


# MEMORANDUM

To: Mayor and City Commission

From: John Hagood, City Manager 

Subject: Revised Millage Ordinance 56-08 and Budget Ordinance 54-08  
In accordance with City Commission action on September 10, 2008

Date: September 18, 2008

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Please find attached, revised ordinance number 56-08 adopting a millage rate \$3.1000 to be levied on all taxable property within the City for operating purposes and a millage of \$0.4131 to fund voted debt service for the fiscal year ending September 30, 2009. Also attached, is revised ordinance number 54-08 adopting a budget for revenues and appropriations for the General Fund and other funds of the City for the fiscal year ending September 30, 2009. The ordinances have been amended in accordance with the action taken by the Commission at the public hearing held on September 10, 2008.

At the City Commission meeting held on September 10, 2008 after considerable public comment, the Commission by unanimous vote moved to reduce the proposed operating millage rate from \$3.4477 to the current year's rate of \$3.1000 mills. As indicated at the meeting, this will reduce the ad-valorem proceeds to the general fund by approximately \$1,036,000. In addition, the Commission directed staff to reduce the proposed budget to reflect the reduction in ad-valorem proceeds.

In consultation with staff, the following amendments to the proposed budget are recommended for consideration by the City Commission. The proposed amendments include elimination of an additional seven (7) positions of which five (5) positions may result in lay-offs, one (1) is an intern position, which is currently vacant and one (1) may be transferred to an existing vacancy. The personnel reductions do not include any public safety response personnel. Other budgetary adjustments include wage and benefit reductions to account for salary savings due to turnover, retirements and other personnel actions, and reductions proposed in operating and capital expenditures. These budgetary adjustments are reflected in the attached schedule.

In conducting a further review of the current year's (2008) operations, I can advise with considerable certainty that the City will be substantially below the original estimate in appropriation of General Fund Reserves for the year ending September 30, 2008. The electric franchise fees received from the Utilities Commission will be approximately \$200,000 more than budgeted and police regular salaries will come in approximately \$200,000 below budget. In addition, Ms Eichinger met with FEMA representatives this week and we are confident that we will be receiving a minimum of \$400,000 in FEMA reimbursements from the 2004 hurricanes. These additional revenues and reduced

expenditures would result in an addition to the fund equity a minimum of \$800,000 at September 30, 2008.

Therefore, the City Commission has available the following options:

1. The City Commission could approve the budget as previously presented less the \$227,122 in adjustments as referenced (1) on the accompanying schedule. The additional amount needed to balance can be adjusted by an appropriation of reserves in the amount of \$809,529. (See Schedule - \$1,036,651 - \$227,122). The additional revenues to be received in 2008 would offset this additional appropriation of reserves in 2009, resulting in no change to our previous estimate of general fund reserves at the end of 2009.
2. Approve the budget as presented in option 1 above and hold an additional budget workshop to consider any additional amendments.
3. Approve the budget as revised in accordance with schedule (1) and implement the amendments.
4. Approve the budget as revised and freeze implementation of the changes until the Commission can hold a workshop.

Should you have any questions or need any additional information, please feel free to contact me.

City of New Smyrna Beach  
Proposed General Fund Budget Reductions  
September 19, 2009

<u>Department</u>	<u>Amount</u>	<u>Department Total</u>
<b>Police Department</b>		
<u>Positions:</u>		
<u>Salaries &amp; Benefits:</u>		
Non Supervisory Vacant - Intern - 1 position	25,000	
Wages & Benefits Vacancy Adjustment	141,747 (1)	
Overtime	34,526	
Administrative vehicle	<u>22,000</u>	
		223,273
<b>Parks &amp; Recreation</b>		
<u>Positions:</u>		
<u>Salaries &amp; Benefits:</u>		
Supervisory - 1 position	51,306	
Professional - 1 position	43,293	
Trash Mule	55,000	
Connor Library Chairs	2,975	
Skate Park Lease Payment	(18,000)	
Brannon Center Lights	6,000	
Babe James Playground Equipment	34,000	
Babe James Fence	5,000	
Brannon Center Air Conditioner	<u>26,375 (1)</u>	
		205,949
<b>Fire Department</b>		
<u>Positions:</u>		
<u>Salaries &amp; Benefits:</u>		
Professional - Non Response Personnel - 2 positions	155,079	
Wages & Benefits Vacancy Adjustment	59,000 (1)	
Fire Truck Refurbish	<u>76,600</u>	
		290,679
<b>Streets</b>		
Street resurfacing	150,000	
Fleet Maintenance	<u>10,000</u>	
		160,000
<b>Finance</b>		
<u>Position:</u>		
<u>Salaries &amp; Benefits:</u>		
Non Supervisory - 1 position	<u>34,750</u>	34,750
<b>Development Services</b>		
<u>Positions:</u>		
<u>Salaries &amp; Benefits:</u>		
Professional (transfer to vacant position) - 1 position	65,000	
Consultant	<u>57,000</u>	
		<u>122,000</u>
<b>Total Proposed Budget Amendment</b>		1,036,651
(1) Budget Adjustments to be made - No Operating Change		<u>(227,122)</u>
		<u>809,529</u>

City of New Smyrna Beach  
 Budget Changes From First Public Hearing  
 FY 2008-2009

