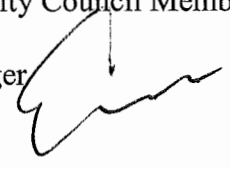


MEMORANDUM

TO: Honorable Mayor Strickland and City Council Members
FROM: Eugene Miller, Interim City Manager 
DATE: March 15, 2010
SUBJECT: First Budget Amendment/Review Fiscal Year 2009/10

MAR 16 2010



Introduction: Resolution No. 600-10 serves as the First Budget Amendment to the FY 2009/10 budget.

Background: Since the adoption of the FY 2009/10 budget, several significant events (i.e. the DeBary Fire and Public Works contracts and the approval of purchasing a new fire engine) have occurred requiring the adopted budget to be amended.

Discussion: Staff conducted a budget review to account for activity authorized by the Council during the period of October 2009 through February 2010 and to address items identified by staff, which was unknown when the FY 2009/10 budget was adopted.

In summary, the first budget amendment is necessary to account for appropriated funding authorized by the City Council for the following projects; DeBary Fire Service contract, DeBary Public Works contract, and purchase of a fire truck for Station 67.

Other revenue and expenditure items being addressed are as follows:
carry-forward funding for the traffic light synchronization at Threadgill Pl. and Harley Strickland Blvd; carry-forward funding for the traffic study balance remaining at 9/30/09, carry-forward funding for the replacement of the Fire Department Expedition that was order 7/22/09 but not delivered until 12/29/09; carry-forward grant revenue from ECHO (the expenses relating to this project were incurred during the FY2008/09 budget for Valentine Park improvements); carry-forward grant revenue from FDOT (the expenses relating to this project were incurred during the FY2008/09 budget for Streetscape Beautification of 17-92 - Phase II).

Various unanticipated expenditures such as: replacement of the citywide phone server; additional funding for the retirement cost relating to Chief Baskoff; the City Manager search; and to account for grants awarded to the Fire and Police Departments.

Once increases in budget appropriations (expenses) are identified, the first priority is to find budgeted appropriations within departmental budgets that may not be utilized or new revenues, such as; grant proceeds, or revenues that are trending higher than originally projected. If there are not sufficient funds within departmental appropriations or new unanticipated revenues, the Fund Balance may then be utilized, particularly if the item(s) being adjusted are not reoccurring expenditures. Please refer to the following detailed explanation and breakdown.

GENERAL FUND

REVENUE

During the period covering October 1, 2009 through February 28, 2010, the Police and Fire Departments were awarded grants and as a result the *Grants – Public Safety* line item is being increased by \$152,500. The Police Department received \$10,000 from the Florida Department of Law Enforcement (FDLE) grant program (Edward Byrne Memorial Justice Assistance Grant) for patrol camera, and the Fire Department received \$142,500 from FEMA for the replacement of four heart monitors.

The *Grants – Transportation* line item is being increased \$279,626. This adjustment is necessary, in part, to account for the \$160,000, FDOT – Streetscape Phase II grant proceeds. The City completed this project and has now submitted for reimbursement. Staff anticipates receipt of these funds in March or April 2010. This past year Volusia County made a change to how they administer the Community Development Block Grant (CDBG), in that, they now require the City to pay the contractor(s), and/or vendor(s) directly then the City submits for reimbursement to the County. This change was not known when the FY 2009/10 budget was developed and subsequently adopted. Currently, the City has an adopted CDBG budget in the amount of \$119,626, which means, the City will expense up to \$119,626 and then will be eligible to be reimbursed CDBG proceeds of \$119,626. There are two CDBG projects, the streetscape on E. Rhode Island (\$8,200), and road resurfacings on Lynn, 1st, Plum and W. Central (\$111,426) for a total of \$119,626.

The *Grants – Culture* line item has an appropriation of \$11,863 being added. This revenue source is from the ECHO grant administered by the County. The City completed the Valentine project late last fiscal year and submitted for the final reimbursement of \$11,863. The City has collected these funds, however, they were not collected until the FY 2009/10 budget and therefore an adjustment is necessary.

Within the Miscellaneous Revenue category two new line items were added to account for the DeBary Fire Services and Public Works contracts. The adopted Fire Services agreement effective 11/6/2009 included a budget of estimated revenue totaling \$883,915 and account number 369.112 (*Contractual Revenue – DeBary Fire Services*) was established to track this revenue source. The adopted Public Works agreement is based on a work order basis and as such the Public Works Director has provided a revenue estimate of \$140,000 and account number 369.113 (*Contractual Revenue – DeBary Public Works*) was established to track this revenue source.

Two Non-Revenue source line items are being adjusted a total of \$341, 667. The *Transfer – In Fund Balance* (\$210,892) and *In Progress - Prior Year Carry Forward* (\$130,775). The *Transfer – In Fund Balance* line item adjustment is necessary to balance the budget (considered a “net adjustment”) and is a direct result of increasing appropriations for the fire engine and engine equipment (\$427,000) and other items, such as: retaining the consultant for the City Manager search (\$21,500), the associated miscellaneous cost for the City Manager search (\$2,500), the retirement of Chief Baskoff (\$28,000), and additional attorney fees for police (\$60,000).

The *In Progress - Prior Year Carry Forward* line item adjustment is necessary to account for budgetary items that were appropriated in FY 2008/09 but for various reasons the project/purchase was not completed within the aforementioned fiscal year. The carry forward items were; traffic light at Threadgill and Harley Strickland (\$77,775), purchase of the replacement Expedition (\$28,000) for the Fire Department. The Expedition was ordered 7/22/2009, however, the vehicle was not delivered to the City until 12/29/2009. The last item is related to an agreement between the County and the City for a traffic study. The total agreement is for \$50,000, of which the City paid the County \$25,000 in 2008/09 and anticipated paying the remaining \$25,000 during 2009/10.

