



CITY OF NEW SMYRNA BEACH, FLORIDA

FY2013-14

ADOPTED BUDGET REPORT



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of New Smyrna Beach
Florida**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

City of New Smyrna Beach, Florida



Budget FY 2013-2014

October 1, 2013 through September 30, 2014

Mayor

Adam Barringer

City Commission

Jason McGuirk, Vice Mayor, Zone 3

J. S. Grasty, Commissioner, Zone 2

Judy Reiker, Commissioner Zone 1

Kirk Jones, Commissioner, Zone 4

City Manager

Pam Brangaccio

City Attorney

Frank B. Gummey, III

City Department Directors

Johnny Bledsoe, City Clerk

Althea Philord, Finance Director

Carol A. Hargy, Personnel Officer

Khalid Resheidat, Assistant City Manager

Gail Henrickson, Planning & Engineering Manager

Elizabeth Yancey, Recreation Manager

Tony Otte, CRA Director

Ronald P. Pagano, Police Chief

David McCallister, Fire Chief

Gary Wintz, Golf Course Manager

Hal Beard, Maintenance Operations Manager

Prepared by: City of New Smyrna Beach Finance Department

City of New Smyrna Beach, Florida
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City of New Smyrna Beach, Florida

FORMAT OF THE BUDGET DOCUMENT

The annual budget is prepared using a program performance approach. The format of the budget document serves multiple uses. It is designed to generate discussions related to policy issues, service delivery and attainment of performance objectives by the City Commission and management during the preparation, review and subsequent adoption of the budget. The section entitled “Operating Budget by Division and Activity” is the focus of the budget preparation process. The document is presented as follows:

Table of Contents

Budget Message – The budget message identifies the major issues facing the City of New Smyrna Beach from a budgetary perspective. In addition, the budget message summarizes major changes and new programs included in the current fiscal year budget.

Budget Overview – This section provides an overview of the key policy issue and programs, community profile and revenue trend analysis, and an overall budget summary.

Community Profile – This section defines the community profile, graphic display of the organization and inclusion of historic, statistical, and economic data gives context for City government and the needs of its citizens.

Policies – This section presents the accounting system and budgetary control and procedures utilized by the City of New Smyrna that guide the preparation of the budget.

Budget Detail – The City officially adopts the budget at the fund level. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. This section details the City Commission’s top ten goals and objectives. Detail fund information is broken down as follows:

- General Fund – This section provides detailed general fund revenue analysis and departmental/ division budget information on services, goals and objectives, performance measures, staffing, and expenditures by line item. The General Fund is the main operating fund of the City and includes traditional municipal activities, including: law enforcement and fire protection, development services, road and street maintenance; parks and recreation operations, and general administrative services.
- Special Revenue Funds – This section provides descriptions of each individual fund as well as detailed line item budget information. The funds account for revenues dedicated or restricted to specific uses. The City reports the following Special Revenue Funds:
 - Community Redevelopment Agency
 - Stormwater
 - Special Law Enforcement Trust Fund
 - Airport
 - Building and Inspections
 - Impact Fees

City of New Smyrna Beach, Florida
FORMAT OF THE BUDGET DOCUMENT (Continued)

Budget Detail (Continued) -

- Proprietary Funds – This section provides revenue projection for each proprietary fund and detailed department/ division budget information on services, goals and objectives, performance measures, staffing, and expenditure by line item. The funds are expected to be self supporting. The City reports the following Proprietary Funds:
 - Golf Course
 - Sanitation
 - Marina
 - Fleet maintenance – internal service fund

Capital Improvement Plan – This section provides a long range capital improvement plan and describes planned capital improvement projects and funding sources for fiscal years 2014-2018. Also provides detail for each budgeted capital project.

Schedules – This section contains miscellaneous charts, graphs, statistical data, and a glossary of budget terms and acronyms.



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City of New Smyrna Beach, Florida

INTRODUCTORY SECTION

Budget Message

Budget Overview

Budgeting Guide and Financial Policies

Fund Overview



City of New Smyrna Beach

Budget Message

Honorable Mayor and City Commission
City of New Smyrna Beach, Florida:

We are very proud that New Smyrna Beach is on a two-year upswing after a 30-percent decrease in taxable values citywide since 2008. However, the decrease in taxable values coupled with back-to-back years of setting the millage below the rolled-back rate has resulted in major reductions in the City's operating budget. For example, in September 2009 the budget was prepared based on earlier approvals of a rolled-back millage of 3.7499. Instead a lower 3.4793 millage ultimately was adopted at the second public hearing. This action led to the first round of operating reductions due to expenditures exceeding annual revenues by \$1 million. As shown in the chart below, declining revenues continued through FY 2012-13 with ad valorem taxes dropping from \$11.9 million to \$8.6 million over those years.

10-year Millage History Chart

Fiscal Year	Total Taxable Value	Total GF Millage	Ad Valorem Taxes
2005	2,209,188,423	5.10000	10,703,518
2006	2,845,407,991	4.31030	11,651,334
2007	3,743,475,297	3.36710	11,974,412
2008	3,750,485,808	3.10000	11,045,181
2009	3,443,228,086	3.10000	10,140,307
2010	2,845,189,751	3.47930	9,404,305
2011	2,507,947,973	3.47930	8,289,608
2012	2,407,847,097	3.47930	7,958,741
2013	2,452,674,153	3.44450	8,025,824
2014	2,531,300,984	3.57640	8,600,298

*Proposed millage

In FY 13/14, decreased revenues from the Public Services Tax and Utilities Commission fuel charge, alongside increased fixed expenses continue to challenge the City as it seeks to protect and

serve its residents. To maintain a sustainable operating budget and acceptable millage rate for the City Commission and New Smyrna Beach citizens over the next five years, the Proposed Fiscal Year Budget FY 13-14 included a request for a millage of 3.5764; which was adopted by the Commission on 09/25/2013.

Economic Recovery

Part of the local economic recovery – which is outpacing the majority of Volusia County – has been dependent on City Commission policy directives in creating an “Open for Business” model. Initiatives range from numerous capital reinvestments in community infrastructure; forming an Economic Development Advisory Board and adopting an Economic Development Plan; hosting regional economic development summits to identify best practices and review economic development trends; using the Brownfield Program to assist property owners, and participating in regional economic partnerships with Volusia County, the Chamber of Commerce, and other cities in the region (Team Volusia and Edgewater are 2013 examples).

CRA Initiatives

Community Redevelopment Agency (CRA) incentives also have been used to promote new and expanded business development within the CRA. Initiatives include:

1. Exploring programs to increase the availability of housing in the Historic Westside Community and the area around Canal Street
2. Monitoring existing capital and grant projects until completion
3. Marketing the NSB Waterfront Loop
4. Recruiting new businesses to the CRA area
5. Enhancing the medical district
6. Increasing parking capacity in the Flagler Avenue area
7. Monitoring the condition of facilities provided by CRA funds.

These efforts now are expanding outside the CRA. The City is working with the Federal Aviation Administration (FAA) and Florida Department of Transportation (FDOT) to update the Airport Master Plan to expand the Commerce Park. This will provide space for the location and expansion of additional businesses along with needed runway and airside access.

Planning Initiatives

Since FY 2012/13, the Planning and Engineering Division has focused on finalizing the Interlocal Service Boundary Agreement (ISBA) with the County of Volusia. This agreement, which allows the City to annex more than 1,800 non-contiguous parcels within the designated annexation area, was approved by the City Commission on April 2013 and by the County Council in May 2013.

Since May 16, staff has received over 100 annexation applications, which have been processed. Staff also is working to preparing mailing pieces for selected neighborhoods within the annexation area.

Another major initiative that began in FY 12/13 is the establishment of the Neighborhood Council. This seven-member Commission-appointed advisory board will make recommendations to the City Commission regarding new development, projects and initiatives.

Finally, the Planning Department continues to work with the Leisure Activities Advisory Board to prepare the City's first Parks, Trails and Recreation Master Plan. The plan will inventory existing parks and recreation facilities and identify future amenities needed throughout the City over the next 5-10 years.

2013 Citizen Survey

As a prelude to the budget process, a Citizen Survey was administered to gauge our citizens' current satisfaction and impression of City services following the 30-percent reduction in tax roll and staffing levels. A survey was also completed in 2009.

Ninety-five percent of New Smyrna Beach residents remain satisfied with the overall quality of life in the City, and a majority of residents do not feel City services need to be improved. Despite the overall favorable responses received, there are clear signs of mounting dissatisfaction with maintenance levels such as the Public Works Department – a department that has struggled to maintain services due to budget constraints. Respondents also appear to place priority in police and fire services by expressing satisfaction of services while also suggesting these departments need the most improvement. While one-third of those surveyed said the post-2009 budget reductions have had some impact, only 25 percent would support a tax increase to restore services previously cut. However, those surveyed appear to support capital projects or purchases; with a majority of respondents expressing support for a bond issue to finance these items.

Funding Crossroads in Several Areas of the FY 13-14 Budget

Areas of primary interest in the FY 13-14 budget include the funding of replacement equipment for all City departments, maintenance standards for City parks and facilities, right-of-ways, repaving of City streets and providing a cost-of-living increase for City employees.

- 1) Capital equipment replacement: The last two budgets have utilized unassigned Fund Balance in the General Fund to support capital equipment replacement. This trend did not continue in 2013-14 as the increase in millage supported priority equipment replacements.
- 2) Maintenance standards: Budget constraints effectively have tied the hands of the City Departments. As shown in the 2013 Citizens Survey, the percent of residents who rated the performance of the Public Works Department as "fair" has doubled. One third of those surveyed provided this rating.

Over the past five years of continued revenue shortfalls, the division's operating budget has received significant cuts. However, the list of facilities and projects on its responsibility list has grown. For example, the City has opened Esther Street Beachfront Park and has assumed maintenance of the Flagler Avenue Boardwalk – and 27th street Beach Park expenses previously covered by Volusia County.

- 3) Repaving of city streets: The proposed budget included a transfer of \$500K from the Sanitation Fund to the General Fund to finance the City's resurfacing program. The appropriation is to address one of the Commission's strategic goals established during the December goal setting workshops.
- 4) The proposed budget includes a 2-percent cost-of-living increase for City employees. This percentage was approved through negotiations with the three Unions.

Budget Challenges and Highlights

The Fiscal Year 2013-14 budget is a planning document with the purpose of allocating the resources that will accomplish the City's goals and vision. Below are the major highlights impacting the proposed budget:

1. Employee 2-percent wage increase: \$244K
General Fund -\$210K
Other Funds -\$ 34K
2. Health care cost increase: \$128K (FHC) 7.4% (BCBS) 10.5%+ (Human Resources Director exploring consolidation options of the two plans)
General Fund -\$100K
Other Funds -\$ 28K
3. Overtime increase: \$122K (Budget reflects true OT historical costs due to prior year staff reductions)
General Fund -\$110K / Police (\$10K) & Fire (\$100K)
Other Funds -\$ 12K
4. Florida Retirement System City contribution increase 100%: \$66K (State mandated increase – 30 employees remain in program)
General Fund -\$ 56K
Other Funds -\$ 10K

5. Utilities Commission 6% revenue contribution decreased: \$398K (FY13/14 – revenue projected at \$3.2M)
6. 9% Public Services Tax decreased (UC): \$112K (Public Service Tax on purchase of electricity and metered or bottled gas – FY13/14 revenue projected at \$1.6m)

Millage Recommendation for FY 13-14

To support capital equipment replacements from the actual general fund millage, an increase of 5.85 percent over rolled-back was required. Without this increase, the City would have needed to make another round of operational reductions; delay much needed capital equipment replacements, or utilize the remaining unassigned fund balance which would not be sustainable after FY 14-15. These options are not realistic. Capital equipment replacement must become a part of the annual budget millage for future years as well.

To put this in perspective, the proposed increase in millage will cost the homeowner with a home of a taxable value of \$100K an additional \$19.78 a year in taxes.

FY 14-15 Foreshadowing of Major Issues

There is a two-percent cost-of-living increase budgeted for City employees in FY 13-14. It's important to note that as other cities recover from the economic decline, they will also fund salary adjustments as well as cost-of-living increases. To be competitive and retain quality employees, New Smyrna Beach also will need to provide reasonable increases in its salaries. The number of employees also will need to be examined closely. For example, the new police chief is completing a departmental review that will culminate in a long-range plan to address items such as increased workloads, change in population, and other aspects that affect law enforcement service demands. Fire overtime also continues to increase as vacancies occur. These items would have a major impact on the general fund millage and must be reviewed for future years.

The current CRA is ending in FY 14-15. The finance director and CRA director have prepared a transition plan for priority expenses to the General Fund for presentation on August 13th. However, there will be major concerns as City CRA revenues do not cover on-going CRA expenditures; as County CRA revenues are over \$1 million in comparison to just over ½ million for City CRA revenues.

The City's budget needs to continue to be addressed to maintain the quality of life valued by our residents and to fund redevelopment of the City's core area along U.S.1. The proposed new CRA will be a major component of long-range economic recovery.

The City is now utilizing the ICMA Priority Based Budgeting Module to work with the Commission on funding policy priorities and completing a long-term financial strategic plan. In closing, I

Honorable Mayor and City Commission
City of New Smyrna Beach, Florida
Budget Message (Continued)

appreciate the continued long-term commitment of our City Commission and City employees to the needs of our community; and salute the finance director, assistant finance director and staff for their nationally recognized Comprehensive Annual Financial Report (CAFR) and Annual Budget Presentation.

Sincerely,

A handwritten signature in cursive script that reads "Pam Brangaccio".

Pam Brangaccio, City Manager



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City of New Smyrna Beach, Florida COMMUNITY PROFILE

General Description

New Smyrna Beach is approximately 38 square miles in size and is located on Florida's east coast in the County of Volusia just north of Cape Canaveral with easy access to both Interstate 95 and Interstate 4.

The City was created in 1887 by adoption of its first charter, which was eventually replaced by the present charter through Chapter 224.08, Special Acts of Florida, 1943.

The City Commission is governed by the City Charter and by state and local laws and regulations. The City Commission is responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the Commission-appointed City Manager.

Located at the mouth of the Ponce de Leon Inlet, New Smyrna Beach serves as the gateway to the historic and picturesque Indian River Intracoastal Waterway with an estimated 10 miles of riverfront property and 13 miles of Atlantic Coast beach reputed to be the "World's Safest Bathing Beach".



The city is located:

- 15 miles south of Daytona Beach
- 50 miles east of Orlando
- 60 miles north of Kennedy Space Center
- 89 miles south of Jacksonville
- 270 miles north of Miami

Despite its proximity to the Daytona Beach area – with more than eight million tourists annually – New Smyrna Beach has a quiet charm and small-town ambiance all its own. New Smyrna Beach is home to a nationally recognized cultural center for performing and visual arts. A vibrant beach side boutique shopping district, historic downtown and antique district, excellent restaurants and beautiful parks contribute to the charm. Golfing, fishing (freshwater and saltwater) and a host of outdoor recreational activities are part of everyday life. It is a community in which the schools, churches and cultural diversity play an important role. New Smyrna Beach has a strong community spirit and offers a superior quality of life for families to live, work, learn and play.

Education

The city hosts five public schools: Read-Pattillo Elementary (PK through Grade 5), Chisholm Elementary (PK through Grade 5), Coronado Beach Elementary (K through Grade 5), New Smyrna Beach Middle (Grades 6, 7, and 8), and New Smyrna Beach High (Grades 9 through 12); one charter school: Samsula Academy (K through Grade 5); and one private school: Sacred Heart Catholic (PK through Grade 8).

City of New Smyrna Beach, Florida
COMMUNITY PROFILE (Continued)

For those who seek higher education, some of the top colleges in the country are located right here in Volusia County. The area is flooded with numerous colleges and universities offering instruction in aviation, aerospace, computer technology, law, graphic design and more. Palmer College of Chiropractic, the first and largest chiropractic college in the world, is located just north of New Smyrna Beach in nearby Port Orange. Embry-Riddle Aeronautical University, located in Daytona Beach, boasts an aviation program that major airlines hire the most graduates from. Also in Volusia County, the University of Central Florida, the largest university in Florida and second largest in the United States, has a branch campus located in Daytona Beach. Other colleges in the area, all four year institutions, include Bethune-Cookman University, Daytona State College, Stetson University, and Keiser University. Daytona State College has a branch campus located in New Smyrna Beach.

Workforce

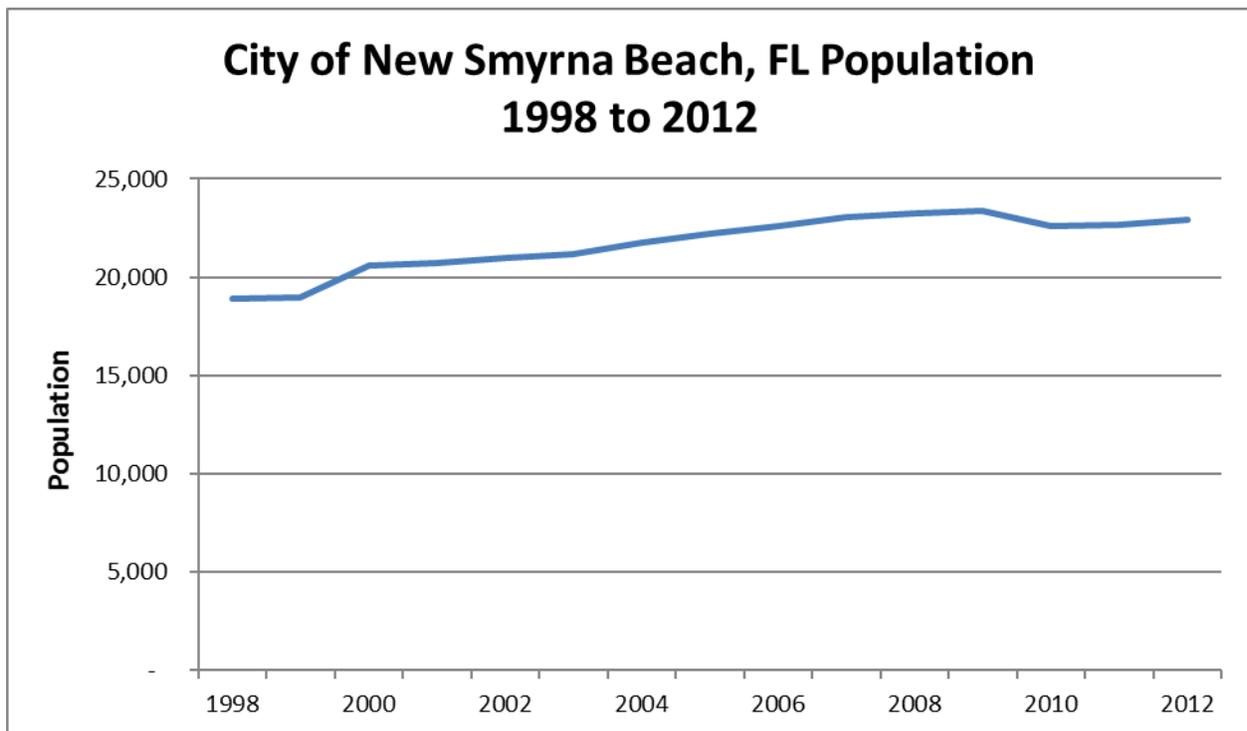
Education, healthcare and government are the largest employers in the New Smyrna Beach area. Retail businesses prosper from the area's international tourism industry and many unique businesses. Recent studies show the workforce to be educated, productive and competitive with 10 percent underemployed. Of the population who are 25 years and over, 91.1% have obtained a high school degree and 27.5% have obtained a bachelor's degree or higher. The median household income was \$39,298 in 2011, according to the U.S. Department of Commerce.

Population/Growth

The City of New Smyrna Beach underwent significant growth in population from 1999 to 2000; however, growth has slowed down in the most recent years with the largest decline from 2009 to 2010. On a more promising note, there were 118 residential and commercial new construction building permits issued in the last four reported quarters from the 4th quarter in 2011 to the 3rd quarter in 2012. The residential permit activity throughout Volusia County climbed in the third quarter of 2012 to the highest level in four years.

POPULATION PERCENTAGE INCREASE

Year	Population*	% Change from Prior Year
1998	18,907	0.561%
1999	18,945	0.201%
2000	20,576	7.927%
2001	20,703	0.613%
2002	20,965	1.250%
2003	21,160	0.922%
2004	21,745	2.690%
2005	22,221	2.142%
2006	22,615	1.742%
2007	23,025	1.781%
2008	23,232	0.891%
2009	23,376	0.616%
2010	22,583	-3.511%
2011	22,670	0.384%
2012	22,900	1.004%



Sources: Southeast Volusia Chamber of Commerce, Volusia County Division of Economic Development, U.S. Census Bureau

Major Employers in New Smyrna Beach*

<u>Establishment</u>	<u>Industry/Product</u>	<u>Number of Employees</u>
BFMC Community Health Center	Healthcare	800
Publix Supermarkets	Grocery	311
Walmart	Grocery/Retail	216
City of New Smyrna Beach	Government	205
Volusia County Public Schools	Education	335
New Smyrna Beach Utilities Commission	Government	173
Ocean View Nursing & Rehab Center	Nursing Homes	170
Winn Dixie Stores, Inc.	Grocery	143
Home Depot	Retail	120
Epic Aviation	Airlines	100
Norwood's Seafood Restaurant	Food/Beverage	100
Sugar Mill Country Club	Golf Course	100
McDonalds	Food/Beverage	98
Daytona Beach Community College	Education	80
Bonefish Grill/Outback/Carrabbas	Food/Beverage	75
Grille At Riverview	Food/Beverage	72

Total Number of Employees in the City of New Smyrna Beach: 15,105

*Source: Infogroup Employer Database 2013 ed.1. Note: Some of these employers may be duplicative due to this source's use of telephone book listing to compile data (especially hospitals & government offices)

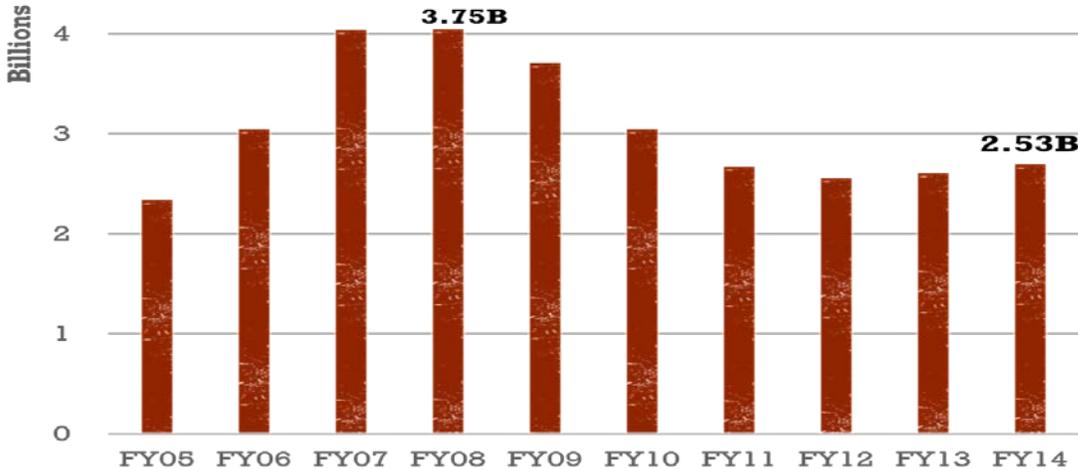
Top Ten Taxpayers for 2013

<u>Establishment</u>	<u>Industry/Product</u>
1. Wal-Mart Stores East LP	Retail
2. Coconut Palms Condo Association	Resorts
3. Cathy S Truett TR	Real Estate
4. Lyme Stone Ranch Investors	Apartments
5. Islander Bch Clun Condo Assoc	Resorts
6. Bellsouth Telecommunication LLC	Telecommunication Services
7. Coconut Palms II Condo Assoc	Resorts
8. Home Depot USA INC	Retail
9. MMR Holdings LLC	Real Estate
10. IRT Property Co	Retail

City of New Smyrna Beach, Florida
BUDGET SUMMARY

Summary of Budget:

The FY2014 budget is based upon the Certified Property Valuation received from the Volusia County Property Appraiser in the amount of \$2,531,300,984. This represents an increase of 3.21% from last year's valuation. This is the second increase in the City's Property Valuation in six (6) years.



Using the final property valuation number, the adopted operating millage rate is 3.5764 mills, which is an increase of 3.8% compared to last year's 3.4445 mills. The adopted operating rate (3.5764) is 5.85% above the rolled-back millage rate of 3.3786.

The adopted debt service millage is .5999, which is down slightly from the prior year's rate of .6130 a 1.4% decrease. The reduction in the debt service millage rate is due to a slight increase in property values for the 2014 budget year. Because the 2005 general obligation bonds (GOB) were approved by the voters and secured by full faith, credit and taxing power, the debt service millage rate is driven by both the required debt obligation due for the budget year and the City's property valuation.

Total General Fund expenditures are \$18,831,027 which represents a decrease of \$926,892, or 4.69%, from the prior year's (FY2013) estimated actual expenditures of \$19,757,919. The decrease is due to the reduction in capital improvements for the adopted budget year, offset by increased personnel cost.

General Fund revenues total \$18,831,027, and are \$1.4 million, or 7% below the prior year's (FY2013) estimated actual revenues of \$20,230,320. The reduction is primarily due to a 33% reduction in capital grants directly related to capital improvements and a 74% reduction in transfers from other funds. Under other tax revenue, the City does not budget any revenue for fire and police insurance premiums, which are directly related to police and fire pension cost, until the funds have been received and/or the annual state report has been approved. As a result,

City of New Smyrna Beach, Florida
 BUDGET SUMMARY (Continued)

in FY2014, no revenue is budgeted for the insurance premiums dollars, however, the prior year's (FY2013) estimated actual is \$448,180. This also, is a contributing factor in the overall reduction of the General Fund's revenue for the budget year FY2014. In addition, the general fund total revenue of \$18,831,027 includes an appropriation of unassigned reserves in the amount of \$188,000. The use of reserves is further discussed in the reserves section of the summary of budget.

Effect of Adopted Millage on Typical Homeowner

The effect of the adopted millage rate of 3.5764 and the debt service millage rate of .5999 mills on four typical homesteaded properties with taxable values of \$100,000, \$200,000, \$300,000 and \$400,000 is illustrated in the table below:

TAXABLE VALUE (AFTER \$50K EXEMPTION)	FY2013 RATE 3.4445	ADOPTED RATE 3.5764 FY2013 BUDGET	ANNUAL INCREASE (DECREASE)
\$100,000	\$405.75	\$417.63	\$11.88
\$200,000	\$811.50	\$835.26	\$23.76
\$300,000	\$1,217.25	\$1,252.89	\$35.64
\$400,000	\$1,623.00	\$1,670.52	\$47.52

As you can see, the above homesteaded properties will see an annual increase of 2.93% in the City portion of their tax bill ranging from \$11.88 to \$47.52, assuming no change in the assessed valuation of the property. However, the Save Our Homes Amendment provides that assessed values of homesteaded property will increase by the lesser of 3%, or the previous year's Consumer Price Index (CPI). This is true as long as the market value is greater than the assessed value. Therefore, the ultimate effect of the adopted tax rate would vary depending on the individual property's status under Save Our Homes.

Use of Reserves

Unassigned Reserves

In FY2013, the General Fund revised budget appropriated \$2.2 million from fund balance; however, our most current projections estimate an increase of \$546,651 in fund balance for FY2013. The adopted budget projects a 3% reduction in unassigned reserves due to the budgeted appropriation of reserves for FY2014 of \$188,000.

The use of reserves is only utilized to fund one-time expenditures, specifically related to capital improvements. The appropriation of \$160K will be utilized to fund the maintenance of Canal Calore. The purpose of the improvement is to dredge a canal located off the City's intercoastal.

City of New Smyrna Beach, Florida
BUDGET SUMMARY (Continued)

The City also maintains a reserve account for special events which is designated by the City Manager from incomes derived from special events. The FY2014 budget appropriates \$28K from the special events reserve account for the July 4th celebration which will take place in FY2014. The changes in fund balance, which can be viewed in the **fund balance history schedule**, illustrate the changes in fund balance, based on the discussion for both FY2013 and FY2014.

Overview of Expenditures by Department/Funds:

Citywide Budget:

FY2014 total City-wide operating budget is \$41,266,173, or 3.43% less, than the estimated expenses of \$42,731,469 for FY2013.

FY2014 total City-wide revenue budget is \$41,266,173, or a 4.4% increase from FY2013 estimated revenues of \$39,512,665. Of the FY2014 adopted budget, 6.4% or \$2,635,217 is appropriated from reserves City-wide.

General Fund

Overall, the General Fund expenditures decreased by 4.6% when compared to the prior year estimated actual.

In the FY2013/2014 budget, personal services cost increase by 1.9%, operating cost decreased by 2% and capital expenditures decreased by 60%. Below are the General Fund changes by department from FY2013 to FY2014.

- **City Commission:** budget increased by 6%.
- **City Manager:** Total appropriations for this department increased 4.3%.
- **City Clerk:** budget reduced by 11.3%. The reduction is primarily due to a 100% decrease in capital outlay.
- **Finance Dept:** budget increased 7.63%.
- **Information Technology:** budget increased 17%. An additional IT Support Specialist position has been added to the IT Department, which is attributable to the overall increase in the department.
- **Human Resources:** experienced a decrease of 9%. The decrease is due to the reduction in professional services rendered in FY2013 which was related to filling the police chief position.
- **City Attorney:** budget increased by 3.7%.
- **Planning and Engineering Services:** budget increased 2.5% primarily due to health care costs increases and the 2% increase in salary.
- **General Government:** experienced a decrease of \$959K due to the reduction in capital projects budgeted for FY2014.

City of New Smyrna Beach, Florida
BUDGET SUMMARY (Continued)

- **Law Enforcement:** increased by 3.4%. In FY2014 the City opted to utilize an outstanding credit in the police pension fund in the amount of \$226K to purchase 6 new police vehicles. The credit is offset by the City's required police pension contribution expense for FY2014.
- **Fire/Rescue Services:** decreased by 3%. Although the Fire Department's FTE's remain unchanged for FY2014, the agreed upon changes in the pension contract resulted in a reduction in personnel cost
- **Public Works:** Five departments fall under the Public Works:

Public Works Administration

Public Works Administration Department budget decreased by 7.6%.

Streets

Overall, the Streets budget shows a decrease of 6%. The decrease is primarily due to the reduction in capital outlay.

Building and Maintenance

Building and Maintenance's budget increased 13%. The increase is due to position vacancies during FY2013, which illustrates estimated actuals while the adopted budget for FY2014 illustrates budgeted expenditures.

Parks

Parks budget increased by 5%. The increase is primarily related to an increase in personnel and operating costs. The personnel cost increase is due to position vacancies during FY2013. FY2013 illustrates estimated actual expenditures, while, FY2014 illustrates the adopted budgeted expenditures for the year. As a result, when comparing the two years, because estimated actual expenditures is compared to adopted expenditures, the percentage change between the two years shows a significant increase for FY2014.

Sports Complex

Sports Complex budget decreased by 14% primarily due to a reduction in capital outlay.

Recreation:

Budget increased by 6.8% primarily due to an increase in operating expenditures related to special events.

Other Funds:

Stormwater

Stormwater is managed as a division of the City's Public Works Department. On June 26, 2012 the City Commission adopted Ordinance 63-12, which increased the stormwater assessment fee from \$5 a month to \$7 a month per ERU for residential units, \$84/year. The new fee increase is projected to generate 43% or \$549,144 in additional revenue in FY2013. The additional revenue will aid in funding improvements related to the Central Beach Phase III project, which addresses beach flooding mitigation (currently under design) as well as improvements in other flood-prone areas.