	<u>Original Budget Ordinance</u>	<u>First Public Hearing Changes</u>	<u>Revised Ordinance</u>
<b><u>GENERAL FUND</u></b>			
City Commission	191,001	-	191,001
City Manager	369,890	-	369,890
City Clerk	-	-	-
City Clerk	168,898	-	168,898
Finance	468,764	(34,750)	434,014
IT	291,355	-	291,355
Personnel	160,529	-	160,529
City Attorney	482,039	-	482,039
Police	6,982,513	(223,273)	6,759,240
Fire	5,789,957	(290,679)	5,499,278
Emergency Management	30,587	-	30,587
Streets	1,950,204	(160,000)	1,790,204
Development Serv	1,006,380	(122,000)	884,380
PW Admin	271,178	-	271,178
Bldg Maint	495,960	-	495,960
Recreation	1,479,732	(114,668)	1,365,064
Parks	1,738,791	(91,281)	1,647,510
Sports Complex	665,234	-	665,234
General Government	880,617	-	880,617

City of New Smyrna Beach  
Budget Changes From First Public Hearing  
FY 2008-2009

	<u>Original Budget Ordinance</u>	<u>First Public Hearing Changes</u>	<u>Revised Ordinance</u>
<b>Transfers</b>	112,445	-	112,445
<b>Debt Service</b>	613,177	-	613,177
<b><i>Total Expenditure Budget</i></b>	<u>24,149,251</u>	<u>(1,036,651)</u>	<u>23,112,600</u>
<b><i>General Fund Revenues</i></b>	<u>24,149,251</u>	<u>(1,036,651)</u>	<u>23,112,600</u>

City of New Smyrna Beach  
 Budget Changes From First Public Hearing  
 FY 2008-2009

<u><b>OTHER FUNDS</b></u>	<u>Original Budget Ordinance</u>	<u>First Public Hearing Changes</u>	<u>Revised Ordinance</u>
Stormwater Revenue	2,983,801	-	2,983,801
Stormwater Expense	2,983,801	-	2,983,801
Law Enforcement Trust Fund Revenue	65,180	-	65,180
Law Enforcement Trust Expense	65,180	-	65,180
Airport Expense	4,065,449	-	4,065,449
Airport Revenue	4,065,449	-	4,065,449
Police Impact Fee Revenue	100,000	-	100,000
Police Impact Fee Expense	100,000	-	100,000
Fire Impact Fee Fund Revenue	62,300	-	62,300
Fire Impact Fee Fund Expense	62,300	-	62,300
Recreation Impact Fee Revenue	27,000	-	27,000
Recreation Impact Fee Expense	27,000	-	27,000
Marina Revenue	272,691	-	272,691
Marina Expense	272,691	-	272,691
Transportation Impact Fee Revenue	307,440	-	307,440
Transportation Impact Fee Expense	307,440	-	307,440
Water Taxi Revenue	343,379	-	343,379
Water Taxi Expense	343,379	-	343,379
Special Events Revenue	66,400	-	66,400
Special Events Expense	66,400	-	66,400
Building Inspection Revenue	813,200	(32,400)	780,800

City of New Smyrna Beach  
 Budget Changes From First Public Hearing  
 FY 2008-2009

	Original Budget Ordinance	First Public Hearing Changes	Revised Ordinance
Building Inspection Expense	813,200	(32,400)	780,800
CRA Revenue	9,111,979	5,780	9,117,759
CRA Expense	9,111,979	5,780	9,117,759
Debt Service Funds Revenue	2,731,147	-	2,731,147
Debt Service Funds Expense	2,731,147	-	2,731,147
Capital Projects Fund Revenue	10,361,300	-	10,361,300
Capital Projects Funds	10,361,300	-	10,361,300
Golf Course Revenue	1,722,360	-	1,722,360
Golf Course Expense	1,722,360	-	1,722,360
Sanitation Expense	5,355,142	(162,400)	5,192,742
Sanitation Revenue	5,355,142	(162,400)	5,192,742
Garage Revenue	1,072,900	-	1,072,900
Garage Expense	1,072,900	-	1,072,900
Total other funds	36,477,867	(189,020)	36,288,847
<b>TOTAL BUDGET - ALL FUNDS</b>	<b>63,610,919</b>	<b>(1,225,671)</b>	<b>62,385,248</b>

**CITY OF NEW SMYRNA BEACH**  
**OFFICE OF THE CITY ATTORNEY**

**MEMORANDUM**

September 18, 2008

**TO:** Mayor Sally Mackay and Honorable Commissioners  
**FROM:** Frank B. Gumme, III, City Attorney  
**RE:** Revised Ordinance No. 56-08 - Millage for Fiscal Year  
2008-2009

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Please find enclosed revised Ordinance No. 56-08 determining the amount and fixing the rate of taxation (millage) to be levied by the City for Fiscal Year 2008-2009. At the first public hearing held September 10, 2008, the City Commission reduced the millage rate from 3.4477 to 3.1000 (\$3.1000 per \$1,000 of value). Please place this revised ordinance on the agenda for a *public hearing* at the regular meeting scheduled to be held on September 23, 2008.

Should you have any questions, please do not hesitate to contact this office.