SUMMARY

Grants – Public Safety	334.200	\$152,500	FDLE and FEMA grants
Grants – Transportation	334.300	279,626	FDOT and CDBG grants
Grants – Culture	334.400	11,863	ECHO grant
Contractual – DeBary Fire Svcs	369.112	883,915	DeBary FS contract
Contractual – DeBary Public Works	369.113	140,000	DeBary PW contract
Transfer In – Fund Balance	381.500	210,892	Net adjustment
In Progress - PY Carry Forward	381.501	130,775	2008/09 carryfwd items
Total Revenue Adjustment		\$1,809,571	

EXPENDITURES

DEVELOPMENT SERVICES – PLANNING & ZONING

The Development Service budget is being increased by \$25,000. This increase is necessary to account for the carry-forward funding for the agreement between the County and the City for the “Traffic Study” project.

Professional Services	515.311	25,000
Total Expenditure Increase		\$25,000

GENERAL GOVERNMENT

General Government is being increased by \$24,000. This increase is necessary to account for the agreement between the City and the consultant Colin Baenzger (\$21,500) for the City Manager search and for the miscellaneous costs associated with the City Manager search (\$2,400).

Professional Services	519.315	\$21,500
Other Current Charges	519.490	2,500
Total Expenditure Increase		\$24,000

POLICE DEPARTMENT

The Police Department budget is being increased by \$88,000. This increase is necessary to appropriate funds for the retirement payout of Chief Baskoff (\$28,000) as authorized in the City’s personnel manual and to add funds for Attorney Fees (\$60,000) for police department matters.

Payroll	521.120	28,000
Attorney Fees	521.310	60,000
Total Expenditure Increase		\$88,000

DeBary FIRE DEPARTMENT

The DeBary Fire Department budget is being established to account for the contract between Orange City and DeBary for DeBary Fire Services (please see Exhibit "B" expense detail from Resolution No. 566-09).

Personal Service		\$520,560
Operating Expenses		183,240
Capital Outlay		70,300
Total DeBary FS Budget Detail		\$774,100

PUBLIC WORKS

The Public Works budget is being increased by \$24,520. This increase is the result of adding 1 full-time and 1 part-time position to the Public Works Department. The full-time position is a Maintenance Specialist and the part-time position is a mechanic. The additional appropriation represents the prorated costs for these two positions for FY 2009/10. The annualized cost for the 1.5 full-time equivalents (FTE) is \$51,000. The adopted staffing detail of 13 positions has been revised and now indicates 14.5. This also changes the FY 2009/10 total General Fund FTE's from 87 to 88.5.

Personal Services		24,520
Total Expenditure Increase		\$24,520

FACILITY MAINTENANCE

The Facility Maintenance budget is being increased by \$8,200. This increase was necessary to account for the Streetscape project on E. Rhode Island and is offset by CDBG grant proceeds.

Streetscape Maintenance	541.542.526	8,200
Total Expenditure Increase		\$8,200

DeBary PUBLIC WORKS DEPARTMENT

The DeBary Public Works Department budget is being established to account for the contract between Orange City and DeBary for DeBary Public Works.

Tree Removal - Contracted	541.3.340	15,000
Repairs & Maintenance	541.3.460	3,500
Drainage Maintenance	541.3.491	10,000
Trash Disposal	541.3.494	3,000
Operating Expenses	541.3.521	1,000
Paved Street Maintenance	541.3.531	5,000
Unpaved Street Maintenance	541.3.532	5,000
Sidewalk Maintenance	541.3.534	5,000
Total DeBary PW Budget Detail		\$47,500

TRANSFER TO CIP

This line item is being increased by \$818,251. This transfer is necessary to account for various changes to the CIP fund (see detailed explanation below).

CIP FUND

The amendment reflects an increase in the Transfer from General Fund of \$818,251. The changes are the result of various grant proceeds, new appropriations, and carry-forward for the several items from FY 2008/09 and all items are listed below. Previously staff had considered utilizing Impact Fees to cover a portion of the fire engine purchase, however, based on the City's unreserved fund balance at 9/30/09 of \$4.9 million; staff believes that the fire impact fees could be better utilized on a future fire related project (possibly toward a permanent second fire station).

Revenue Adjustments

Transfer from General Fund	\$818,251
Total Revenue Increase	\$818,251

Expenditure Adjustments

Improvements Gen Gov	519.6300	\$77,775	Streetlight- Threadgill/Strickland carryfwd
Gen Gov Equipment	519.6400	13,000	Replace City Phone Server
Police Equipment	521.6401	10,000	Equipment FDLE Grant/3 patrol camera's
Fire Equipment	522.6401	150,000	Equipment FEMA Grant/Heart Monitor's
	522.6401	<u>95,000</u>	Equipment for replacement engine
<i>Fire Equip Total</i>		245,000	Total
Fire Vehicle	522.6402	360,000	Engine\$332,000/Expedition\$28,000carryfwd
Road & Drainage CDBG	541.6390	111,426	Lynn,1 st , Plum and W. Central Resurfacing
Leisure Equipment	572.3.6400	1,050	One replacement computer
Total Expenditure Increases		\$818,251	

Fund Balance

FUND BALANCE SUMMARY

<i>As of 9/30/2009</i>	\$ 4,920,788
Budget FY 2009/10	
Revenues	8,826,971
Expenditures	(9,813,801)
Transfers	150,000
Net change	<u>(836,830)</u>
<i>Projected 9/30/2010</i>	\$ 4,083,958

Budget Impact: Staff has identified changes for the first budget amendment for Fiscal Year 2009/10. The General Fund revenue projections are being increased \$1,809,571 and expenditure projections are being increased \$1,809,571, thus maintaining a balanced budget. The Capital Improvement Fund revenue projections are being increased \$818,251 and expenditure projections are being increased \$818,251, thus maintaining a balanced budget.

