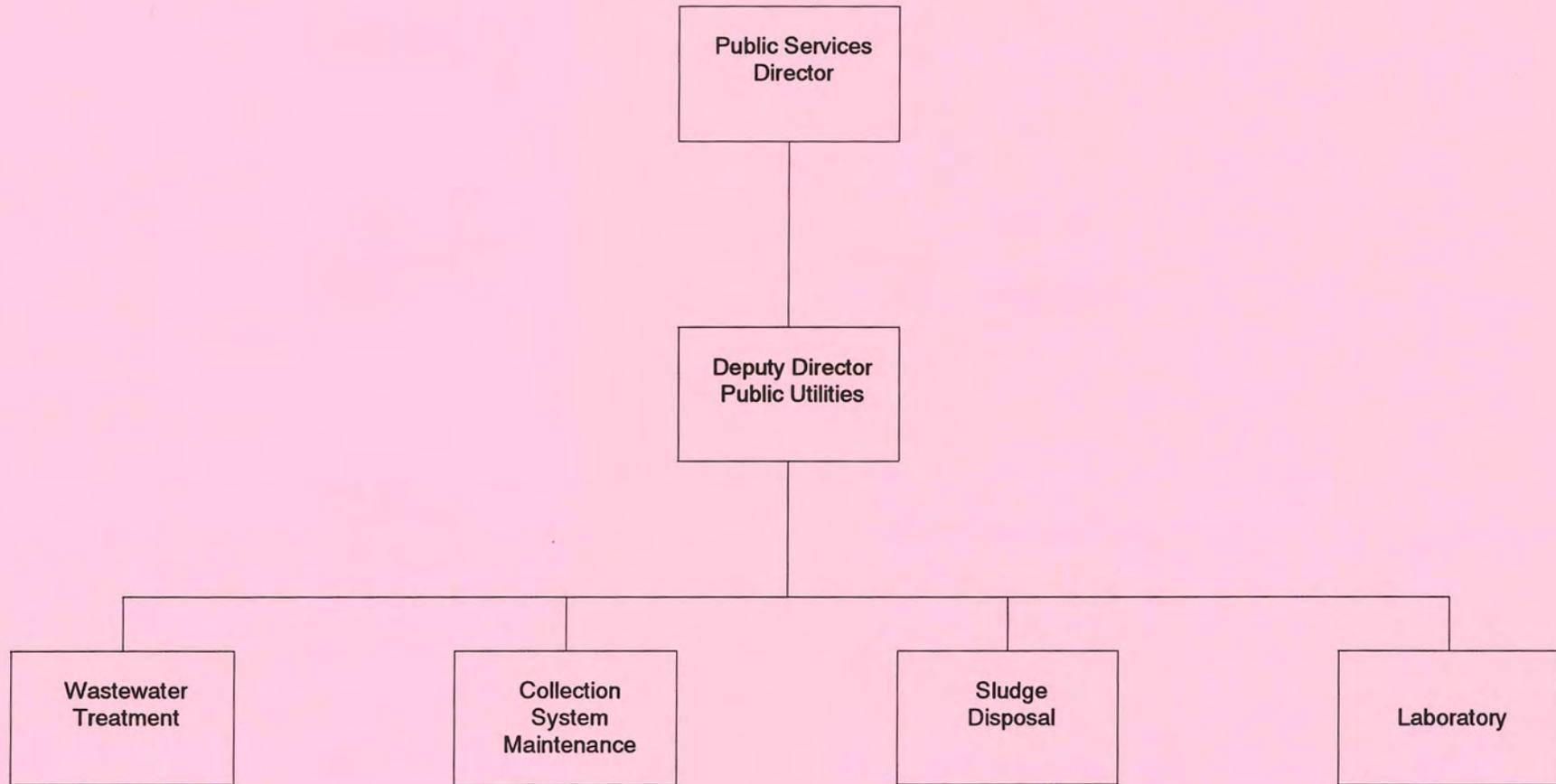
	<u>ACTUAL</u> <u>1988-89</u>	<u>ACTUAL</u> <u>1989-90</u>	<u>ESTIMATED</u> <u>1990-91</u>	<u>PROJECTED</u> <u>1991-92</u>
Water Treatment Plant capacity	2.3 MGD	2.3 MGD	2.3 MGD	2.3 MGD
Water average daily flow	1.0 MGD	1.1 MGD	1.1 MGD	1.1 MGD
Number of fire hydrants	253	258	260	260
Average number of meters read per month	4,825	4,920	5,000	5,000