  
**FRANK B. GUMMEY, III**

FBG:vmm

**Enclosures:** Ordinance No. 56-08 (Version September 17, 2008 at  
2:41 PM)

**cc:** John E. Hagood, City Manager  
Johnny R. Bledsoe, City Clerk  
Kathleen Eichinger, Finance Director



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ORDINANCE NO. 56-08

**AN ORDINANCE ADOPTING A MILLAGE RATE OF 3.1 000 (\$3.1000 PER \$1,000 OF VALUE) TO BE LEVIED AS AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY TO FUND THE 2008-2009 FISCAL YEAR BUDGET; ADOPTING A MILLAGE RATE OF 0.4131 (\$0.4131 PER \$1,000 OF VALUE) TO BE LEVIED AS AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY TO FUND VOTED DEBT SERVICE FOR FISCAL YEAR 2008-2009; PROVIDING FOR NOTICE AND CONDUCT OF PUBLIC HEARINGS AND ANNOUNCEMENTS; PROVIDING FOR CERTIFICATION; PROVIDING FOR CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.**

*WHEREAS*, the City Manager has prepared a tentative budget for fiscal year 2008-2009, including payment of voted debt service; and

*WHEREAS*, on July 18, 2008, the City Commission proposed a millage rate of 3.4477 to fund the budget and a voted debt service millage rate of 0.4131; and

*WHEREAS*, the Property Appraiser mailed notice to each taxpayer on or before August 24, 2008, of hearing to be held at 5:05 p.m., September 10, 2008, to consider the tentative budget and proposed millage rate; and

*WHEREAS*, after public hearing September 10, 2008, the City Commission adopted the tentative budget and millage rate; and

*WHEREAS*, notice of the public hearing at 6:30 p.m., September 23, 2008, for adoption of the final budget and millage rate was published; and

28           **WHEREAS**, the City Commission deems that it is in the best  
29 interest of the Citizens of the City of New Smyrna Beach to adopt  
30 the millage rate for the City of New Smyrna Beach as set forth  
31 below.

32           **NOW THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY**  
33 **OF NEW SMYRNA BEACH, FLORIDA:**

34 **SECTION 1:**       **Amount and Rate of Taxation.** That after careful  
35 consideration of the Estimate of Anticipated Revenues and  
36 Expenditures in the tentative budget of the City of New Smyrna  
37 Beach, Florida, for the upcoming fiscal year, it is hereby agreed  
38 and determined that the rate of taxation (millage) necessary to  
39 meet such expenses is as follows:

40           OPERATING BUDGET: It is hereby determined and declared that  
41 a tax rate (millage) of 3.1000 mills upon the dollar (\$3.1000 per  
42 \$1,000) is necessary to be levied and imposed upon all the  
43 nonexempt taxable property within the corporate limits of the City  
44 of New Smyrna Beach in order to meet the anticipated expenses of  
45 the City for the fiscal year beginning October 1, 2008, and ending  
46 September 30, 2009.

47           The Total Fiscal Year 2008-2009 operating budget millage rate  
48 for the City of New Smyrna Beach is less than the rolled-back rate  
49 of 3.5209 mills. §200.065(2)(d), F.S.

50           VOTED DEBT SERVICE: It is hereby determined and declared that  
51 a tax rate (millage) of 0.4131 mills upon the dollar (\$0.4131 per  
52 \$1,000) is necessary to be levied and imposed upon all the  
53 nonexempt taxable property within the corporate limits of the City  
54 of New Smyrna Beach for purposes of paying required principal and  
55 interest on the General Obligation Bonds, Series 2005, for the  
56 fiscal year beginning October 1, 2008, and ending September 30,  
57 2009.

58 **SECTION 2:**       **Required Public Announcement.** The following public  
59 announcement has been read aloud at each public hearing prior to  
60 adoption of the budget and millage rate:

61 The name of the taxing authority is the City  
62 of New Smyrna Beach, the rolled-back rate is  
63 3.5209, the percentage increase is 0.0%. The  
64 operating millage rate to be levied is 3.1000  
65 mills and the voted debt service millage rate  
66 to be levied is 0.4131 mills. The gross  
67 taxable value not exempt from taxation within  
68 the City of New Smyrna Beach has been  
69 certified by the County Property Appraiser to  
70 the City of New Smyrna Beach as  
71 \$3,443,135,268.

72 **SECTION 3:** *Certifications to Property Appraiser and Department*  
73 *of Revenue.* That the City Clerk is hereby authorized and directed  
74 by the City Commission to certify the millage as set forth in  
75 Section 1 hereof to the Volusia County Property Appraiser and to  
76 the Department of Revenue, County of Volusia, so that the same can  
77 be levied upon the nonexempt real property and personal property  
78 within the City as set forth in the preceding section. The City  
79 Clerk shall forward this ordinance to the Volusia County Property  
80 Appraiser and the Volusia County Department of Revenue within three  
81 days after the final budget hearing. §200.065(4), F.S. The City  
82 Clerk shall, no later than THIRTY (30) days following adoption of  
83 this millage ordinance, certify that the City has complied with the  
84 provisions of Chapter 200 of the Florida Statutes to the Division  
85 of Ad Valorem Tax, Department of Revenue.

86 **SECTION 4:** *Public Hearings.* Public hearings conducted in  
87 accordance with §§200.065(2)(c), (d), (e)1, and (e)2, F.S.,  
88 September 10 and 23, 2008, in the DeBerry Room, 3rd Floor,  
89 Utilities Commission building (south entrance), 200 Canal Street,  
90 New Smyrna Beach, Florida, after notice given in accordance with  
91 §§200.065(2)(b), 200.069, 200.065(2)(d), 200.065(3)(b),  
92 200.065(3)(1), and 166.041(3)(a), F.S.

93 **SECTION 5:** *Public Announcements Prior to Adoption.* That the  
94 name of the taxing authority, the rolled-back rate, the percentage  
95 of increase and the millage rate to be levied have been publicly  
96 announced at each public hearing prior to adoption of this  
97 ordinance.

98 **SECTION 6:** *Adjustment of Adopted Millage Rate.* That in  
99 accordance with §200.065(6), F.S., the Finance Director is  
100 authorized to administratively adjust the adopted millage rate if  
101 the taxable value within the City as certified is at variance by  
102 more than one percent with the taxable value of the roll to be  
103 extended.