Description	General Fund			Capital Improvement Fund		
	Adopted 2009/10	Change 2009/10	Amended 2009/10	Adopted 2009/10	Change 2009/10	Amended 2009/10
SOURCES						
Taxes	\$ 5,875,917	\$ -	\$ 5,875,917	\$ -	\$ -	\$ -
Licenses & Permits	383,250	-	383,250	-	-	-
Intergovernmental Revenue	639,300	443,989	1,083,289	-	-	-
Charges for Services	75,000	-	75,000	-	-	-
Fines & Forfeitures	151,350	-	151,350	-	-	-
Miscellaneous Revenue	234,250	1,023,915	1,258,165	-	-	-
Revenues	7,359,067	1,467,904	8,826,971	-	-	-
Transfers In	-	-	-	-	-	-
Ocu Transfer	150,000	-	150,000	680,800	818,251	1,499,051
Fund Balances	495,163	341,667	836,830	-	-	-
Proceeds From LT Debt	-	-	-	-	-	-
Total Sources	\$ 8,004,230	\$ 1,809,571	\$ 9,813,801	\$ 680,800	\$ 818,251	\$ 1,499,051
USES						
General Government	\$ 1,962,195	\$ 49,000	\$ 2,011,195	\$ 102,950	\$ 90,775	\$ 193,725
Public Safety	3,927,490	862,100	4,789,590	246,545	615,000	861,545
Transportation	1,212,575	80,220	1,292,795	241,150	111,426	352,576
Parks Services	291,670	-	291,670	90,155	1,050	91,205
Appropriations	7,393,930	991,320	8,385,250	680,800	818,251	1,499,051
Transfers Out	610,300	818,251	1,428,551	-	-	-
Total Uses	\$ 8,004,230	\$ 1,809,571	\$ 9,813,801	\$ 680,800	\$ 818,251	\$ 1,499,051
Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Recommendations: Staff recommends Council approve Resolution No. 600-10, therefore adopting the First Budget Amendment for Fiscal Year 2009/10 as proposed.

Prepared By: Christine Davis, Finance Director

Reviewed by: Eugene Miller, Interim City Manager

Attachments:

- 1) Resolution No. 600-10
- 2) Exhibit "A" – Revised budget detail sheets
- 3) Exhibit "B" – Copy of detail sheet from Resolution No. 566-09 adopted by Council on 11/2/09

RESOLUTION NO. 600-10

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ORANGE CITY, FLORIDA, AMENDING THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2009-2010 BY ADJUSTING REVENUE AND EXPENSES; REPEALING ALL RESOLUTIONS OR PARTS OF RESOLUTIONS IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Orange City, Florida has adopted the annual operating budget for the fiscal year beginning October 1, 2009, specifying certain projected revenues and expenditures; and

WHEREAS, from time to time circumstances and events may require the original budget to be revised; and

WHEREAS, Section 7.07 of the Charter of the City of Orange City, Florida provides for Appropriation Amendments upon written request of the City Manager, the City Council may by resolution adopt (a) Supplemental Appropriations; and

WHEREAS, based on a review, the City Manager has requested amendments to the Fiscal Year 2009-2010 budget, as provided hereinafter.

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

SECTION 1: That the annual operating budget of the City of Orange City as adopted for the fiscal year beginning October 1, 2009, is hereby revised and amended to provide for supplemental appropriations as provided in Exhibit "A", attached hereto and incorporated herein by this reference. Except as amended herein, the annual operating budget for the City of Orange City for the fiscal year beginning October 1, 2009, shall remain in full force and effect.

SECTION 2. That all resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed.

SECTION 3. That this resolution shall take effect immediately upon its adoption by the City Council of the City of Orange City, Florida.

ROLL CALL VOTE AS FOLLOWS:

Gary A. Blair	_____	Jeff H. Allebach	_____
O. William Crippen	_____	Tom Abraham	_____
Anthony Pupello	_____	Tom Laputka, Vice Mayor	_____
Harley Strickland, Mayor	_____		

PASSED and ADOPTED this _____ day of _____, 2010.

ATTEST:

AUTHENTICATED:

Deborah J. Renner, CMC, City Clerk

Harley Strickland, Mayor

Approved as to form and legal sufficiency:

W. E. Reischmann, City Attorney

**GENERAL FUND REVENUE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
311.100	Ad Valorem FY09/10 @ 5.1953 mills	\$3,159,917		\$3,159,917
311.200	Delinquent Ad Valorem	11,000		11,000
311.300	Interest Ad Valorem	5,000		5,000
312.200	Fuel Tax	175,000		175,000
323.100	Electric Franchise	1,005,000		1,005,000
313.400	Garbage Franchise	195,000		195,000
314.100	Electric Utility Tax	755,000		755,000
314.400	Gas Tax	55,000		55,000
315.100	Communication Services Tax	515,000		515,000
Sub Total	Taxes	5,875,917	0	5,875,917

316.000	Local Business Tax	155,000		155,000
322.100	Building Permits	200,000		200,000
322.101	Tree Permits	1,000		1,000
322.102	Use Permits	750		750
322.200	Sign Permits	26,500		26,500
329.110	Animal Control License	0		0
Sub Total	Licenses and Permits	383,250	0	383,250