# Sewer Service/Water Pollution Control



SEWER SERVICE/WATER POLLUTION CONTROL PLANT

<u>EXPENDITURES</u>	<u>ACTUAL</u> <u>1988-89</u>	<u>ACTUAL</u> <u>1989-90</u>	<u>BUDGET</u> <u>1990-91</u>	<u>AMENDED</u> <u>1990-91</u>	<u>PROPOSED</u> <u>1991-92</u>
Personal Services	\$273,151	\$304,293	\$356,300	\$356,300	\$364,600
Operating Expenses	276,224	233,647	236,700	311,900	287,400
Capital Outlay	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,700</u>	<u>17,700</u>
Total	\$549,374	\$537,940	\$595,000	\$670,900	\$669,700

PERMANENT POSITIONS

Public Services Director	.25
Deputy Director	.50
Administrative Assistant	.50
Lab Technician	.50
Chief Mechanic	.25
Plant Operator "C"	2.00
Plant Operator Trainee	3.00
Utility Mechanic	3.00
Driver	<u>1.00</u>
TOTAL	11.00

SIGNIFICANT EXPENDITURE CHANGES

1. None

## SEWER PLANT CON'T

### ACTIVITY DESCRIPTION

The Sewer Service department is responsible for the water pollution control plant operation, treating and disposing of approximately 1.2 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.

### 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.

### ACTIVITY MEASUREMENTS

	<u>ACTUAL</u> <u>1988-89</u>	<u>ACTUAL</u> <u>1989-90</u>	<u>PROJECTED</u> <u>1990-91</u>	<u>PROJECTED</u> <u>1991-92</u>
Wastewater treatment capacity	1.6 MGD	1.6 MGD	2.4 MGD	2.4 MGD
Wastewater average daily flow	1.2 MGD	1.2 MGD	1.6 MGD	1.6 MGD
Number of lift stations	26	26	26	26
Miles of sanitary sewers	65.0 miles	65.0 miles	65.0 miles	65.0 miles





WATER AND SEWER ADMINISTRATION

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Personal Services	\$209,400	\$246,000	\$259,600	\$259,600	\$282,700
Operating Expenses	120,699	118,053	131,400	131,400	130,100
Capital Outlay	<u>1,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$330,099	\$364,053	\$391,000	\$391,000	\$412,800

PERMANENT POSITIONS

City Council	.33
City Manager	.33
Deputy Clerk	.50
Finance Director	.50
Senior Accountant	.25
Accountant	.25
Payroll Account Clerk	.25
Account Clerk	.25
Chief Computer Operator	.75
Computer Operator	.75
Cashier	.75
City Manager Secretary	.25
Receptionist/Office Assistant	.25
Janitorial Maintenance Worker	.33
Administrative Aide	<u>.33</u>
TOTAL	6.07

SIGNIFICANT EXPENDITURE CHANGES

1. None

ACTIVITY DESCRIPTION, GOALS, OBJECTIVES, MEASUREMENTS

See General Government departments





WATER AND SEWER  
RENEWAL & REPLACEMENT FUND  
ANNUAL BUDGET

1991 - 1992

WATER AND SEWER RENEWAL AND REPLACEMENT FUND

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Reserve for Improve	\$50,000	\$ 0	\$50,000	\$ 0	\$ 0
Capital Outlay	0	211,510	<u>0</u>	<u>65,000</u>	<u>61,500</u>
TOTAL	\$50,000	\$211,510	\$50,000	\$50,000	\$61,500

PERMANENT POSITIONS

N/A

SIGNIFICANT EXPENDITURE CHANGES

None

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



WATER AND SEWER  
DEBT SERVICE  
ANNUAL BUDGET

1991 - 1992

WATER AND SEWER DEBT SERVICE

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1990-91</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Principal Payments	\$365,000	\$ 0	\$ 165,000	\$ 165,000	\$ 175,000
Interest Expense	623,524	870,325	996,000	996,000	986,000
Other Debt Service	<u>7,700</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL	\$710,884	\$ 870,325	\$1,166,000	\$1,166,000	\$1,166,000

PERMANENT POSITIONS

N/A

SIGNIFICANT EXPENDITURE CHANGES

None

ACTIVITY DESCRIPTION

The Water and Sewer Debt Service Fund has been established to record the principal and interest payments made on outstanding bonds. The funds allocated for these payments are transferred from Water and Sewer revenues.