104 **SECTION 7:** *Conflicting Ordinances.* That all ordinances or  
105 parts thereof that are in conflict with this ordinance shall be and  
106 the same are hereby rescinded and repealed.

107 **SECTION 8:** *Effective Date.* That this ordinance shall take  
108 effect immediately upon its final adoption.

109 **APPROVED AS TO FORM AND CORRECTNESS:**

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FRANK B. GUMMEY III

City Attorney

Date:

9/18/08

**CITY OF NEW SMYRNA BEACH**  
**OFFICE OF THE CITY ATTORNEY**

**MEMORANDUM**


September 18, 2008

**TO:** Mayor Sally Mackay and Honorable Commissioners  
**FROM:** Frank B. GummeY, III, City Attorney  
**RE:** Revised Ordinance No. 54-08 - City Budget for Fiscal Year  
2008-2009

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Please find enclosed proposed revised Ordinance No. 54-08 setting forth revenues and appropriations for current expenses and capital outlay for Fiscal Year 2008-2009. The revisions reflect the reduction in general property tax revenues as a result of a lower millage rate. Please place this on the City Commission agenda for a second *public hearing* at the regularly scheduled meeting on September 23, 2008.

Should you have any questions, please do not hesitate to contact this office.

  
FRANK B. GUMMEY, III

FBG:vmm

Enclosures: Ordinance No. 54-08 (Version September 17, 2008 at  
3:07 PM)

cc: John E. Hagood, City Manager  
Johnny R. Bledsoe City Clerk  
Kathleen Eichinger, Finance Director

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ORDINANCE NO. 54-08

AN ORDINANCE ADOPTING A BUDGET BY SETTING FORTH REVENUES AND APPROPRIATIONS FOR CURRENT EXPENSES AND CAPITAL OUTLAY FOR THE FOLLOWING FUNDS: GENERAL FUND, STORMWATER UTILITY FEE FUND, SPECIAL LAW ENFORCEMENT TRUST FUND, LAW ENFORCEMENT IMPACT FEE FUND, FIRE SERVICE IMPACT FEE FUND, RECREATION RECOUPMENT FEE FUND, TRANSPORTATION IMPACT FEE FUND, AIRPORT INDUSTRIAL PARK FUND, MARINA FUND, WATER TAXI FUND, BUILDING AND INSPECTION FUND, COMMUNITY REDEVELOPMENT AGENCY TRUST FUND, SPECIAL EVENTS FUND, 1998 PUBLIC IMPROVEMENT BOND DEBT SERVICE FUND, FLORIDA MUNICIPAL LOAN COUNCIL SERIES 2000B REVENUE BOND DEBT SERVICE FUND, STATE REVOLVING LOAN DEBT SERVICE FUND, 2005 CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS DEBT SERVICE FUND, CAPITAL PROJECTS FUND, MUNICIPAL GOLF COURSE FUND, MUNICIPAL SANITATION FUND, AND MUNICIPAL GARAGE FUND AS REQUIRED BY THE CITY OF NEW SMYRNA BEACH, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009; PROVIDING FOR PUBLIC HEARINGS; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

28           **WHEREAS**, the Charter of the City of New Smyrna Beach requires  
29 the City Commission of the City of New Smyrna Beach each fiscal  
30 year to enact by ordinance a budget setting forth the purposes and  
31 amounts for which monies are to be appropriated by said City for  
32 budget purposes; and

33           **WHEREAS**, the City Commission of the City of New Smyrna Beach  
34 heretofore has adopted the Annual Estimate of Anticipated Revenues  
35 and Expenditures of the City Manager as revised by the City  
36 Commission, which said revised estimate constitutes the budget and  
37 includes the anticipated cost of operating the City of New Smyrna  
38 Beach for the fiscal year beginning on the 1st day of October,  
39 2008, and ending on the 30th day of September, 2009.

40                   **NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY**  
41 **OF NEW SMYRNA BEACH, FLORIDA, AS FOLLOWS:**

42 **SECTION 1:**           **Budget.** That the following sums of money be and the  
43 same are hereby appropriated sources of revenue of the City to the  
44 corporate purposes herein specified for the budget for the fiscal  
45 year beginning October 1, 2008 and ending September 30, 2009.

46 A. For the GENERAL FUND requirements, the following sums of money  
47 are hereby appropriated from the following anticipated sources  
48 of revenue, to-wit:

49 **REVENUES:**

50 **TAXES:**

51	General Property Taxes	9,257,800
52	Local-Option Gas Tax	720,000
53	Utility Taxes	2,510,000
54	Premium Taxes	325,000
55	Franchise Taxes	<u>615,000</u>
56	TOTAL TAXES	13,427,800

57 **LICENSES AND PERMITS:**

58	Occupational Licenses	182,900
59	Permits	<u>600</u>
60	TOTAL LICENSES AND PERMITS	183,500

61 **INTERGOVERNMENTAL REVENUES:**

62 **STATE AND FEDERAL GRANTS:**

63	State/Federal Grants	670,044
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64 **STATE SHARED REVENUES:**

65	State/County/Local	1,823,658
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66 **OTHER SHARED REVENUES:**

67	Utilities Commission 6%	<u>3,832,300</u>
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68	TOTAL INTERGOVERNMENTAL	6,326,002
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69	<u>CHARGES FOR SERVICES:</u>	
70	Charges for Services	<u>393,400</u>
71	TOTAL CHARGES FOR SERVICES	393,400
72	<u>FINES AND FORFEITURES:</u>	
73	Court Cases/Local Ordinances	<u>72,000</u>
74	TOTAL FINES AND FORFEITURES	72,000
75	<u>MISCELLANEOUS REVENUES:</u>	
76	Other Income	<u>785,210</u>
77	TOTAL MISCELLANEOUS REVENUES	785,210
78	<u>OTHER FINANCING SOURCES:</u>	
79	Transfer From Other Funds	612,743
80	Appropriated Reserves	<u>1,311,945</u>
81	TOTAL OTHER FINANCING SOURCES	<u>1,924,688</u>
82	TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>23,112,600</u>