The adopted ordinance also includes an automatic annual adjustment to the stormwater utility fee fund using the Consumer Price Index (CPI) for All Urban Consumers from June 1. This year's adjustment has increased the ERU from \$84 to \$85 for the year. This adjustment is projected to generate an additional \$1.7 Million, however, based on FY2013 revenue, it is now projected that actual revenue received for FY2014 will exceed the budgeted amount. .

Special Law Enforcement Trust Fund (SLETF)

The Law Enforcement Trust Fund accounts for revenues from forfeited property as per Florida Statutes, Chapter 932. Funds are to be expended for law enforcement purposes other than normal operations, such as proceeds received from the forfeiture of property related to various police undercover activities that are allocated to municipalities which participate in these programs.

Revenue/Sources

Per requirements outlined above, revenues cannot be budgeted. As a result of the unknown nature of future year revenues, the City does not budget this revenue stream. Receipts are recognized when earned. FY2014 appropriation is based on the projected balance of funds at year end.

Expenditures/Uses

Per requirements previously mentioned, expenditures for law enforcement purposes other than budgeted items must be approved by the City Commission. FY2013 estimated total expenditures of \$56,152 is 25.4% higher than the prior year's total of \$44,781. In FY2014 the SLETF budget increased 24%. Projected, for FY2014, year-end fund balance is \$16,733, a decrease of **\$50,000** or **75%** from the previous year.

In FY2014 a portion of the Assistant City Attorney's salary (\$25,000) is allocated to the trust fund. In FY2014 \$15K is budgeted for capital outlay. **See capital outlay schedule.**

Airport

The revenues collected through rental and user fees are used to maintain and improve the airport facilities and are not used for general government functions; they account for 49% of the revenue source. Major airfield projects are funded in part by the Florida Department of Transportation

City of New Smyrna Beach, Florida
BUDGET SUMMARY (Continued)

(FDOT) and the Federal Aviation Administration (FAA). Grant revenues account for 47% of the revenue, which is strictly utilized to complete capital improvements.

Personal services accounts for 3.3% of the Airports operating budget, operating expenditures make up 46.8%, and capital improvements account for 48.7% of the Airports FY2013/2014 budget.

Impact Fees

During FY2011 the City Commission voted to waive the Police, Fire, and Transportation Impact Fees for non-residential construction through December 31, 2012, to encourage commercial construction. In FY2012 and in FY2013 the City Commission voted to further extend the waiver through June 30, 2014.

Police

The Police Impact Fees Fund accounts for the fiscal activity relating to the City's Law Enforcement impact fees charged for growth-related law enforcement capital improvements. Activities subject to fees include any improvement to land which requires the issuance of a building permit or any changes in the use of a structure which generates additional law enforcement demands. For FY2013/2014, the revenues were based at the approximate residential rate of **\$292.71**. Fees are charged for residential land use and at a rate per square foot for nonresidential land use.

Fire

The Fire/Rescue Service Impact Fees Fund accounts for the fiscal activity relating to the City's fire/rescue impact fees charged for growth-related fire protection and rescue capital improvements. Activities subject to fees include any improvement to land which requires the issuance of a building permit or any changes in the use of a structure which generates additional fire/rescue demands. For FY2013/2014, the revenues were based on the residential rate of approximately **\$315.98**. The purchase of transportation control systems are budgeted in the fire impact fee fund for \$270,000 in FY2013-14.

Recreational

The Park Impact Fees Fund accounts for the fiscal activity relating to the City's park impact fees assessed for growth-related parks and improvements. Activities subject to fees include any improvement to land which requires the issuance of a building permit. For FY2013/2014, the revenues were based at the residential rate of **\$133.64**.

Transportation

The Transportation Impact Fees Fund accounts for the fiscal activity relating to the City's transportation impact fees charged for growth-related transportation capital improvements. Activities subject to fees include any improvement to land which requires the issuance of a building permit or any changes in the use of a structure which generates additional transportation demands. FY2013/2014 revenues were based at the residential rate of approximately **\$1,040.13**. The Colony Park Road Extension Project will be funded by the transportation impact fee fund. Total Projected cost is estimated at \$1.2 million. The FY2013-14 appropriates funding for the

City of New Smyrna Beach, Florida
BUDGET SUMMARY (Continued)

engineering cost in the amount of \$159,928. It is projected that additional funds will be appropriated during FY2013-14 to finance the construction of the project.

Building & Inspections Fund

In FY2012 the City Commission approved a permitting fee increase to support enhancements in services. The increases were endorsed by a local industry committee, working with the Chief Building Official. In FY2013 the City experienced an increase in the number of building permits issued for residential and commercial properties. As a result of the activity in FY2013, the Building & Inspection Fund is estimated to generate an operating income of \$331K more than the previous year, FY2012.

Management does not foresee the same level of activity in FY2014 and as a result is projecting a 46.8%, or \$728K reduction in revenue in FY2014. The FY2014 budget also reflects the revenues and expenditures associated with the registration of vacant structures and nuisance abatement actions.

The Building & Inspections Fund's operating expenditures increased by 11.6% or \$86K in FY2013/2014. The increase is primarily due to a 21% increase in personnel cost. A Combination Inspector II position was added to the budget in FY2014.

Community Redevelopment Agency

The revised CRA Master Plan was approved by the CRA Board and City Commission in May 2010. As the CRA approaches the sunset date, scheduled for September 30, 2015, the City is preparing to propose a new area for designation. Funds are limited and the incentive programs geared toward economic development and grants and aids, to encourage revitalizing commercial and residential properties are now restricted, as the City focuses primarily on capital improvements in the current CRA areas.

In FY2014, the CRA's fund balance finances 30% or \$759K of CRA's operating budget. Personal services account for 16.6%, or \$411K; operating expenses account for 43%, or \$1.1 million; capital improvements account for 33%, or \$816K; and debt service for 7%, or \$171K of the overall operating budget. This will be the final debt service payment and as a result the CRA will not have any outstanding debt obligation.

Capital Projects

The Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds. The major activities currently included in these funds are the construction of a fire station and various sidewalk projects within the City.

Current capital improvements in the Capital Projects fund are backed by a General Obligation Bond approved through voter referendum in 2005. One fire station and city sidewalks are scheduled for completion in FY2013/2014. The capital projects mentioned above are financed solely by the remaining fund balance/reserves in the GOB capital projects fund. More

City of New Smyrna Beach, Florida
BUDGET SUMMARY (Continued)

information on the fire station and sidewalks can be viewed in the capital improvement plan section.

Golf Course

In FY2013/2014 budget, Golf Course made no change to its membership fee structure. Golf Course's operating budget increased 13%. The increase is primarily due to the increase in capital outlay in FY2014. There are no transfers budgeted from the General Fund to the Golf Course in fiscal year 2013/2014.

Sanitation

In FY2013 it is estimated that the fund will experience an operating income of \$36,577. In FY2013 the City Commission approved the transfer of \$930K to the General Fund to purchase a Fire Truck and to finance the streets resurfacing program. The City Commission also opted to transfer \$81,226 from the Sanitation Fund to the General Fund and CRA Fund to make up for the difference in adopting a rolled-back millage for the budget year FY2013.

In FY2014 there is an appropriation of fund balance of \$204K. The appropriation will cover an additional transfer of \$250K to the General Fund for the remaining costs related to the street resurfacing program. The City Commission is utilizing the Sanitation Reserves Fund to fund one-time capital needs in the General Fund.

Marina

This operation continues to be self-supporting. The City will update boat slip fees, in relationship to other marinas, if warranted, during the review of FY2013/2014 budget. The primary revenue source is the slip rentals which account for more than 98% of the Marina operational cost.

Fleet

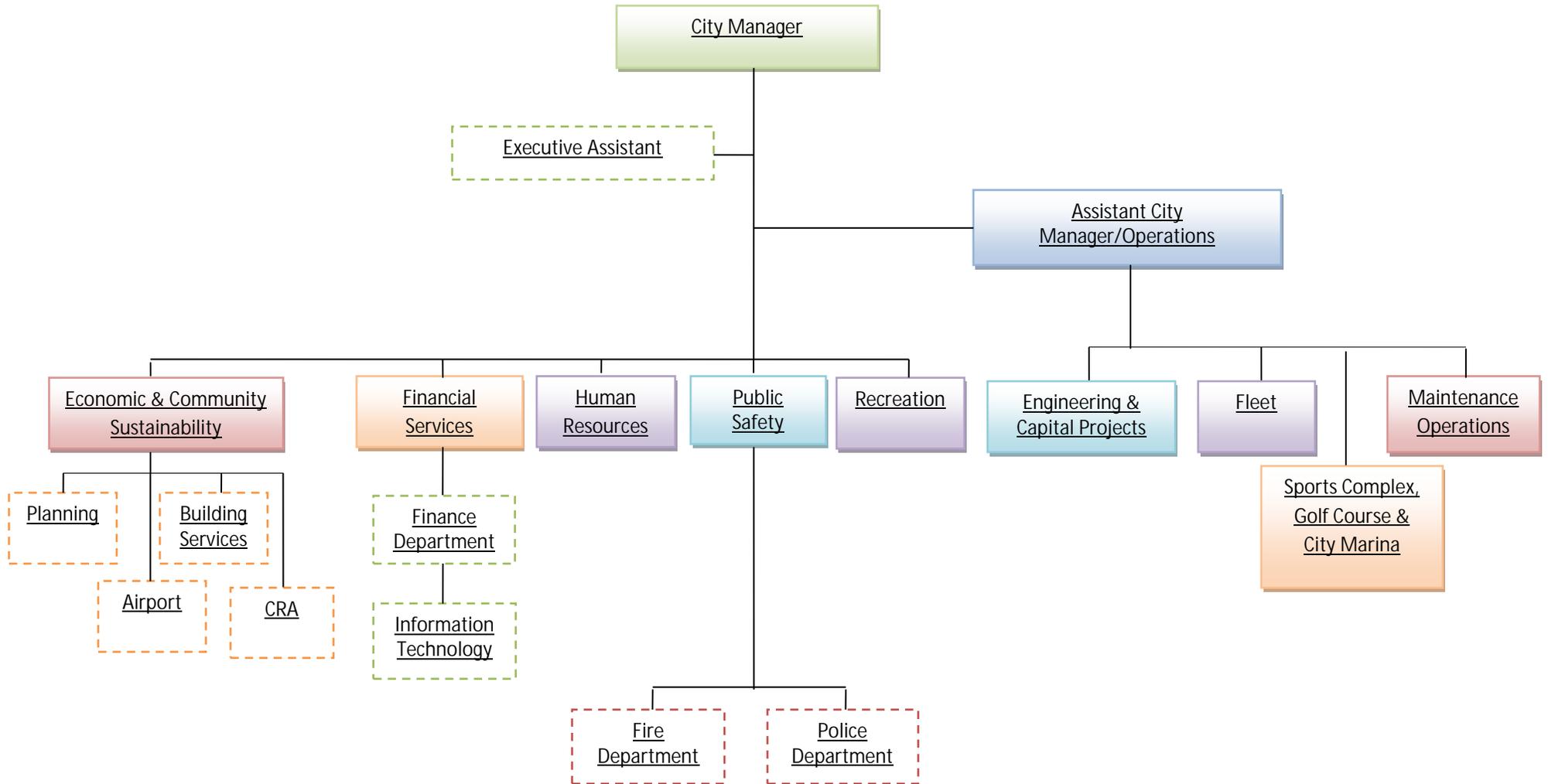
The Fleet fund has proven to be self-supporting, as revenues continue to exceed expenses. The Fleet Fund is reviewing a capital equipment replacement plan to replace City vehicles and equipment on a consistent basis. The capital equipment plan will be used to stabilize and amortize the cost of acquiring and replacing the City's fleet.

**City of New Smyrna Beach
FY2013-2014 ADOPTED BUDGET**

BUDGET SUMMARY - FULL TIME EQUIVALENT (FTE) HISTORICAL STAFFING SUMMARY

	FY10	FY11	FY12	FY13	FY14	Change FY13 to FY14
GENERAL FUNDS:						
City Commission	5.00	5.00	5.00	5.00	5.00	0.00
City Manager	3.00	3.00	3.00	3.00	3.00	0.00
City Clerk	2.00	2.00	2.00	2.00	2.00	0.00
Finance	6.25	5.50	6.00	6.75	6.75	0.00
Information Technology	2.00	2.00	3.00	3.00	4.00	1.00
Human Resources	2.00	2.00	2.00	2.00	2.00	0.00
City Attorney	2.50	2.50	2.50	2.50	2.50	0.00
Planning & Engineering Services	12.00	7.00	6.50	6.50	6.50	0.00
Public Works Administration	3.00	2.00	2.00	2.00	1.00	(1.00)
Police Department	67.00	58.00	56.50	56.25	56.25	0.00
Fire Department	50.00	44.00	40.00	39.00	39.00	0.00
Streets Department	16.00	14.00	13.00	13.00	13.00	0.00
Recreation Department	17.50	9.00	10.00	9.00	9.00	0.00
Parks Department	12.00	10.00	12.00	9.00	10.00	1.00
Sports Complex	4.00	3.00	3.00	5.00	5.00	0.00
Building & Maintenance	9.00	7.00	7.00	9.00	9.00	0.00
TOTAL GENERAL FUNDS	213.25	176.00	173.50	173.00	174.00	1.00
SPECIAL REVENUE FUNDS:						
Airport	3.00	3.00	4.00	4.00	4.00	0.00
Building & Inspection Dept.	9.00	7.00	9.00	9.00	10.00	1.00
Special Law Enforcement Trust	0.00	0.00	0.50	0.00	0.00	0.00
Community Redevelopment Agency	10.00	7.00	9.00	8.75	6.75	(2.00)
TOTAL SPECIAL REVENUE FUNDS	22.00	17.00	22.50	21.75	20.75	(1.00)
PROPRIETARY FUNDS:						
Golf Course	15.50	15.50	15.50	18.00	18.00	0.00
Sanitation	0.00	0.00	1.00	1.00	1.00	0.00
Marina	2.00	2.00	2.00	2.50	2.50	0.00
Fleet	4.00	4.00	4.00	4.00	4.00	0.00
TOTAL PROPRIETARY FUNDS	21.50	21.50	22.50	25.50	25.50	0.00
TOTAL ALL FUNDS	256.75	214.50	218.50	220.25	220.25	0.00

City of New Smyrna Beach, Florida
ORGANIZATION CHART
 FY2013-2014



City of New Smyrna Beach, Florida
STRATEGIC ISSUES

Strategic Issue No. 1 – Goal - Address Infrastructure/Long-Range CIP

- A. Infrastructure master planned roads, trails, street lights, sidewalks into one comprehensive capital improvement plan. Identify partnerships for financing the infrastructure.
 - 1. Expand the Babe James Center to meet existing and future needs.
 - 2. Development of a multi-year master plan for rebuilding/rehabilitating all City facilities.
 - 3. Develop a program for paving or assessing maintenance of all unpaved roads, including incentives for financing.
 - 4. Evaluate the improvements for the North Causeway Boat Ramp Facility
 - 5. Continue Phase II of the Multi-Use Trail System.
 - 6. Complete Traffic Signal pre-emption devices throughout the service corridor, utilizing TPO grant monies.
 - 7. Develop Brannon Center expansion plan and explore all funding options with an eye to a design compatible with Canal Street renovation projects.
 - 8. Work with Volusia County to explore joint maintenance facilities, such as Fleet Maintenance, Public Works, Building & Parks Maintenance
 - 9. Continue to collaborate with the Utilities Commission on capital projects.

Strategic Issue No. 2 – Goal - Continue Annexation Strategies

- A. Work with Volusia County to gain approval of the Joint Planning Agreement.
- B. Develop an informational outreach program to highlight the financial benefits of annexation and extend the fee waiver for property owners.

Strategic Issue No. 3 – Goal - Update/Establish a Community Vision

- A. Continue the redevelopment of the Historic Westside Community through \$200,000 budgeted in the CRA for Housing Initiatives and Partnerships;
- B. Assure that the Canal Street and Flagler Avenue business districts remain healthy and can support their long-term ongoing special event activities.
- C. Update the North Causeway Area Study and Vision for the AOB site
- D. Address long-term City fiscal sustainability and level of City services provided to the Community in this flat-line budget environment.
- E. Work with the School Board to promote NSB School Rankings (A).
- F. Establish local historic districts through neighborhood planning processes.
- G. Review the 2012 community-wide discussion points on residential densities, as appropriate along the US 1 CRA Corridor.
- H. Continue the work on revising the zoning code and Comprehensive Plan.
- I. Create a long-range plan to add additional landscaping in public areas.
- J. Continue code enforcement and housing code enforcement actions

Strategic Issue No. 4 – Goal - Expand Economic Development Efforts

- A. Continue discussions with Volusia County on relocating County offices off Canal Street to SR44 or US 1
- B. Redevelopment of the US1 Corridor to include crime prevention, code enforcement, land use, future parking needs and LDR compatibility.
- C. Revise the Airport Master Plan to include enhancements (additional sites, water/sewer, and roadways) for the airport business park.
- D. Proactively support redevelopment/expansion of the medical district
- E. Request a joint meeting with the Southeast Volusia Advertising Authority to review tourism and market demands in NSB.
- F. Review the current design standards for Flagler Avenue, Canal Street, SR 44 and Third Avenue, as well as develop standards for North Causeway.
- G. Update the 2010 Economic Development Plan

Strategic Issues No. 5 – Goal – Expand Community Engagement Efforts

- A. Update the 2009 Citizen Survey for a baseline on current city services.
- B. Continue to encourage citizen’s willingness to serve on boards and committees, looking to match an individual’s skill set to the specific board.
- C. Enhance the City website and expand the utilization of social media
- D. Be proactive in providing access to information on capital projects and issues
- E. Continue the use of citizen task forces for projects and special activities.
- F. Explore the utilization of a City-wide neighborhood council.
- G. Establish mandatory meetings for developers with residents for new projects.

Click hyperlink for detailed [Goals and Strategic Issues](#)



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City of New Smyrna Beach, Florida
BUDGETING BASIS

The City budgets for governmental funds based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded with incurred with the exception of principal and interest on long term debt, which are recorded when due.

Exceptions to the modified accrual basis of accounting are as follows:

- Encumbrances are treated as expenditures in the year they are encumbered, not when the expenditure occurs.
- Grants are considered to be revenue when awarded, not when earned.
- Contributions from the State for police and fire pensions are not considered to be revenues and expenditures.
- Sales and use taxes are considered to be revenue when received rather than when earned.

The budgets for all proprietary funds, which include Enterprise Funds and Internal Service Funds, are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- Capital outlay is budgeted as expenditure in the year purchased.
- Depreciation is not budgeted.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Encumbrances are treated as expenditures in the year they are encumbered, not when the expense occurs.
- Grants obtained for the construction of assets are considered to be revenues, not capital contributions.
- Receipts of long-term receivables are considered to be revenues, not reductions of the receivable.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenditures when purchased, not when sold or used.

City of New Smyrna Beach, Florida
BUDGET AMENDMENTS

For the purposes of budgeting, the City defines a balanced budget as occurring when the total sum of money a government collects in a year is equal to the amount it spends on goods, services and debt interest. Policies regarding budget amendments are as follows:

Upon request of the city manager, the city commission may transfer any part of an unencumbered balance of an appropriation to a purpose or object for which the appropriation of the current year has proved insufficient or may authorize a transfer to be made between items appropriated to the same office or department.

At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the appropriate fund and shall be subject to future appropriations. Any accruing revenues of the city not appropriated and any balance at any time remaining after the purpose of the appropriation shall have been satisfied or abandoned may from time to time be appropriated by the city commission to such use as will not conflict with any uses for which specifically such revenues accrued.

City of New Smyrna Beach, Florida BUDGETING PROCESS

Chapter 200, F.S. as well as the City Charter outlines the budget process beginning with the certification of taxable value by the Property Appraiser on July 1st. The Truth in Millage process (TRIM) allows taxpayers and the public to participate in the local legislative process by which ad valorem taxes are levied. The statutes provide for public comment and for the governing body of the taxing authority to explain the reasons for proposed changes in the millage rate and budget. TRIM formalizes the tax levying and budget adoption process by requiring a specific method of calculating the tax rate, the form of notification given to property owners and the public hearing and advertising requirements prior to the adoption of the budget and tax rate.

Department Heads are provided with a Budget Preparation Guide, which provides guidelines and instructions related to submitting operating and capital budgets. Once staff has completed their budget requests based on the goals they want to accomplish in the coming fiscal year they meet with the City Manager and Finance Director to prioritize and refine their budgets. Upon completion of this review and matching with the projected revenues available, the budget is compiled by the Finance Department. Early in July the proposed budget is submitted to the City Commission, who reviews the budget and conducts public workshops to get input on the proposed budget and millage rate.

During the month of September the City Commission conducts two public hearings, the first of which is advertised on the “Notice of Proposed Taxes” sent to all taxpayers. At this hearing the tentative budget and millage rate are adopted. The second hearing is advertised in the newspaper along with a budget summary and the City Commission adopts the final millage rate and budget at this meeting. Below is a calendar, which outlines the public process used in developing the budget.

The Budget Calendar for Fiscal Year 2013-2014 is included on the following page:

**CITY OF NEW SMYRNA BEACH
OPERATING BUDGET CALENDAR
FISCAL YEAR 2013-2014**

<u>DATE</u>	<u>DEPARTMENT</u>	<u>ACTION</u>
March 5, 2013	Finance	All Budget Documents to Departments
March 5 th –March 25 th	All Departments	Prepare Line Item Budgets.
March 5 th –March 25 th	All Departments	Prepare budget goals & objectives and performance indicators schedules.
March 25 th	All Departments	<u>Deadline</u> to submit line item budgets and performance indicators schedules.
April 12 th - May 18 th , 2013	Manager/Finance	Review proposed budgets with department heads.
June 1 st	Finance	Receipt of pre-preliminary certified property value from property appraiser.
June 25 th	Commission 5p.m	Mini Budget Workshop with Commission and provide Commission with proposed budget document.
July 1 st	Finance	Receipt of preliminary certified property value from property appraiser.
July 30 th	Commission/Departments	Budget workshops: Review proposed budgets with department heads. Set proposed millage.
September 11 th	1 st Public Hearing 5:05 p.m.	Tentative on Volusia County and School Board selected dates. Adopt final millage.
September 25 th	2 nd Public Hearing 5:05 p.m.	Tentative on Volusia County and School Board selected dates. Adopt final millage.

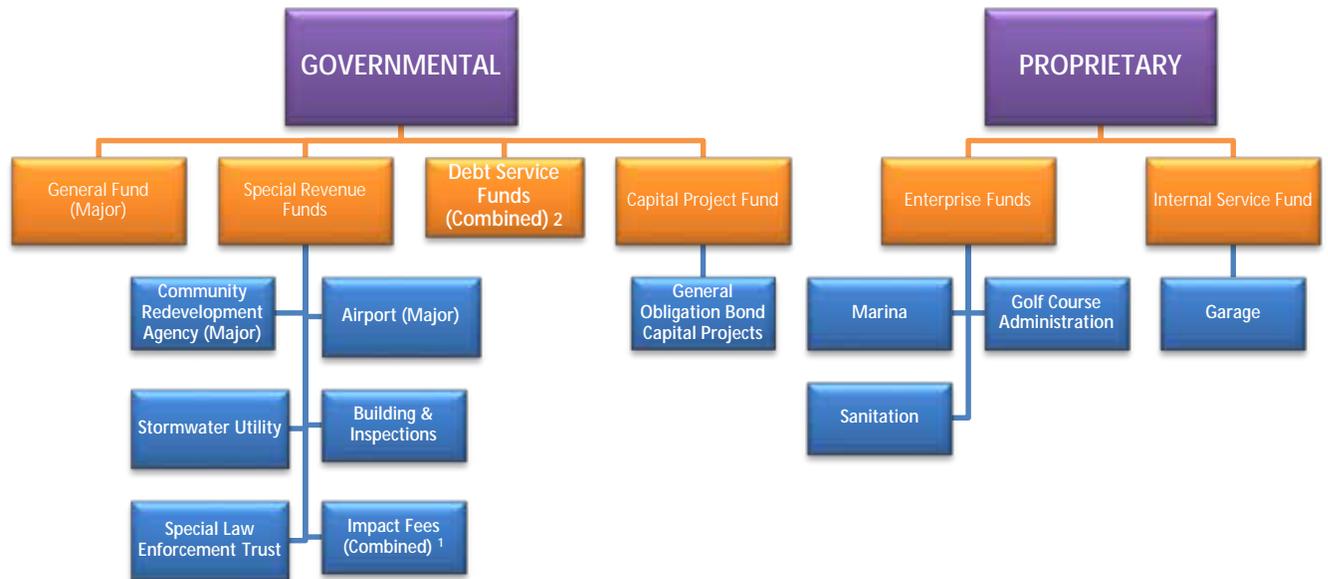
City of New Smyrna Beach, Florida
SUMMARY OF FINANCIAL POLICIES

- The City Commission will adopt a balanced budget, that is, the total of estimated receipts, including balances brought forward, shall equal the total of appropriations.
- The City of New Smyrna Beach uses a computerized financial accounting system that incorporates a system of internal accounting controls as part of the internal control framework. The control framework is designed to both protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information. Because the cost of implementing these controls should not outweigh their benefits, the City's internal controls have been designed to provide reasonable, but not absolute, assurance that the financial information will be free of material misstatement.
- Accounting and budgeting records for governmental fund types are maintained on a modified accrual basis; revenues are recognized when available and measurable. Expenditures are recognized when goods or services are received and the liabilities are incurred. Accounting and budgeting records for proprietary fund type and similar trust funds are maintained on the accrual basis. Revenues are recognized when they are earned and expenses when they are incurred. For proprietary funds, accounting and budget records differ to the extent that depreciation, compensated absences, amortization of prepaid expenses, and bad debt expenses are not budgeted for, but are a factor in determining fund balance available for appropriations.
- The annual operating budget is proposed by the City Manager and enacted by the City Commission via Ordinance after two public readings. Although the budgets are legally controlled at the fund level, management control over the operating budgeted is additionally maintained at the Division level.
- The operating budget authorizing expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the City Commission at fund level.
- Shifts in appropriations within fund totals may be done administratively on authority of the City manager. Changes in total fund appropriations and use of contingency appropriations must be approved by the City Commission.
- The operating budget will reflect programmatic performance measure for each Division and actual performance will be compared periodically to estimated targets.
- The General Fund will maintain a reserve equal to 25% of the current year budgeted expenditures, less capital outlay and transfers out, in unassigned fund balance.
- Capital Outlay is the purchase of fixtures and other tangible personal property of a non-consumable nature. Capital assets costing more than \$5,000 and having a useful life of more than one year are capitalized.



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City of New Smyrna Beach, Florida FUND SUMMARY CHART



Not e- All funds are Nonmajor unless indicated as Major.

1. Impact Fees (Combined) consists of:

- Police Impact Fee
- Fire Impact Fee
- Parks & Recreation Impact Fee
- Transportation Impact Fee

2. Debt Service (Combined) consists of:

- 2000B Florida Municipal Loan Council Revenue Bond
- 2005 Capital Improvement Revenue Refunding Bond
- SRF Sinking Fund
- State Revolving Fund Loans
- 1998 Public Improvement Refunding Revenue Bond
- 2005 General Obligation Bond

City of New Smyrna Beach, Florida
FUND STRUCTURE

The City utilizes a fund structure as outlined in the accounting regulations that govern units of local government. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Funds are divided into various types according to the legal restrictions imposed upon them or the uses to which the funds may be placed. The following is the fund structure contained in the budget.

GOVERNMENTAL FUNDS

Governmental funds are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and modified accrual basis of accounting. Accordingly, the reported fund balances provide an indicator of available, spendable or appropriable resources but may be reserved or designated for specific purposes. Following are the City's governmental funds.

GENERAL FUND

The General Fund is the City's primary operating fund. This fund accounts for all financial resources, except those that are required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources which are legally restricted to expenditures for specific purposes. The following funds are included:

Stormwater Utility Fund	Park & Recreation Impact Fee Fund
Special Law Enforcement Trust Fund	Community Redevelopment Agency Fund
Airport Fund	Transportation Impact Fee Fund
Police Impact Fee Fund	Building & Inspection Fund
Fire Impact Fee Fund	

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for financial resources to be used for the acquisition or construction of capital facilities and equipment. The following funds are included:

General Obligation Bond Capital Projects

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The following funds are included as Debt Service Funds:

SRF Sinking Fund	2000B Revenue Bond
State Revolving Fund Loans	2005 Revenue Refunding Bond
Florida Municipal Loan Council Series	2005 General Obligation Bond

PROPRIETARY FUNDS

The City maintains two types of proprietary funds. The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the various departments and cost functions. The City uses an Internal Service Fund to account for its vehicle and equipment fleet maintenance facilities and operations.

The City's Proprietary Funds include the following:

- City Marina Fund
- Golf Course Fund
- Sanitation Fund
- Garage Fund

All Funds included in the Comprehensive Financial Report are budgeted and included in the FY2013-14 Budget except for the Pension Funds.

City of New Smyrna Beach, Florida
DEPARTMENT/ DIVISION AND FUND LINKAGE MATRIX

This table summarizes the relationship between City departments/divisions and the funds in the accounting and budgetary groupings previously described. In addition, the accounting functions used to summarize the operating expenditures/expenses for each department/division are listed.

