



CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE September 19, 2006

SUBJECT: Final Operating Budget FY06-07

DEPARTMENT: Finance Department

RECOMMENDED MOTION: Approve Resolution 06-95.

SUMMARY:

The attached resolution will approve the final operating budget for FY06-07

ATTACHMENTS: Ordinance Resolution Budget Resolution

Other Support Documents/Contracts Available for Review in Manager's Office

DEPARTMENT HEAD

John A. Shelley, Finance Director

Date

FINANCE DEPARTMENT

Approved as to Budget Requirements

Date

CITY ATTORNEY

Approved as to Form and Legality

Date

CITY MANAGER

Approved Agenda Item For:

Date

COUNCIL ACTION:

- Approved as Recommended
- Continued to Date Certain

- Disapproved
- Approved with Modification:

Tabled Indefinitely

RESOLUTION NO. 06-95

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORT ORANGE, VOLUSIA COUNTY, FLORIDA, ADOPTING THE FINAL OPERATING BUDGET FOR FISCAL YEAR OCTOBER 1, 2006 THROUGH SEPTEMBER 30, 2007 FOR THE CITY OF PORT ORANGE; SETTING FORTH ANTICIPATED SOURCES OF REVENUE IN THE ESTIMATED AMOUNT OF \$90,992,249; SETTING FORTH EXPENDITURES IN AN EQUIVALENT AMOUNT; PROVIDING FOR APPROPRIATION PROCEDURES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Charter, Section 3.08 of the City of Port Orange Code of Ordinances, as amended on October 9, 2001 states that the City Council shall by resolution adopt the annual budget, budget amendments and authorize appropriations; and

WHEREAS, the City adopts its budget pursuant to its Charter and Section 166.241, Florida Statutes; and

WHEREAS, the City Manager of the City of Port Orange has prepared the annual report and budget for the City of Port Orange for fiscal year 2006-2007 and has submitted same to the City Council; and

WHEREAS, the proposed budget sets forth, in detail, information on revenues and expenditures, including debt service, and comparative figures for preceding fiscal years; and

WHEREAS, the City Council has made a study of the recommended budget and has made amendments thereto as indicated in the budget; and

WHEREAS, a general summary of the proposed budget has been duly advertised in a newspaper of general circulation in the City with notice to all citizens that the budget is available for public inspection in the office of the City Clerk; and

(RES. NO. 06-)

WHEREAS, a public hearing on the proposed budget has been conducted by the City Council at 7:00 PM on September 5, 2006 and on September 19, 2006, in City Council Chambers at City Hall, 1000 City Center Circle, Port Orange, Florida.

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

Section 1. The following amounts are appropriated for various funds:

<u>Fund #</u>	<u>Description</u>	<u>Amount</u>
001	General Fund	\$ 32,465,006
102	Tax Increment Eastport Fund	261,144
103	Tax Increment Town Center Fund	644,105
106	Recreation Facilities Fund	857,323
107	Municipal Communications Fund	22,000
109	Building Special Revenue Fund	1,461,674
203	General Obligation Sinking Fund	146,686
206	Transportation Debt Service Fund	157,380
207	Debt Service Fund 2004 Bonds	1,161,340
214	2006 GO Debt Service Fund	1,134,838
401	Water and Sewer O & M Revenue Fund	23,211,301
402	Water and Sewer Bond Debt Service Fund	3,064,291
410	Solid Waste Fund	7,924,480
412	Stormwater Utility Operating Fund	3,314,668
414	Stormwater Utility Bond Sinking Fund	1,611,835
417	Debt Service Fund 2003 W/S Bonds	1,504,178
418	State Revolving Loan Fund Debt Service Fund	2,748,824
420	Forestry Management Fund	54,600
450	Golf Course Operating Fund	1,808,793
501	Data Processing Fund	1,833,552
503	Vehicle Maintenance Service Fund	870,649
504	Self Insurance Fund	2,536,877
506	Building Maintenance Fund	1,425,398
609	Fire Program Fund	277,928
626	Economic Development Fund	<u>493,379</u>
	TOTAL	\$ <u>90,992,249</u>

A summary of the estimated revenues and appropriations for all funds is attached hereto as Composite Exhibit A.

Section 2. The 2006-2007 fiscal year operating budget for the City of Port Orange, as submitted by the City Manager and as amended by the City Council to fund the amounts necessary for the successful operation of the City departments, is hereby tentatively adopted.

Section 3. The final operating budget adopted in the preceding section shall govern the expenditures of the City during the ensuing fiscal year effective October 1, 2006 through September 30, 2007.

Section 4. Supplemental appropriations, reductions of appropriations, emergency appropriations, and interdepartmental transfers of appropriations may be effected by the City Council and the City Manager as deemed necessary in strict compliance with the procedures specified in Chapter 2, Article VI, Division 3, Code of Ordinances, City of Port Orange, Florida.

Section 5. This resolution shall become effective immediately upon adoption.