83 B. That from said GENERAL FUND and for the current expenses or  
84 use of the several departments or accounts names below, the  
85 sums set opposite said departments are hereby appropriated,  
86 to-wit:

87	<u>EXPENDITURES:</u>	
88	CITY COMMISSION	191,001
89	CITY MANAGER	369,890
90	CITY CLERK	168,898
91	CITY ATTORNEY	482,039
92	FINANCE	434,014
93	INFORMATION TECHNOLOGY	291,355
94	HUMAN RESOURCES/PERSONNEL	160,529
95	GENERAL GOVERNMENT	873,617
96	DEBT SERVICE	613,177
97	GRANTS IN AID	7,000



98	LAW ENFORCEMENT	6,759,240
99	FIRE	5,499,278
100	EMERGENCY MANAGEMENT	30,587
101	DEVELOPMENT SERVICES	884,350
102	PUBLIC WORKS:	
103	ADMINISTRATION	271,178
104	BUILDING MAINTENANCE	495,960
105	STREETS	1,790,204
106	RECREATION	1,365,064
107	PARKS	1,647,510
108	SPORTS COMPLEX	665,234
109	TRANSFERS TO OTHER FUNDS	<u>112,445</u>
110	TOTAL APPROPRIATIONS	<u>23,112,600</u>

111 C. That for STORMWATER UTILITY FEE FUND, the following sums of  
112 money are hereby appropriated from the following sources of  
113 revenue, to-wit:

114 REVENUES:

115	Charges for Services	1,200,000
116	Intergovernmental Revenue	1,530,000
117	Appropriated Reserves	251,000
118	Interest	<u>2,801</u>
119	TOTAL REVENUES	<u>2,983,801</u>

120 D. That from STORMWATER UTILITY FEE FUND set forth in Paragraph  
121 C above, the following sums of money are hereby appropriated,  
122 to-wit:

123 EXPENDITURES:

124	Stormwater Improvements	<u>2,983,801</u>
125	TOTAL APPROPRIATIONS	<u>2,983,801</u>

126 E. That from SPECIAL LAW ENFORCEMENT TRUST FUND, the following  
127 sums of money are hereby appropriated from the following  
128 anticipated sources of revenue, to-wit:

129	<u>REVENUES:</u>	
130	Fines/Forfeitures	<u>65,180</u>
131	TOTAL REVENUES	<u>65,180</u>
132	F. That from SPECIAL LAW ENFORCEMENT TRUST FUND set forth in	
133	Paragraph E above, the following sums of money are hereby	
134	appropriated, to-wit:	
135	<u>EXPENDITURES:</u>	
136	Law Enforcement	<u>65,180</u>
137	TOTAL APPROPRIATIONS	<u>65,180</u>
138	G. That for MUNICIPAL AIRPORT-INDUSTRIAL PARK FUND, the following	
139	sums of money are hereby appropriated from the following	
140	anticipated sources of revenue, to-wit:	
141	<u>REVENUES:</u>	
142	Intergovernmental Revenues	3,002,625
143	Rents and Royalties	663,359
144	Interest	21,665
145	Miscellaneous	2,000
146	Appropriated Reserves	<u>375,800</u>
147	TOTAL REVENUES	<u>4,065,449</u>
148	H. That from MUNICIPAL AIRPORT-INDUSTRIAL PARK FUND set forth in	
149	Paragraph G above, the following sums of money are hereby	
150	appropriated, to-wit:	
151	<u>EXPENDITURES:</u>	
152	Airport/Industrial Park	<u>4,065,449</u>
153	TOTAL APPROPRIATIONS	<u>4,065,449</u>
154	I. That for LAW ENFORCEMENT IMPACT FEE FUND, the following sums	
155	of money are hereby appropriated from the following	
156	anticipated sources of revenue, to-wit:	

157	<u>REVENUES:</u>	
158	Impact Fees	100,000
159	TOTAL REVENUES	<u>100,000</u>

160 J. That from LAW ENFORCEMENT IMPACT FEE FUND set forth in  
161 Paragraph I above, the following sums of money are hereby  
162 appropriated, to-wit:

163	<u>EXPENDITURES:</u>	
164	Capital Contingency	<u>100,000</u>
165	TOTAL APPROPRIATIONS	<u>100,000</u>

166 K. That for FIRE SERVICE IMPACT FEE FUND, the following sums of  
167 money are hereby appropriated from the following anticipated  
168 sources of revenue, to-wit:

169	<u>REVENUES:</u>	
170	Impact Fees	62,300
171	TOTAL REVENUES	<u>62,300</u>

172 L. That from FIRE SERVICE IMPACT FEE FUND set forth in Paragraph  
173 K above, the following sums of money are hereby appropriated,  
174 to-wit:

175	<u>EXPENDITURES:</u>	
176	Capital Contingency	<u>62,300</u>
177	TOTAL APPROPRIATIONS	<u>62,300</u>