Department/Division	Function	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Proprietary Fund
City Commission	General Government	X				
City Manager	General Government	X				
City Clerk	General Government	X				
Finance Department	General Government	X				
Information Technology	General Government	X				
City Attorney	General Government	X				
Planning and Engineering Services	General Government	X				
Human Resources	General Government	X				
Law Enforcement	Public Safety	X				
Fire/Rescue Services	Public Safety	X				
Public Works Administration	Physical Environment	X				
Building and Maintenance	Physical Environment	X				
Streets	Physical Environment	X				
Parks	Cultural/Recreation	X				
Recreation	Cultural/Recreation	X				
Sports Complex	Cultural/Recreation	X				
Stormwater Utility	Physical Environment		X			
Special Law Enforcement Trust	Public Safety		X			
Airport	Transportation		X			
Police Impact Fee	Public Safety		X			
Fire Impact Fee	Public Safety		X			
Park & Recreation Impact Fee	Cultural/Recreation		X			
Community Redevelopment Agency	Economic Environment		X			
Transportation Impact Fee	Transportation		X			
Building & Inspections	Public Safety		X			
General Obligation Bond Capital Projects	Capital Projects			X		
SRF Sinking Fund	Debt Service				X	
State Revolving Fund Loans	Debt Service				X	
Florida Municipal Loan Council Series	Debt Service				X	
2000B Revenue Bond	Debt Service				X	
2005 Revenue Refunding Bond	Debt Service				X	
2005 General Obligation Bond	Debt Service				X	
Marina	Cultural/Recreation					X
Golf Course Administration	Cultural/Recreation					X
Sanitation	Physical Environment					X
Fleet Maintenance	Physical Environment					X

City of New Smyrna Beach, Florida

FUND BALANCE HISTORY BY FUND

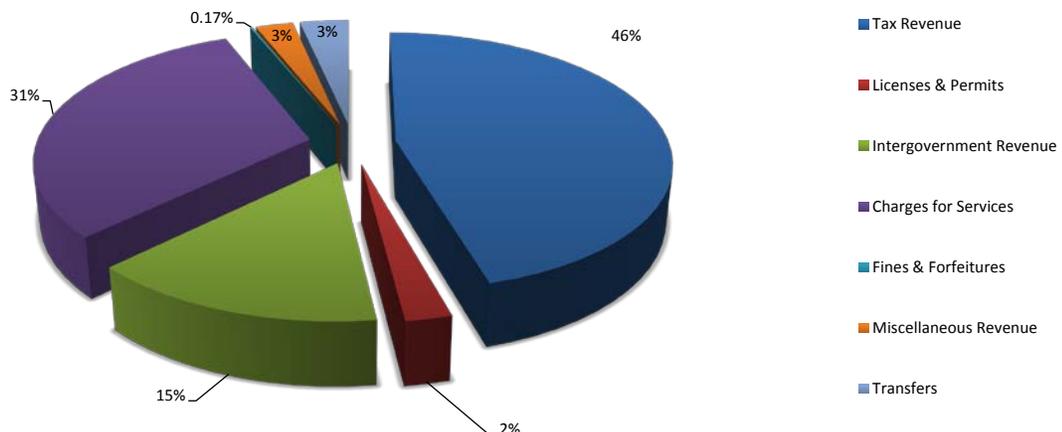
FUND	Description	Fund Balance at 09/30/11	Fund Balance at 09/30/12	Estimated Fund Balance at 09/30/13	Estimated Fund Balance at 09/30/14	% Change
GENERAL FUND						
001	General Fund	\$ 8,690,292	\$ 8,451,810	\$ 8,998,461	\$ 8,810,461	-2%
	Total General Fund	8,690,292	8,451,810	8,998,461	8,810,461	-2%
SPECIAL REVENUE FUNDS						
101	Stormwater Utility	3,065,456	2,827,179	3,483,610	3,513,610	1%
103	Special Law Enforcement Trust	123,287	90,207	66,733	16,733	-75%
104	Airport	1,037,507	785,457	835,311	824,812	-1%
105	Police Impact Fees	847,518	874,842	926,885	945,423	2%
106	Fire Impact Fees	331,599	353,569	409,750	417,945	2%
107	Parks & Recreational Impact Fees	133,167	124,182	94,286	97,115	3%
109	Transportation Impact Fees	1,046,094	1,145,489	1,267,915	1,305,952	3%
113	Building & Inspections	(2,318)	480,922	1,295,289	1,424,818	10%
120	Community Redevelopment	9,661,907	6,769,988	2,805,545	1,305,545	-53%
	Total Special Revenue Funds	16,244,217	13,451,835	11,185,323	9,581,952	-12%
DEBT SERVICE FUNDS						
204	Public Improvement Refunding Revenue Bonds	27,065	27,529	27,615	27,702	0%
205	State Revolving Fund Loans	99,430	99,434	99,434	99,434	0%
206	Florida Municipal Loan Council Promissory Notes	823	217	431	431	0%
207	State Revolving Fund Sinking Fund	130,650	130,655	130,657	130,658	0%
208	Capital Improvement Revenue Bonds	1	-	-	-	0%
209	General Obligation Bonds	2,879	32,738	61,842	63,078	2%
	Total Debt Service Funds	260,849	290,574	319,979	321,303	0%
CAPITAL PROJECTS FUND						
303	General Obligation Bond Projects Fund	5,461,317	5,243,757	4,403,080	3,653,080	-17%
	Total Capital Projects Fund	5,461,317	5,243,757	4,403,080	3,653,080	-17%
PROPRIETARY FUNDS						
401	Golf Course	(841,952)	(748,672)	(628,525)	(578,525)	-8%
405	Sanitation	1,758,128	1,810,724	835,498	885,498	6%
408	Marina	428,980	502,687	575,390	592,652	3%
501	Garage	563,804	746,273	840,949	849,358	1%
	Total Proprietary Fund	1,908,960	2,311,012	1,623,312	1,748,983	8%
TOTAL FUNDS		\$ 32,565,635	\$ 29,748,988	\$ 26,530,155	\$ 24,385,779	-8%

**City of New Smyrna Beach, Florida
CITYWIDE REVENUE SUMMARY**

REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Tax Revenue	\$ 18,161,778	\$ 17,605,131	\$ 17,457,890	\$ 17,645,241	1.07%
Licenses & Permits	651,625	1,134,930	1,672,160	891,357	-46.69%
Intergovernment Revenue	5,127,180	6,382,531	4,188,958	5,683,522	35.68%
Charges for Services	11,357,784	10,862,336	12,470,913	12,031,812	-3.52%
Fines & Forfeitures	93,933	76,212	71,989	64,137	-10.91%
Miscellaneous Revenue	1,764,917	919,037	1,184,862	1,011,199	-14.66%
Transfers	4,526,993	1,373,089	2,465,893	1,303,688	-47.13%
Debt Proceeds	-	-	-	-	N/A
Appropriated Fund Balance	-	-	-	2,635,217	N/A
	\$ 41,684,211	\$ 38,353,266	\$ 39,512,665	\$ 41,266,173	4.44%

FUND SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
General Fund	\$ 19,223,570	\$ 20,230,320	\$ 20,304,566	\$ 18,831,027	-7.26%
Stormwater Fund	1,687,500	1,267,519	1,815,954	1,733,940	-4.52%
Special Law Enforcement Trust Fund	217,094	11,701	32,679	69,670	113.20%
Airport Fund	2,929,889	2,824,383	3,118,633	5,908,223	89.45%
Impact Fee Funds	835,138	168,667	413,805	493,268	19.20%
Water Taxi Fund	505	-	-	-	N/A
Special Events Fund	-	-	-	-	N/A
Building & Inspection Fund	712,863	1,163,234	1,553,838	825,788	-46.85%
Community Redevelopment Agency Fund	2,939,650	2,508,034	1,912,631	2,469,280	29.10%
Debt Service Fund	2,648,928	2,648,549	2,649,452	2,465,589	-6.94%
Capital Project Fund	44,886	248	3,852	750,343	19378.05%
Golf Course Fund	3,966,360	1,192,453	1,234,295	1,263,650	2.38%
Sanitation Fund	4,889,543	4,956,462	5,012,250	5,172,964	3.21%
Marina Fund	647,833	287,656	277,158	267,000	-3.67%
Fleet Fund	940,454	1,094,041	1,183,551	1,015,431	-14.20%
Total Budget	\$ 41,684,211	\$ 38,353,266	\$ 39,512,665	\$ 41,266,173	4.44%

Citywide Revenue Summary Fiscal Year 2014

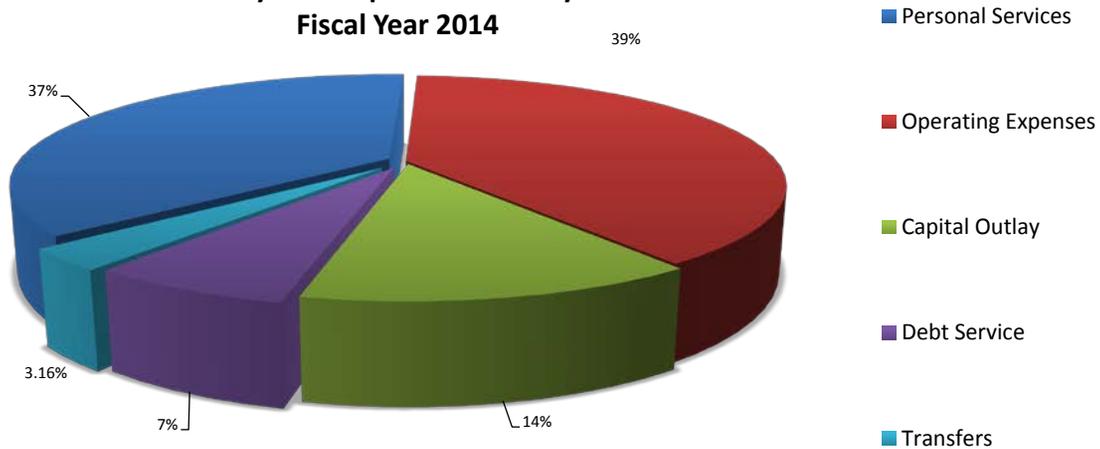


City of New Smyrna Beach, Florida
CITYWIDE EXPENSE SUMMARY

CITYWIDE EXPENSES CATEGORY SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 14,495,417	\$ 14,786,002	\$ 14,778,468	\$ 15,147,820	2.50%
Operating Expenses	17,017,172	13,732,638	16,348,189	16,212,072	-0.83%
Capital Outlay	7,327,968	8,230,416	6,044,881	5,684,261	-5.97%
Debt Service	3,115,301	3,137,179	3,094,040	2,918,332	-5.68%
Transfers	4,526,994	1,373,089	2,465,890	1,303,688	-47.13%
Total Budget	\$ 46,482,852	\$ 41,259,324	\$ 42,731,469	\$ 41,266,173	-3.43%

CITYWIDE EXPENSES FUND SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
General Fund	\$ 22,517,057	\$ 20,468,799	\$ 19,757,919	\$ 18,831,027	-4.69%
Stormwater Fund	1,310,827	1,505,796	1,159,524	1,733,940	49.54%
Special Law Enforcement Trust Fund	170,189	44,781	56,152	69,670	24.07%
Airport Fund	3,442,852	3,076,431	3,068,779	5,908,223	92.53%
Impact Fees Fund	39,351	28,962	213,051	493,268	131.53%
Water Taxi Fund	14,152	17,870	-	-	N/A
Special Events Fund	48,566	-	-	-	N/A
Building & Inspection Fund	725,496	679,993	739,471	825,788	11.67%
Community Redevelopment Agency Fund	4,398,226	5,399,955	5,877,073	2,469,280	-57.98%
Debt Service Fund	2,624,342	2,618,823	2,620,047	2,465,589	-5.90%
Capital Project Fund	770,137	217,808	844,497	750,343	-11.15%
Golf Course Fund	3,844,485	1,099,172	1,114,149	1,263,650	13.42%
Sanitation Fund	5,122,572	4,903,866	5,987,477	5,172,964	-13.60%
Marina Fund	585,694	213,947	204,457	267,000	30.59%
Fleet Fund	868,906	983,121	1,088,874	1,015,431	-6.74%
Total Budget	\$ 46,482,852	\$ 41,259,324	\$ 42,731,469	\$ 41,266,173	-3.43%

**Citywide Expense Summary
Fiscal Year 2014**





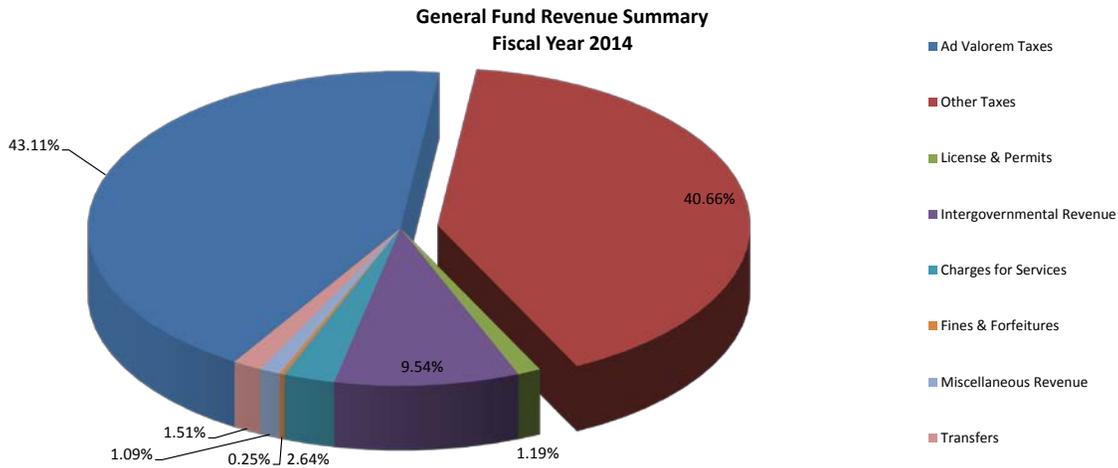
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BUDGET DETAIL BY FUND

General Fund Budget Summary

General Government Departmental Summaries

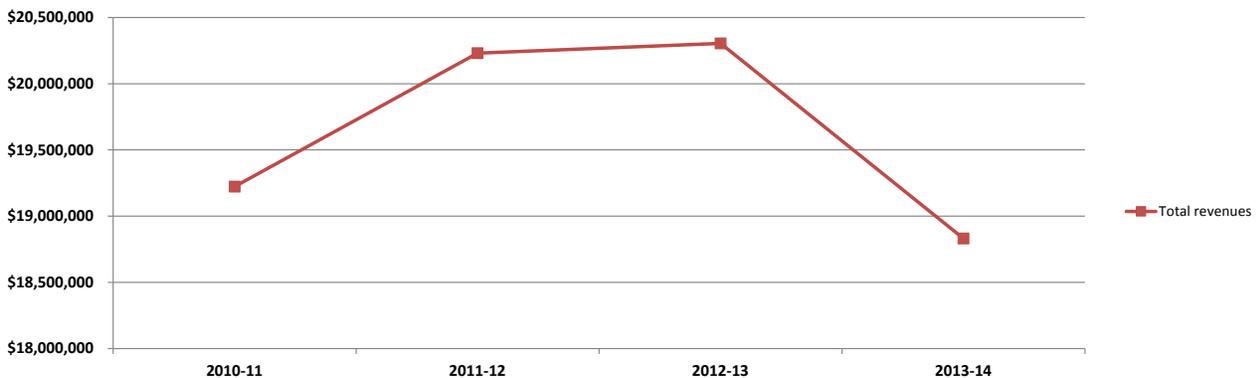
GENERAL FUND REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Ad Valorem Taxes	\$ 7,851,764	\$ 7,570,189	\$ 7,620,592	\$ 8,036,535	5.46%
Other Taxes	8,254,237	8,050,086	7,847,083	7,580,997	-3.39%
License & Permits	186,693	186,605	228,684	222,595	-2.66%
Intergovernmental Revenue	1,959,992	3,603,250	2,685,933	1,778,939	-33.77%
Charges for Services	523,979	500,344	552,191	493,106	-10.70%
Fines & Forfeitures	68,612	46,465	45,556	47,137	3.47%
Miscellaneous Revenue	299,027	225,284	228,612	203,018	-11.20%
Transfers	79,266	48,096	1,095,916	280,700	-74.39%
Appropriated Fund Balance	-	-	-	188,000	#DIV/0!
Total Revenues	\$ 19,223,570	\$ 20,230,320	\$ 20,304,566	\$ 18,831,027	-7.26%



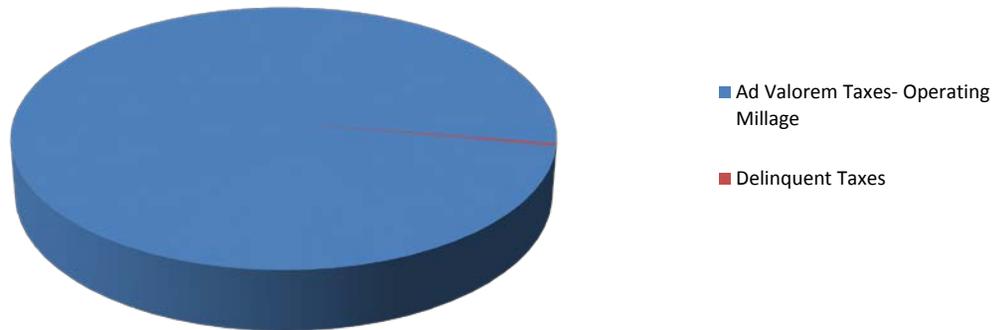
Management Discussion

Gross taxable value of property located within the city limits increased 3.21% from the previous tax year. The City Commission adopted a millage rate of 3.5764, which is a millage rate increase of 5.85% when compared to the rolled back rate of 3.3786, but an 3.8% increase when compared to the prior year's operating millage rate of 3.4445. Intergovernmental revenue decreases (34%) due to the completion of grant funded capital projects during the 2013 fiscal year. The City does not intend to utilize appropriated fund balance for its operating activities, but the appropriation is used to fund one-time capital equipment and improvements. There is an overall -7.26% decrease in total revenues primarily due to the decrease in transfers in from other funds for capital related expenses from FY2013 to FY2014.

History of Revenues



AD VALOREM SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Ad Valorem Taxes- Operating Millage	\$ 7,826,257	\$ 7,557,232	\$ 7,608,463	\$ 8,015,190	5.35%
Delinquent Taxes	25,506	12,958	12,129	21,345	75.98%
Total Advalorem Taxes	\$ 7,851,764	\$ 7,570,189	\$ 7,620,592	\$ 8,036,535	5.46%

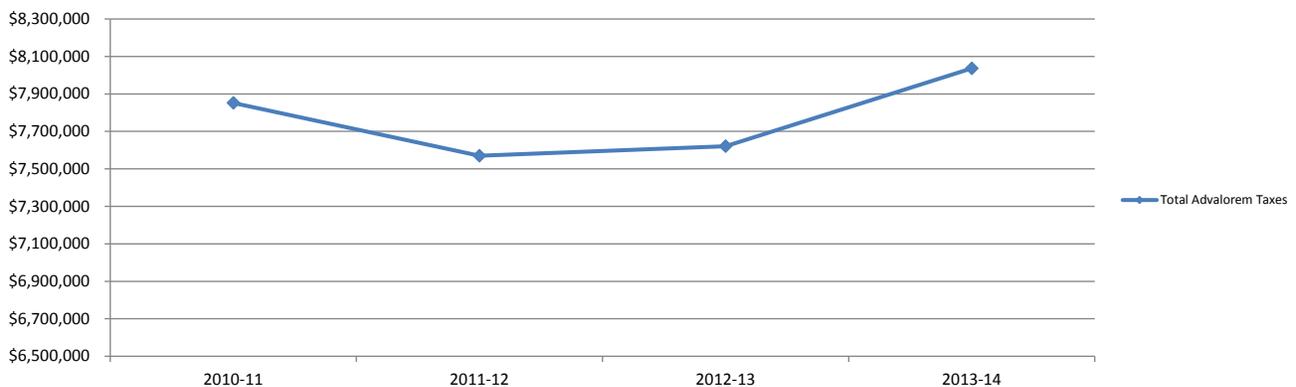


Management Discussion

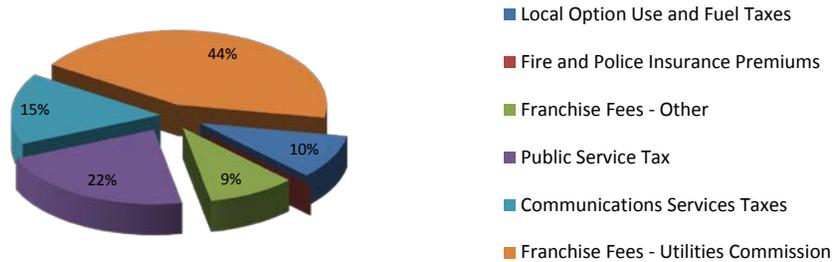
This is the single largest revenue source for the City, accounting for 44% of the total general fund revenue excluding transfers in and reserves. The amount of revenue is determined by the taxable values established by the Volusia County Property Appraiser and the millage rate set by the City. The 2013 taxable values are \$2,531,300,984.

History of Revenues

Total Ad Valorem Taxes



OTHER TAXES SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Local Option Use and Fuel Taxes	726,934	734,502	730,363	729,262	-0.15%
Fire and Police Insurance Premiums	412,244	415,542	448,180	-	-100.00%
Franchise Fees - Other	661,166	674,973	700,676	726,325	3.66%
Public Service Tax	1,710,658	1,661,109	1,639,550	1,641,167	0.10%
Communications Services Taxes	1,178,956	1,175,583	1,092,940	1,171,625	7.20%
Franchise Fees - Utilities Commission	3,564,277	3,388,377	3,235,374	3,312,618	2.39%
Total Other Taxes	\$ 8,254,236	\$ 8,050,086	\$ 7,847,083	\$ 7,580,997	-3.39%



Management Discussion

Local Option Gas Tax

These 6 cent and 5 cent per gallon taxes county-wide are allocated to the City based upon an inter-local agreement with Volusia County. The distribution formula is based on a population formula that is updated periodically. Budgeted revenues for FY2014 are \$729,262 and are estimated based on state forecasting.

Franchise Fees - Other

Franchise fees are levied on certain utilities by the City for the privilege of doing business in the City. Franchise holders include Waste Pro, Southard Recycling and Florida Public Utilities. Most fees are based on gross revenues and fluctuate with changes in consumption and rates charged by the franchise holder. Budgeted franchise fee revenues are \$726,325 and are estimated based on trend analysis of the prior three years.

Public Service Tax

A utility tax is charged on homes and businesses located within the City. These taxes are assessed on the total amount of the monthly bills issued to customers by the Utilities Commission and Florida Public Utilities for electric service and the usage on metered or bottled gas. Budgeted utility tax for 2013 is \$1.6 million, based on trend analysis of the prior three years.

Communications Services Tax

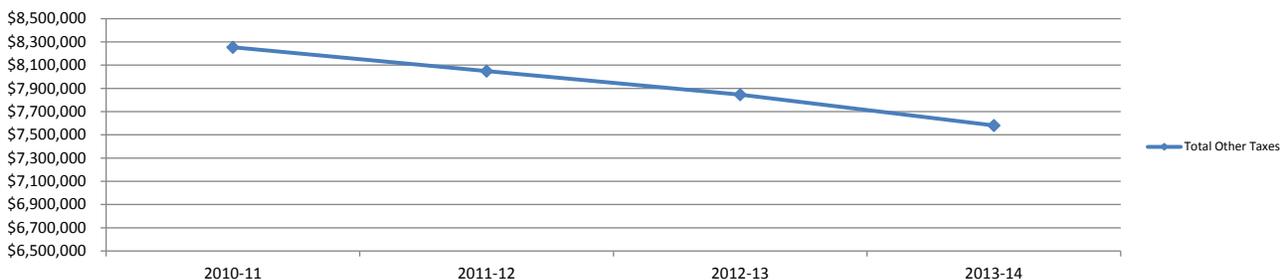
The Simplified Communications Services Tax allows both the state and local communications services tax to be imposed on a broad base of telecommunications and cable services and does not discriminate between services or providers. The tax base includes the transmission of voice, data, audio, video or other information services, including cable services. The State of Florida is responsible for collecting the tax and remitting it to the various local agencies. Estimated revenues for the City for 2014 by the State of Florida are \$1,171,625.

Franchise Fees - Utilities Commission

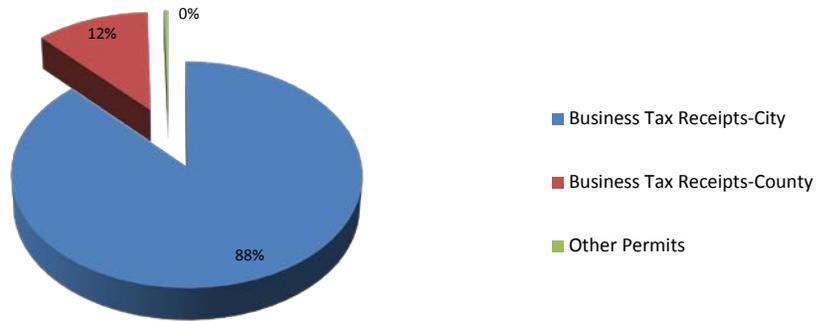
The Utilities Commission of New Smyrna Beach pays franchise fees to the City in accordance with the legislation that created the Commission. The fee imposed is 6% of gross revenues received from the incorporated areas for electricity, water, sewer and reuse. FY14 Budget of \$3,312,618 is based on trend analysis of the prior three years.

History of Revenues

Other Taxes



LICENSES & PERMITS SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Business Tax Receipts-City	\$ 154,156	\$ 161,082	\$ 205,221	\$ 195,800	-4.59%
Business Tax Receipts-County	30,199	24,700	22,599	25,880	14.52%
Other Permits	2,338	823	864	915	5.90%
Total Licenses & Permits	\$ 186,693	\$ 186,605	\$ 228,684	\$ 222,595	-2.66%



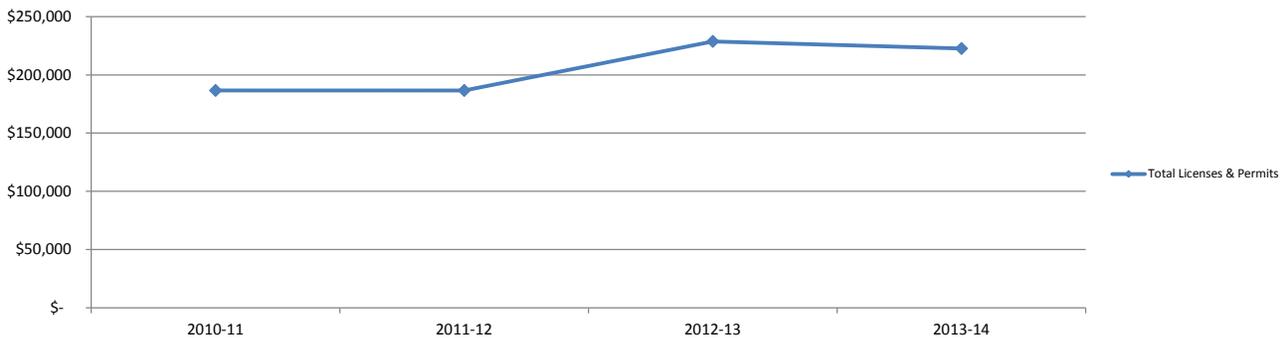
Management Discussion

Business Tax Receipt

A person or company doing business in the City must have a business tax receipt (formerly called an occupational license). The majority of this revenue is generated from annual renewals and projected income for FY2014 is \$222,595 based on trend analysis. The increase is due to a rate structure change effective for 2013 renewals.

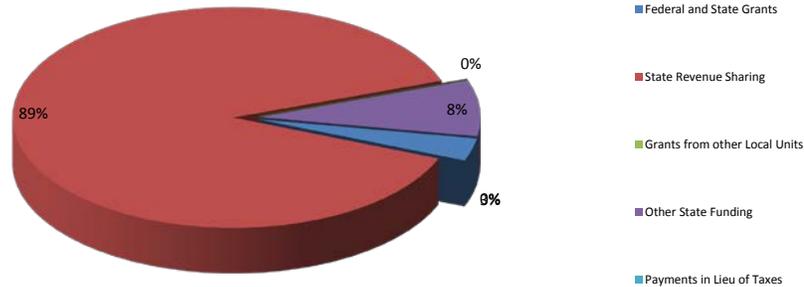
History of Revenues

Total Licenses & Permits



City of New Smyrna Beach, Florida
GENERAL FUND

INTERGOVERNMENTAL REVENUE	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Federal and State Grants	\$ 374,809	\$ 1,629,702	\$ 728,782	\$ 58,309	-92.00%
State Revenue Sharing	1,442,460	1,569,263	1,625,514	1,574,907	-3.11%
Grants from other Local Units	-	258,661	180,986	-	-100.00%
Other State Funding	142,724	145,623	150,650	145,723	-3.27%
Payments in Lieu of Taxes	-	-	-	-	N/A
Total Intergovernmental Revenue	\$ 1,959,992	\$ 3,603,250	\$ 2,685,933	\$ 1,778,939	-33.77%



Management Discussion

State Revenue Sharing

The Municipal Revenue Sharing Program is based on a percentage of taxes and user fees collected by the State of Florida and allocated based on a formula that considers population, sales tax collections and the relative ability to raise revenue. The fiscal year 2014 projection is \$1,574,907 based on trend analysis and state forecasts.

Federal and State Grants

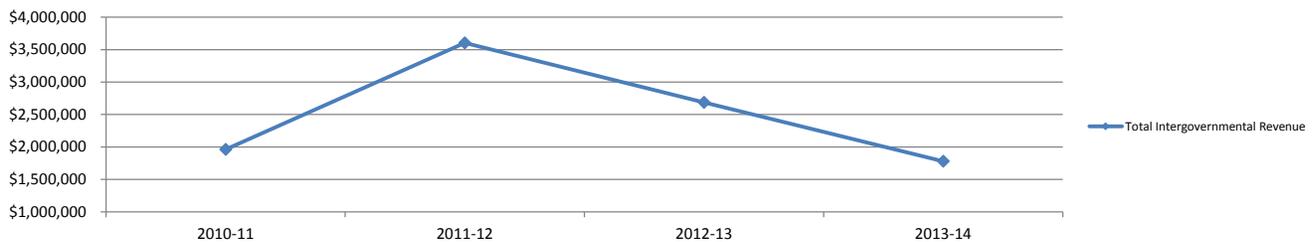
The City expects to receive \$58,309 in state and federal grants for various general fund programs. Agencies involved include, US Department of Justice and the Department of Community Affairs. These were estimated based on the new grants awarded and agreement executed.

Other State Funding

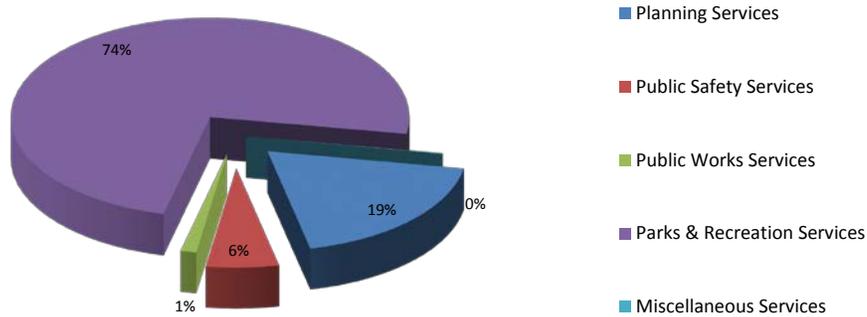
Other State Funding includes LAP agreements with other State agencies for the maintenance of the part of the State Highway System within the limits of the City including traffic signals, roadway, roadside areas, and median strips. Also included is the State of Florida's contribution to the Firefighter's Supplemental Compensation Fund.

History of Revenues

Intergovernmental Revenue



CHARGES FOR SERVICES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Planning Services	\$ 89,974	\$ 108,456	\$ 141,428	\$ 92,573	-34.54%
Public Safety Services	25,807	21,440	29,281	29,121	-0.55%
Public Works Services	300	2,033	600	6,309	951.50%
Parks & Recreation Services	407,586	368,113	380,550	364,725	-4.16%
Miscellaneous Services	312	302	331	378	14.20%
Total Charges for Services	\$ 523,979	\$ 500,344	\$ 552,191	\$ 493,106	-10.70%



Management Discussion

General Government

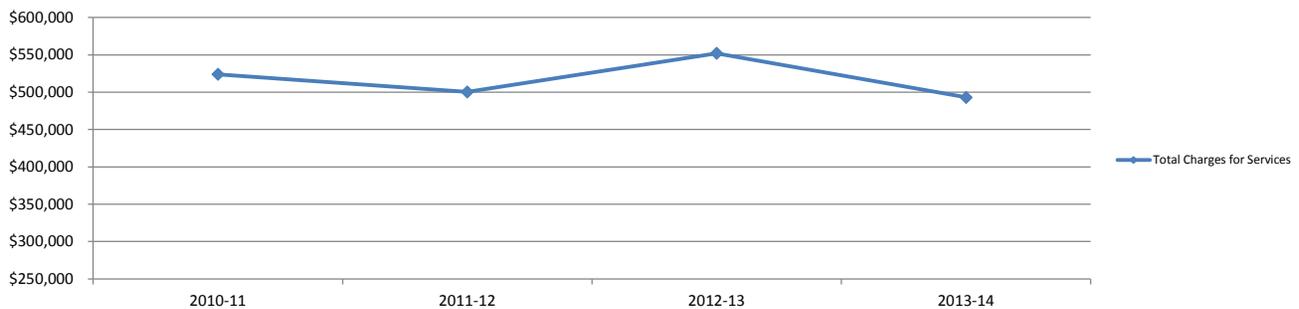
The main component of this category of revenue is development services fees for planning and zoning activities. Fees are charged for funeral escorts, fingerprinting, CPR training, garage sale permits and pet licenses. These revenues represent an insignificant portion of total revenues.