334.100	Grants -General Government	0		0
334.200	Grants- Public Safety	37,350	152,500	189,850
334.300	Grants - Transportation	0	279,626	279,626
334.400	Grants - Culture	0	11,863	11,863
334.410	FEMA	0		0
335.120	State Revenue Sharing	163,000		163,000
335.140	Mobile Home License	35,000		35,000
335.150	Alcohol Beverage License	9,200		9,200
335.180	State Sales Tax	365,000		365,000
335.200	Firefighter Supplemental Comp	5,750		5,750
335.410	Gasoline Rebate	8,000		8,000
338.200	County Occupational License	11,000		11,000
338.300	County Interlocal Impact Fee	5,000		5,000
Sub Total	Intergovernmental	639,300	443,989	1,083,289

341.200	Development Review Fees	10,000		10,000
341.300	Plan Review Fees	20,000		20,000
341.400	Storm Water Review Fees	2,500		2,500
342.200	Fire Inspection Fees	30,000		30,000
342.300	Fire Plan Review Fees	12,500		12,500
Sub Total	Charges for Services	75,000	0	75,000

351.100	Court Fines	120,000		120,000
351.300	Police Education	8,200		8,200
351.400	Police Compliance	400		400
354.000	Parking Citations	22,500		22,500
354.100	Alarm Violations	250		250
Sub Total	Fines and Forfeitures	151,350	0	151,350

**GENERAL FUND REVENUE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
347.290	Valentine Park	750		750
347.400	Special Events	1,000		1,000
361.100	Interest Earnings	50,000		50,000
362.100	Rental of City Property	8,500		8,500
364.410	Equipment Sales	15,000		15,000
364.420	Insurance Proceeds	0		0
365.500	Recycled Solid Waste	3,500		3,500
366.900	Donations	500		500
366.960	Parks Programs	2,500		2,500
366.964	125th Donations	0		0
369.110	Special Detail Revenue	47,500		47,500
369.111	Contractual Revenue	90,000		90,000
369.111	Contractual Revenue-DeBary FS	0	883,915	883,915
369.111	Contractual Revenue-DeBary PW	0	140,000	140,000
369.900	Miscellaneous Revenue	15,000		15,000
Sub Total	Miscellaneous Revenue	234,250	1,023,915	1,258,165
381.100	Interfund Transfer-Excise Tax	0		0
381.300	Interfund Transfer-OCU	150,000		150,000
Sub Total	Transfers	150,000	0	150,000
Sub Total	Operating Revenue	7,509,067	1,467,904	8,976,971
381.400	Interfund Transfer-Impact Fee	0		0
381.500	Transfer In - Fund Balance	495,163	210,892	706,055
381.501	In Progress Prior Year Carry Fwd	0	130,775	130,775
383.100	Proceeds / Installment Loans	0		0
383.201	Transfer in-Refund DBCC	0		0
Sub Total	Non-Revenue	495,163	341,667	836,830
TOTAL NON-REOCCURRING REVENUE		532,513	785,656	1,318,169
TOTAL REOCCURRING REVENUE		\$7,471,717	\$1,023,915	\$8,495,632
GRAND TOTAL		\$8,004,230	\$1,809,571	\$9,813,801

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

CITY COUNCIL

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
511.120	Payroll	\$36,000		\$36,000
511.210	FICA	2,300		2,300
511.211	Medicare	550		550
511.220	Pension	6,000		6,000
511.240	Workers Compensation	250		250
Sub Total	Personal Services	45,100	0	45,100
511.310	Professional Services	0		0
511.400	Travel/Training	12,500		12,500
511.410	Telephone	3,625		3,625
511.420	Postage	100		100
511.460	Repairs & Maintenance	1,000		1,000
511.470	Printing	350		350
511.4951	Contingency-special events	0		0
511.510	Office Supplies	200		200
511.521	Operating Expenses	6,350		6,350
511.540	Dues/Publications	5,675		5,675
Sub Total	Operating Expenses	29,800	0	29,800
TOTAL		\$74,900	\$0	\$74,900

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

ADMINISTRATION

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
512.120	Payroll	\$237,500		\$237,500
512.130	Temporary (Interim Transition)	27,000		27,000
512.130	Car Allowance	0		0
512.210	FICA	16,800		16,800
512.211	Medicare	4,000		4,000
512.220	Pension	33,975		33,975
512.230	Health Insurance	24,580		24,580
512.231	Dental Insurance	1,275		1,275
512.233	Life Insurance	440		440
512.234	Disability Insurance	700		700
512.240	Workers Compensation	750		750
Sub Total	Personal Services	347,020	0	347,020

512.310	Professional Services	1,000		1,000
512.400	Travel/Training	6,000		6,000
512.410	Telephone	2,750		2,750
512.420	Postage	750		750
512.460	Repairs & Maintenance	600		600
512.470	Printing	600		600
512.490	Advertising	2,450		2,450
512.491	Other Current Charges	20,000		20,000
512.492	Special Events	7,500		7,500
512.510	Office Supplies	1,800		1,800
512.521	Operating Expenses	8,600		8,600
512.540	Dues/Publications	2,000		2,000
Sub Total	Operating Expenses	54,050	0	54,050

512.640	Equipment	0		0
Sub Total	Capital Outlay	0	0	0

TOTAL		\$401,070	\$0	\$401,070
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**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