178 M. That for RECREATION RECOUPMENT FEE FUND, the following sums of  
179 money are hereby appropriated from the following anticipated  
180 sources of revenue, to-wit:

181	<u>REVENUES:</u>	
182	Impact Fees	24,000
183	Interest Revenue	<u>3,000</u>
184	TOTAL REVENUES	<u>27,000</u>
185	N. That from RECREATION RECOUPMENT FEE FUND set forth in	
186	Paragraph M above, the following sums of money are hereby	
187	appropriated, to-wit:	
188	<u>EXPENDITURES:</u>	
189	Capital Contingency	<u>27,000</u>
190	TOTAL APPROPRIATIONS	<u>27,000</u>
191	O. That for TRANSPORTATION IMPACT FEE FUND, the following sums of	
192	money are hereby appropriated from the following anticipated	
193	sources of revenue, to-wit:	
194	<u>REVENUES:</u>	
195	Impact Fees	300,000
196	Interest Revenue	<u>7,440</u>
197	TOTAL REVENUES	<u>307,440</u>
198	P. That from TRANSPORTATION IMPACT FEE FUND set forth in	
199	Paragraph O above, the following sums of money are hereby	
200	appropriated, to-wit:	
201	<u>EXPENDITURES:</u>	
202	Capital Contingency	<u>307,440</u>
203	TOTAL APPROPRIATIONS	<u>307,440</u>
204	Q. That for CITY MARINA FUND, the following sums of money are	
205	hereby appropriated from the following anticipated sources of	
206	revenue, to-wit:	

207	<u>REVENUES:</u>	
208	Leases/Rentals	<u>272,691</u>
209	TOTAL REVENUES	<u>272,691</u>
210	R.    That from CITY MARINA FUND set forth in Paragraph Q above, the	
211	following sums of money are hereby appropriated, to-wit:	
212	<u>EXPENDITURES:</u>	
213	Special Recreation	<u>272,691</u>
214	TOTAL APPROPRIATIONS	<u>272,691</u>
215	S.    That for WATER TAXI FUND, the following sums of money are	
216	hereby appropriated from the following anticipated sources of	
217	revenue, to-wit:	
218	<u>REVENUES:</u>	
219	Charges for Services	<u>343,379</u>
220	TOTAL REVENUES	<u>343,379</u>
221	T.    That from WATER TAXI FUND set forth in Paragraph S above, the	
222	following sums of money are hereby appropriated, to-wit:	
223	<u>EXPENDITURES:</u>	
224	Special Recreation	<u>343,379</u>
225	TOTAL APPROPRIATIONS	<u>343,379</u>
226	U.    That for SPECIAL EVENTS FUND, the following sums of money are	
227	hereby appropriated from the following sources of revenue, to	
228	wit:	
229	<u>REVENUES:</u>	
230	Charges for Services	<u>66,400</u>
231	TOTAL REVENUES	<u>66,400</u>

232 V. That from SPECIAL EVENTS FUND set forth in Paragraph U above,  
233 the following sums of money are hereby appropriated, to-wit:

234 EXPENDITURES:

235 Culture/Recreation 66,400

236 TOTAL APPROPRIATIONS 66,400

237 W. That for BUILDING INSPECTION FUND, the following sums of money  
238 are hereby appropriated from the following sources of revenue,  
239 to-wit:

240 REVENUES:

241 License/Permits 608,500

242 Interest Revenue 3,900

243 Appropriated Reserves 168,400

244 TOTAL REVENUES 780,800

245 X. That from BUILDING INSPECTION FUND set forth in Paragraph W  
246 above, the following sums of money are hereby appropriated,  
247 to-wit:

248 EXPENDITURES:

249 Transfers to General Fund 135,405

250 Protective Inspection 645,395

251 TOTAL APPROPRIATIONS 780,800

252 Y. That for COMMUNITY REDEVELOPMENT TRUST FUND, the following  
253 sums of money are hereby appropriated from the following  
254 anticipated sources of revenue, to-wit:

255 REVENUES:

256 Tax Increment Revenues 2,866,511

257 Intergovernmental Revenues 1,100,000

258 Interest Income 250,000

259 Rental Income 2,250

260	Appropriated Reserves	4,889,898
261	Transfer from General Fund	<u>9,100</u>
262	TOTAL REVENUES	<u>9,117,759</u>
263	Z. That from COMMUNITY REDEVELOPMENT TRUST FUND set forth in	
264	Paragraph Y above, the following sums of money are hereby	
265	appropriated, to-wit:	
266	<u>EXPENDITURES:</u>	
267	Economic Development	<u>9,117,759</u>
268	TOTAL APPROPRIATIONS	<u>9,117,759</u>
269	AA. That for DEBT SERVICE, 1998 PUBLIC IMPROVEMENT BOND DEBT	
270	SERVICE FUND, the following sums of money are hereby	
271	appropriated from the following anticipated sources of	
272	revenue, to-wit:	
273	<u>REVENUES:</u>	
274	Transfers from Other Funds	<u>341,083</u>
275	TOTAL REVENUES	<u>341,083</u>
276	BB. That from DEBT SERVICE, 1998 PUBLIC IMPROVEMENT BOND DEBT	
277	SERVICE FUND set forth in Paragraph AA above, the following	
278	sums of money are hereby appropriated to the expense of	
279	principal and interest on the City's fund indebtedness, to-	
280	wit:	
281	<u>EXPENDITURES:</u>	
282	Debt Service Payments	<u>341,083</u>
283	TOTAL APPROPRIATIONS	<u>341,083</u>
284	CC. That for DEBT SERVICE, FLORIDA MUNICIPAL LOAN COUNCIL SERIES	
285	2000B BOND DEBT SERVICE FUND, the following sums of money are	