Recreation

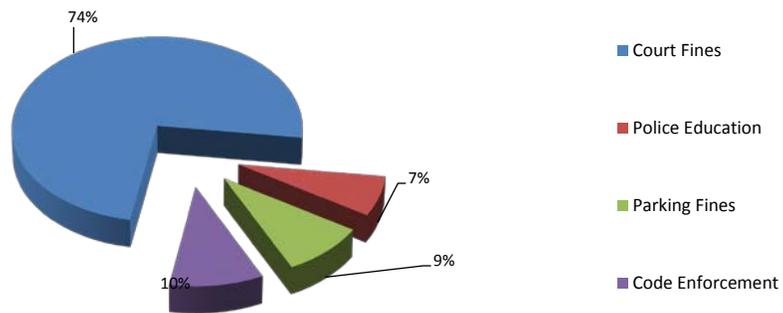
User fees for participants in various classes and sport related activities offered by the Recreation Department are the major source of revenue. This also includes the Summer Fun and school break programs for youth. These fees generally cover all direct costs of running these programs and are estimated based on historical trends.

History of Revenues

Charges for Services



FINES & FORFEITURES	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Court Fines	\$ 49,298	\$ 31,974	\$ 33,382	\$ 35,000	4.85%
Police Education	4,184	3,177	4,550	3,208	-29.49%
Parking Fines	7,980	4,200	5,475	4,242	-22.52%
Code Enforcement	7,150	7,114	2,150	4,687	118.00%
Total Fines & Forfeitures	\$ 68,612	\$ 46,465	\$ 45,556	\$ 47,137	3.47%



Management Discussion

Court Fines

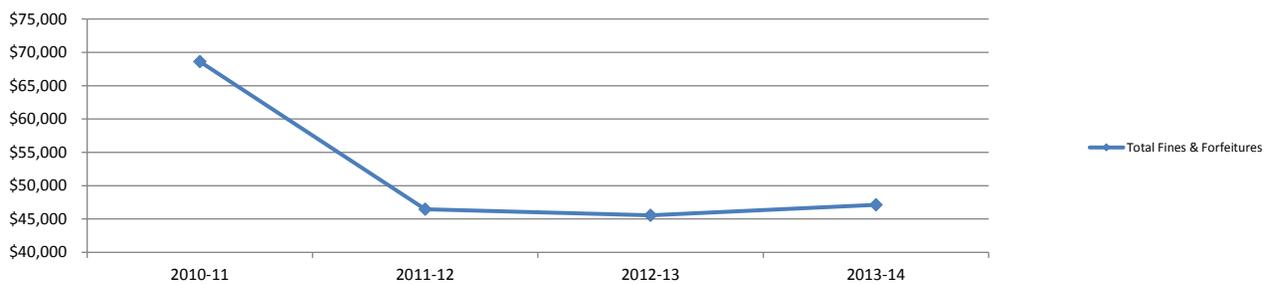
This revenue is the result of fines and penalties imposed by the court system for crimes and parking violations committed in New Smyrna Beach.

Police Education

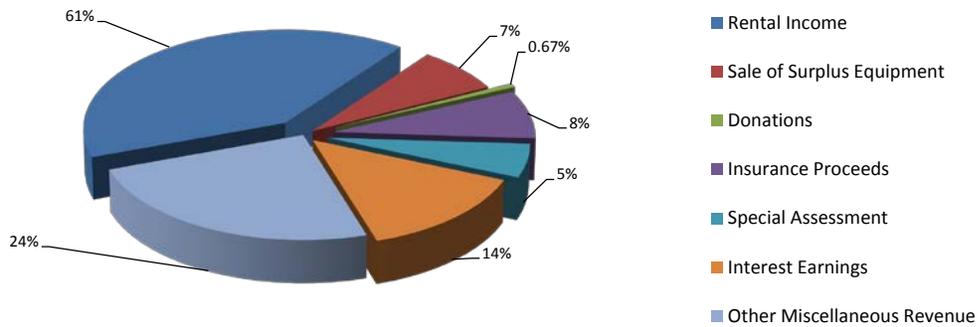
This revenue is derived from a \$2 assessment on all moving traffic violations. The use of this revenue is restricted to police education expenses.

History of Revenues

Fines & Forfeitures



MISCELLANEOUS REVENUE	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Rental Income	\$ 71,167	\$ 84,862	\$ 93,236	\$ 82,581	-11.43%
Sale of Surplus Equipment	43,481	8,003	-	15,000	N/A
Donations	79	17,100	14,768	1,370	-90.72%
Insurance Proceeds	65,378	27,873	11,422	15,823	38.53%
Special Assessment	21,610	11,102	36,166	11,000	-69.58%
Interest Earnings	42,526	25,250	24,124	28,000	16.07%
Other Miscellaneous Revenue	54,786	51,093	48,896	49,244	0.71%
Total Miscellaneous Revenue	\$ 299,027	\$ 225,284	\$ 228,612	\$ 203,018	-11.20%

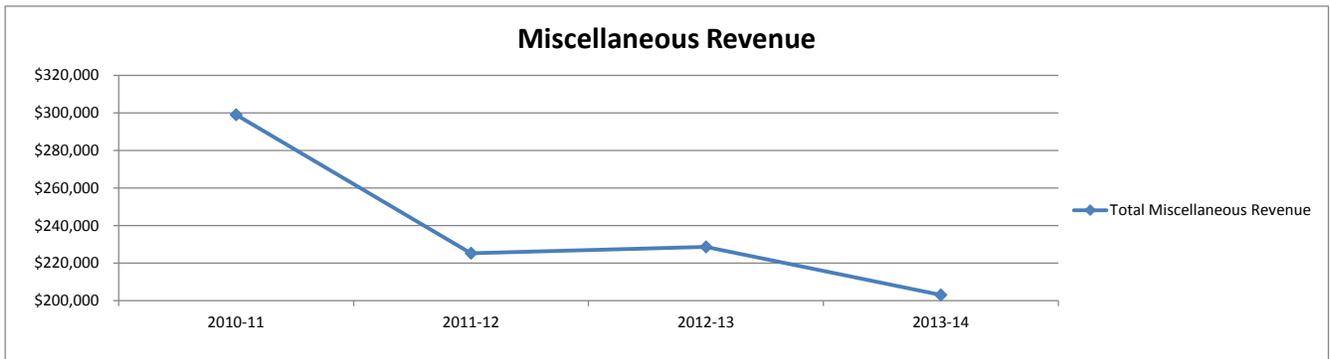


Management Discussion

MISCELLANEOUS

Miscellaneous income includes any income that is not in one of the other categories and primarily consists of rental income from various city facilities, insurance proceeds and donations.

History of Revenues



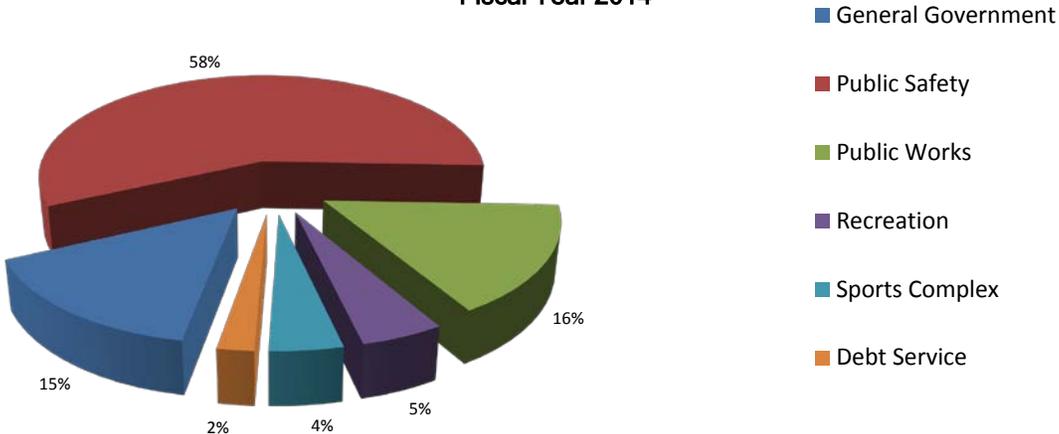
City of New Smyrna Beach, Florida
GENERAL FUND

GENERAL FUND SUMMARY DEPARTMENT BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
General Government	\$ 2,892,960	\$ 4,642,823	\$ 3,614,356	\$ 2,779,038	-23.11%
Public Safety	11,377,416	10,670,066	10,476,958	10,490,994	0.13%
Public Works	2,942,573	2,561,933	2,903,671	2,894,175	-0.33%
Recreation	927,245	1,033,535	832,594	889,347	6.82%
Sports Complex	475,026	539,644	913,202	782,267	-14.34%
Debt Service	410,255	410,211	408,347	389,981	-4.50%
Transfers	<u>3,491,581</u>	<u>610,588</u>	<u>608,791</u>	<u>605,225</u>	<u>-0.59%</u>
Total Budget	\$ 22,517,057	\$ 20,468,799	\$ 19,757,919	\$ 18,831,027	-4.69%

GENERAL FUND SUMMARY CATEGORY BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 12,564,505	\$ 12,795,129	\$ 12,686,379	\$ 12,931,881	1.94%
Operating Expenditures	4,770,707	3,926,597	4,309,983	4,216,928	-2.16%
Capital Outlay	1,280,009	2,726,274	1,744,419	687,012	-60.62%
Debt Service	410,255	410,211	408,347	389,981	-4.50%
Transfers	<u>3,491,581</u>	<u>610,588</u>	<u>608,791</u>	<u>605,225</u>	<u>-0.59%</u>
Total Budget	\$ 22,517,057	\$ 20,468,799	\$ 19,757,919	\$ 18,831,027	-4.69%

GENERAL FUND SUMMARY STAFFING - FTEs	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
General Government	29.00	30.00	30.75	31.75	1.00
Public Safety	102.00	96.50	95.25	95.25	0.00
Public Works	33.00	34.00	33.00	33.00	0.00
Recreation	9.00	10.00	9.00	9.00	0.00
Sports Complex	<u>3.00</u>	<u>3.00</u>	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>
Total Staffing	176.00	173.50	173.00	174.00	1.00

**General Fund Expenditure Summary
Fiscal Year 2014**



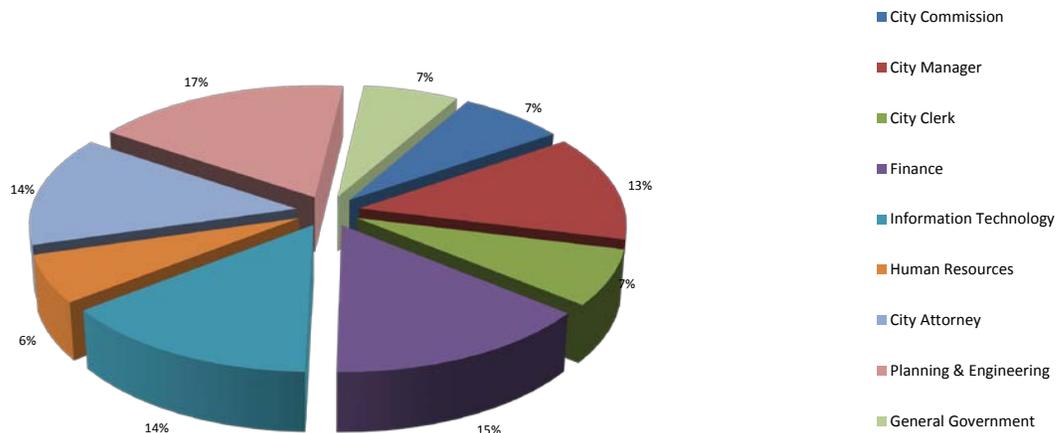
City of New Smyrna Beach, Florida
GENERAL FUND
GENERAL GOVERNMENT

GENERAL GOVERNMENT SUMMARY CATEGORY BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 2,049,481	\$ 2,118,231	\$ 2,261,262	\$ 2,455,738	8.60%
Operating Expenses	936,444	1,078,907	1,111,691	1,012,325	-8.94%
Capital Outlay	411,820	2,250,694	1,123,965	268,774	-76.09%
Debt Service	410,255	410,211	408,347	389,981	-4.50%
Transfers	3,491,581	610,588	608,791	605,225	-0.59%
Indirect Cost Allocation	(504,784)	(805,008)	(882,561)	(957,799)	8.52%
Total Budget	\$ 6,794,796	\$ 5,663,622	\$ 4,631,494	\$ 3,774,244	-18.51%

GENERAL GOVERNMENT EXPENDITURE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
City Commission	\$ 186,290	\$ 193,915	\$ 214,762	\$ 227,850	6.09%
City Manager	389,235	367,286	404,005	421,682	4.38%
City Clerk	188,546	208,664	249,933	221,695	-11.30%
Finance	368,682	355,694	427,473	460,086	7.63%
Information Technology	266,145	291,058	385,082	450,163	16.90%
Human Resources	140,604	163,266	209,528	189,316	-9.65%
City Attorney	400,951	394,443	423,652	439,654	3.78%
Planning & Engineering	475,673	468,265	537,276	552,597	2.85%
General Government	887,090	2,610,443	1,170,992	205,976	-82.41%
Transfers	3,491,581	610,588	608,791	605,225	-0.59%
Total Budget	\$ 6,794,796	\$ 5,663,622	\$ 4,631,494	\$ 3,774,244	-18.51%

GENERAL GOVERNMENT SUMMARY STAFFING - FTEs	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
City Commission	5.00	5.00	5.00	5.00	0.00
City Manager	3.00	3.00	3.00	3.00	0.00
City Clerk	2.00	2.00	2.00	2.00	0.00
Finance	5.50	6.00	6.75	6.75	0.00
Information Technology	2.00	3.00	3.00	4.00	1.00
Human Resources	2.00	2.00	2.00	2.00	0.00
City Attorney	2.50	2.50	2.50	2.50	0.00
Planning & Engineering	<u>7.00</u>	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	<u>0.00</u>
Total Staffing	29.00	30.00	30.75	31.75	1.00

General Government Expenditure Summary
Fiscal Year 2014





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Enhance, Protect, and Sustain our Communities while being good stewards of our resources.

2013 Accomplishments

Central Beach Stormwater Mitigation Project Phase III...

New Smyrna Beach is soon to realize a long-range goal of greatly enhanced flood protection for vulnerable residents and businesses that occupy our Central Beach area. The third and largest project arising from the need for flood control, the Central Beach Stormwater Mitigation Project Phase III, is planned to be under construction by 2014. This \$5.04 million project is expected to take two years to construct. Funding for this project is from a recently approved FEMA Grant (75%) and a \$1.26 million match from the City of New Smyrna Beach Stormwater Utility Fund. The project scope is being revised to attain project completion within the project budget.

Central Fire Station

Bid for this final project in the series of four new stations funded by voter approved bonds was awarded in February 2013. The station is located across from the West Canal Gateway on the south side of State Road 44 and construction is underway.

Esther Park

Funded by Volusia County and the City of New Smyrna Beach through the NSB CRA, the State of Florida DEP, and the City's Stormwater and General Funds; Esther Street Beach Park promises to be a source of community pride for years to come. Opened in the spring of 2013, the park features a new seawall, boardwalk, beach volleyball court, restrooms, seven picnic pavilions, a tot lot, concrete paved parking, educational kiosks, and pet stations.

Fairmont/Westwood

Conceived as a drainage project from the Islesboro Master Study, the total construction cost of this project was \$390,427 paid in part by paving assessments as well as the City's Stormwater Fund.

Flagler Boardwalk/ Restrooms

The Flagler Avenue Boardwalk Park Project was initiated in October 2011 and included the repair of an existing seawall and pavilion, a brick courtyard with new stainless steel railing, construction of a new restroom building and showers, and parking lot enhancements. Landscaping, an irrigation system, and turtle protection compliant lighting also were installed.

Multi-Use Trail

A 2.2 mile pedestrian and non-motorized recreation trail from West Pine Street to Sugar Mill Drive will utilize an existing utility corridor for its location. The project has \$1.069 million in grant monies from the State of Florida and Volusia County ECHO grant and was bid out in the summer of 2013; the bids were rejected in October 2013 when the low bid was incorrect.

2013 Accomplishments (Continued)

Riverside Park

New Smyrna Beach welcomed an enhanced Riverside Park on the Intracoastal Waterway, complete with a refurbished seawall, floating handicapped accessible boat dock, fishing piers and new historic styled lighting. Construction costs for this project were \$936,424. The project was funded by Volusia County and the City through the City's Community Redevelopment Agency and a grant from the Florida Inland Navigation District.

SR 44 Gateways at I-95 and Canal

The welcoming spirit of New Smyrna Beach has given rise to two new gateway features befitting of the home and vacation destination loved by so many. Federal Stimulus Grant Funds totaling \$1.4 million brought the creative handiwork of local landscape architects, landscapers, and metalwork artisans to life on State Road 44 at I-95, and Canal Street.

Swoope Boat Ramp

At a total projected cost of \$1.5 million shared by Florida Inland Navigation District, Volusia County, Florida Fish and Wildlife, and the City of New Smyrna Beach, the City will soon have an alternative boat launching area to access the Indian River and the Atlantic Ocean. Bids were solicited and awarded which is underway.

Washington Street Streetscape

Construction of the much anticipated Washington Street Streetscape Project had a completion date of June 2013. The Washington Street Streetscape Construction Project is from N. Myrtle Avenue to US1, and includes reconstruction of the roadway with curbing, reconstruction of the stormwater system, five foot sidewalks on both sides of the street, improvements within the Florida East Coast Railway right-of-way, decorative streetlights, landscaping, and irrigation.

OPERATING BUDGET COMPARISON

CITY COMMISSION BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 161,977	\$ 165,923	\$ 184,753	\$ 206,422	11.73%
Operating Expenses	<u>24,312</u>	<u>27,992</u>	<u>30,009</u>	<u>21,428</u>	<u>-28.59%</u>
Total Budget	\$ 186,290	\$ 193,915	\$ 214,762	\$ 227,850	6.09%

CITY COMMISSION STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Mayor	46A	1.00	1.00	1.00	1.00	0.00
Commissioner	46B	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>
Total Staffing		5.00	5.00	5.00	5.00	0.00

FY2013-2014 Strategic Issues

Below is a list of FY 2013-2014 Strategic Issues. For a detailed breakdown of these items, please scroll to the end of Strategic Issue No. 5 and click the hyperlink [Goals and Strategic Issues](#).

- **Strategic Issue No. 1 – Goal - Address Infrastructure/Long-Range CIP**
- **Strategic Issue No. 2 – Goal - Continue Annexation Strategies**
- **Strategic Issue No. 3 – Goal - Update/Establish a Community Vision**
- **Strategic Issue No. 4 – Goal - Expand Economic Development Efforts**
- **Strategic Issues No. 5 – Goal – Expand Community Engagement Efforts**

Click hyperlink for detailed [Goals and Strategic Issues](#)

CITY MANAGER

To implement the City Commission’s strategic vision for the City “an attractive City offering exceptional opportunities for her citizens and lifestyles that embrace an enhanced quality of life”

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Number of City employees per 1,000 pop.	NA	9.46	9.58	9.58
Percent of City-wide operating budget (decrease) increase over prior year	NA	(.41%)	(8%)	(4.6%)
Percent of (decrease)increase in General Fund Millage rate	NA	0%	(1%)	+3.8%
Percent below rollback rate	NA	(13.3%)	0%	+5.85%

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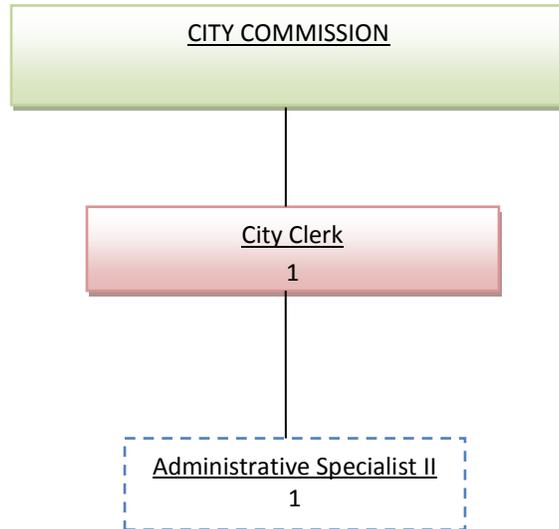
Click hyperlink for detailed [Goals and Strategic Issues](#)

OPERATING BUDGET COMPARISON

CITY MANAGER BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 375,281	\$ 351,506	\$ 378,745	\$ 399,621	5.51%
Operating Expenses	13,954	15,780	25,260	22,061	-12.67%
Total Budget	\$ 389,235	\$ 367,286	\$ 404,005	\$ 421,682	4.38%

CITY MANAGER STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
City Manager	45A	1.00	1.00	1.00	1.00	0.00
Assistant City Manager/Operatio	44A	1.00	1.00	1.00	1.00	0.00
Executive Assistant	14A	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Staffing		3.00	3.00	3.00	3.00	0.00

**City of New Smyrna Beach, Florida
City Clerk's Office Organizational Chart**



CITY CLERK

The City Clerk's Office serves as the information source for the citizens of New Smyrna Beach as well as the departments within our municipal organization. Within the scope of this mission, the City Clerk's Department performs three vital core functions – Administering the Legislative Process, Facilitating Public Participation in Governmental Processes and Protecting and Managing the Public Record.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Projected	FY 13-14 Projected
Percentage of Agendas completed 4 days before the Commission Meeting		100	100	100
Percentage of Public Records Requests handled within 72 hours		90	90	95
Number of documents scanned and maintained electronically annually		26,830	26,186	30,000
Number of supplements to the City's code of ordinances		1	2	2
Percentage of agendas distributed in a timely manner		100	100	100

2013 Accomplishments

- ✓ Published agendas for 39 City Commission meetings, and authored and gained City Commission approval of minutes for 38 City Commission meetings.
- ✓ Successfully administered a primary and a general election, which resulted in the re-election of the Mayor and election of new Commissioners for Zones 3 and 4.
- ✓ Successfully transitioned the City Commission from paper agendas to paperless agendas through the implementation of new software and issuance of I Pads to elected and appointed officials.
- ✓ Successfully implemented a new paperless agenda management process, which resulted in a more streamlined process for City staff, and improved the overall transparency of the legislative and agenda management processes for both the public and City Commission.
- ✓ Successfully supported City Commission initiatives by providing legislative and administrative support for the newly established Youth Council.
- ✓ Processed approximately 400 requests for public records/information.
- ✓ Assisted numerous citizens with inquiries regarding City services and opportunities.
- ✓ Processed approximately 157 requests for records retrieval from Iron Mountain, Inc.
- ✓ Coordinated the shipment and storage of approximately 6,038 cubic feet of records at Iron Mountain, Inc.
- ✓ Continued to assist in the management of the City website by managing the City Commission, City Clerk and Boards and Commissions portions of the website, as well as contributing to the quarterly newsletter.

Goals and Objectives

1. Continue to coordinate City Commission/Board agenda processes & document City Commission actions efficiently, effectively and timely.
2. Continue to provide exceptional customer service to citizens, employees and public/private officials alike.
3. Continue to professionally, timely and accurately research, coordinate and respond to requests for public records and/or information.
4. Preserve the integrity of official City records by implementing measures to accurately archive at least 25,000 documents into the Laserfiche automated records management system.
5. Continue to review internal measures and controls necessary to allow for the internal storage and accountability of those City records more commonly utilized and sensitive for the operations of the City by the use of existing resources.
6. Aggressively identify those records meeting statutory requirements for destruction and properly take necessary steps to destroy such records using the most cost effective means available.
7. Support proposed enhancements to the City's official website to seek improvements to how the public is informed of local government activities, meetings, etc.
8. Proactively and aggressively seek more cost effective measures to meet the statutory requirements for public notification of public hearings and other public meetings/ actions through newspapers of general circulation.
9. More effectively manage the process for updating of *City Codes* and *Land Development Regulations* by implementing a process to keep customers informed of all ordinances adopted, but pending official codification.
10. Research the effectiveness of current City Boards and Commissions and make appropriate recommendations as to future needs of the City.
11. More effectively address budgetary discrepancies in order to appropriately distribute funding responsibilities for services to the City department responsible for the expenditure in order to more accurately account for expenditures.
12. Manage, communicate and administer the 2014 City Election Cycle for the seats of Mayor and Zones 1 and 2 Commissioner. The 2014 General Election will be conducted Tuesday, November 4, 2014.

CITY CLERK - 51202

OPERATING BUDGET COMPARISON

CITY CLERK BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 93,367	\$ 98,748	\$ 114,750	\$ 115,585	0.73%
Operating Expenses	95,179	109,915	126,183	106,110	-15.91%
	-	-	9,000	-	-100.00%
Total Budget	\$ 188,546	\$ 208,664	\$ 249,933	\$ 221,695	-11.30%

CITY CLERK STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
City Clerk	27B	1.00	1.00	1.00	1.00	0.00
Administrative Specialist II	10B	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Staffing		2.00	2.00	2.00	2.00	0.00

Management Discussion - Changes in Services & Budget Variations

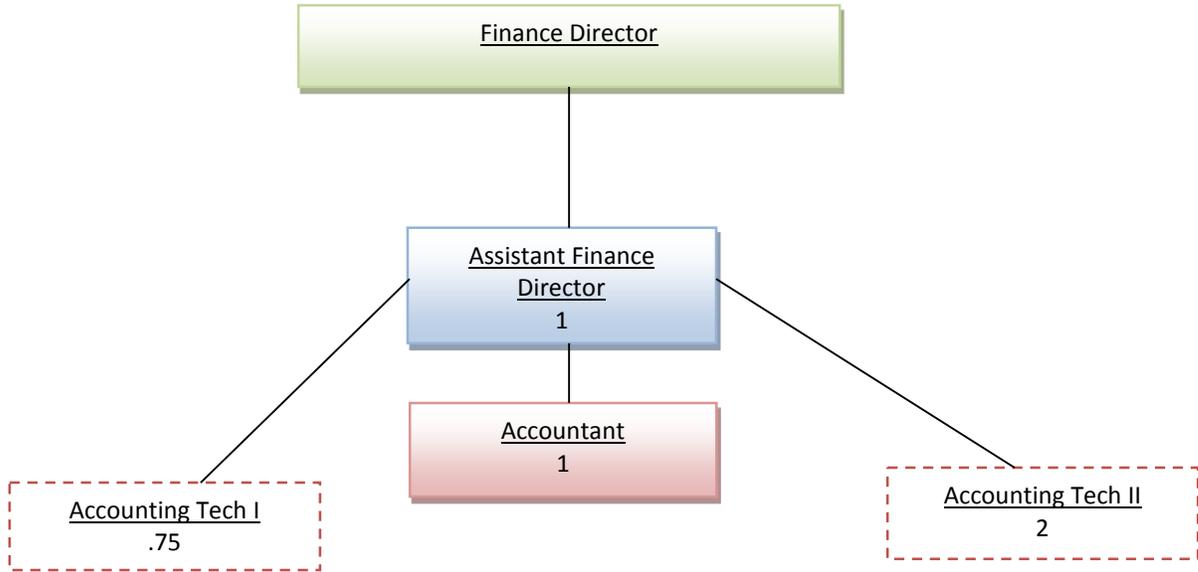
- ✓ The City Clerk function of the City continues to perform with no personnel resources other than the City Clerk and an Administrative Specialist II (which also supports the City Manager and Human Resources Departments). The lack of a Deputy/Assistant City Clerk and Records Management Supervisor/Specialist continues to adversely affect efforts to meet established State of Florida guidelines for records management compliance. In spite of such impacts on overall departmental effectiveness, FY 2013/2014 hopes to bring improvements to services provided by the City Clerk’s Office to its customers. Changes to current operational practices are designed to improve accountability of taxpayer funds and are outlined below.

- ✓ Current and past budgets revealed sole responsibility for newspaper advertising and records storage costs being that of the City Clerk’s Department. FY 2013/2014 will see changes in accountability for such services as a plan will be developed and implemented to charge using departments for services provided for and funded by the City Clerk’s Office. These changes will better account for taxpayer funds by identifying those users responsible for its expenditure.

- ✓ FY 2013/2014 will continue the process of utilizing a paperless agenda management process to better streamline the legislative process regarding the review, approval and publishing of City Commission meeting agenda packets. Other improvements to the legislative processes of the City will include possible upgrades to the technology currently utilized in the City Hall Commission Chamber by improving existing audio equipment and the research into possible future video equipment installation in order to one day provide the public the opportunity to both view and listen to City meetings on television.

- ✓ It is proposed that the City Clerk’s Office relocate within City Hall. A second move in the last three years should result in an overall increase of square footage available for internal records storage, improved records reviewing areas and improved customer service abilities, thus enhancing the overall effectiveness of the City Clerk function for both the citizenry and governmental entities the City Clerk’s Office works with on a daily basis.

City of New Smyrna Beach, Florida
Finance Department Organizational Chart



The mission of the Finance Department is to responsibly manage the financial affairs of the City by providing efficient internal services, careful investment and debt management, sound financial leadership and professional and courteous support services to other City Departments and the public.

Performance Indicators	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
GFOA “Certificate of Achievement for Excellence in Financial Reporting”	✓	✓	✓
GFOA “Distinguished Budget Presentation Award”	✓	✓	✓
Percent of tenants in compliance with lease agreements	94%	95%	95%
Number of renewal business tax receipts issued	1713	1790	1897*

* Previously business owners were issued one business tax receipt no matter how many types/categories per owner. Beginning in FY2013, owners now receive a separate business tax receipt for each business type/category

Accomplishments

- ✓ Attained second GFOA “Distinguished Budget Presentation Award” for the FY2012-13 Budget
- ✓ First time financial statements prepared in-house.

Goals & Objectives

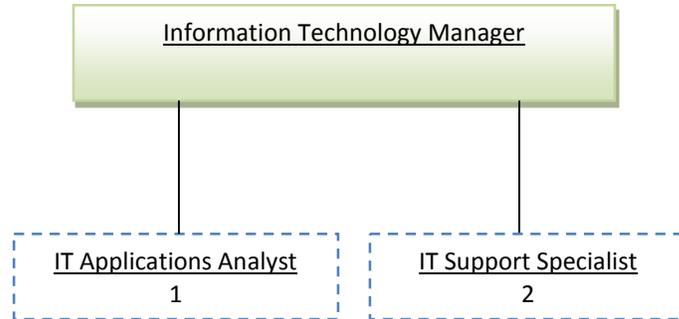
- ✓ Renew Banking Services through RFP process
- ✓ Adopted Investment Policy.
- ✓ Send Finance Department employees to training for continuing education on financial system training.
- ✓ Hold citywide employee training classes to improve the efficiency in utilizing the financial system software.
- ✓ Hold citywide employee training classes on finance department policies and procedures.
- ✓ Document Uniform Accounting Policies and Procedures currently in place.
- ✓ Phase remaining departments into benchmarking program.