ACTIVITY GOAL

N/A

ACTIVITY MEASUREMENTS

N/A





WATER AND SEWER  
CONSTRUCTION FUND  
ANNUAL BUDGET

1991 - 1992

WATER AND SEWER CONSTRUCTION FUND

<u>EXPENDITURES</u>	<u>ACTUAL 1988-89</u>	<u>ACTUAL 1989-90</u>	<u>BUDGET 1989-90</u>	<u>AMENDED 1990-91</u>	<u>PROPOSED 1991-92</u>
Capital Outlay	\$ 170,727	\$5,436,903	\$2,594,600	\$2,594,600	\$ 708,600
Reserve	<u>8,010,240</u>	<u>3,503,214</u>	<u>168,200</u>	<u>168,200</u>	<u>0</u>
TOTAL	\$8,180,967	\$8,490,117	\$2,762,800	\$2,762,800	\$ 708,600

PERMANENT POSITIONS

N/A

ACTIVITY DESCRIPTION

The Construction Fund was established to account for the expenditure of the Series 1989 Bond proceeds to be used for major improvements to the water and sewer system.

FUND	ACCOUNT	ACCOUNT NAME	1988-89 ACTUAL	1989-90 ACTUAL	1990-91 BUDGET	1990-91 AMENDED	1991-92 PROPOSED
<b>SERIES 1989 CONSTRUCTION FUND - REVENUES</b>							
490	384.100	Bond Proceeds	\$8,150,669	\$0	\$0	\$0	\$0
490	361.200	Interest from SBA	\$30,298	\$479,877	\$69,000	\$69,000	\$0
490	380.100	Appropriated Fund Balance	\$0	\$8,010,240	\$2,693,800	\$2,693,800	\$708,600
<b>TOTAL CONSTRUCTION FUND REVENUES</b>			<b>\$8,180,967</b>	<b>\$8,490,117</b>	<b>\$2,762,800</b>	<b>\$2,762,800</b>	<b>\$708,600</b>
<b>SERIES 1989 CONSTRUCTION FUND - EXPENDITURES</b>							
<b>WATER PLANT</b>							
490	533.310	Professional Services	\$36,502	\$15,104	\$10,000	\$10,000	\$0
490	533.610	Land	65,668	0	0	0	0
490	533.620	Buildings	0	0	40,000	40,000	125,000
490	533.630	Improvements other than Buildings	0	0	738,600	738,600	563,600
490	533.640	Machinery & Equipment	0	770	20,000	20,000	20,000
<b>WASTEWATER TREATMENT PLANT EXPANSION</b>							
490	535.310	Professional Services	\$9,603	\$265,935	\$20,000	\$20,000	\$0
490	535.620	Buildings	0	0	0	0	0
490	535.630	Improvements other than Buildings	0	5,148,982	1,766,000	1,766,000	0
490	535.640	Machinery & Equipment	0	1,095	0	0	0
<b>WATER &amp; SEWER ADMINISTRATION</b>							
490	536.310	Bond Issue Costs	\$58,954	\$5,017	\$0	\$0	\$0
<b>Reserve and/or Contingency</b>			<b>\$8,010,240</b>	<b>\$3,053,214</b>	<b>\$168,200</b>	<b>\$168,200</b>	<b>\$0</b>
<b>TOTAL CONSTRUCTION FUND EXPENDITURES</b>			<b>\$8,180,967</b>	<b>\$8,490,117</b>	<b>\$2,762,800</b>	<b>\$2,762,800</b>	<b>\$708,600</b>



## GLOSSARY

**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.

**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.

**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.

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

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

**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.

**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.

**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.

**"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.

**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.