286 hereby appropriated from the following anticipated sources of  
287 revenue, to-wit:

288 REVENUES:

289 Transfers from Other Funds 109,074

290 TOTAL REVENUES 109,074

291 DD. That from DEBT SERVICE, FLORIDA LOAN COUNCIL SERIES 2000B BOND  
292 DEBT SERVICE FUND set forth in Paragraph CC above, the  
293 following sums of money are hereby appropriated to the expense  
294 of principal and interest on the City's fund indebtedness, to-  
295 wit:

296 EXPENDITURES:

297 Debt Service Payments 109,074

298 TOTAL APPROPRIATIONS 109,074

299 EE. That for DEBT SERVICE, STATE REVOLVING LOAN DEBT SERVICE FUND,  
300 the following sums of money are hereby appropriated from the  
301 following anticipated sources of revenue, to-wit:

302 REVENUES:

303 Transfers from Other Funds 354,751

304 TOTAL REVENUES 354,751

305 FF. That from DEBT SERVICE, STATE REVOLVING LOAN DEBT SERVICE FUND  
306 set forth in Paragraph EE above, the following sums of money  
307 are hereby appropriated to the expense of principal and  
308 interest on the City's fund indebtedness, to-wit:

309 EXPENDITURES:

310 Debt Service Payments 354,751

311 TOTAL APPROPRIATIONS 354,751



312 GG. That for DEBT SERVICE, 2005 CAPITAL IMPROVEMENT REFUNDING  
313 REVENUE BOND DEBT SERVICE FUND, the following sums of money  
314 are hereby appropriated from the following anticipated sources  
315 of revenue, to-wit:

316 REVENUES:

317 Transfers from Other Funds 504,103

318 TOTAL REVENUES 504,103

319 HH. That from DEBT SERVICE, 2005 CAPITAL IMPROVEMENT REFUNDING  
320 REVENUE BOND DEBT SERVICE FUND set forth in Paragraph GG  
321 above, the following sums of money are hereby appropriated to  
322 the expense of principal and interest on the City's fund  
323 indebtedness, to-wit:

324 EXPENDITURES:

325 Debt Service Payments 504,103

326 TOTAL APPROPRIATIONS 504,103

327 II. That for DEBT SERVICE, SERIES 2005 GENERAL OBLIGATION BOND  
328 DEBT SERVICE FUND, the following sums of money are hereby  
329 appropriated from the following anticipated sources of  
330 revenue, to-wit:

331 REVENUES:

332 Ad Valorem Taxes 1,422,136

333 TOTAL REVENUES 1,422,136

334 JJ. That from DEBT SERVICE, SERIES 2005 GENERAL OBLIGATION BOND  
335 DEBT SERVICE FUND set forth in Paragraph II above, the  
336 following sums of money are hereby appropriated to the expense  
337 of principal and interest on the City's fund indebtedness, to-  
338 wit:

339	<u>EXPENDITURES:</u>	
340	Debt Service Payments	<u>1,422,136</u>
341	TOTAL APPROPRIATIONS	<u>1,422,136</u>
342	KK. That for CAPITAL PROJECTS FUND, the following sums of money	
343	are hereby appropriated from the following sources of revenue,	
344	to-wit:	
345	<u>REVENUES:</u>	
346	Interest Revenue	235,000
347	Appropriated Reserves	<u>10,126,300</u>
348	TOTAL REVENUES	<u>10,361,300</u>
349	LL. That from CAPITAL PROJECTS FUND set forth in Paragraph KK	
350	above, the following sums of money are hereby appropriated,	
351	to-wit:	
352	<u>EXPENDITURES:</u>	
353	Capital Projects	<u>10,361,300</u>
354	MM. That for MUNICIPAL GOLF COURSE FUND, the following sums of	
355	money are hereby appropriated from the following anticipated	
356	sources of revenue, to-wit:	
357	<u>REVENUES:</u>	
358	Charges for Services	1,617,040
359	Interest	1,975
360	Transfer from General Fund	<u>103,345</u>
361	TOTAL REVENUES	<u>1,722,360</u>
362	NN. That from MUNICIPAL GOLF COURSE FUND set forth in Paragraph MM	
363	above, the following sums of money are hereby appropriated,	
364	to-wit:	

365	<u>EXPENDITURES:</u>	
366	Culture/Recreation	<u>1,722,360</u>
367	TOTAL APPROPRIATIONS	<u>1,722,360</u>
368	OO. That for MUNICIPAL SANITATION FUND, the following sums of	
369	money are hereby appropriated from the following anticipated	
370	sources of revenue, to-wit:	
371	<u>REVENUES:</u>	
372	Charges for Services	<u>5,192,742</u>
373	TOTAL REVENUES	<u>5,192,742</u>
374	PP. That from MUNICIPAL SANITATION FUND set forth in Paragraph OO	
375	above, the following sums of money are hereby appropriated,	
376	to-wit:	
377	<u>EXPENDITURES:</u>	
378	Physical Environment	<u>5,192,742</u>
379	TOTAL APPROPRIATIONS	<u>5,192,742</u>
380	QQ. That for MUNICIPAL GARAGE FUND, the following sums of money	
381	are hereby appropriated from the following anticipated sources	
382	of revenue, to-wit:	
383	<u>REVENUES:</u>	
384	Intergovernmental Sales	<u>1,072,900</u>
385	TOTAL REVENUES	<u>1,072,900</u>
386	RR. That from MUNICIPAL GARAGE FUND set forth in Paragraph QQ	
387	above, the following sums of money are hereby appropriated,	
388	to-wit:	