OPERATING BUDGET COMPARISON

FINANCE BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 329,356	\$ 312,684	\$ 378,740	\$ 418,441	10.48%
Operating Expenses	39,327	43,010	48,733	41,645	-14.55%
Capital Outlay	-	-	-	-	N/A
Total Budget	\$ 368,682	\$ 355,694	\$ 427,473	\$ 460,086	7.63%

FINANCE STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Finance Director	40A	1.00	1.00	1.00	1.00	0.00
Assistant Finance Director	23B	1.00	1.00	1.00	1.00	0.00
Accountant	20G	0.75	0.75	1.00	1.00	0.00
Grant Coordinator	18F	0.00	0.50	1.00	1.00	0.00
Purchasing Coordinator		0.00	0.00	0.00	0.00	0.00
Accounting Tech III	12I	0.00	0.00	0.00	0.00	0.00
Accounting Tech II	11G	1.00	1.00	1.00	2.00	1.00
Accounting Tech I	10H	1.75	1.75	1.75	0.75	(1.00)
Intern	05I	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Staffing		5.50	6.00	6.75	6.75	0.00

**City of New Smyrna Beach, Florida
Information Technology Organizational Chart**



INFORMATION TECHNOLOGY

The Information Technology Services Department will provide easy to use and secure information processing with reliable communications networks that increase the efficiency and effectiveness of the City of New Smyrna Beach employees that support our entire community.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Total number of workstations (FBCIT001)		300	350	350
Operating Cost (FBC IT002)		\$338,537	\$459,648	483,740
Operating Cost per workstation (FBC IT008)		\$1,128	\$1,313	\$1,382
Percent Operating budget attributed to IT services(FBC IT010)		.59%	1.05%	1.10%
Number of employees attending computer training class		1	2	2
Number of major projects completed		8	44	7
Percentage of computer work orders completed		96%	98%	100%
Percentage of telephone work orders completed		100%	100%	100%
Percentage of major projects completed		40%	98%	100%

2013 Accomplishments

- ü Completed City wide / multi department implementation of Munis ERP solution and Munis TCM solution
- ü Upgrade of City wide Munis ERP and Munis TCM from version 9.1 to 10.3 (full version upgrade).
- ü Completed Munis Self Service citizen / contractor portal.
- ü Complete redesign and implementation of City backup strategy.
- ü Migration of City mobile phones and mobile data solutions from Sprint to ATT hardware.
- ü Installation and configuration of VMware vSphere 5.1 virtualization solution.
- ü Virtualization and consolidation of all old servers at City Hall data center on stand-alone ESXi 5.1 host.
- ü Installation and configuration of iSCSI SAN for City Data.
- ü Complete re-configuration of iSCSI SAN for PD Data.
- ü Upgrade existing domain/forest from Server 2003 to Server 2008 R2.
- ü Implementation of Microsoft WSUS and full windows update of all workstations.
- ü Implementation of new x64 bit print servers and reconfiguration and renaming of all network printers.
- ü Initial upgrade of workstation hardware and software (parks and rec, building dept., and finance completed).
- ü Implementation / configuration of Cisco Emergency Responder VOIP solution.
- ü Replacement of 19 patrol vehicle mobile data terminals to new hardware & OS.
- ü Migration of patrol vehicle MDT's to County Tiburon copperfire RMS system.
- ü Implemented SNMP server.
- ü Nomenclature and rename of all City network devices.
- ü Begin implementation of City wide security plan.

2013 Accomplishments (continued)

- ü Completed upgrade of antiquated 2003 Exchange to Exchange 2010.
- ü Log and Event Manager implementation
- ü Installation and configuration of Microsoft Hyper-V cluster, Microsoft System Center Virtual Machine Manager 2012 SP1, and Microsoft System Center Configuration Manager 2012 SP1.
- ü Migrated antivirus solution to Microsoft end point protection.
- ü Initial implementation of City wide Wi-Fi solution.
- ü Implemented Information Technology work order system.
- ü Completed reconfiguration and rewire of server racks in PD datacenter.
- ü Replaced and re-configured Club Profit POS server, database solutions, and Point of Sale solutions at Municipal golf course.
- ü Installed and configured secondary Point of Sale terminal at Municipal golf course.
- ü Designed and implemented a DR strategy / plan for server and databases for POS at municipal golf course.
- ü Implement SiteMinder fuel depot solution at Municipal airport.
- ü Secure Wi-Fi solution and Cisco ASA in commission chambers (security initiative).
- ü Replaced monitor in commissions chambers with newer 16x9 22 inch monitors.
- ü Implemented training streaming media server for PD.
- ü Implemented “Board Docs Pro” digital agenda and digital workflow solution for city commission.
- ü Completed upgrade of (5) city Cisco VOIP servers from old 7.0 operating system to latest version 9.1.
- ü Upgraded all firmware on Cisco VOIP desk phones to latest version.
- ü Implemented Outlook Anywhere solution for PD patrol laptops to utilize after migration to county RMS.
- ü Completed approximately 70% of city website redesign.

Goals & Objectives 2014

1. Migration of email services to Microsoft Office 365.
Objective: To provide a cloud based DR solution for email and implement additional enterprise services.
2. Upgrade existing domain from Server 2008 R2 to Server 2012 domain.
Objective: Implement better security and newer network services.
3. Begin migration from distributed database model to centralized cluster model.
Objective: Implement better security, ease of management, better DR.
4. Continue upgrading 8-10 year old workstations to more current hardware.
Objective: Replace antiquated and problematic equipment.
5. Continue rollout of Municipal Wi-Fi.
Objective: Provide wireless City services to new age mobile devices at more City locations.
6. Complete Re-design of City website.
Objective: Create a more informative, easier to navigate website for citizens.
7. Implement citizen engagement solutions.
Objective: Provide commissioners and managers with additional citizen information and data.

INFORMATION TECHNOLOGY – 51302

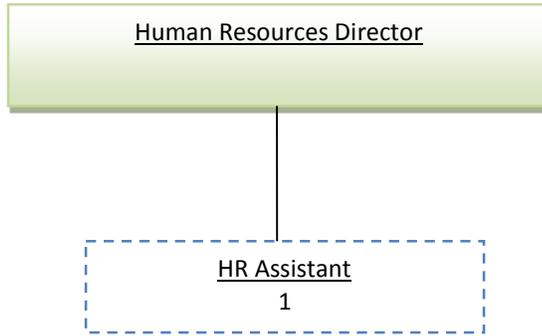
OPERATING BUDGET COMPARISON

INFORMATION TECHNOLOGY BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 147,840	\$ 137,765	\$ 129,018	\$ 218,579	69.42%
Operating Expenses	58,142	124,312	164,233	138,844	-15.46%
Capital Outlay	<u>60,163</u>	<u>28,981</u>	<u>91,832</u>	<u>92,740</u>	<u>0.99%</u>
Total Budget	\$ 266,145	\$ 291,058	\$ 385,082	\$ 450,163	16.90%

INFORMATION TECHNOLOGY STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Information Technology Dir.	20F	0.00	1.00	1.00	1.00	0.00
IT Applications Analyst	20J	0.00	1.00	1.00	1.00	0.00
Programmer/Analyst	19G	1.00	0.00	0.00	0.00	0.00
IT Support Specialist	18G	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>
Total Staffing		2.00	3.00	3.00	4.00	1.00

1 IT support specialist added

City of New Smyrna Beach, Florida
Human Resources Organizational Chart



HUMAN RESOURCES

The mission of the Human Resource Department is to provide quality services and support in recruitment and selection, training, employee relations, labor relations, benefits, compensation and safety to promote the development and retention of its employees to ensure constituents satisfaction.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Total Number of FTEs (Labor Force) HR001		214.5	219.25	219.25
Total operating expenditures for expenditures for government HR002	\$134,424,115	\$32,590,232	\$35,143,547	\$35,054,461
Total employee compensation (salary and overtime) HR011	42,188,376	9,521,549	9,650,904	9,849,779
Total employee compensation (including benefits) HR012	59,275,375	15,758,205	15,750,488	15,949,057
Total Retirement Contribution (Labor Force) HR013	8,945,745	2,606,748	2,602,332	2,778,859
Police		872,124	816,370	878,273
Fire		1,366,560	1,356,312	1,400,516
Florida Retirement System		58,772	79,993	132,919
Defined Contribution		309,292	349,657	367,151
Number of employees receiving tuition reimbursement (Labor Force) HR014	34.43	12	10	TBD
Percent government expenditures devoted to HR (Labor Force) HR031	.73	.0006	.0006	TBD
Sick hours per FTE HR042	72	180	159	TBD
Average number of Vacancies HR043	58	18	13	TBD
Total labor costs for contracted services and labor HR045	\$7,496,511	151,986	184,022	TBD
Health benefit payments per employee (employer-paid) HR046	\$5,950	\$16,615	\$20,824	TBD
Health benefit payments per retiree (employer-paid) HR047	\$2,414	15,546	15,546	TBD
Worker's Compensation Experience Ratio		.56	.70	TBD

2013 Accomplishments

- √ Negotiated contract agreements with IAFF, Teamsters, and LIUNA
- √ Modified Benefit Programs
- √ Coordinated Annual Employee Awards Banquet
- √ Issued Monthly Employee Newsletter
- √ Participated in Countywide Food Drive collecting 8,886 lbs of food
- √ Increased United Way Campaign Carnival participation resulting in a 159% overall increase in donations
- √ Facilitated the recruitment of new Police Chief
- √ Organized three Annual EAP Seminars
- √ Introduction & Training on New Evaluation Forms

Goals & Objectives

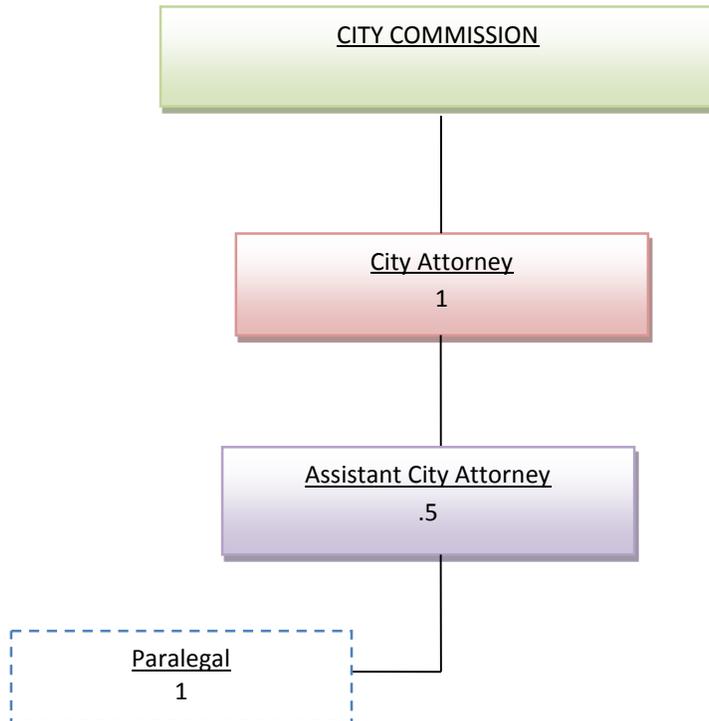
1. Improve the efficiency and effectiveness of human resources
2. Utilize technology to enhance services, communications and productivity
 - Revision of Policy & Procedures
 - Addition of MUNIS Applicant Tracking and Employee Portal modules
 - Paperless Open Enrollment
3. Maintain sound policies to ensure compliance with employment and manage labor costs
4. Create an environment which will enhance the harmony of our workforce
 - Participate with the Employee Activities Group to identify programs and activities for employee participation throughout the fiscal year, such as, United Way, Food Drive and Cubs game
 - Negotiate contract agreements with IAFF, Teamsters, and LIUNA
 - Organize Annual Benefit Fair to include Health Fair vendors September 2013
 - Coordinate Annual Employee Recognition Awards Banquet February 2014
5. Three Annual EAP Trainings – Safety, Harassment and Diversity
6. Worker’s Compensation and New Employee physicals to Edgewater
7. Provide Employee Benefit Statement

OPERATING BUDGET COMPARISON

HUMAN RESOURCES BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 135,069	\$ 156,561	\$ 165,076	\$ 171,441	3.86%
Operating Expenses	<u>5,535</u>	<u>6,704</u>	<u>44,452</u>	<u>17,875</u>	<u>-59.79%</u>
Total Budget	\$ 140,604	\$ 163,266	\$ 209,528	\$ 189,316	-9.65%

HUMAN RESOURCES STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Human Resources Director	34C	1.00	1.00	1.00	1.00	0.00
HR Assistant	13G	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Staffing		2.00	2.00	2.00	2.00	0.00

**City of New Smyrna Beach, Florida
City Attorney's Office Organizational Chart**



CITY ATTORNEY

“To provide legal implementation of the goals and policies set by the City Commission. To represent and counsel the City Commission, appointed boards, City Manager, other officers and employees in their functions.”

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Number of ordinances and resolutions processed		120/35	215/33	215/40
Number of lease agreements processed		12	12	15
Number of forfeiture cases processed		25	30	30
Number of Claims processed		80	95	95
Number of contracts drafted/processed		20	30	35

Accomplishments

- ü Continued on-site availability for the practice of preventative law.

Goals & Objectives

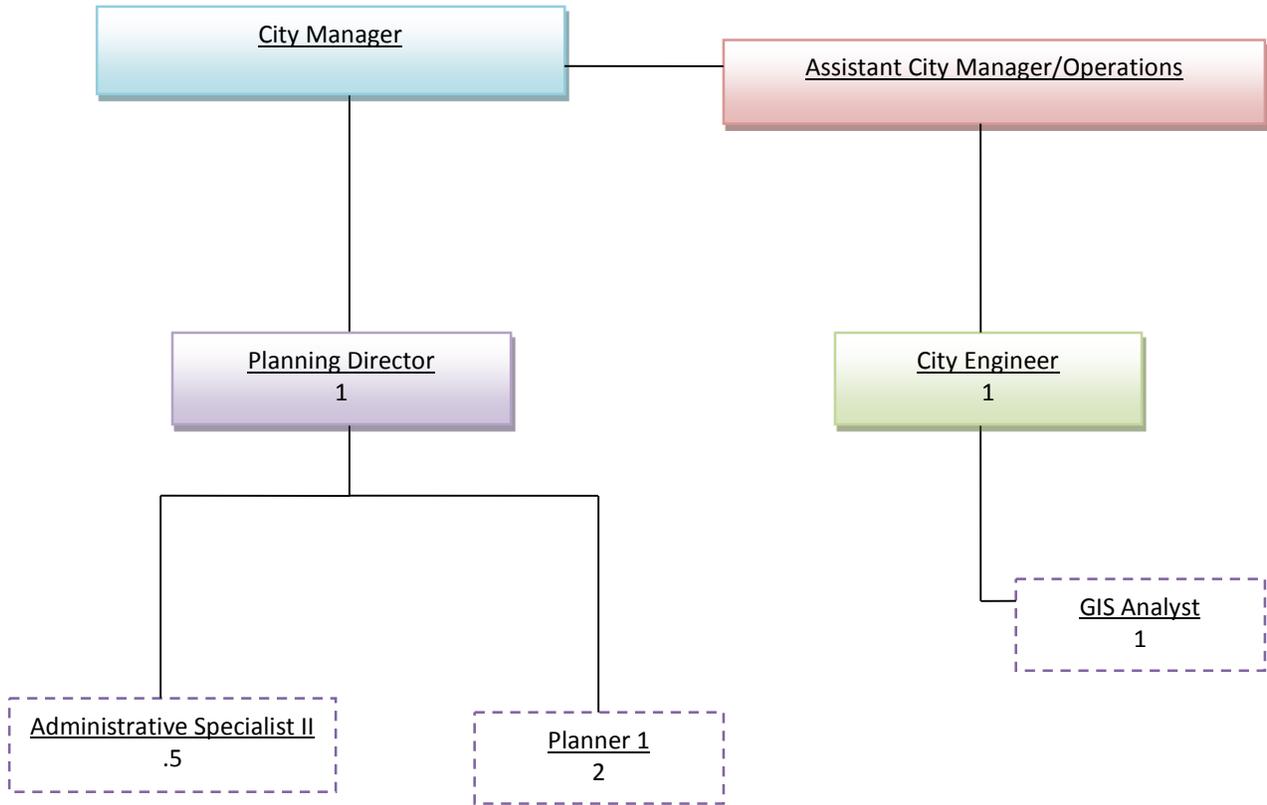
1. On an annual basis this office participates in the formulation of 32 regular and additional special City Commission meetings, including the preparation of approximately 170 ordinances and resolutions.
2. Attend approximately 165 public meetings to provide counsel on procedure and substantive actions.
3. Advise officers and employees through meetings, conferences and written communications.
4. Represent the City in various Federal, State and Regional judicial and administrative tribunals.
5. Provide internal claims administration services and act as a liaison to insurance representatives and counsel.
6. Represent the City in all legal aspects of inter-governmental matters.
7. Provide on call criminal law and procedure counsel and forfeiture representation to the Police Department.
8. Remain abreast of emerging legal trends through required continuing education.
9. Assist management in achieving compliance and accountability goals.

OPERATING BUDGET COMPARISON

CITY ATTORNEY BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 381,200	\$ 376,867	\$ 399,790	\$ 408,304	2.26%
Operating Expenses	19,751	17,576	23,862	31,350	42.60%
Capital Outlay	-	-	-	-	<u>N/A</u>
Total Budget	\$ 400,951	\$ 394,443	\$ 423,652	\$ 439,654	4.06%

CITY ATTORNEY STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
City Attorney	44B	1.00	1.00	1.00	1.00	0.00
P/T Assistant City Attorney	43B	0.50	0.50	0.50	0.50	0.00
Paralegal	13C	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Staffing		2.50	2.50	2.50	2.50	0.00

City of New Smyrna Beach, Florida
Planning / Engineering Organizational Chart



PLANNING AND ENGINEERING

To assist elected and appointed officials and residents in establishing and implementing a long-range vision for future growth of the City and to provide a “one-stop shopping experience” to guide residents, business owners, and developers through the land development process, from conception to completion.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Funding obtained through Community Development Block Grant program		\$113,995	\$109,000	\$100,000
Comprehensive Plan is in compliance with State requirements Evaluation and Appraisal Report amendments in compliance		Yes	Yes	Yes
Land use amendments to the Future Land Use map processed		5	5	5
Total applications processed (excluding site plans)		10	10	15
Amendments to LDR’s to address new issues		15	10	10
Number of lineal feet funded through bikeway/pedestrian path grants		11,000	11,000	0
Percentage Future Land Use map amendments found in compliance by DEO & VGMC (new measurement)		100%	100%	100%
Evaluation and appraisal report determined in compliance by DCA		N/A	N/A	N/A
Evaluation and Appraisal Report amendments in compliance		N/A	N/A	N/A
Number of site plans reviewed		4	5	12
Number of projects designed – internal		2	2	2
Percentage of projects inspected – in house *with assistance from CRA		90%	*90%	90%
Number of right-of-way permits processed		55	55	55
Percentage of permits reviewed within 7 days to 3 weeks		70%	85%	70%
Percentage of projects inspected within 3 days		95%	95%	95%
Percentage of right-of-way permits processed within 7 days		95%	95%	95%
Compliance with CRS rating provide FEMA flood determination		20	20	20

2013 Accomplishments

- ✓ Completed the surveying/permitting and design (phase 38) activities for Multi-Use Trail and proceeding with bidding activities.
- ✓ Adopted the Interlocal Service Boundary Agreement with Volusia County that will allow the City to begin annexing and providing services to the “doughnut hole” section in the middle of the City.
- ✓ Obtained 7 of 9 required easements needed to move forward with sewer assessment district on the south side of State Road 44, between Glencoe Road and Wild Orange Drive.
- ✓ Completed ECHO grant application for South Atlantic Beach Park
- ✓ Completed the design plans for the extension of Colony Park Road.
- ✓ Annual Historic Preservation Awards
- ✓ Created Neighborhood Council, with the first meeting held in July 2013
- ✓ Completed NPDES annual compliance report
- ✓ Conducted North Causeway public workshop to discuss issues of concerns with residents and business owners
- ✓ Conducted annexation kick-off meeting and marketing in ISBA areas
- ✓ Implemented significant water quality guidelines by adopting an illicit discharge ordinance.
- ✓ Complied with the FEMA CRS recertification.
- ✓ Completed comprehensive plan amendments and zoning changes based on recommendations of Historic Westside Neighborhood Plan.
- ✓ Worked with FDOT to prepare final draft of State Road 44 Corridor Management Plan
- ✓ Completed FDOT Local Agency Program recertification

Goals & Objectives

1. Continue implementation of ISBA
2. Process comprehensive plan amendments to increase density east of U.S. 1 to support infill housing in the Canal Street downtown area.
3. Continue working with Building Department and IT staff to accept on-line applications for Planning using new MUNIS permitting software
4. Expand existing Mainland and Coronado National Register Historic Districts
5. Create Historic Westside National Register Historic District

Goals & Objectives Cont'd

6. On-going re-write of Land Development Regulations following adoption of EAR-based amendments
7. Continue work on preparing a Recreation and Trails Master Plan for the City, utilizing the Leisure Activities Advisory Board.
8. Create staff liaison program for HOAs. Each planning staff person would be designated as the “point person” for a group of HOAs, providing a consistent point of contact.
9. Initiate bi-monthly citizen workshops to explain processes and frequently asked questions (i.e., tree removals, when permits are needed, when flood insurance is needed, how zoning works, etc.....)
10. Conduct fee review for development applications
11. Complete revisions to planning pages on City’s website to incorporate brochures addressing frequently asked questions
12. Reconfigure land development permit applications to reduce time and complexity associated with the application process.
13. Implement enforceable code language for the Community Rating System.
14. Continue to facilitate FEMA guidelines and reduce repetitive flooding properties.
15. Ongoing implementation of capital improvement projects.
16. Adhere to NPDES guidelines including promulgation of benefits to the public of the stormwater management system.
17. Continue to implement flood control and stormwater management projects.
18. Assist Public Works with the annual roadway evaluation & resurfacing program.
19. Implement on line permitting & payment for basic improvements such as fences in conjunction with the Building Department
20. Move forward with implementing capital improvement projects including:
 - a. Management for Central Beach Phase III (sub phases A, B &C) flood mitigation improvements.
 - b. Complete the design and state permitting for the Multi-Use Trail and commence with construction.
 - c. Develop Capital Improvement Project plan to be adopted by the City Commission
21. Continue to provide technical assistance to other departments

PLANNING AND ENGINEERING – 51501

OPERATING BUDGET COMPARISON

PLANNING DEPARTMENT BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 421,101	\$ 408,599	\$ 465,099	\$ 468,485	0.73%
Operating Expenses	54,571	59,666	72,177	84,112	16.54%
Capital Outlay	-	-	-	-	N/A
Total Budget	\$ 475,673	\$ 468,265	\$ 537,276	\$ 552,597	2.85%

PLANNING DEPARTMENT STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Development Services Dir.	41A	0.00	0.00	0.00	0.00	0.00
City Engineer	30A	1.00	1.00	1.00	1.00	0.00
Planning Manager	26A	1.00	1.00	1.00	1.00	0.00
Chief Planner	25A	0.00	0.00	0.00	0.00	0.00
Code Enforcement Supv.	19F	0.00	0.00	0.00	0.00	0.00
Planner I	19E	2.00	2.00	2.00	2.00	0.00
GIS Analyst	15C	1.00	1.00	1.00	1.00	0.00
Code Enforcement Officer	13D	0.00	0.00	0.00	0.00	0.00
Planning & Zoning Tech	12F	1.00	1.00	1.00	1.00	0.00
Administrative Specialist II	10B	1.00	0.50	0.50	0.50	0.00
Administrative Specialist I	08F	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Staffing		7.00	6.50	6.50	6.50	0.00

Management Discussion – Changes in Services & Budget Variations

- ✓ Since October 1, 2012, staff has processed 135 voluntary annexation applications, consisting of approximately 524 acres. The number of applications processed represents an increase of approximately 400% over FY 11/12. All application fees for these annexations have been waived, equating to over \$189,000 in application and advertising fees that have been waived. The fees collected from Planning and Engineering applications are deposited into the General Fund. A fee review was last conducted in 2007.
- ✓ To date, Planning has processed 86 land development applications, which is 3 more than was processed in all of FY 11/12. It is anticipated that in the remaining months of FY 12/13, this number will continue to increase.
- ✓ Planning is currently responsible for 5 advisory boards: Planning and Zoning, HPC, Leisure Activities, Neighborhood Council, and PRC – these are in addition to reports prepared for the City Commission. It also represents an increase of one Board in FY 12/13, as the CDBG Advisory Board was transferred to the Community Resource Officer. However, Planning then acquired the Leisure Activities Board and the newly created Neighborhood Council. Staff also provides as-needed support to the EDAB, Parking Task Force, CDBG Advisory Board and CRA.

Management Discussion – Changes in Services & Budget Variations (Continued)

- ✓ In FY 09/10, the Planning and Engineering Department eliminated the Chief Planner position. In FY 10/11, the Department began sharing a Planner I position with the Community Redevelopment Agency, reducing staffing levels by 1.5 full-time positions. In January 2012, the CRA eliminated the part-time Planner I position, which was transferred over to Planning for full-time funding from general fund. This staffing level has remained the same, despite the increased workload.

- ✓ Planning & Engineering currently employs a part time Administrative Specialist II.

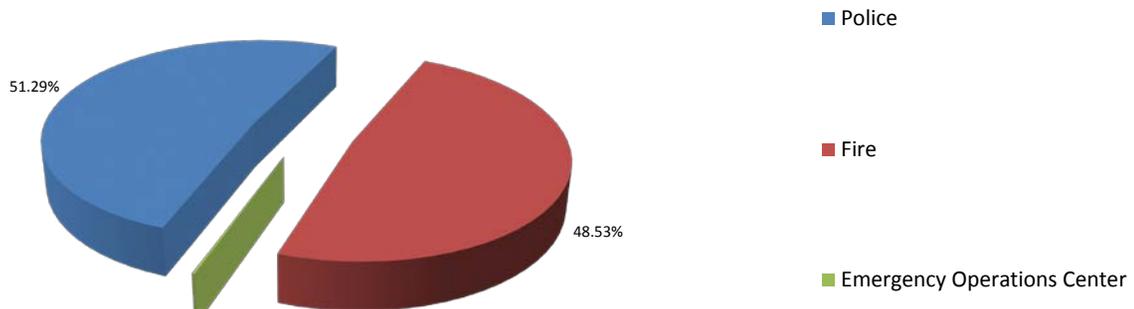
City of New Smyrna Beach, Florida
PUBLIC SAFETY

PUBLIC SAFETY SUMMARY DEPARTMENT BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Police	\$ 5,988,207	\$ 5,358,528	\$ 5,202,491	\$ 5,380,755	3.43%
Fire	5,362,881	5,291,504	5,256,233	5,091,184	-3.14%
Emergency Operations Center	<u>26,328</u>	<u>20,033</u>	<u>18,233</u>	<u>19,055</u>	<u>4.51%</u>
Total Budget	\$ 11,377,416	\$ 10,670,066	\$ 10,476,958	\$ 10,490,994	0.13%

PUBLIC SAFETY SUMMARY BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 8,732,230	\$ 8,991,311	\$ 8,527,400	\$ 8,381,633	-1.71%
Operating Expenses	2,185,114	1,667,744	1,848,916	1,794,123	-2.96%
Capital Outlay	<u>460,072</u>	<u>11,011</u>	<u>100,641</u>	<u>315,238</u>	<u>213.23%</u>
Total Budget	\$ 11,377,416	\$ 10,670,066	\$ 10,476,958	\$ 10,490,994	0.13%

PUBLIC SAFETY SUMMARY STAFFING - FTEs	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Police	58.00	56.50	56.25	56.25	0.00
Fire	<u>44.00</u>	<u>40.00</u>	<u>39.00</u>	<u>39.00</u>	<u>0.00</u>
Total Staffing	102.00	96.50	95.25	95.25	0.00

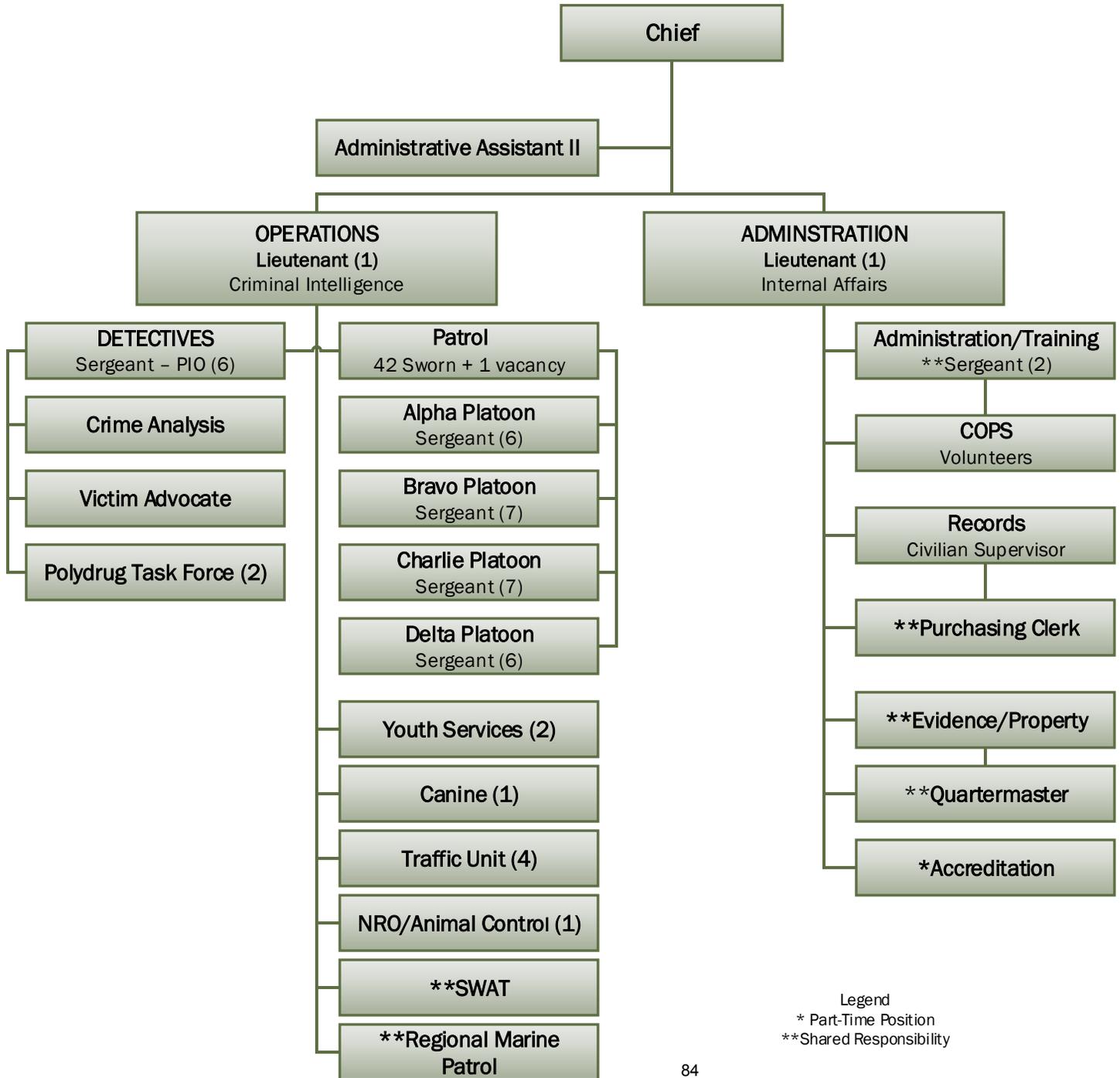
Public Safety Expenditure Summary
Fiscal Year 2014





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NEW SMYRNA BEACH POLICE DEPARTMENT 2013



Legend
 * Part-Time Position
 **Shared Responsibility

POLICE DEPARTMENT

"To Provide the Highest Quality of Service through Commitment, Cooperation and Accountability. Use our mission during these economic times, to protect and preserve the safety and quality of our Citizenry."