CITY CLERK

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
513.512.120	Payroll	\$120,550		\$120,550
513.512.140	Overtime	500		500
513.512.210	FICA	7,525		7,525
513.512.211	Medicare	1,775		1,775
513.512.220	Pension	14,050		14,050
513.512.230	Health Insurance	18,435		18,435
513.512.231	Dental Insurance	900		900
513.512.233	Life Insurance	275		275
513.512.234	Disability Insurance	500		500
513.512.240	Workers Compensation	650		650
Sub Total	Personal Services	165,160	0	165,160
513.512.340	Elections	16,000		16,000
513.512.400	Travel/Training	2,950		2,950
513.512.410	Telephone	100		100
513.512.420	Postage	2,500		2,500
513.512.4400	Rentals & Leases	2,550		2,550
513.512.460	Repairs & Maintenance	3,600		3,600
513.512.470	Printing	1,950		1,950
513.512.490	Legal Advertising	14,850		14,850
513.512.510	Office Supplies	2,000		2,000
513.512.521	Operating Expenses	900		900
513.512.522	Service Charges	1,975		1,975
513.512.523	Computer Software	0		0
513.512.540	Dues/Publications	550		550
513.512.541	Codification	7,000		7,000
Sub total	Operating Expenses	56,925	0	56,925
TOTAL		\$222,085	\$0	\$222,085

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

FINANCE DEPARTMENT

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
513.120	Payroll	\$115,600		\$115,600
513.130	Temporary Part Time	15,575		15,575
513.140	Overtime	500		500
513.210	FICA	8,250		8,250
513.211	Medicare	1,950		1,950
513.220	Pension	13,475		13,475
513.230	Health Insurance	18,435		18,435
513.231	Dental Insurance	900		900
513.233	Life Insurance	300		300
513.234	Disability Insurance	650		650
513.240	Workers Compensation	750		750
Sub Total	Personal Services	176,385	0	176,385
513.310	Professional Services	9,000		9,000
513.320	Auditing	29,500		29,500
513.322	Accounting Services	3,000		3,000
513.400	Travel/Training	4,000		4,000
513.410	Telephone	1,900		1,900
513.420	Postage	1,650		1,650
513.440	Rentals and Leases	2,250		2,250
513.460	Repairs & Maintenance	750		750
513.470	Printing	2,000		2,000
513.490	Other Current Charges	1,000		1,000
513.510	Office Supplies	2,250		2,250
513.521	Operating Expense	4,500		4,500
513.522	Service Charge	4,500		4,500
513.523	Software	6,500		6,500
513.540	Dues/Publications	800		800
Sub Total	Operating Expenses	73,600	0	73,600
TOTAL		\$249,985	\$0	\$249,985

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

DEVELOPMENT SERVICES - PLANNING & ZONING

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
515.120	Payroll	\$182,500		\$182,500
515.210	FICA	11,900		11,900
515.211	Medicare	2,800		2,800
515.220	Pension	18,525		18,525
515.230	Health Insurance	24,580		24,580
515.231	Dental Insurance	1,200		1,200
515.233	Life Insurance	400		400
515.234	Disability Insurance	650		650
515.240	Workers Compensation	1,130		1,130
Sub Total	Personal Services	243,685	0	243,685
515.310	Engineering Services	5,000		5,000
515.311	Professional Services.	0	25,000	25,000
515.400	Travel/Training	2,500		2,500
515.410	Telephone	1,900		1,900
515.420	Postage	1,600		1,600
515.460	Repairs & Maintenance	4,800		4,800
515.470	Printing	1,600		1,600
515.490	Legal Advertising	12,500		12,500
515.510	Office Supplies	4,000		4,000
515.521	Operating Expenses	2,500		2,500
515.523	Computer Software	1,000		1,000
515.540	Dues/Publications	1,250		1,250
Sub Total	Operating Expenses	38,650	25,000	63,650
TOTAL		\$282,335	\$25,000	\$307,335

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

GENERAL GOVERNMENT

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
519.120	Salary	\$39,300		\$39,300
519.121	Salary Adjustments	132,500		132,500
519.210	FICA	2,525		2,525
519.211	Medicare	600		600
519.220	Pension	4,000		4,000
519.230	Health Insurance	6,145		6,145
519.231	Dental Insurance	300		300
519.233	Life Insurance	100		100
519.234	Disability Insurance	165		165
519.235	AD&D Statutory Coverage	0		0
519.240	Workers Compensation	200		200
Sub Total	Personal Services	185,835	0	185,835
519.311	Attorney Fees	205,000		205,000
519.314	Engineer-Stormwater	12,500		12,500
519.315	Professional Services	7,500	21,500	29,000
519.318	Legal -GEL	20,000		20,000
519.319	Engineering-GEL	15,000		15,000
519.340	Contractual Services	5,000		5,000
519.410	Telephone	68,500		68,500
519.420	Postage	0		0
519.451	Property Insurance	48,580		48,580
519.452	Liability Insurance	118,000		118,000
519.460	Repairs and Maintenance	2,100		2,100
519.470	Printing	275		275
519.482	Newsletter	20,000		20,000
519.486	Citizens Academy	2,700		2,700
519.490	Other Current Charges	17,105	2,500	19,605
519.494	Disaster Expenses	0		0
519.495	Contingency	0		0
519.4951	Contingency-Special Events	0		0
519.521	Operating Supplies	3,725		3,725
Sub Total	Operating Expenses	545,985	24,000	569,985
519.640	Machinery/Equipment	0		0
519.820	Contributions	0		0
519.821	Contributions-Other	0		0
Sub Total	Capital Outlay	0	0	0
TOTAL		\$731,820	\$24,000	\$755,820