389	<u>EXPENDITURES:</u>	
390	Intergovernmental Services	<u>1,072,900</u>
391	TOTAL APPROPRIATIONS	<u>1,072,900</u>

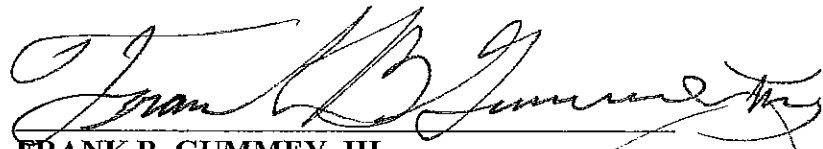
392   **SECTION 2:**        *Public Hearings.* That public hearings considering  
393 the adoption of this ordinance held September 10, 2008, and  
394 September 23, 2008, in the DeBerry Room at the Utilities Commission  
395 building, 3rd floor, 200 Canal Street (south entrance), New Smyrna  
396 Beach, Florida, after notice is found to comply with  
397 §166.041(3) (a), §§200.065(2) (b), 2(c), 2(d), 2(e), 3(b), and (3(1),  
398 and §200.069, F.S.

399   **SECTION 3:**        *Severability.* That if any section, sentence, clause  
400 or phrase of this ordinance is held to be invalid or  
401 unconstitutional by any court of competent jurisdiction, then said  
402 holding shall in no way affect the validity of the remaining  
403 portion of this ordinance.

404   **SECTION 4:**        *Conflicting Ordinances.* That all ordinances or  
405 parts thereof that are in conflict with this ordinance shall be and  
406 the same are hereby rescinded and repealed.

407   **SECTION 5:**        *Effective Date.* That this ordinance shall take  
408 effect immediately upon its final adoption.

409   **APPROVED AS TO FORM AND CORRECTNESS:**

410     
411   FRANK B. GUMMEY, III  
412   City Attorney  
413   DATE: 9/18/08

**MILLAGE RATE AND TAX REVENUE COMPARISON - OPERATING ONLY  
DEBT SERVICE NOT INCLUDED**

Taxing Authority Name	2007 Final Rate	Prior Year Ad Valorem Taxes	Proposed Rate	Proposed Rate Ad Valorem Taxes	Total Change In Taxes	% Change In Taxes	Preliminary Rolled-Back Rate	Rolled-Back Rate Ad Valorem Taxes	2008 Maximum Millage Rate	Maximum Millage Rate Ad Valorem Taxes
Debary Operating	2.5728	5,484,139	2.5728	5,042,114	-442,025	-8.10%	2.8429	5,571,432	2.7459	5,381,372
Flagler Beach	2.6420	35,878	3.0739	31,399	-4,479	-12.50%	3.5124	35,878	3.3600	34,322
New Smyrna Beach	3.1000	11,626,506	3.1000	10,673,819	-952,687	-8.19%	3.6209	12,122,832	3.4477	11,870,897
Ormond Beach Operating	3.0110	11,364,090	3.3888	11,530,767	166,677	1.50%	3.3888	11,530,767	3.2147	10,938,073
Pierson Operating	2.8359	197,758	3.6058	229,662	31,904	16.10%	3.1473	200,464	3.0154	192,060
Deltona	3.2837	12,489,846	4.1533	12,734,128	244,282	2.00%	4.1533	12,734,128	3.6387	11,156,500
Daytona Beach Shores	3.5140	6,734,937	4.1799	7,781,078	1,046,141	15.50%	4.1799	7,781,078	4.2105	7,838,173
Lake Helen Operating	4.2000	617,574	4.2000	532,087	-85,487	-13.80%	4.9199	623,291	4.6117	584,242
Ponce Inlet Operating	3.7440	4,389,345	4.4654	4,438,691	49,346	1.10%	4.4402	4,413,652	4.4654	4,438,691
Port Orange Operating	4.0440	13,877,561	4.7008	14,149,380	271,819	2.00%	4.7008	14,149,380	4.3274	13,025,652
Orange City Operating	4.3824	3,203,121	4.7513	3,414,352	211,231	6.60%	4.7513	3,414,352	4.6263	3,324,546
Holly Hill Operating	3.6818	2,603,122	4.8872	3,997,432	1,394,310	53.60%	5.3244	4,355,068	4.8872	3,997,399
South Daytona Operating	4.2493	3,207,364	4.9200	3,215,541	8,177	0.30%	4.9200	3,215,541	4.4330	2,897,204
Deland Operating	4.5771	9,199,871	5.0510	9,455,439	255,568	2.80%	5.0510	9,455,439	4.9050	9,182,127
Daytona Beach Operating	5.1749	29,699,923	5.6148	29,715,641	15,718	0.10%	5.7447	30,403,443	5.6481	29,891,931
Edgewater Operating	5.2000	6,219,068	6.4390	6,314,047	94,979	1.50%	6.4390	6,314,047	5.7828	5,670,551
Oak Hill Operating	4.7495	663,160	6.5000	799,976	136,816	20.60%	5.6423	694,421	4.8503	596,944
<b>Volusia County</b>	<b>4.8589</b>	<b>194,891,159</b>	<b>5.5892</b>	<b>201,298,436</b>	<b>6,407,277</b>	<b>7.80%</b>	<b>5.61087</b>	<b>205,884,137</b>	<b>5.3373</b>	<b>192,205,071</b>