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Organizational:				
Adopted, authorized, budgeted sworn members (FBC PO002)	162	44	45	44
Actual sworn full-time employees (FBC PO003)	161	44	42	44
Budgeted civilian members (FBC PO004)	60.49	11.75	12.25	12.25
Actual civilian (FTE's) (FBC PO05)	55.48	11.75	12.25	12.25
Sworn supervisors (law enforcement only) (FBC PO006)		5	5	5
Sworn managers (law enforcement only) (FBC PO007)		4	4	3
Sworn personnel demographics (FBC PO008-0013) :				
# of sworn Non-minority (white)		41	41	40
# of sworn Black		1	1	3
# of sworn Hispanic		2	2	1
# of sworn Asian		0	0	0
# of sworn "Other"		0	0	0
# of sworn Female		6	6	6
Sworn personnel education level (FBC PO014-0018) :				
Sworn Members with H.S. only		32	31	30
Sworn Members with 2-year college degree		3	2	4
Sworn Members with 4-year college degree		6	8	12
Sworn Members with Master Degree		3	3	0
Sworn Members with Doctoral Degree		0	0	0
Sworn law enforcement members available for CFS response (FBC PO019)	88	36	26	26
Civilian members available for CFS response (FBC PO020)	5.65	0	0	0
Members assigned to communications (FBC PO021)		0	0	0
Sworn members assigned to Communications (FBC PO022)		0	0	0
Civilian members assigned to Investigative Units (FBC PO023)		1	1	1

City of New Smyrna Beach, Florida
POLICE DEPARTMENT – 52101

Members assigned to Crime Scene/forensic duties (FBC PO024)		0	0	0
Sworn members assigned to Traffic Enforcement (FBC PO025)		4	4	4
Members assigned to Traffic Crash Investigation (FBC PO026)		4	4	4
Members assigned to a Community Oriented Policing or Problem Oriented Policing Unit (FBC PO027)		1	1	1
Members assigned to Drug Enforcement (FBC PO028)		2	2	2
Members assigned to Crime Analysis (FBC PO029)		1	1	1
Members assigned to Intelligence (FBC PO030)		0	0	0
Members assigned to Homeland Security (FBC PO031)		0	0	0
Members assigned to Vice or Street Crimes (FBC PO032)		0	0	0
Members assigned to local schools (FBC PO033)		2	2	2
Members assigned to Training (FBC PO034)		1	1	1
Members assigned to Crime Prevention Unit (FBC PO035)		0	0	1
Members assigned to K9 Unit (FBC PO036)		2	2	1
Total patrol districts (FBC PO037)	8.79	7	7	7
Is your Agency accredited? (FBC PO038)		No	No	TBD
Financial:				
Approved budget (FBC PO01)		6,268,808	5,311,356	TBD
Approved local government budget (FBC)		18,022,220		TBD
Operational:				
Does the agency have an assigned or take-home vehicle plan? (FBC PO039)		Yes	Yes	Yes
Special Purpose Vehicles: Law enforcement use vehicles only (FBC PO040)		Yes	Yes	Yes
Total police vehicles (FBC PO041)		59	59	53
Aircraft (FBC PO042)		0	0	0
Total Mobile computers (FBC PO043)		44	44	44
Total police facilities (FBC PO044)	2.67	1	1	1
Police Services:				
Total number of calls for service (FBC PO049)	137,893	43,886	58,521	TBD
Citizen-generated workload (Calls for Service – CFS)(FBC PO50)	69,533	15,375	23,135	TBD
Pro-active Police Actions (FBC PO053)	47,518	28,511	19,181	TBD

City of New Smyrna Beach, Florida
POLICE DEPARTMENT – 52101

Traffic Citations – moving violations only (FBC PO054)	9,558	1,668	1,355	TBD
Traffic crashes (FBC PO055)	2,725	883	793	TBD
Pedestrian fatalities (FBC PO056)	1.31	1	1	TBD
Traffic fatalities (FBC PO57)	6.77	4	3	TBD
Residential population (FBC PO58a)		23,376	22,792	TBD
Policing \$ per capita (FBC PO59f)	311.06	276.55	233.04	TBD
Percentage of Total Sworn Available for CFS Response (FBC-PO61f)	58.54%	59.09%	57.78%	TBD
Percentage of Total Members Available for CFS Response (FBC PO62f)	47.06%	46.43%	45.42%	TBD
Percentage of Total Sworn Assigned to Investigative Units (FBC-PO63)		16%	20%	TBD
Calls requiring police service (CFS) per 1,000 residents (FBC-PO73f)	1,092	678.27	1,015	TBD
UCR Part 1 Crime rate per 1,000 residents (FBC-PO75)	49.74	54.02	52.1	TBD
Total arrests per 1,000 residents (FBC-PO82f)	47.73	54.35	47.03	TBD
Traffic citations per 1,000 residents (FBC-PO84f)	122.52	73.58	59.45	TBD
Total crashes per 1,000 residents (FBC-PO86f)	36.31	38.95	34.79	TBD
Traffic fatalities per 1,000 residents (FBC-PO88f)	.10	0.18	0.13	TBD
Participation in community group meetings		Yes	Yes	Yes
Percentage of policies reviewed and/or modified		45%	80%	TBD
Number of staff inspections conducted in department involving all components		0	6	TBD
Attend 80% of all invitations from community groups or assign a command level officer when attendance is not possible		Yes	Yes	Yes
Maintaining or improving the percentages of cleared cases above national averages National Average				
Homicide	62.1%	N/A	N/A	TBD
Rape	41.3%	90%	100%	TBD
Robbery	25.4%	94%	59%	TBD
Aggravated Assault	55.2%	94%	63%	TBD
Burglary	12.7%	23%	16%	TBD
Larceny	18.0%	22%	16%	TBD
Car Theft	13.0%	34%	19%	TBD
Percentage of cases solved		28%	22.7	TBD
Number of school children participating in the DARE curriculum		864	2,142	TBD

City of New Smyrna Beach, Florida
POLICE DEPARTMENT – 52101

Number of victims serviced by the Victim Advocate’s Office		1,463	1,666	TBD
Number of neighborhoods recognized as a Neighborhood Watch Area		14	15	TBD
Number of traffic safety programs conducted		0	3	TBD
Number of narcotics operations, arrests, and search warrants		284	465	TBD
Number of officers involved in tactical operations		10	10	TBD
Number of volunteer hours logged by Alumni members		1,957	2,570	TBD
Number of training hours dedicated to high liability topics		1,782	2,299	TBD
Percentage of community education programs reviewed for design, purpose, current interest and intended result		2	100%	TBD
Average number of calls per officer		349.43	550.83	TBD
Cases assigned for investigation by patrol officers		198	178	TBD
Number of tickets issued		5,202	4,828	TBD

Communication Response:				
High priority call response (call dispatched to unit dispatched) (FBC PO51) Based upon minutes	2.36	0.80	1.03	TBD
High priority calls response time (unit dispatched to unit on scene – drive time) (FBC PO52) Based upon minutes.	3.98	1.69	2.32	TBD
Service Area Demographics				
Primary Schools in jurisdiction (FBC PO45)		6	6	6
Secondary Schools in jurisdiction (FBC PO46)		1	1	1
Large entertainment facilities located in jurisdiction (FBC PO47)		1	1	1
Transportation hub located in jurisdiction. Municipal airport (FBC PO48)		1	1	1
Police Service –specific population (FBC GE019)	72,791	23,376	22,668	TBD
Police Service – specific land area (Square miles) (FBC GE020)	39.57	38.14	38.14	TBD

2013 Accomplishments

1. Met service demands with fewer personnel.
2. Citizen response questionnaires reveal high satisfaction with police department.
3. Implemented and updated firearms simulation training technology.
4. Maintained reduced staffing levels through the promotion of two sergeants and the hiring of three full-time police officers.
5. Effectively responded to synthetic drug wave through education and interdiction.
6. Department member was named Volusia County law enforcement officer of the year for work associated with the synthetic drug problem.
7. Accreditation process 80% complete.
8. Purchased the technology (DMS System Update) to facilitate accreditation goal.

Goals & Objectives

I. **Achieve Accreditation**

A. Objectives:

1. Finalize policies and procedures to meet Florida Accreditation Commission requirements.
2. Require support from all personnel to facilitate process.
3. Schedule mock and final assessments this fiscal year.

II. **Address growing service demands**

A. Objectives:

1. Hire personnel within the next two months to fill vacant administrative positions.
2. Provide justification for the budgeting/allocation of additional officers.

III. **Endeavor to maintain present level of service and response time with fewer resources**

A. Objectives:

1. Implement part-time police officer positions – 20 hours/week, no benefits.
2. Continue to recruit volunteers for COP program and other administrative support personnel.
3. Leverage technology to address reduced resource allocation through integration of new Tiburon RMS by crime analyst to identify increasing activity and crime trends.
4. Continue to monitor and adjust as necessary our officer reporting times with those of peak activity times.

IV. **Maintain a positive work environment**

A. Objectives:

1. Maintain support of specialized units
2. Continue participation in public events
3. Maintain flexible atmosphere for scheduling
4. Maintain open door policy
5. Evaluate, monitor and change as necessary our training needs
6. Continue to celebrate successes and accomplishments

Management Discussion – Changes in Services & Budget Variations

The following impacts will be experienced in 2013-2014:

- Significant increase in the workload of two lieutenants will continue as a result of the retirement of five command staff personnel.
- Primary responses will continue to be calls for service. Staffing levels continue to severely impact our ability to effectively implement specialized programs and proactive police response.
- The implementation of capital replacement program for department vehicles is underway. This coming budget year \$242,234 is budgeted for the replacement of 6 Department vehicles as recommended by Fleet Maintenance (3 marked patrol cars, 1 truck and 2 investigative cars).
- Due to increased service demand and decreased staffing, the overtime budget was increased an additional \$10,030 to \$305,408.
- An increased service demand with the present level of staffing has negatively impacted officer morale and has created officer fatigue through mandated overtime.

OPERATING BUDGET COMPARISON

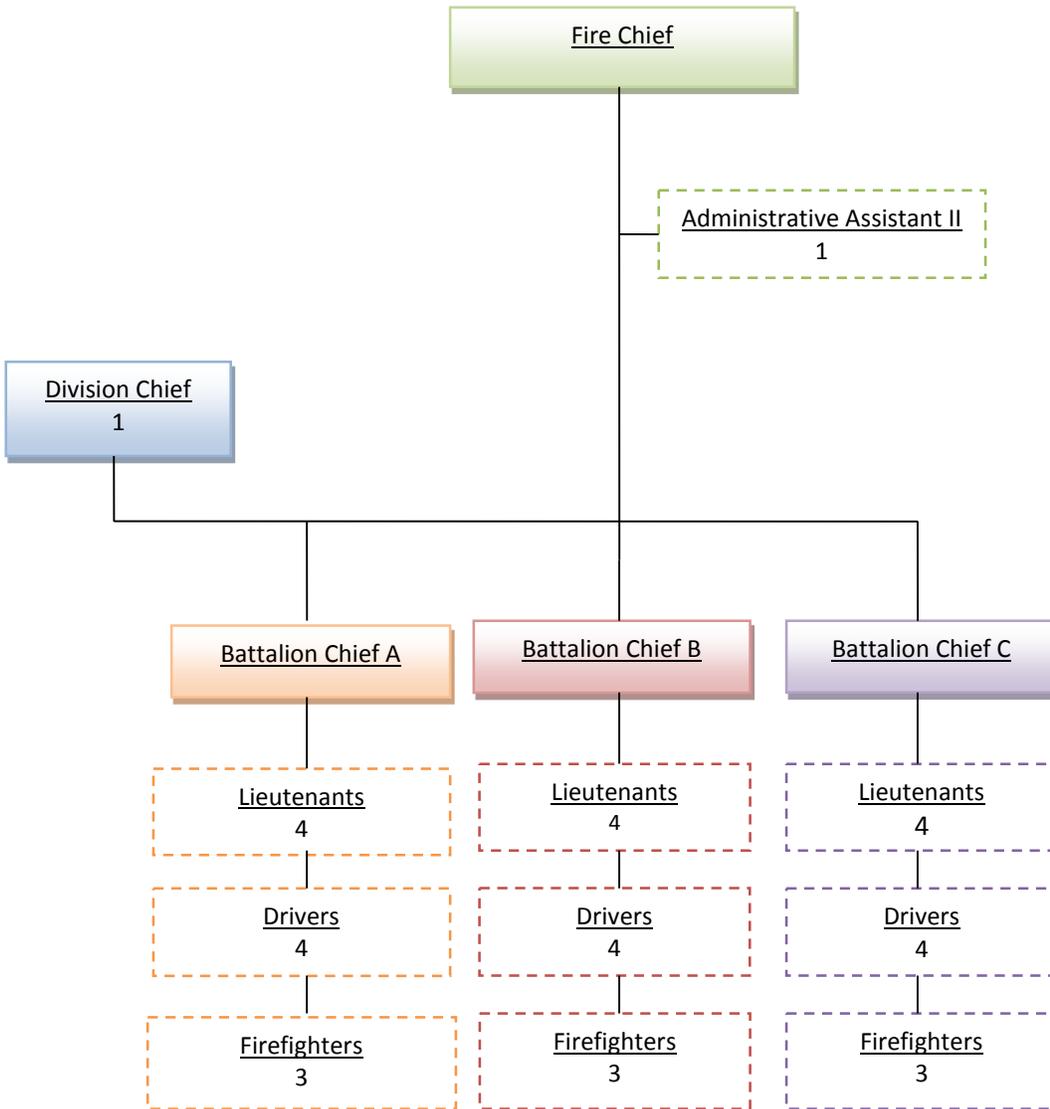
POLICE BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 4,387,113	\$ 4,382,259	\$ 4,010,662	\$ 4,020,581	0.25%
Operating Expenses	1,574,564	965,258	1,141,240	1,117,940	-2.04%
Capital Outlay	<u>26,531</u>	<u>11,011</u>	<u>50,590</u>	<u>242,234</u>	<u>378.82%</u>
Total Budget	\$ 5,988,207	\$ 5,358,528	\$ 5,202,491	\$ 5,380,755	3.43%

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POLICE DEPARTMENT – 52101

POLICE STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Police Chief	43A	1.00	1.00	1.00	1.00	0.00
Commander	28B	2.00	1.00	0.00	0.00	0.00
Lieutenant	26C	2.00	2.00	2.00	2.00	0.00
Sergeant Detective	20C	1.00	1.00	1.00	1.00	0.00
Sergeant	20B	4.00	4.00	5.00	5.00	0.00
P/T Accreditation Manager	20H	0.00	0.00	0.50	0.50	0.00
Code Enforcement Supervisor	19F	0.00	0.00	0.00	0.00	0.00
Police Officer	14E	16.00	15.00	15.00	15.00	0.00
Detective	14F	8.00	8.00	8.00	8.00	0.00
Police Officer/K9	14G	2.00	2.00	2.00	2.00	0.00
Police Officer/Motor	14H	3.00	4.00	4.00	4.00	0.00
Police Officer/FTO	14I	4.00	4.00	4.00	4.00	0.00
Special Task Force Officer	14K	1.00	1.00	1.00	1.00	0.00
Records Clerk Supv.	13B	1.00	1.00	1.00	1.00	0.00
Code Enforcement Officer	13D	1.00	0.00	0.00	0.00	0.00
Neighborhood Resource Officer	13I	1.00	1.00	1.00	1.00	0.00
Domestic Intervention Advocate	12C	1.00	1.00	1.00	1.00	0.00
P/T Domestic Intervention Advocate	11F	0.75	0.75	0.75	0.75	0.00
Crime Analyst	11E	1.00	1.00	1.00	1.00	0.00
Administrative Specialist II	10B	1.00	1.00	1.00	1.00	0.00
Intern	10F	0.00	0.75	0.00	0.00	0.00
Communications Dispatcher	09B	1.00	1.00	0.00	0.00	0.00
Quarter Master	09E	1.00	1.00	1.00	1.00	0.00
Evidence Property Records Tech	09F	0.00	0.00	1.00	1.00	0.00
Administrative Specialist I	08F	1.00	1.00	1.00	1.00	0.00
Police Records Clerk	08G	3.25	3.00	3.00	3.00	0.00
P/T Public Information Clerk (2)	07E	1.00	1.00	1.00	1.00	0.00
Total Staffing		58.00	56.50	56.25	56.25	0.00

**City of New Smyrna Beach, Florida
Fire Department Organizational Chart**



FIRE DEPARTMENT

The Mission of the New Smyrna Beach Fire and Rescue Department is to protect the lives and property of all the citizens and visitors of New Smyrna Beach by providing the highest levels of emergency medical/rescue services, fire prevention and mitigation planning, public education, fire suppression, and overall public assistance, in a SAFE, practical, cost effective and comprehensive approach that leverages economies of scale, partnerships, and sustainable practices.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Organizational:				
Total Budgeted Positions (FBC-FR07)	127	39	40	39
Total Fire Rescue Budget (FBC-FR08)	\$15,174,527	\$5,291,504	\$4,967,711	\$5,091,184
Total Calls Dispatched (FBC-FR53)	12,269	3866	3,966	3800
Citizen Fire Injuries (FBC-FR31)	6	2	2	0
Citizens Fire Death (FBC – FR32)	1	1	0	0
Maintain existing Split Rating of 4/9		Yes	Yes	Yes
Financial:				
Cost per call dispatched (FBC-FR56)		\$1,249.88	\$1,252.57	\$1,339.00
Total Estimated Dollar Loss (FBC-FR33)	\$1,859,778	\$381,210	\$402,900	\$100,000
Total Estimated Dollar Property Saved (FBC-FR34)	\$84,988,386	\$1,876,800	\$174,000	\$1,000,000
Unit Hour Cost (ICMA)		\$131.54	\$141.77	\$145.30
Fire Services:				
Number of confirmed fires suppressed by Fire Personnel (FBC-FR30)	216	35	34	35
Residential structure fire incidents confined to room of origin or confined to structure of origin (ICMA)		11	9	9
Emergency Medical Services:				
Total Number of EMS and Rescue calls dispatched (including medical alarms, canceled and no action taken calls) (FBC-FR16)	9416	2801	3070	3100
Cardiac Arrest calls w/ resuscitation efforts regardless of outcome (FBC-FR17)	61	35	35	35
Cardiac Arrest calls w/ successful Resuscitation (FBC-FR19)	17	2	1	6
Number of EMS – Rescue calls responded to where ALS is on scene in <9 minutes (FBC-FR26)	8780	2361	2570	2400
EMS calls dispatched to as percent of total calls (FBC-FR55)	73%	61%	77%	68%

Percentage of building fire call response times (turnout + travel) equal to or less than 5 minutes (NFPA 1710 benchmark) (FBC-FR44)	49.6%	60%	76%	60%
Percentage of building fire calls (turnout + travel) greater than 5 minutes and equal to or less than 9 minutes (NFPA 1710 benchmark) (FBC-FR45)	34.8%	38%	24%	40%
Percentage of calls that are motor vehicle accidents (MVA)		9%	7%	10%
Fire Prevention:				
Total Expenditures for Fire Prevention, Public Education (FBC FR05)	\$619,224	\$8,500	\$4,332	\$8,500
Total square footage of buildings subject to fire safety inspections	N/A	0	0	0
Total square footage of buildings subject to fire safety inspections actually inspected	N/A	0	0	0
Total number of Citizens of any age touched by a risk reduction or fire prevention activity		1,087	1,143	1,100

2013 Accomplishments

- ✓ Recognized by the Volusia / Flagler United Way for our efforts and partnership with the City of Edgewater and the New Smyrna Beach Senior High School as a Volunteer Agency, our Medical Academy and safety and accident prevention program has evolved to bring Daytona State College on-board as a part of the pathways program in an effort to align student interests with their college career potential
- ✓ Redesigned elementary school fire prevention programs in collaboration with Volusia County Schools, roll-out is October 2013
- ✓ Continued department wide training programs for leadership; completing in December 2013
- ✓ Began inspection of all Buildings in the City and updated engine company survey program
- ✓ Lieutenant Tom Lee completed the Executive Fire Officer Program through the National Fire Academy
- ✓ Completed revision of Fire Prevention Ordinance
- ✓ Began Construction of Central Fire Station
- ✓ Completed a cost share arrangement with the City of Edgewater to provide fire prevention code enforcement and began the process to re-establish the Fire Marshal Position in a more integrated role with the building department
- ✓ Demobilized the Advanced Life Support Contingency Transport Program
- ✓ Public programs included: “Going Pink” for Breast Cancer Awareness and painting an Engine Pink, MDA fund-raising, continued support of the High School Medical Academy Program, Citizens Academy, and incorporated local radio station WSBB into our public safety announcements

2013 Accomplishments (Continued)

- ✓ Expanded the existing auto-aid agreement to include all East-side Cities in Volusia County and reached out to Volusia County Fire Services to pursue future participation
- ✓ Continued existing programs such as First Aid, CPR, Medical Academy, Smoke Detector Installations, and Safety Surveys, etc.
- ✓ Provided a new-hire process, selecting three new firefighters
- ✓ Provided a promotional exam for Driver Engineer resulting in two new promotions
- ✓ Provided a promotional exam for Lieutenant resulting in two new promotions
- ✓ Replaced two aging Thermal Imagers
- ✓ Received approval to purchase a new fire engine to replace an existing unit
- ✓ Conducted training and recertification for all fire inspectors and company officers by applying lecture and hands-on training in acquired structures

Goals & Objectives

Ensure Firefighting Resources are Sufficient and Functioning to Protect the Lives and Property of Citizens

- Maintain response time averages
- Flow test and maintain all existing water system features used for fire protection
- Maintain current pre-incident plans for all multi-family, commercial, industrial properties
- Further integrate regional operational efficiencies by final unification of policies and procedures AND by integrating Volusia County Fire Services into our system; including preliminary planning and preparation for RMS software upgrade
- Maintain personnel certifications and training as required by governing agencies
- Maintain public awareness regarding to fire safety in the home and smoke detectors
- Maintain all firefighting units, communications systems, and equipment to a full state of readiness at all times and includes all required NFPA Annual Testing such as pumps, ladders, hose, & SCBA's
- Share regional fire/rescue/EMS assets to ensure type and amounts of personnel and equipment can be made available during short lead-time emergencies
- Ensure Codes and Standards, maintenance of necessary fire flows/water capacity, and all annual school inspections are accomplished through application of best practices by the Fire Marshal

Ensure Technical Rescue Resources Sufficient and Functioning to Protect the Lives and Property of Citizens

- Apply local/regional partnerships to maintain responders trained in technical rescue
- Maintain necessary equipment and certifications to apply confined space rescue serving as the local rescue agency for the NSB Utilities
- Complete annual water rescue training
- Advance High-Angle Rescue Training and re-implement prior capabilities

Goals & Objectives (Continued)

Ensure Public Education and Outreach Resources Sufficient and Functioning to Protect the Lives and Property of Citizens

- Achieve enhanced sustainability limiting injury, illness, and property damage/loss by informing, educating, and training citizens to protect themselves using an “all hazards approach.”
- Maintain situational awareness for all citizens regarding high hazard conditions or during emergency activations via Local, State and Federal media sources
- Participate in public events, such as street festivals, to enhance existing public safety services and minimize risk to the attendees of those events
- Participate in Citizen’s Academy programs to ensure ready public access to understanding local Fire/Rescue/EMS services – includes High School Medical Academy participation with annual programs

Ensure Emergency Medical Resources Sufficient and Functioning to Protect the Lives and Property of Citizens

- Maintain Advanced Life Support Services and Licensing in 1st tier response
- Recertify all personnel as required
- Enhance purchasing efficiencies through regional partnerships for medical supplies
- Participating in Countywide Data sharing and evaluation

Ensure Hazardous Materials Resources are Sufficient and Functioning to Protect the Lives and Property of Citizens

- Maintain 12 State certified Hazardous Materials Technicians
- Continue Countywide relationship with the Volusia County hazmat Team
- Continue equipment sharing with Volusia County Hazmat Team – Hazmat III

Ensure Personnel Resources are Sufficient and Prepared to Protect the Lives and Property of Citizens

- Reduce/eliminate on-the-job injuries and leave time due to injury/illness
- Provide exams for new hires, Driver/Engineer, Lieutenant, Battalion Chief
- Maintain training hours as required by I.S.O., Recertify Inspectors, Instructors

Ensure Emergency Management Resources Sufficient and Operational to Protect the Lives and Property of Citizens

- Maintain and educate community on Community Emergency Response Plan
- Ensure all NSB residents actively develop necessary emergency plans for use and take protective measures during short and long lead-time emergencies
- Maintain a capable EOC that can readily communicate and inform residents during emergencies
- Integrate emergency preparedness into key stakeholders and local businesses in NSB and our region

Goals & Objectives (Continued)

Ensure Timely, Practical, and Current Resources and Functions Sufficient to Protect the Lives and Property of Citizens

- Annual assessment to re-evaluate services and identify updates or necessary demobilization to all resources are maximized where necessary
- Support Citywide Goals such as annexation and Enhanced Partnerships
- Seek opportunities to reduce costs and provide existing services by application of partnerships, best practices, existing system refinement, technology, and system analysis
- Retain and enhance partnerships with local Hospice Agencies to provide proper resources and care types for the users of our services

Ensure Capital Needs are Sufficiently Implemented to Protect the Lives and Property of Citizens

- Begin Construction of the Central Fire Station
- Evaluate fleet of fire apparatus and eliminate/downsize/replace the units as necessary
- Continue to pursue Volusia County Station 23 Relationship
- Apply for necessary Grant Fund Opportunities as Applicable

Ensure Participation in Professional Organizations and remain Current with Outside Agencies

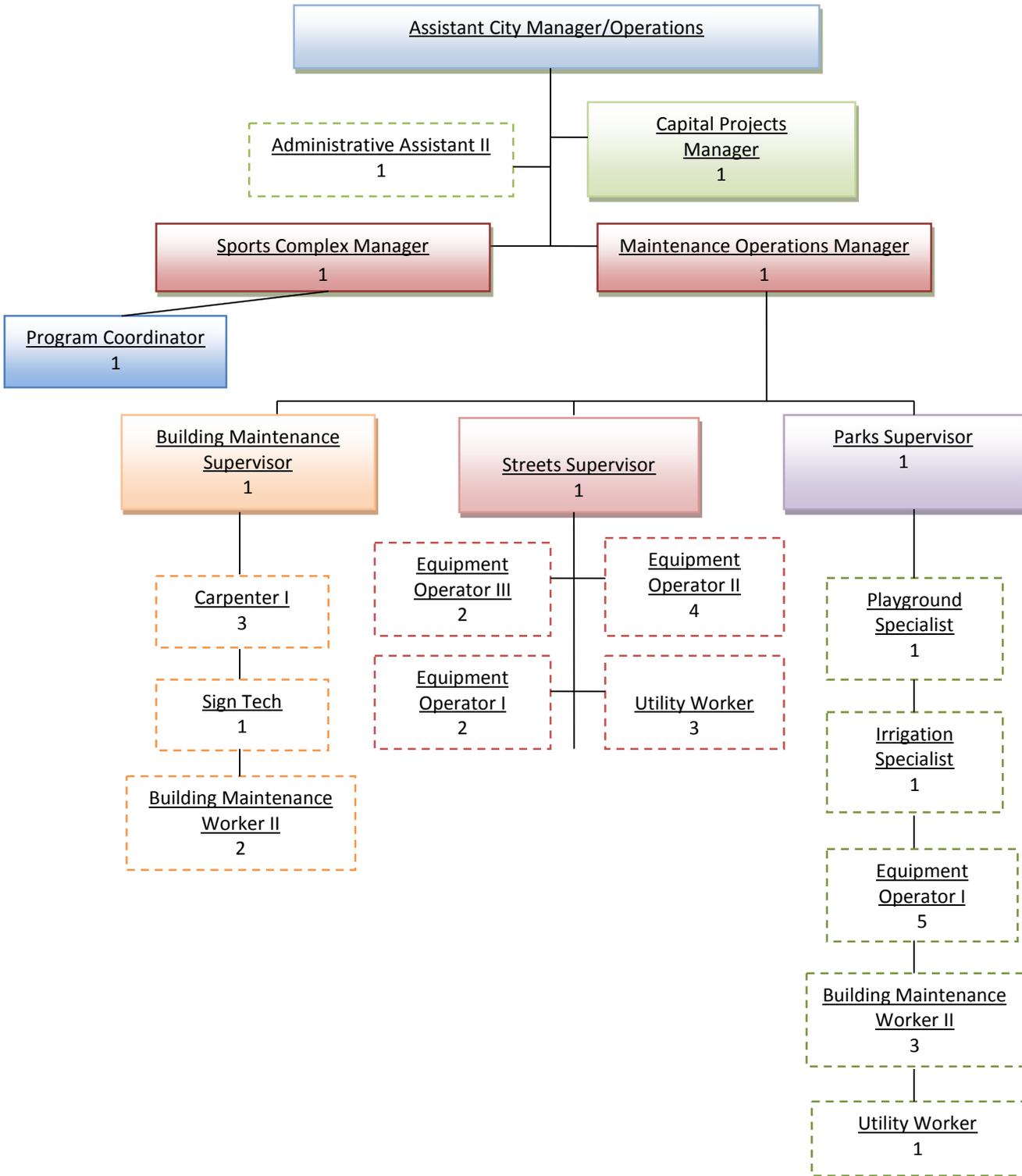
- Fire Rescue Organizational Developments and Best Practices
- Participate in low cost opportunities to maintain best practices and new technology that could enhance efficiency
- Participate in professional organizations
- Participate in Community Activities and Organizations
- Encourage education with the National Fire Academy, Florida Fire College, and Daytona State College

OPERATING BUDGET COMPARISON

FIRE DEPARTMENT BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 4,345,118	\$ 4,609,052	\$ 4,516,738	\$ 4,361,052	-3.45%
Operating Expenses	591,207	682,452	689,443	657,128	-4.69%
Capital Outlay	426,556	-	50,052	73,004	45.86%
Total Budget	\$ 5,362,881	\$ 5,291,504	\$ 5,256,233	\$ 5,091,184	-3.14%

FIRE DEPARTMENT STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Fire Chief	38A	1.00	1.00	1.00	1.00	0.00
Deputy Fire Chief	28A	0.00	0.00	0.00	0.00	0.00
Battalion Chief	24A	3.00	3.00	3.00	3.00	0.00
Fire Marshal	24B	1.00	1.00	0.00	0.00	0.00
Division Chief	24E	1.00	1.00	1.00	1.00	0.00
Fire Lt./EMT/PARA	19C	7.00	6.00	8.00	8.00	0.00
Fire Lt./EMT	18C	5.00	5.00	4.00	4.00	0.00
Fire Driver/EMT/PARA	15B	5.00	5.00	9.00	9.00	0.00
Fire Driver/EMT	14D	7.00	5.00	3.00	3.00	0.00
Firefighter/EMT/PARA	13H	9.00	8.00	3.00	3.00	0.00
Firefighter/EMT	11D	4.00	4.00	6.00	6.00	0.00
Administrative Specialist II	10B	1.00	1.00	1.00	1.00	0.00
Total Staffing		44.00	40.00	39.00	39.00	0.00