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

POLICE DEPARTMENT

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
521.110	Special Detail Payroll	\$38,000		\$38,000
521.120	OCPD-Payroll	1,108,000	28,000	1,136,000
521.140	Overtime	55,000		55,000
521.150	Incentive	16,000		16,000
521.160	Holiday Pay	32,000		32,000
521.210	FICA	77,500		77,500
521.211	Medicare	18,250		18,250
521.220	Pension	250,000		250,000
521.230	Health Insurance	165,915		165,915
521.231	Dental Insurance	8,100		8,100
521.233	Life Insurance	2,700		2,700
521.234	Disability Insurance	4,400		4,400
521.235	Additional Req. Life Insurance	4,500		4,500
521.240	Workers Compensation	65,800		65,800
521.250	Unemployment Insurance	0		0
Sub Total	Personal Services	1,846,165	28,000	1,874,165
521.310	Attorney Fees	0	60,000	60,000
521.340	Contracted Services	107,550		107,550
521.341	Animal Control	20,000		20,000
521.350	Investigations	500		500
521.400	Travel/Training	18,000		18,000
521.410	Telephone	36,400		36,400
521.420	Postage	3,750		3,750
521.461	Repairs & Maintenance	22,000		22,000
521.462	Vehicle Maintenance	45,575		45,575
521.463	Radio Maintenance	7,800		7,800
521.470	Printing Expense	2,600		2,600
521.490	Current Charges	5,200		5,200
521.492	Crime Prevention	4,175		4,175
521.493	Evidence	2,600		2,600
521.496	Firearms/Ammunition	19,500		19,500
521.520	Office Supplies	3,125		3,125
521.521	Operating Supplies	11,650		11,650
521.523	Uniforms	16,275		16,275
521.540	Dues & Publications	1,575		1,575
Sub Total	Operating Expenses	328,275	60,000	388,275
521.641	New Equipment	0		0
Sub Total	Capital Outlay	0	0	0
TOTAL		\$2,174,440	\$88,000	\$2,262,440

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

FIRE DEPARTMENT

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
522.120	Payroll-OCFD	\$767,000		\$767,000
522.130	Fire Reserve Payroll	13,000		13,000
522.140	Overtime	77,000		77,000
522.150	Incentive Pay	0		0
522.160	Holiday	16,500		16,500
522.210	FICA Taxes	56,500		56,500
522.211	Medicare Taxes	13,250		13,250
522.220	Pension	179,100		179,100
522.230	Health Insurance	116,755		116,755
522.231	Dental Insurance	5,700		5,700
522.233	Life Insurance	1,900		1,900
522.234	Disability Insurance	3,100		3,100
522.235	Additional Req Life Insurance	8,200		8,200
522.240	Workers Compensation	38,000		38,000
522.250	Unemployment Insurance	0		0
Sub Total	Personal Services	1,296,005	0	1,296,005
522.340	Contractual Services	50,000		50,000
522.400	Travel/Training	30,000		30,000
522.410	Telephone Expense	5,000		5,000
522.420	Postage Expense	135		135
522.460	Equipment Maintenance	52,000		52,000
522.470	Printing Expense	1,250		1,250
522.492	Fire Prevention	1,350		1,350
522.493	Hydrant Rental	16,000		16,000
522.494	Volunteers	13,000		13,000
522.510	Office Supplies	3,700		3,700
522.520	Medical Supplies	15,800		15,800
522.521	Operating Supplies	30,000		30,000
522.523	Uniforms/Protective Gear	13,000		13,000
522.540	Dues & Publications	1,800		1,800
Sub Total	Operating Expenses	233,035	0	233,035
TOTAL		\$1,529,040	\$0	\$1,529,040

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

DEBARY FIRE SERVICES

Account #	Description	ADOPTED	ADJUSTMENT	AMENDED
		FY 09-10	FY 09-10	FY 09-10
522.523.120	Payroll		\$274,875	\$274,875
522.523.130	Fire Reserve Payroll		5,320	5,320
522.523.140	Overtime		49,500	49,500
522.523.150	Incentive Pay		2,640	2,640
522.523.160	Holiday		8,725	8,725
522.523.210	FICA Taxes		21,455	21,455
522.523.211	Medicare Taxes		5,020	5,020
522.523.220	Pension		72,400	72,400
522.523.230	Health Insurance		55,325	55,325
522.523.231	Dental Insurance		2,700	2,700
522.523.233	Life Insurance		900	900
522.523.234	Disability Insurance		1,475	1,475
522.523.235	Additional Req Life Insurance		2,500	2,500
522.523.240	Workers Compensation		17,500	17,500
522.523.250	Unemployment Insurance		225	225
Sub Total	Personal Services	0	520,560	520,560

522.523.340	Contractual Services		25,000	25,000
522.523.400	Travel/Training		9,175	9,175
522.523.410	Telephone Expense		6,325	6,325
522.523.420	Postage Expense		115	115
522.523.460	Equipment Maintenance		22,925	22,925
522.523.470	Printing Expense		1,300	1,300
522.523.492	Fire Prevention		1,000	1,000
522.523.493	Hydrant Rental		0	0
522.523.494	Volunteers		11,000	11,000
522.523.510	Office Supplies		2,750	2,750
522.523.520	Medical Supplies		9,000	9,000
522.523.521	Operating Supplies		42,925	42,925
522.523.522	Gasoline/Oil		22,925	22,925
522.523.523	Uniforms/Protective Gear		28,000	28,000
522.523.540	Dues & Publications		800	800
Sub Total	Operating Expenses	0	183,240	183,240