MAYOR ALLEN GREEN

ATTEST:

Kenneth W. Parker, City Manager

Passed and adopted on the 19th day of September, 2006

Reviewed and Approved: _____


City Attorney

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: GENERAL FUND (#001)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Advalorem Taxes (4.7000 mills)	13,854,994
Del;quent Taxes	16,500
Sale and Use	2,939,962
Franchise Taxes	2,798,000
Utility Service Tax	3,799,200
Telecommunications Services Tax	2,106,009
License & Permits	223,200
Intergovernmental Revenue	2,175,779
Charges for Services	1,158,326
Fines & Forfeitures	179,265
Interest Revenue	332,100
Miscellaneous Revenues	264,700
Admin. Fees	1,309,877
Transfers from Other Funds	1,307,094
Appropriated Fund Equity	0
TOTAL REVENUES:	32,465,006

EXPENDITURES:

NonDepartmental	3,781,204
Mayor & Council	241,320
City Manager	541,614
Legal Services	512,771
City Clerk	391,649
Finance	858,213
Personnel	398,383
Community Development	1,843,478
Fire Services	7,709,991
Police Services	10,614,243
Public Works	2,317,721
Parks Maintenance	2,010,303
Recreation	899,346
Athletics	344,770
TOTAL EXPENDITURES:	32,465,006

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: TAX INCREMENT EASTPORT FUND (#102)

PREPARED: September 11, 2006

FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Advalorem Tax

258,644

Interest

2,500

TOTAL REVENUES:

261,144

EXPENDITURES:

Contingency

75,333

Transfers

68,730

Debt Service

117,081

TOTAL EXPENDITURES:

261,144

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: TAX INCREMENT TOWN CENTER FUND (#103)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Advalorem Tax	526,251
Interest Revenue	2,500
Charges for Services	59,262
Appropriated Equity	56,092
Miscellaenous Revenue	0
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TOTAL REVENUES:	644,105
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EXPENDITURES:

Operating Expenses	128,500
Capital Outlay	150,000
Debt Service	267,771
Contingency	23,220
Transfers	74,614
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TOTAL EXPENDITURES:	644,105
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Recreation Facilities Fund (#106)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Charges for Services	505,739
Misc. Revenue	45,640
Interest Revenue	5,000
Appropriated Equity	300,944
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TOTAL REVENUES:	857,323
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EXPENDITURES:

Non-Departmental	474,879
Gamble	302,444
Ampitheater	80,000
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TOTAL EXPENDITURES:	857,323
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Municipal Communications Fund (#107)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Misc Revenue 22,000

TOTAL REVENUES: 22,000

EXPENDITURES:

Operating Expense 22,000
Capital Outlay 0

TOTAL EXPENDITURES: 22,000

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Building Special Revenue Fund (#109)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

License & Permits	1,270,696
Charges for Service	44,750
Transfer from General Fund	18,480
Loan from General Fund	127,748
TOTAL REVENUES:	1,461,674

EXPENDITURES:

Operating Expense	1,212,352
Fuel Cost reserve	5,117
Transfers	244,205
TOTAL EXPENDITURES:	1,461,674

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: General Obligation Sinking Fund (#203)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Interest & delinquent Tax	337
Ad Valorem	146,349
TOTAL REVENUES:	146,686

EXPENDITURES:

Contingency	6,785
Debt Service	139,901
TOTAL EXPENDITURES:	146,686

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: 2005 Transportation Debt Service (#206)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Transfer from 306 Fund

157,380

TOTAL REVENUES:

157,380

EXPENDITURES:

Debt Service

157,380

TOTAL EXPENDITURES:

157,380

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Debt Service Fund 2004 Bonds (#207)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Interest Revenue	39,288
Transfers from other funds	1,122,052
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TOTAL REVENUES:	1,161,340
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EXPENDITURES:

Debt Service	1,161,340
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TOTAL EXPENDITURES:	1,161,340
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Debt Service Fund 2006 GO Bonds (#214)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Ad valorem Tax	1,134,838
Transfers from other funds	0
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TOTAL REVENUES:	1,134,838
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EXPENDITURES:

Debt Service	1,134,838
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TOTAL EXPENDITURES:	1,134,838
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Water & Sewer O&M Fund (#401)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Charges for Services	22,813,000
Interest Revenue	171,900
Miscellaneous Revenue	48,400
Appropriated Equity	0
Transfers from Other Funds	178,001
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TOTAL REVENUES:	23,211,301
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EXPENDITURES:

Non Departmental	11,677,491
Meter Readers	786,262
Customer Service	747,988
Water Distribution	1,117,389
Water Production	2,114,991
Wastewater Collection	553,490
Sewer Service	3,266,064
Maintenance	1,549,718
Administration	1,397,908
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TOTAL EXPENDITURES:	23,211,301
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Resolution Number: 06-

FY 2007: Water & Sewer Bond Debt Service (Fund #402)

PREPARED: September 11, 2006

FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Transfers from Other Funds

3,064,291

TOTAL REVENUES:

3,064,291

EXPENDITURES:

Debt Service

3,064,291

TOTAL EXPENDITURES:

3,064,291

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Solid Waste (Fund #410)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Charges for Services	7,808,880
Interest Revenue	32,800
Appropriated Equity	0
Miscellaenous Revenue	82,800
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TOTAL REVENUES:	7,924,480
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EXPENDITURES:

Personnel Services	234,092
Operating Expenses	7,012,760
Transfers	596,383
Engery Cost Reserve	1,730
Contingency	79,515
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TOTAL EXPENDITURES:	7,924,480
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Drainage (Fund #412)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Interest Revenue	90,000
Transfers from other Funds	0
Appropriated Equity	84,668
Fees	3,140,000
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TOTAL REVENUES:	3,314,668
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EXPENDITURES:

Personnel Services	937,019
Operating Expenses	490,238
Transfers	1,878,690
Energy cost reserve	8,721
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TOTAL EXPENDITURES:	3,314,668
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Drainage Bond Sinking (Fund #414)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Transfer from Other Funds	1,611,835
Appropriated Fund Equity	0
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TOTAL REVENUES:	1,611,835
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EXPENDITURES:

Debt Service	1,611,835
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TOTAL EXPENDITURES:	1,611,835
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: W/S 2003 Bond Debt Service (Fund #417)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Transfer from Other Funds
Appropriated Fund Equity

1,504,178
0

TOTAL REVENUES:

1,504,178

EXPENDITURES:

Debt Service

1,504,178

TOTAL EXPENDITURES:

1,504,178

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: State Revolving Loan Fund (#418)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Transfers from Other Funds	2,158,824
Other Financing Sources	590,000
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TOTAL REVENUES:	2,748,824
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EXPENDITURES:

Debt Service	2,748,824
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TOTAL EXPENDITURES:	2,748,824
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Forestry Fund (#420)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Charges for Services	48,600
Miscellaneous Revenue	6,000
Appropriated Fund Balance	0
TOTAL REVENUES:	54,600

EXPENDITURES:

Operating Expense	54,600
TOTAL EXPENDITURES:	54,600

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Golf Course Operating Fund (#450)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Charges for Services	1,808,793
Interest Revenue	0
TOTAL REVENUES:	1,808,793

EXPENDITURES:

Non Departmental	234,823
Administration	459,562
Golf Course Expense	527,623
Golf Carts	122,441
Pro Shop	196,021
Restaurant	268,323
TOTAL EXPENDITURES:	1,808,793

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Data Processing Fund (#501)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Interest Revenue	3,000
Miscellaneous Revenue	9,000
Transfers from Other Funds:	<u>1,821,552</u>
TOTAL REVENUES:	<u><u>1,833,552</u></u>

EXPENDITURES:

Personnel Services	804,261
Operating Expenses	782,917
Capital Outlay	0
Debt Service	63,389
Transfers	182,133
Reserve for Energy costs	432
Contingency	<u>420</u>
TOTAL EXPENDITURES:	<u><u>1,833,552</u></u>

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Vehicle Maintenance Fund (#503)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Transfers from Other Funds	852,349
Appropriated Equity	10,800
Misc. Revenue	7,500
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TOTAL REVENUES:	870,649
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EXPENDITURES:

Personnel Services	465,181
Operating Expenses	276,482
Capital Outlay	0
Debt Service	0
Transfers	128,986
Contingency	0
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TOTAL EXPENDITURES:	870,649
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Self Insurance Fund (#504)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Interest Revenue	25,000
Transfers from Other Funds	2,325,123
Appropriated Fund Equity	186,754
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TOTAL REVENUES:	2,536,877
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EXPENDITURES:

Personnel Services	291,014
Operating Expenses	2,113,544
Capital Outlay	0
Debt Service	0
Transfers	101,382
Contingency	30,937
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TOTAL EXPENDITURES:	2,536,877
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COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Building Maintenance Fund (#506)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

**APPROVED
BUDGET**

REVENUES:

Charges for Services	7,000
Interest Revenue	6,000
Appropriated Equity	16,960
Transfers from Other funds	1,395,438
TOTAL REVENUES:	1,425,398

EXPENDITURES:

Personnel Services	179,275
Operating Expenses	556,172
Transfers	686,230
Contingency	3,721
TOTAL EXPENDITURES:	1,425,398

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: Fire Program Fund (#609)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

APPROVED
BUDGET

REVENUES:

Charges for Services	340,000
Interest Revenue	7,500
Appropriated Equity	(69,572)
TOTAL REVENUES:	277,928

EXPENDITURES:

Personnel Services	30,858
Operating Expenses	226,070
Equipment	1,000
Transfers	20,000
Contingency	0
TOTAL EXPENDITURES:	277,928

COMPOSITE EXHIBIT A

Resolution Number: 06-

FY 2007: BUSINESS DEVELOPMENT FUND (#626)
PREPARED: September 11, 2006
FINANCE: Stella L. Gurnee

	APPROVED BUDGET
<u>REVENUES:</u>	
Misc Revenue	100000
Interest Revenue	40,000
Transfers	353,379
TOTAL REVENUES:	<u>493,379</u>
<u>EXPENDITURES:</u>	
Personal Services	198,349
Operating	140,878
Grants & Aid	30,000
Contingency	7,460
Transfers	116,692
TOTAL EXPENDITURES:	<u>493,379</u>