City of New Smyrna Beach, Florida Public Works Organizational Chart

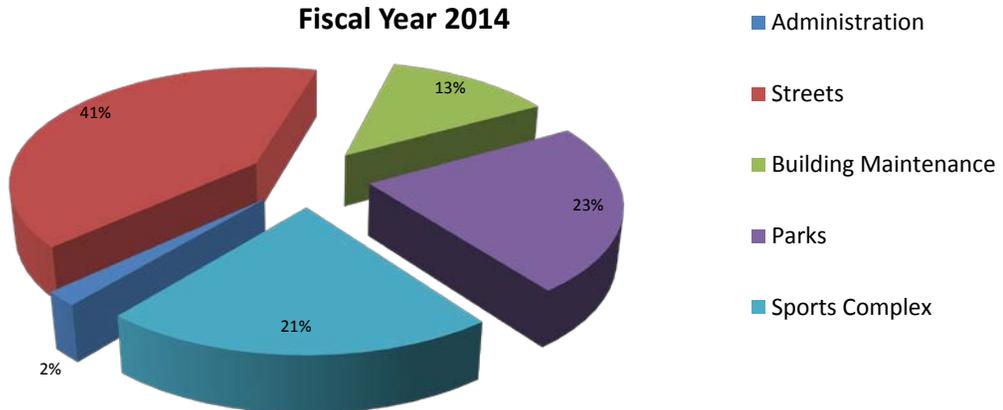


PUBLIC WORKS SUMMARY DEPARTMENT BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Administration	\$ 88,371	\$ 52,424	\$ 76,967	\$ 71,096	-7.63%
Streets	1,528,362	1,283,134	1,609,215	1,509,656	-6.19%
Building Maintenance	337,611	333,432	413,832	468,976	13.33%
Parks	988,228	892,943	803,657	844,447	5.08%
Sports Complex	475,026	539,644	913,202	782,267	-14.34%
Total Budget	\$ 3,417,600	\$ 3,101,577	\$ 3,816,873	\$ 3,676,442	-3.68%

PUBLIC WORKS SUMMARY BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 1,318,890	\$ 1,266,422	\$ 1,508,587	\$ 1,674,664	11.01%
Operating Expenses	\$ 1,693,194	\$ 1,513,506	\$ 1,804,268	\$ 1,898,778	5.24%
Capital Outlay	\$ 405,516	\$ 321,649	\$ 504,017	\$ 103,000	-79.56%
Total Budget	\$ 3,417,600	\$ 3,101,577	\$ 3,816,873	\$ 3,676,442	-3.68%

PUBLIC WORKS SUMMARY STAFFING - FTEs	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Administration	2.00	2.00	2.00	1.00	-1.00
Streets	14.00	13.00	13.00	13.00	0.00
Building Maintenance	7.00	7.00	9.00	9.00	0.00
Parks	10.00	12.00	9.00	10.00	1.00
Sports Complex	3.00	3.00	5.00	5.00	0.00
Total Staffing	36.00	37.00	38.00	38.00	0.00

**Public Works Expenditure Summary
Fiscal Year 2014**



MAINTENANCE OPERATIONS ADMINISTRATION

The mission of the Public Works Department of New Smyrna Beach is to respond promptly to customer service concerns, to safeguard the environment and to constantly respect the needs of the citizens. We will attain the mission by providing:

- Safe, efficient, effective, well maintained roads and stormwater systems
- Comprehensive management of the solid waste reduction, collection, recycling and disposal
- Rehabilitate city buildings, facilities and fleet by being proactive

2013 Accomplishments

- ü Assisted CRA staff in the design of Washington Street Streetscape Project
- ü Applied for FIND grant Phase II (construction) for the Swoope Site Improvements
- ü Continued to work with staff, Volusia County Traffic Engineer and residents on S. Atlantic on pedestrian safety issues and to submit a grant through TPO for planning feasibility study on S. Atlantic from 3rd Avenue to the south City limits.
- ü Worked on completing the replacement of all City Street & Stop signs
- ü Continued to enhance safety procedures by training of employees

Projects

Capital Improvement Projects:

Completed:

- Flagler Avenue Improvements & New Restroom
- Riverside Park Improvements
- Esther Street Park & N. Atlantic Improvements
- SR44 & I-95, SR44 & Canal Street Gateway & Beautification Project
- Fairmont & Westwood Drainage & Paving Project

Under Construction:

- Swoope Site Improvements
- Central Fire Station on SR44

Under Planning & Design

- Multi Use Trail
- Central Beach Flood Mitigation Project
- US1 & Canal Street Improvements (working with City staff & FDOT staff)

MAINTENANCE OPERATIONS ADMINISTRATION - 51902

Goals & Objectives

1. Enhance training opportunities for all employees
2. Certify all employees in CPR and First Aid.
3. Continue to merge Parks Division with Maintenance Operations
4. Hire new Parks Supervisor.
5. Perform Monthly Safety Meetings on the first Wednesday of each month.
6. Remodel Maintenance Operations office once Assistant City Manager relocates
7. Complete maintenance inventory of all City facilities and parks.
8. Incorporate and address the ongoing maintenance requirements of the new Gateway landscaping, irrigation and lighting into the daily maintenance program of the department.
9. Continue to implement and enhance the new electronic work order system.
10. Re-classify Supervisor positions to a non-exempt (overtime) working Supervisor position.

OPERATING BUDGET COMPARISON

ADMINISTRATION BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 64,307	\$ 25,953	\$ 46,841	\$ 34,146	-27.10%
Operating Expenses	24,064	26,472	30,126	36,950	22.65%
Capital Outlay	-	-	-	-	N/A
Total Budget	\$ 88,371	\$ 52,424	\$ 76,967	\$ 71,096	-7.63%

ADMINISTRATION STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Public Works Director	40B	0.00	0.00	0.00	0.00	0.00
Assistant Public Works Dir.	23A	1.00	0.00	0.00	0.00	0.00
Capital Projects Manager	20I	0.00	1.00	1.00	0.00	(1.00)
Administrative Specialist II	10B	1.00	1.00	1.00	1.00	0.00
Administrative Specialist I	08F	0.00	0.00	0.00	0.00	0.00
Total Staffing		2.00	2.00	2.00	1.00	(1.00)

STREETS

The Streets Division is responsible for the maintenance of all streets and sidewalks within the city limits to provide safe passage to motorists and pedestrians. This division repairs all asphalt streets, damaged sidewalks, signs pavement markings and right-of-ways.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Roads:				
Number of jurisdictional lane miles (FBC RR01)	633.48	204.3	204.3	204.3
Total expenditures for asphalt application (in house) (FBC RR02)	240,972	\$1500	\$1500	\$1500
Customer service request response time for asphalt repairs fiscal year (FBC RR04)	1,913	2	3	3
Total number of asphalt repairs per work orders entire fiscal year (FBC RR05)	1,135	50	63	75
Total annual expenditures for resurfacing (contractual services) (FBC RR07)	534,910	\$150,000	\$375,000	\$200,000
Average response time (hours) per work order (FBC RR12)	6.95	48hrs	48hrs	48hrs
Number of work orders received from outside sources (residents or other departments)		275	500	550
City maintained roads		159.04	159.04	159.04
Area of city (sq. miles)		38.14	38.14	38.14
Street resurfacing (miles)		1	1	1
Potholes repaired		200	120	150
Paved streets (miles)		188.04	188.04	188.04
Unpaved streets (miles)		16.28	16.28	16.28
Streetlights		2843	2850	2875
Traffic signals		33	33	33
Percentage of sidewalk repairs completed within 30 calendar days		20%	20%	20%
Percentage of street repairs completed within 30 calendar days		50%	50%	50%
Percentage of potholes filled within 5 days		100%	100%	100%
Number of miles of sidewalks constructed		1	1	1
Percentage of DOT quality inspections passed		100%	100%	100%

2013 Accomplishments

- ✓ Continued to enhance safety procedures by training of employees
- ✓ Repaired sidewalks throughout the City
- ✓ Worked with the City Engineer to develop the resurfacing list for FY 2012-2013
- ✓ Maintained our right-of-way and the contract areas for FDOT
- ✓ Assisted the CRA staff with Flagler Avenue maintenance

Goals & Objectives

1. Install concrete floors in storage building to keep new equipment out of weather.
2. Organize the maintenance yard to utilize space more efficiently.
3. Work towards establishing a divisional focus on right-of-way, storm water and sidewalk repair, and maintenance with dedicated staff.
4. Replace selective landscaping along North Dixie Highway and 3rd Ave (South Causeway).
5. Continue the street overlay program for all City streets.
6. Enhance the safety and esthetics throughout the City by aggressively trimming and maintaining street trees and palms
7. Improve street markings and striping City wide.

OPERATING BUDGET COMPARISON

STREETS BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 482,241	\$ 434,407	\$ 526,919	\$ 579,741	10.02%
Operating Expenses	812,131	716,820	865,924	840,915	-2.89%
Capital Outlay	<u>233,990</u>	<u>131,907</u>	<u>216,372</u>	<u>89,000</u>	<u>-58.87%</u>
Total Budget	\$ 1,528,362	\$ 1,283,134	\$ 1,609,215	\$ 1,509,656	-6.19%

OPERATING BUDGET COMPARISON (continued)

STREETS STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Maintenance Operations Mgr	26E	0.00	1.00	1.00	1.00	0.00
Streets Supervisor	18B	1.00	1.00	1.00	1.00	0.00
Equipment Operator III	11B	3.00	2.00	2.00	2.00	0.00
Equipment Operator II	09C	5.00	4.00	4.00	4.00	0.00
Equipment Operator I	08A	2.00	2.00	2.00	2.00	0.00
Utility Worker	05C	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
Total Staffing		14.00	13.00	13.00	13.00	0.00

Management Discussion – Changes in Services & Budget Variations

- ✓ The Streets Division will continue to provide the service needed in order to maintain our infrastructure, roads, stormwater systems and sidewalks. Due to personnel shortage, the level of service is not at the level that is needed. That is reflected in grading unpaved roads, sidewalk repairs, maintaining R/W's and general maintenance of our infrastructure.
- ✓ In addition, staff proposed \$200,000 in the FY budget 2014 for the annual resurfacing program. Our streets are in need of resurfacing and staff is concerned with the condition of streets in general. Due to the increase in cost of asphalt, we are doing less mileage in terms of resurfacing.
- ✓ Our Streets Division plays an important role during emergencies and natural disasters. During hurricanes, flooding, tornados or wild fires other divisions join the streets crews for additional support.
- ✓ Our new Maintenance Operations Manager is working on creating teams for different aspects of services such as sidewalk repairs, stormwater maintenance and R/W maintenance teams. The Maintenance Operations Manager and the Streets Supervisor will come up with a plan that outlines all additional responsibilities that were added such as FDOT Maintenance and newly annexed areas as a result of JPA with Volusia County.
- ✓ The Streets Division has come up with a new maintenance program for Flagler Ave since it needs extra attention due to its close proximity to the beach and the amount of sand that accumulates along the curbs and roadway.
- ✓ As a result of new teams being formed, the division will repair as much sidewalks with our budget and personnel.

BUILDING MAINTENANCE

The Building Maintenance Division is responsible for maintaining all city facilities and buildings. They are responsible for maintaining all fishing piers, walkways, streets and traffic signs.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Building and Maintenance:				
Number of work orders received by other departments		350	302	300
Number of facilities maintained by the City		33	33	35
Number of parks maintained		16	16	16
Number of fishing piers maintained		9	9	9
Number of work orders processed		350	302	300
Number of buildings assessed (for preventative maintenance)		19	20	22

2013 Accomplishments

- ✓ Continued to enhance safety procedures with employee training
- ✓ Maintained Airport facilities and hangars, including painting, door operations, lighting and general janitorial duties at the tower. Also, assist in the replacement of runway lighting.
- ✓ Continued to update street name signs & traffic control signs
- ✓ Assisted other departments on several key City projects
- ✓ Completed repairs to City facilities throughout the City
- ✓ Helped Maintenance Operations Manager to develop the work order system electronically
- ✓ Continued preventative maintenance schedule for City facilities
- ✓ Worked on energy efficiency plan for all city facilities to be implemented this fiscal year

Goals & Objectives

1. Continue with energy efficiency upgrades on all City buildings to include replacing T-12 florescent lighting, insulation of the Coronado Civic Center and motion sensors on parks bathroom lighting.
2. Provide turtle friendly lighting at the Flagler Boardwalk to enhance safety.
3. Incorporate the 27th Street and Esther Street park facilities into the maintenance requirements of the daily operations.
4. Reestablish the Carpenter 2 position to consolidate workflow and provide the necessary personnel to maintain the City to the high standards expected.

BUILDING MAINTENANCE – 59101

Goals & Objectives (Continued)

5. Complete the replacement of all Stop signs and Street Name signs City wide. Once completed, begin replacement of all other regulatory and informational signs as needed, i.e. speed limit, no parking.
6. Enhance janitorial services in responsible areas and take over janitorial contract administration.
7. Re-roof storage building at Smith Street facility. Currently houses special event items, city hurricane shutters, and an assortment of building materials and supplies.
8. Maintain all exterior lighting and city streetscape lights as needed.

OPERATING BUDGET COMPARISON

BUILDING MAINTENANCE BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 296,421	\$ 286,617	\$ 334,634	\$ 385,660	15.25%
Operating Expenses	41,190	46,815	75,426	69,316	-8.10%
Capital Outlay	-	-	3,772	14,000	271.16%
Total Budget	\$ 337,611	\$ 333,432	\$ 413,832	\$ 468,976	13.33%

BUILDING MAINTENANCE STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Building Maintenance Supervi:	18A	1.00	1.00	1.00	1.00	0.00
Carpenter II	13F	0.00	0.00	0.00	0.00	0.00
Sign Technician	10A	1.00	1.00	1.00	1.00	0.00
Carpenter I	10C	3.00	3.00	3.00	3.00	0.00
Building Maint. Worker II	07C	1.00	1.00	4.00	4.00	0.00
Utility Worker	05C	1.00	1.00	0.00	0.00	0.00
Total Staffing		7.00	7.00	9.00	9.00	0.00

PARKS

To provide safe and wholesome leisure activities in an aesthetically pleasing environment throughout the community for the citizens of the City of New Smyrna Beach. These activities - active, passive, cultural and educational, shall be responsive to the community's needs and carried out in a caring and cost effective manner, according to the direction of the Administration Staff and the City Commission.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Number of passive park acreage (PR-001)	298.72	123.53	123.53	127.29
Number of active park acreage(PR-002)	279.53	53.78	53.78	57.54
Number of parks maintained acreage(PR-003)	502.25	177.31	177.31	181.07
Number of FTEs for park maintenance (PR-005)		12-Parks 4-CRA	12-Parks 4-CRA	12-Parks 4-CRA
Operating Expenditures for park maintenance (PR-006)	\$2,551,335	\$365,312	\$337,907	\$367,512
Number of passive park acres per 1,000 population (PR-017)	4.34	5.4	5.4	5.4
Number of active park acres per 1,000 population (PR-018)	5.27	5.68	5.68	5.68
Maintenance cost per acre (PR-021)	\$5,874.18	\$2,060.30	\$1,905.74	\$2029.67
All hours paid to park employees-Parks/SC/CRA		27,040	27,040	27,040
Total number of acres in Parks Including Sports Complex		252.97	252.97	252.97
Total number of playgrounds		10	10	12
Number of Tennis Courts		9	9	9
Number of Shuffleboard & Lawn Bowling Courts		21	21	21
Number of basketball courts indoors & outdoors		9	9	9
Number of Parks & Picnic Areas		23	23	25
Approved Budget for Parks		\$797,123	\$735,469.85	\$812,867
Capital Items for Parks		\$129,670	\$157,472.82	\$64,500
Number of mowing cycles completed annually		39	39	39
Number of irrigation repairs performed annually		2000	2000	2000
Number of litter removal cycles annually		363	363	365
Number of acres of park land per 1,000 residents		11.05	11.05	11.05

2013 Accomplishments

- ✓ Made improvements to Pettis Park
- ✓ Collaborated with other departments on the improvements for Esther Street

Goals & Objectives

1. Replace Rocco Park playground equipment.
2. Incorporate the 27th Street and Esther Street park recreational amenities into the maintenance requirements of the daily operations.
3. Work with the Engineering Department to upgrade and repair the North Causeway boat ramp.
4. Continue to organize the Parks Department working with the new Parks Supervisor to improve efficiency and service to the residents.
5. Improve playground inspections and document needed repairs and sanitary issues.
6. Enhance landscape maintenance in all city parks.

OPERATING BUDGET COMPARISON

PARKS BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 372,204	\$ 375,050	\$ 358,601	\$ 424,830	18.47%
Operating Expenses	444,498	349,145	340,880	\$ 419,617	23.10%
Capital Outlay	171,526	168,748	104,176	-	-100.00%
Total Budget	\$ 988,228	\$ 892,943	\$ 803,657	\$ 844,447	5.08%

PARKS STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Parks Supervisor	18H	0.00	0.00	0.00	1.00	1.00
Parks Coordinator	17B	1.00	1.00	0.00	0.00	0.00
Assistant Parks Supervisor	14M	0.00	0.00	0.00	0.00	0.00
Irrigation Specialist	11C	1.00	1.00	1.00	1.00	0.00
Playground Specialist	10E	1.00	1.00	1.00	1.00	0.00
Equipment Operator I	08A	5.00	5.00	4.00	4.00	0.00
Building Maintenance Worker	07C	1.00	3.00	2.00	2.00	0.00
Utility Worker	05C	1.00	1.00	1.00	1.00	0.00
P/T UW Summer Fun	05H	0.00	0.00	0.00	0.00	0.00
Total Staffing		10.00	12.00	9.00	10.00	1.00

SPORTS COMPLEX

The New Smyrna Beach Sports Complex provides the citizens of Southeast Volusia County with a vibrant Epicenter of community athletics activities, designed to provide a family-oriented environment and encourage the participation in athletics to enhance the health and quality of life for the citizens of New Smyrna Beach.

NSBSC pledges to provide HIGH PERFORMANCE in

- athletic facilities • youth and adult sports leagues • activities for seniors • business partnerships in order to achieve its annual goal – providing the HIGHEST PERFORMANCE in level of service.

What is HIGH PERFORMANCE at the NSBSC?

- First-class, well-maintained fields, buildings and accessories
 - Manicured common areas, trees and landscaping
 - Organized, energetic, forward-thinking management
- Going the “extra mile” for the citizens and organizations using the facilities

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Total number of visitors to Sports Complex		367,390	400,000	408,000
Total Budget for Sports Complex		\$412,750	\$539,059	\$562,200
Capital Items for Sports Complex		\$37,000	\$450,000	\$200,000

2013 Accomplishments

- ü Continued physical upgrades to playing surfaces with enhanced turf growth and replacement.
- ü Created and implemented new complex logo and branding.
- ü Strengthened relationships with all NSBHS Athletics as well as Spruce Creek and Atlantic HS.
- ü Hosted Bethune - Cookman’s 2012-13 Football Fall Training Camp and 2013 Spring Football Game
- ü Placed 10 youth baseball tournaments on the weekend schedule, up from 1 from the previous year.
- ü Put 20 men’s softball tournaments on the weekend schedule, up from 7 the previous year, and booked 12 youth fast pitch softball tournaments on the slate, up from 4 the previous year.
- ü Overhauled three softball infields with fresh clay and continued park beautification mini-projects.
- ü Assisted SEV Babe Ruth in overcoming challenges that nearly led to the demise of the organization, instead experienced resurgence of the baseball and softball youth leagues.

Goals & Objectives

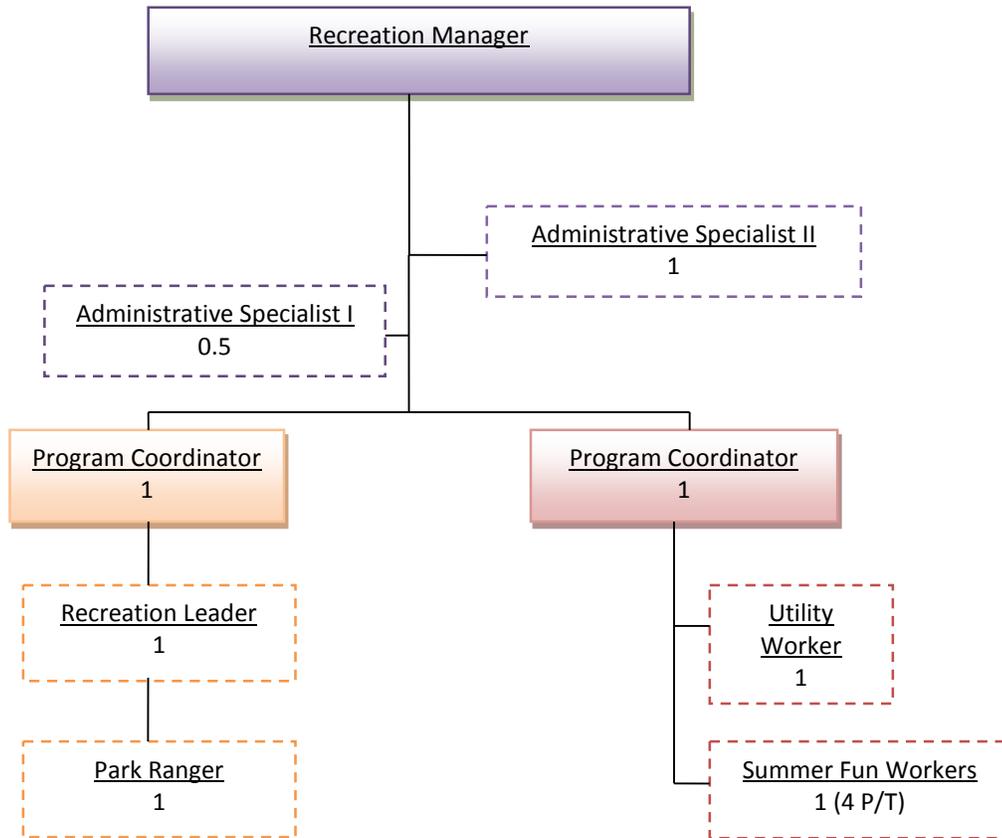
1. Continue to book tournaments and tie in with local restaurants and Hampton Inn for accommodations
2. Quickly improve the quality of playing surfaces through a more consistent maintenance program and outsourcing chemicals application/management.
3. Increase the number of participants in youth sports leagues through marketing and public relations programs.
4. Repair and replace park accessories/consumables as needed.
5. Replace football stadium track surface and acquire new track equipment to host NSBHS track and field, high school district track meets, Bethune - Cookman University Track and Field collegiate meets, and AAU-level track meets. The current surface is not suitable for these potentially lucrative events.

OPERATING BUDGET COMPARISON

SPORTS COMPLEX BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 103,716	\$ 144,394	\$ 241,593	\$ 250,287	3.60%
Operating Expenses	371,310	374,256	491,912	531,980	8.15%
Capital Outlay	-	20,994	179,697	-	-100.00%
Total Budget	\$ 475,026	\$ 539,644	\$ 913,202	\$ 782,267	-14.34%

SPORTS COMPLEX STAFFING - FTEs		2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Sports Complex Manager	19I	0.00	1.00	1.00	1.00	0.00
Sports Complex Maint. Superv	14N	1.00	0.00	0.00	0.00	0.00
Program Coordinator	14L	0.00	0.00	1.00	1.00	0.00
Equipment Operator I	08A	2.00	2.00	3.00	3.00	0.00
Utility Worker	05C	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		3.00	3.00	5.00	5.00	0.00

**City of New Smyrna Beach, Florida
Recreation Organizational Chart**



City of New Smyrna Beach, Florida

RECREATION

To provide safe and wholesome leisure activities in an aesthetically pleasing environment throughout the community for the citizens of the City of New Smyrna Beach. These activities; active, passive, cultural and educational, shall be responsive to the community's needs and carried out in a caring and cost effective manner, according to the direction of the Administration Staff, the Parks and Recreation Board and the City Commission.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Number of FTE's for recreation		9	9	9.5
Operating costs of all recreation programs (personnel & Operating Expenses)		890,613	790,639	889,347
Percent of budget supported by user fees		39%	33%	39%
Number of volunteer hours as percentage of total staff hours		41%	24%	19%
Number of unpaid hours in parks, recreation activities and sports		6376	4230	3500
Number of participants in programs and open gym – both youth and adult		27,472	29,600	31,000
All hours worked by recreation employees		15,397	17,807	18,720
Revenue from facility rentals		87,449	97,150	95,000
Revenue from activity fees		253,253	162,516	250,000
Revenue collected from non-resident fees		3,189	4,456	3,200
Capital Items for Recreation		142,921	15,795	12,952
Parks and Recreation Revenue received from endowments, grants and foundations per Capita (ICMA)			-	-
Percentage increase/decrease in skateboard park registrations		10%	20%	15%
Number of programs		24	21	22
Number of youth programs		10	9	10
Number of adult programs		14	12	13
Number of special events supported		15	15	17
Public relations releases to promote programs and events		41	40	40

City of New Smyrna Beach, Florida

RECREATION – 57201

2013 Accomplishments

- ü Added Easter Egg Hunt, Fifth Friday events, Food Trucks, Movies in the Park & Christmas in July.
- ü Participated in the planning and execution of the City’s 125th Celebration.
- ü Coordinated and fostered special event relations with all 3 business districts & merchant associations.

Goals & Objectives

1. Fine tune newly added special events.
2. Assist in the transition between Maintenance Operations Dept & Recreation & Special Events Dept.
3. Expand existing programming and add any additional programming that may be needed or desired by the community.

OPERATING BUDGET COMPARISON

RECREATION BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 463,904	\$ 419,164	\$ 389,130	\$ 419,846	7.89%
Operating Expenses	460,740	471,449	427,669	469,501	9.78%
Capital Outlay	2,601	142,922	15,795	-	-100.00%
Total Budget	\$ 927,245	\$ 1,033,535	\$ 832,594	\$ 889,347	6.82%

RECREATION STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Parks & Recreation Director	34A	1.00	1.00	0.00	0.00	0.00
Recreation Manager	19J	0.00	0.00	1.00	1.00	0.00
Program Coordinator	14L	3.00	3.00	2.00	2.00	0.00
Administrative Specialist II	10B	1.00	1.00	1.00	1.00	0.00
Recreation Leader	08B	1.00	1.00	1.00	1.00	0.00
Administrative Specialist I	08F	1.00	1.00	1.00	1.00	0.00
P/T Recreation Leader	08I	0.00	0.00	0.00	0.00	0.00
Building Maintenance Worker II	07C	0.00	0.00	0.00	0.00	0.00
Utility Worker	05C	1.00	1.00	1.00	1.00	0.00
Intersession Worker	04A	1.00	1.00	1.00	1.00	0.00
Park Ranger	10L	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Staffing		9.00	10.00	9.00	9.00	0.00



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BUDGET DETAIL BY FUND

Special Revenue Fund Budget Summary

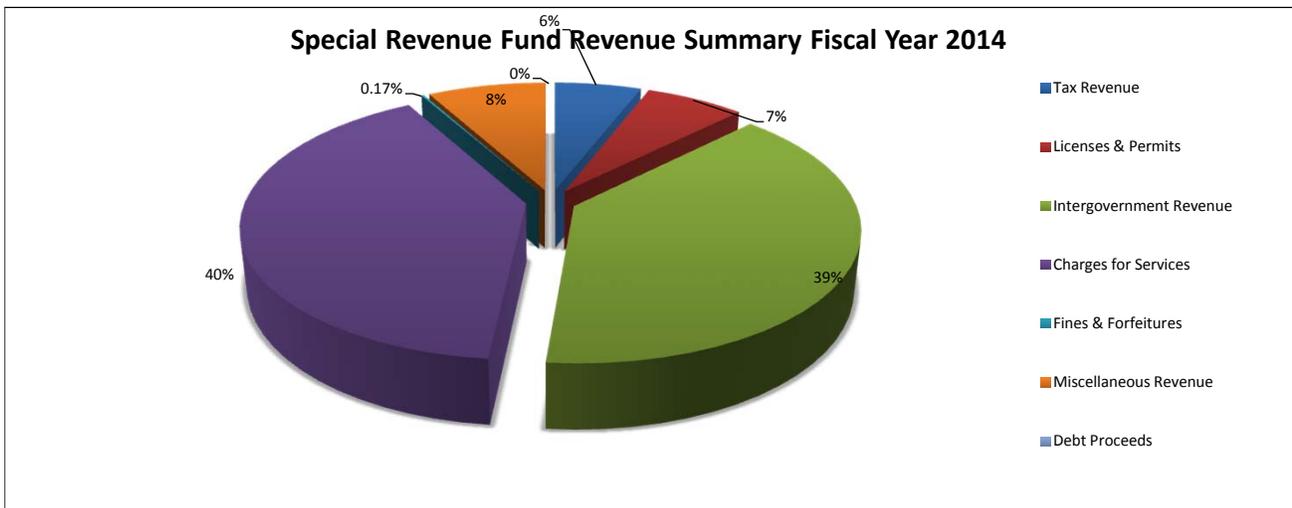
Special Revenue Departmental Summaries

City of New Smyrna Beach, Florida
SPECIAL REVENUE FUND REVENUE SUMMARY

REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Tax Revenue	\$ 610,632	\$ 536,545	\$ 538,519	\$ 585,108	8.65%
Licenses & Permits	464,932	948,324	1,443,476	668,762	-53.67%
Intergovernment Revenue	3,129,966	2,779,281	1,503,025	3,904,583	159.78%
Charges for Services	3,519,939	2,841,811	4,228,921	4,032,610	-4.64%
Fines & Forfeitures	25,321	29,748	26,433	17,000	-35.69%
Miscellaneous Revenue	1,441,973	682,829	934,944	799,681	-14.47%
Debt Proceeds	-	-	-	-	N/A
Transfers	129,875	125,000	172,222	-	-100.00%
Appropriated Fund Balance	-	-	-	1,492,425	N/A
	\$ 9,322,638	\$ 7,943,537	\$ 8,847,540	\$ 11,500,169	29.98%

FUND SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Stormwater Fund	1,687,500	1,267,519	1,815,954	1,733,940	-4.52%
Special Law Enforcement Trust Fund	217,094	11,701	32,679	69,670	113.20%
Airport Fund	2,929,889	2,824,383	3,118,633	5,908,223	89.45%
Impact Fee Funds	835,138	168,667	413,805	493,268	19.20%
Water Taxi Fund	505	-	-	-	N/A
Special Events Fund	-	-	-	-	N/A
Building & Inspection Fund	712,863	1,163,234	1,553,838	825,788	-46.85%
Community Redevelopment Agency Fund	2,939,650	2,508,034	1,912,631	2,469,280	29.10%
Total Budget	\$ 9,322,638	\$ 7,943,537	\$ 8,847,540	\$ 11,500,169	29.98%

NOTE: Beginning FY2011-12 the Special Events Fund is included with General Fund and the Marina Fund is included with Proprietary Funds in accordance with GASB 54. The Water Taxi Fund is closed as the vessels were sold during FY2010-11.