522.523.630	Improvements		28,300	28,300
522.523.640	New Equipment	0	42,000	42,000
Sub Total	Capital Outlay	0	70,300	70,300

TOTAL		\$0	\$774,100	\$774,100
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**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

DEVELOPMENT SERVICES - BUILDING DIVISION

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
524.120	Payroll	\$34,400		\$34,400
524.210	FICA	2,150		2,150
524.211	Medicare	500		500
524.220	Pension	3,400		3,400
524.230	Health Insurance	6,145		6,145
524.231	Dental Insurance	300		300
524.233	Life Insurance	100		100
524.234	Disability Insurance	165		165
524.240	Workers Compensation	200		200
Sub Total	Personal Services	47,360	0	47,360
524.310	Professional Services	175,000		175,000
524.410	Telephone	0		0
524.420	Postage	400		400
524.460	Repairs & Maintenance	250		250
524.470	Printing	200		200
524.510	Office Supplies	400		400
524.521	Operating Expenses	200		200
524.540	Dues/Publications	200		200
Sub Total	Operating Expenses	176,650	0	176,650
TOTAL		\$224,010	\$0	\$224,010

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

PUBLIC WORKS

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
541.120	Payroll	\$353,000	\$14,900	\$367,900
541.140	Overtime	15,000		15,000
541.210	FICA	23,500	925	24,425
541.211	Medicare	5,500	225	5,725
541.220	Pension	39,750	1,475	41,225
541.230	Health Insurance	76,815	6,050	82,865
541.231	Dental Insurance	3,900	350	4,250
541.233	Life Insurance	1,255	105	1,360
541.234	Disability Insurance	3,900	275	4,175
541.240	Workers Compensation	18,000	215	18,215
Sub Total	Personal Services	540,620	24,520	565,140

541.340	Tree Removal-Contracted	15,000		15,000
541.342	Contract Maintenance	500		500
541.343	Contract Radio Maintenance	0		0
541.344	Contract Streetlight Installation	5,000		5,000
541.400	Travel/Training	3,150		3,150
541.410	Telephone	3,000		3,000
541.420	Postage	45		45
541.431	Traffic Lights	9,000		9,000
541.460	Repair & Maintenance	17,500		17,500
541.470	Printing	1,225		1,225
541.491	Drainage Maintenance	10,000		10,000
541.494	Trash Disposal	3,000		3,000
541.510	Office Supplies	300		300
541.521	Operating Expenses	16,500		16,500
541.523	Uniforms	4,500		4,500
541.524	Signs	4,000		4,000
541.531	Paved Streets Maintenance	7,000		7,000
541.532	Unpaved Streets Maintenance	7,500		7,500
541.534	Sidewalks Maintenance	5,000		5,000
541.540	Dues/Publications	225		225
Sub Total	Operating Expenses	112,445	0	112,445

TOTAL		\$653,065	\$24,520	\$677,585
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**GENERAL FUND EXPENDITURE DET
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

FACILITIES MAINTENANCE

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
541.542.431	Electric Expense	200,000		200,000
541.542.432	Water Expense	22,000		22,000
541.542.460	Repair & Maintenance	45,000		45,000
541.542.492	Trash Disposal	3,500		3,500
541.542.521	Operating Expenses	1,500		1,500
541.542.522	Gas & Oil	268,510		268,510
541.542.523	Cleaning Supplies	8,000		8,000
541.542.526	Streetscape Maintenance	11,000	8,200	19,200
Sub Total	Operating Expenses	559,510	8,200	567,710

TOTAL	\$559,510	\$8,200	\$567,710
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**GENERAL FUND EXPENDITURE DETAIL
 FISCAL YEAR 2009/10
 FIRST BUDGET AMENDMENT**

EXHIBIT "A"

DEBARY PUBLIC WORKS

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
541.543.340	Tree Removal-Contracted		15,000	15,000
541.543.460	Repair & Maintenance		3,500	3,500
541.543.491	Drainage Maintenance		10,000	10,000
541.543.494	Trash Disposal		3,000	3,000
541.543.521	Operating Expenses		1,000	1,000
541.543.531	Paved Streets Maintenance		5,000	5,000
541.543.532	Unpaved Streets Maintenance		5,000	5,000
541.543.534	Sidewalks Maintenance		5,000	5,000
Sub Total	Operating Expenses	0	47,500	47,500
TOTAL		\$0	\$47,500	\$47,500

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

PARKS MAINTENANCE

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
572.120	Payroll	\$90,000		\$90,000
572.140	Overtime	5,000		5,000
572.210	FICA	6,000		6,000
572.211	Medicare	1,500		1,500
572.220	Pension	9,900		9,900
572.230	Health Insurance	18,435		18,435
572.231	Dental Insurance	900		900
572.233	Life Insurance	300		300
572.234	Disability Insurance	500		500
572.240	Workers Compensation	4,600		4,600
Sub Total	Personal Services	137,135	0	137,135

572.400	Travel/Training	1,600		1,600
572.410	Telephone	1,500		1,500
572.460	Repair & Maintenance	14,250		14,250
572.510	Office Supplies	150		150
572.521	Operating Expenses	8,000		8,000
572.523	Uniforms	650		650
572.540	Dues/Publications	0		0
Sub Total	Operating Expenses	26,150	0	26,150

TOTAL		\$163,285	\$0	\$163,285
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**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

LEISURE SERVICES

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
572.573.120	Payroll	\$43,550		\$43,550
572.573.210	FICA	2,800		2,800
572.573.211	Medicare	650		650
572.573.220	Pension	4,425		4,425
572.573.230	Health Insurance	6,145		6,145
572.573.231	Dental Insurance	300		300
572.573.233	Life Insurance	100		100
572.573.234	Disability Insurance	165		165
572.573.240	Workers Compensation	250		250
Sub Total	Personal Services	58,385	0	58,385

572.573.341	Temporary Services	2,500		2,500
572.573.344	Contractual Service	21,000		21,000
572.573.400	Travel/Training	600		600
572.573.410	Telephone	750		750
572.573.420	Postage	1,500		1,500
572.573.460	Repair & Maintenance	0		0
572.573.470	Printing	1,500		1,500
572.573.490	Advertisement	300		300
572.573.491	Special Events	30,000		30,000
572.573.492	Other Current Charges	7,500		7,500
572.573.510	Office Supplies	500		500
572.573.521	Operating Expenses	3,600		3,600
572.573.523	Uniforms	250		250
572.573.540	Dues/Publications	0		0
Sub Total	Operating Expenses	70,000	0	70,000

572.573.640	Equipment	0		0
Sub Total	Capital Outlay	0	0	0

TOTAL		\$128,385	\$0	\$128,385
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**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
TOTAL	Personal Expenditures	\$5,088,855	\$573,080	\$5,661,935

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
TOTAL	Operating Expenditures	\$2,305,075	\$347,940	\$2,653,015

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
TOTAL	Capital Outlay	\$0	\$70,300	\$70,300

GENERAL FUND OPERATING		\$7,393,930	\$991,320	\$8,385,250
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TRANSFERS		ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
	Transfer to Capital Improvement Fund - GF	565,300	818,251	1,383,551
	Transfer to Solid Waste Assessment Fund	45,000		45,000
	Transfer to Sparkman SAD	0		0
TOTAL	TRANSFERS	\$610,300	\$818,251	\$1,428,551

GRAND TOTAL		\$8,004,230	\$1,809,571	\$9,813,801
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Revenue	8,004,230	1,809,571
Expenditures	8,004,230	1,809,571
Over (under)	-	-

**CAPITAL IMPROVEMENT FUND DETAIL
FISCAL YEAR 2009/10
FIRST BUDGET AMENDMENT**

EXHIBIT "A"

REVENUE

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
30.380.1000	General Fund Transfer	565,300	818,251	1,383,551
30.380.2000	Impact Fee Transfer	115,500	0	115,500
TOTAL	REVENUE	\$680,800	\$818,251	\$1,499,051

EXPENDITURES

Account #	Description	ADOPTED FY 09-10	ADJUSTMENT FY 09-10	AMENDED FY 09-10
30.511.6400	Equipment	7,500		7,500
30.512.6400	Equipment	2,150		2,150
30.513.512.6400	Equipment	2,150		2,150
30.515.6400	Equipment	2,150		2,150
30.519.6300	Improvements	0	77,775	77,775
30.519.6400	Equipment	0	13,000	13,000
30.519.7100	Principal and Interest	89,000		89,000
30.521.6401	Equipment	86,395	10,000	96,395
30.521.6402	Vehicles	138,000		138,000
30.522.6401	Equipment	22,150	245,000	267,150
30.522.6402	Vehicles	0	360,000	360,000
30.541.6350	Equipment	26,150		26,150
30.541.6380	Road and Drainage Construction	150,000		150,000
30.541.6390	Road and Drainage Construction-CDBG	0	111,426	111,426
30.541.6420	Sidewalks	50,000		50,000
30.541.542.6400	Equipment	15,000		15,000
30.572.6400	Equipment	26,155		26,155
30.572.573.6300	Improvements	35,000		35,000
30.572.573.6320	Buildings	20,000		20,000
30.572.3.6400	Equipment	9,000	1,050	10,050
TOTAL	EXPENDITURES	\$680,800	\$818,251	\$1,499,051



City of Orange City

DeBary Fire Services

Proposed FY 2009-2010 Expenditure Projections



PROPOSED EFFECTIVE DATE 11/6/2009

Account No.	Description	09-10 Current Service Level
120	Regular Salaries and Wages	274,875
130	Fire Reserve Payroll	5,320
140	Overtime	49,500
150	Special Pay / Incentive	2,640
160	Holiday	8,725
210	FICA	21,455
211	MDCR	5,020
220	Retirement	72,400
230	Health Insurance	55,325
231	Dental Insurance	2,700
233	Life Insurance	900
234	Disability Insurance	1,475
235	Additional Reg Life Insurance	2,500
240	Workers Compensation	17,500
250	Unemployment Insurance	225
TOTAL PERSONAL SERVICES		\$520,560

Account No.	Description	09-10 Current Service Level
340	Contractual Services / Dispatch	25,000
400	Travel and Training	9,175
410	Telephone	6,325
420	Postage Expenses	115
460	Equipment Maintenance	22,925
470	Printing	1,300
492	Fire Prevention	1,000
494	Volunteers	11,000
510	Office Supplies	2,750
520	Medical	9,000
521	Operating Supplies	42,925
523	Uniforms/Gear	28,000
522	Fuel	22,925
540	Books and Publications	800
630	Improvements INTERIOR OF BLDG	28,300
TOTAL OPERATING		\$211,540

Account No.	Description	09-10 Current Service Level
641	Equipment	42,000
642	Vehicles	0
TOTAL CAPITAL OUTLAY		\$42,000

TOTAL Hard Costs	\$774,100
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Items excluded from the Administration Fee (Equipment)	(42,000)
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TOTAL SUBJECT TO ADMINISTRATION FEE	732,100
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Administration Fee 15%	\$109,815
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Grand Total Contract	\$883,915
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