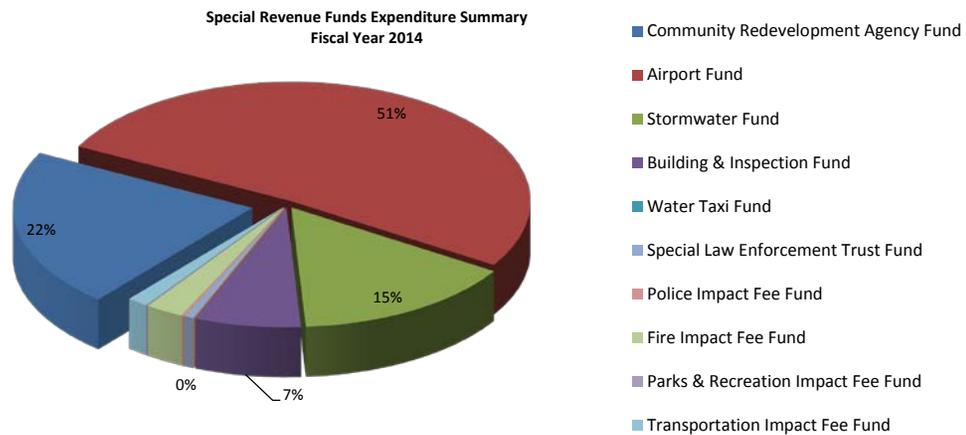


City of New Smyrna Beach, Florida
SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

SPECIAL REVENUE FUND SUMMARY FUND BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Community Redevelopment Agency Fund	\$ 4,398,226	\$ 5,399,955	\$ 5,877,073	\$ 2,469,280	-57.98%
Airport Fund	3,442,852	3,076,431	3,068,779	5,908,223	92.53%
Stormwater Fund	1,310,827	1,505,796	1,159,524	1,733,940	49.54%
Building & Inspection Fund	725,496	679,993	739,471	825,788	11.67%
Water Taxi Fund	14,152	17,870	-	-	N/A
Special Events Fund	48,566	-	-	-	N/A
Special Law Enforcement Trust Fund	170,189	44,781	56,152	69,670	24.07%
Police Impact Fee Fund	-	-	-	25,000	N/A
Fire Impact Fee Fund	-	7,500	-	297,000	N/A
Parks & Recreation Impact Fee Fund	39,351	21,462	53,657	11,340	-78.87%
Transportation Impact Fee Fund	-	-	159,394	159,928	0.34%
Total Budget	\$ 10,149,659	\$ 10,753,789	\$ 11,114,051	\$ 11,500,169	3.47%

SPECIAL REVENUE FUND SUMMARY CATEGORY BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 994,934	\$ 993,359	\$ 1,078,669	\$ 1,177,533	9.17%
Operating Expenditures	2,975,611	3,633,395	5,700,558	5,647,862	-0.92%
Capital Outlay	5,456,450	5,289,266	3,456,408	4,194,249	21.35%
Debt Service	84,792	105,968	64,024	62,762	-1.97%
Transfers	637,872	731,801	814,393	417,763	-48.70%
Total Budget	\$ 10,149,659	\$ 10,753,789	\$ 11,114,051	\$ 11,500,169	3.47%

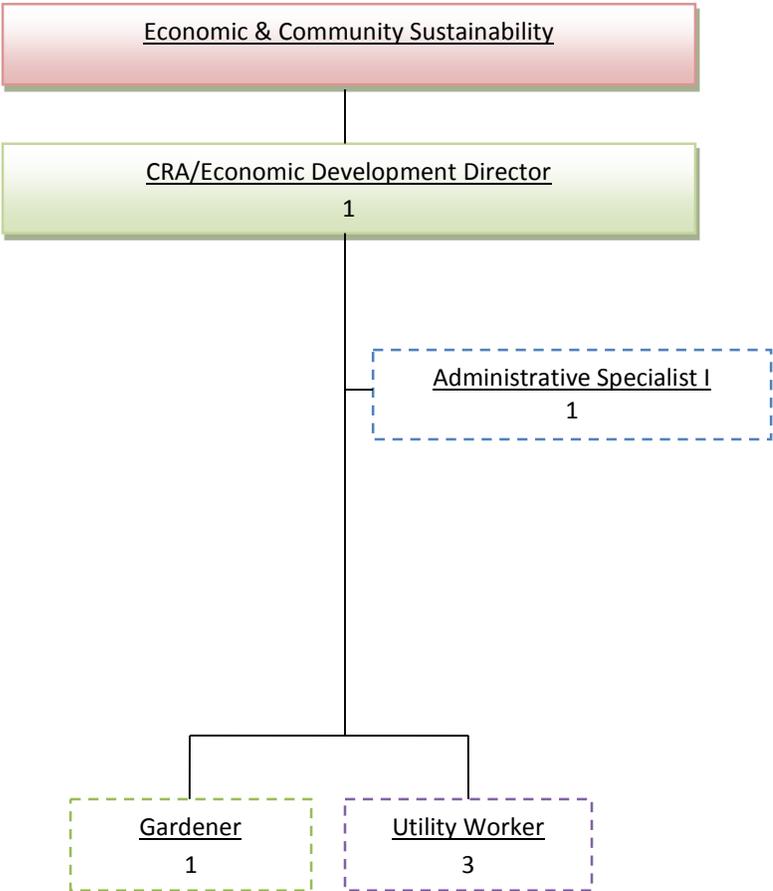
SPECIAL REVENUE FUND SUMMARY STAFFING - FTEs	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Community Redevelopment	7.00	9.00	8.75	6.75	(2.00)
Airport	3.00	4.00	4.00	4.00	0.00
Special Law Enforcement Trust Fund	0.00	0.50	0.00	0.00	0.00
Building & Inspection	7.00	9.00	9.00	10.00	1.00
Total Staffing	17.00	22.50	21.75	20.75	(1.00)





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**City of New Smyrna Beach, Florida
Community Redevelopment Agency Organizational Chart**



COMMUNITY REDEVELOPMENT AGENCY FUND

“To maintain and enhance the Retail and Service Centers that is the Character amenity for the Entire City and Surrounding Region. To identify and implement Public Investments or Policy that will induce quality private investment response in order to reach the desired character and economic potential of the area.”

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Estimated
Total CRA Grants Awarded (not event related)		40	14	0
Number of Residential Property Improvement Grants Approved		3	2	0
Number of Small-Scale Residential Grants Approved		9	0	0
Number of Small-Scale Commercial Grants Approved		10	3	0
Number of Impact Fee Assistance Approved		Currently waived	Currently waived	0
Number of Combined Grants Approved		12	4	0
Number of Large Grants Approved		2	1	0
Number of Opportunity Site Grants Approved		3	3	0
Independent Rental Move-In Assistance		1	1	0

FY 2013 Accomplishments

- ✓ Phase II of the Mary Ave Streetscape Project was completed in the first quarter of FY 13, which included improvements to the railroad crossing to allow the sidewalk to cross the tracks on the north side of the road.
- ✓ The ribbon cutting ceremony for the completed Riverside Park Bulkhead and Lighting Project was held in the first quarter of FY 13. The project included rehabilitating the existing seawall and boardwalk area, installing a new floating dock, and installing new lighting in the park.
- ✓ The ribbon cutting event marking the completion of the interior renovation of the historic Chamber of Commerce Building was held in the first quarter of FY 13. This was the second phase of renovations to the building, which is a landmark on Canal St. Phase I of the project renovated the exterior of the building and was completed in FY 2011.
- ✓ The first phase of the Esther Street Park Project was completed in FY 12, which included the installation of a new seawall to close the gap between the north and south properties. The second phase was completed in FY 13, which included constructing a new restroom facility, playground, paved parking lot, and wood boardwalk. This park also provides parking spaces for Flagler Ave visitors.
- ✓ The City Commission approved an agreement with Southeast Volusia Habitat for Humanity in FY 12 which allows homeowners to combine the CRA’s residential programs with Habitat’s Brush with Kindness program. This combination permits the homeowners to access the CRA residential programs without having a cash outlay. Work on the first group of homes (five homes on Mary Ave.) was completed in FY 13, and the volunteer workers included a number of city employees.

FY 2013 Accomplishments (continued)

- ✓ The Washington St Streetscape Project was designed with input from residents at Historic Westside Community meetings. The design was put out for bid and a bid was approved in the first quarter of FY 13. This project was completed in FY 13 and includes the complete reconstruction of the stormwater system, complete reconstruction of the roadway, new sidewalks, improvements at the Florida East Coast Railway crossing, decorative streetlights, landscaping, and irrigation.
- ✓ Residents who attended the Historic Westside Community meetings recommended that improvements be made to the Mary Ave playground. The recommended improvements included the construction of restrooms, the replacement of playground equipment, new sod and mulch, fencing, and a sidewalk. This project was constructed and completed in the last quarter of FY 13.
- ✓ In FY 11 the CRA and City Commission approved a new grant program to address “Opportunity Sites” as described in the CRA Master Plan Update. In FY 12 there were three Opportunity Site grants awarded, all on Canal Street. Two of the grants were for substantial renovations to large, vacant, and unattractive buildings, with one grant for a new building on a vacant lot:
 - The renovation of the shell of Pennysaver building (a former US Post Office built in 1967) and the surrounding site was completed in FY13, along with the build-out of two store spaces that now have retail store tenants. Interior renovations for a restaurant space are underway.
 - The Canal Street Center (formerly the Badcock furniture building) completed the shell and site renovations in FY 13 and two tenants (an eye doctor with an eyeglasses store, and a hair salon) are now open. The build out of a third commercial space is underway.
 - The third Canal St Opportunity Site grant was awarded to construct a new building on a vacant lot on a prominent corner of Canal St – the first corner east from US 1. On this site there was previously a building that was heavily damaged by a fire in 2008 - and was then demolished. The property sat vacant for about five years and was informally being used as a parking lot. The new building is a significant improvement over the previous vacant lot, and the building shell and the build-out of the first floor were completed in FY 13. The first floor is now occupied with an early childhood education and play area business that opened in September, 2013. At the close of FY 13 the second floor is being built-out for a tenant scheduled to open in the first quarter of FY 14, an advertising agency that is moving its offices from Flagler Ave.
- ✓ In FY 13 there were three Opportunity Site grants awarded:
 - A dilapidated, vacant house at 309 Flagler Ave was purchased and demolished, and the new owner received grant funds to construct a new building, a two - story bed and breakfast inn. The project was completed in the first quarter of FY 13.
 - A mixed use project on the North Causeway including boat docks and storage, a fishing store, and 21 single family detached homes was awarded funds towards the construction of a restaurant building. The restaurant is scheduled to open before the end of the first quarter of FY 14.
 - A four story, senior housing development on Washington St to be called Alba Court. It is anticipated that this project will begin construction in FY 14 and be completed by April, 2015.

COMMUNITY REDEVELOPMENT AGENCY FUND (120)**FY 2013 Accomplishments (continued)**

- ✓ The City was awarded a US EPA Grant in the amount of \$400,000 in 2009, and this grant was closed out in FY 12. In FY 13 City staff met with a consultant and officials from the cities of Edgewater and Oak Hill and prepared a grant application for a second Brownfield assessment grant, which has been awarded. The grant period begins on October 1, 2013 and the City of Edgewater is the grant administrator. It is anticipated that the City of New Smyrna Beach will have an allocation of \$200,000 from the \$600,000 in grant funds awarded.
- ✓ Construction of the Hampton Inn on Flagler Avenue began in FY 2011 and was completed in the first quarter of FY 2013. The City Commission approved CRA incentive funding as a part of the Purchase and Sale Agreement (for two lots previously owned by the CRA and offered for sale through a Request for Proposal) for this project.
- ✓ CRA grant funds were awarded towards the construction of a new office building at the NE corner of Flagler and Cooper St. The new building was designed and constructed around a historic building that was on the site. The new building opened in FY 13.
- ✓ CRA Staff continues to operate a “Business Academy” to provide training for business owners. Classes are held at the Babe James Community Center and are taught by instructors from several agencies including the Small Business Development Center at Daytona State College.
- ✓ CRA staff attends and participates in community meetings for the Historic Westside.
- ✓ The CRA Master Plan Update calls for marketing and branding the CRA. The CRA initially hired a marketing consultant who is now a member of the City staff on a part-time basis. The marketing staff member is implementing a marketing plan which brands the CRA as the NSBWaterfrontLoop. Marketing efforts include periodic press releases, a website (NSBWaterfrontLoop.com), monthly newsletter, emails of events, a billboard on I-95, radio spots, and a Facebook page. The CRA marketing program was selected in FY 13 for presentation as a case study at a national local government conference and a statewide redevelopment conference.
- ✓ The CRA staff continues to work with the Florida Department of Transportation staff and their engineering consultant when called upon for the design of improvements for US 1 in the area just north of Canal St to an area south of the SR 44 overpass. The CRA is paying for plans for the enhancement of improvements to be constructed at the intersection of US 1 and Canal Street. Since the project’s inception, CRA staff has facilitated meetings on this project with area stakeholders. The funding for this FDOT project is scheduled for FY 18.
- ✓ The CRA maintains a list of leasable commercial spaces on the City website.
- ✓ CRA staff participated in meetings of the City’s Parking Task Force, an ad hoc committee appointed by the City Commission to study the need for parking in the Flagler Ave area. The Parking Task Force delivered their report with recommendations for action in FY 13.
- ✓ The CRA and the City continue to lease a portion of a church-owned parking lot with 65 spaces that is located on Flagler Ave.

COMMUNITY REDEVELOPMENT AGENCY FUND (120)**FY 2013 Accomplishments (continued)**

- ✓ The CRA and City Commission approved a modification to the Rental Assistance Move-In Program and approved funding for “The HUB”. This facility was approved in FY 13 for a second year of CRA funding. The HUB features art objects for sale, music lessons, and other artistic endeavors from over 60 artists. This project leases a large space on Canal St that had been vacant for over a year. The Hub is open for many street events in addition to normal business hours. CRA staff believes that the presence of the HUB facilitated the location of two businesses that moved into adjacent buildings:
 - The Cork and Bottle Restaurant received CRA grant funds and opened in a space that was previously a professional office; and
 - A gift store whose owner purchased the adjacent property on Magnolia and demolished nearly all of the dilapidated building and built a new building. The project did not receive CRA funding, and opened in October, 2013.
- ✓ CRA staff members and city officials visited a program in Atlanta entitled “Purpose-Built Communities”. CRA staff is facilitating a series of community visioning workshops in the Historic Westside community.
- ✓ The CRA maintains important partnerships with Volusia County, Bert Fish Medical Center, the Utilities Commission, the Southeast Volusia Chamber of Commerce, Daytona State College Small Business Development Center, the Southeast Volusia Advertising Authority, Team Volusia, and merchant and community groups.
- ✓ A bid for the Wayfinding Project was approved at the June 12, 2012 City Commission meeting. The signs were installed in the first quarter of FY 13.
- ✓ The CRA and City Commission approved an amendment to the CRA Master Plan, to add a capital project for the expansion of the Babe James Community Center. CRA and City staff began the process for planning an expansion of the Babe James Community Center, a project to be constructed with CRA funding. Discussions were held with residents during Historic Westside Community Meetings, and staff toured several sites in Daytona Beach (with the assistance of City of Daytona Beach staff) to gain input and ideas for the project. At the end of FY 13, the architect is preparing plans for the project, with construction anticipated in FY 14.
- ✓ During FY 13 plans were prepared for the construction of a parking lot on CRA/City owned property at the NW corner of US 1 and Canal Street. On site construction work began in October, 2013 and is scheduled to be completed within 150 days. The project will feature landscaping and an entrance from US 1, and an entrance and exit from Julia Street.
- ✓ During FY 13 the CRA began providing a “shuttle bus” service for selected events on Flagler Ave, to help alleviate parking concerns. For the first event there were nearly 400 passengers.
- ✓ The CRA acquired property in the Historic Westside community and assembled it with adjacent city-owned lots in a Request for Proposals (RFP) for an affordable housing development. There was one respondent to the RFP, the New Smyrna Beach Housing Authority, and at the end of FY 13 staff was preparing a contract to partner with the Housing Authority on the project.
- ✓ A grant awarded to the Fender Mender business at 208 Magnolia St to close in an open garage area was completed in FY 13. This is the site of the television program produced by Daytona State College and shown on public television stations, “Muscle Car Workout”.
- ✓ On April 9 a public workshop was held to gather input for planning improvements on the North Causeway.

COMMUNITY REDEVELOPMENT AGENCY FUND (120)

FY 2013 Accomplishments (continued)

- ✓ CRA staff prepared two other RFPS for property in FY 13:
 - The 1.4 acre property south of City Hall, which includes the City Fire station that will be vacated. There was one respondent, White Challis Redevelopment Company, and at the end of FY 13 staff was preparing for negotiations with the respondent; and
 - The 4.47 acre property at 160 N. Causeway, known as the AOB (Administrative Office Building) property. The RFP responses were received just after the end of FY 13, and staff will begin evaluating the four responses received.

Goals and Objectives

1. Enhancement of the tax base in the CRA district.
2. CRA staff to evaluate business retention & recruitment projects on a case by case basis to develop the best assistance approach to bridge the development gap.
3. Policy and Partnership Activities, including support for the following:
 - Arts Overlay District (prepared by the Planning Department and approved at the June 12, 2012 City Commission meeting)
 - Enhanced Code Enforcement (CRA staff has provided code enforcement staff with grant program information.)
 - Streamline Development procedures including coordination with the Utilities Commission
 - Outreach to business groups for marketing, promotions, and event planning

COMMUNITY REDEVELOPMENT AGENCY FUND (120)

OPERATING BUDGET COMPARISON

CRA SUMMARY BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 430,587	\$ 399,660	\$ 440,701	\$ 411,775	-6.56%
Operating Expenses	899,540	1,495,009	2,468,919	1,070,172	-56.65%
Capital Outlay	2,725,643	3,162,632	2,625,243	816,321	-68.90%
Transfers	<u>342,456</u>	<u>342,654</u>	<u>342,211</u>	<u>171,012</u>	<u>-50.03%</u>
Total Budget	\$ 4,398,226	\$ 5,399,955	\$ 5,877,073	\$ 2,469,280	-57.98%

CRA SUMMARY STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
CRA Executive Director/Economic Development	36A	1.00	1.00	1.00	1.00	0.00
Community Resource Coord.	31A	0.00	1.00	0.00	0.00	0.00
Marketing/ PIO Manager	26G	0.00	0.00	0.75	0.75	0.00
CRA Planner 1	19E	0.00	0.00	0.00	0.00	0.00
CRA Project Mgr	18E	1.00	1.00	1.00	0.00	1.00
Redevelopment Coordinator	12B	0.00	0.00	0.00	0.00	0.00
CRA Admin & Program Spec.	11I	1.00	1.00	1.00	1.00	0.00
Gardener	10G	1.00	1.00	1.00	1.00	0.00
Equipment Operator I	08A	0.00	0.00	0.00	0.00	0.00
Utility Worker	05C	3.00	3.00	3.00	3.00	0.00
Senior Bldg. Insp. Contractor	01C	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>
Total Staffing		7.00	9.00	8.75	6.75	2.00

A portion of the CRA Executive Director/Economic Development position is funded by the General Fund for services related to Economic Development. One S. Bldg. Insp. Contractor and 1 CRA Proj. Mgr position eliminated.

CRA REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Tax Revenue	\$ 610,632	\$ 536,545	\$ 538,519	\$ 585,108	8.65%
Intergovernmental Revenue	1,783,144	1,845,344	1,201,891	1,124,684	-6.42%
Miscellaneous Revenue/Others	515,999	1,145	-	-	N/A
Transfers	29,875	125,000	172,222	-	-100.00%
Appropriated Fund Balance	-	-	-	<u>759,488</u>	<u>N/A</u>
Total CRA Revenues	\$ 2,939,650	\$ 2,508,034	\$ 1,912,631	\$ 2,469,280	29.10%

COMMUNITY REDEVELOPMENT AGENCY FUND (120)

Management Discussion – Changes in Services & Budget Variations

It is anticipated that the final two years of the CRA as it is presently constituted will bring:

- ✓ A new sense of urgency, to complete the capital project for which funding is available.
- ✓ A new sense of collaboration, with funding partners, local businesses, and businesses relocation enticements either through an expressed interest or through recruitment and property owners. It is anticipated that funding partners may include:
 - Habitat for Humanity, to continue residential improvements for homeowners who qualify for Habitat’s “Brush with Kindness” program; and
 - The New Smyrna Beach Housing Authority, to initiate a new program to build single family houses to be leased and managed by the Housing Authority.
- ✓ A new sense of the CRA’s role in the larger plan for the City’s economic development. The City’s “100 Day Economic Development Plan” includes the CRA as a key participant in a number of initiatives. As such, the CRA is expected to expand its focus, from that of capital project and small business facilitator, to include more strategically planned actions such as business recruitment and the facilitation of property development to achieve goals set for improvement of the tax base in the district.
- ✓ Personnel

The work program for the CRA in FY 14 will include planning for the future use of the Administrative Office Building (AOB) site, the implementation of selected recommendations of the Parking Task Force, economic development tasks including assistance to business owners looking to expand or locate within the CRA, the scheduling of capital projects, and assistance in the planning of improvements at the intersection of US 1 and Canal Street and other transportation related projects.

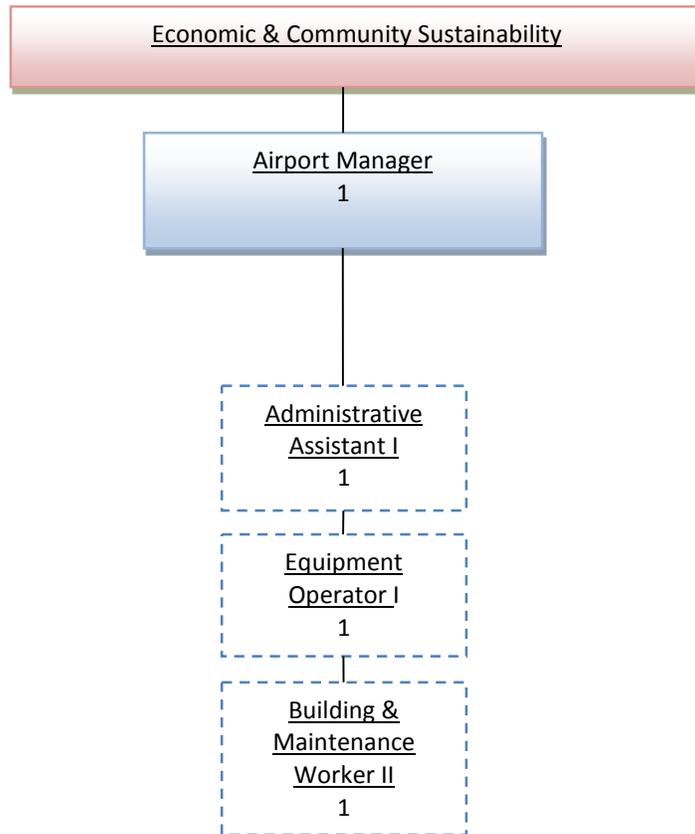
- ✓ Operating Expenditures

Operating Expenditures have been reviewed line by line and adjustments have been made. Travel expenditures include the CRA attendance at the Florida Redevelopment Association annual conference, and street maintenance includes street sweeping for Canal and Flagler Avenues. It is anticipated that a figure for event related expenditures approved by the CRA will be included in next year’s budget.

- ✓ Capital Expenditures

A high priority for CRA staff is to have all of the capital projects completed by 2015, the final year of the CRA.

City of New Smyrna Beach, Florida Airport Organizational Chart



AIRPORT FUND (104)

New Smyrna Beach Municipal Airport’s mission is to enhance and promote safety, ensure security, while promoting economic development for future growth to make the Airport self sufficient.

The Airport serves as a gateway to our community for visitors and businessmen, as well as local residents. We strive to make a first-class lasting impression.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Percentage of Airport users satisfied with Airport appearance and services		95	95	95
Gross revenue from leases – non aviation		254,588	260,588	267,067
Gross revenue from leases – aviation		598,907	500,528	509,474
Total number of Hangars		101	106	106
Number of new or amended leases at Airport		10	14	8
Number of T-Hangars Leases		77	77	77
Number of Shade Hangars Leases		14	14	14
Number of United Dr Hangar Leases		4	4	4
Number of Land Leases		14	14	14
Number of Ramp Leases		6	6	6
Number of Commercial Buildings		10	11	11
Number of Access Leases		4	4	3
Number of service requests processed		100	100	100
Percentage of total available acres leased		103	103	103
Number of noise complaints investigated		123	246	250
Percentage of noise complaints responded to within 48 hours		60	90	98
Percentage of service request responded to within 3 days		40	80	95
Number of complaints from airport users		0	3	5

2013 Accomplishments

- ü Received an 80% FDOT grant for the design, construction, and installation of the City operated fuel farm equipment, which includes a 24-hour self-serve Jet-A and AV-gas fuel pumps. The remaining 20% of the cost for the project was paid for from the Airport fund.
- ü Submitted a final draft of Phase I & Phase II of the Part 150 Noise Study to the FAA for review and approval. Upon review the FAA recommended that the City not submit the study for approval due to discrepancies caused by the decline in the actual number of operations at the airport. The City Commission voted not to submit the study for formal review but instead continue working to improve on the voluntary noise abatement procedures already in effect.

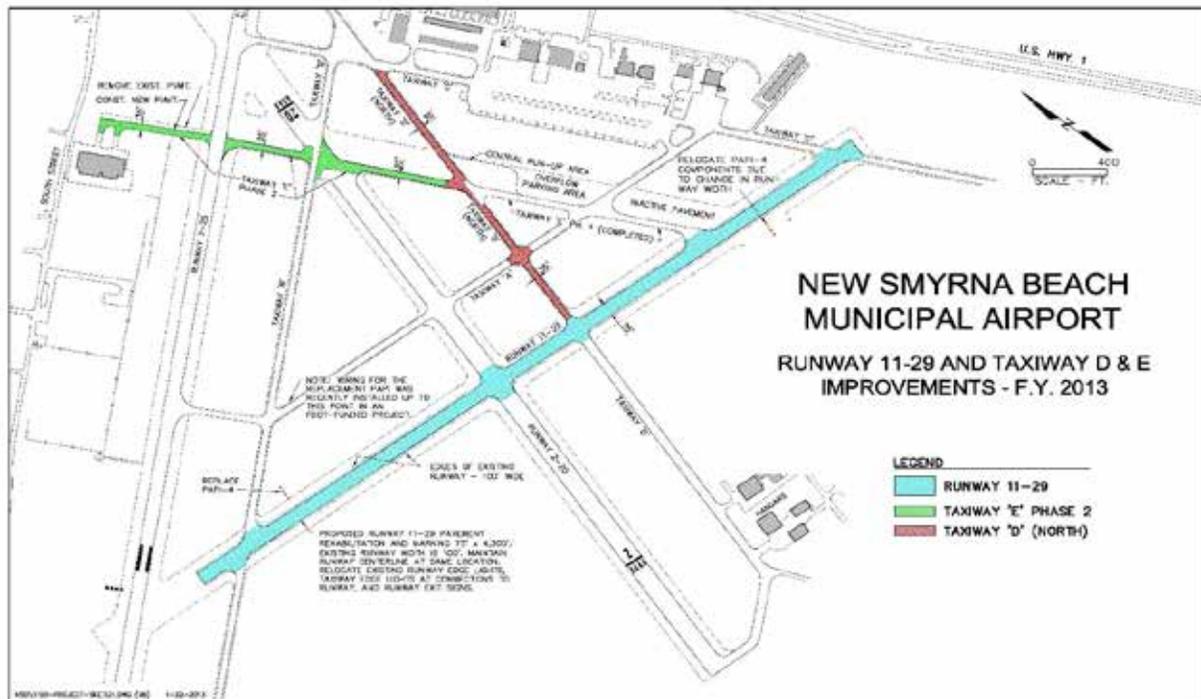
2013 Accomplishments (continued)

- ü Hosted the 5th annual New Smyrna Beach Balloon & Sky Fest, during a weekend long event in April. The event attracted approximately 40,000 visitors from all over the country and has continued to expand on the venues offered while keeping it an affordable family fun event
- ü Received a 90% FAA grant for the design and bidding phase of the rehabilitation of Taxiway E (Phase 2), Taxiway D and Rehab of Runway 11/29- \$106,695. The remaining 10% was paid from the Airport funds. Total design cost was \$117,050.

FY 13-14 Projects –

Construction phase of Airport Taxiway E (Phase 2), Taxiway D and Rehab of Runway 11/29-

Estimated Cost - \$1,728,000. The project will be funded (pending approval) by a 90% grant from the FAA, a 5% FDOT grant contingent on FAA approval, with the remaining 5% to be paid from the Airport funds. This project, if funding is approved, is expected to begin February 2014 and be completed in early 2015.



Airport Master Plan Update -Estimated Cost-\$250,841

Project will be funded (pending approval) by a 90% grant from FAA, a 5% FDOT grant contingent on FAA approval, with the remaining 5% to be paid from the Airport funds.

Terminal Apron Improvements and Improvements to Hangar at 1501 Airway Circle –

Estimated Cost for entire project including Engineering Services- \$1,125,000. Project includes the rehabilitation of the terminal apron area to accommodate larger Design Group 2 aircraft (turboprop/business jet aircraft), the rehabilitation of the 100' x 250' commercial building located at 1501 Airway Circle, and the expansion of the existing apron area for the United Drive and Airway Circle Hangars. The project will be funded (pending approval) by an 80% grant from the FDOT with the remaining 20% to be paid from the Airport funds.

Goals and Objectives

1. Maintain the Airport runways, taxiways, and airfield for safety and appearance.
2. Provide a first class aviation facility to the flying public.
3. Make the Airport/Industrial Park self-sufficient. This is best achieved through the construction of facilities and subsequent rental of those facilities.
4. Attract new aviation and /or industrial businesses to locate at the Airport and /or Industrial Park and attain 100% occupancy of all Airport and Industrial Park facilities.
5. Apply for grants through the JACIP for funding by the FAA and FDOT for major airfield projects to maintain and improve the existing Airport facilities and infrastructure.
6. Begin the process of updating the Airport Master Plan including development of the Airport Industrial park, which will provide direct and indirect economic impact to the local economy.

OPERATING BUDGET COMPARISON

AIRPORT SUMMARY BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 135,384	\$ 156,266	\$ 182,293	\$ 196,421	7.75%
Operating Expenses	1,552,676	1,642,682	2,503,071	2,770,040	10.67%
Capital Outlay	1,670,001	1,171,514	319,391	2,879,000	801.40%
Debt Service	84,792	105,968	64,024	62,762	-1.97%
Total Budget	\$3,442,852	\$ 3,076,431	\$ 3,068,779	\$ 5,908,223	92.53%

AIRPORT STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Airport Manager	23A	0.00	1.00	1.00	1.00	0.00
Administrative Specialist II	10B	1.00	1.00	1.00	1.00	0.00
Equipment Operator I	08A	1.00	1.00	1.00	1.00	0.00
Building Maintenance Wkr II	07C	1.00	1.00	1.00	1.00	0.00
Total Staffing		3.00	4.00	4.00	4.00	0.00

AIRPORT REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Intergovernmental Revenue	\$ 955,952	\$ 882,434	\$ 279,157	\$ 2,779,899	895.82%
Charges for Services	1,269,596	1,267,870	2,048,155	2,100,000	2.53%
Fines & Forfeitures	7,621	5,748	4,633	2,000	-56.83%
Miscellaneous Revenue	696,720	668,332	786,688	785,155	-0.19%
Appropriated Fund Balance	-	-	-	241,169	N/A
Total Airport Revenues	\$ 2,929,889	\$ 2,824,383	\$ 3,118,633	\$ 5,908,223	89.45%

STORMWATER FUND

Stormwater Division is part of the Streets Division. The Streets Division maintains all stormwater systems within the city limits including ditches, swales and pumps where available.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Stormwater:				
Total # of drainage work orders requested by citizens (FBC SD01)		55	62	65
Total days between customer requests (FBC SD02)		7	7	7
Total linear feet of drainage pipes cleaned (FBC SD03)		1479	1479	1479
Annual expenditures for cleaning pipes (FBC SD04)		\$100,000	\$100,000	100,000
Total square ft of drainage ditches cleaned (FBC SD05)		400,857	400,857	400,857
Total operating expenditures for all drainage repairs and maintenance under jurisdictional responsibility (FBC SD06)		\$100,000	\$100,000	100,000
Percentage of storm water ponds maintained per maintenance schedule		100%	100%	100%
Number of retention ponds maintained		13	13	13
Percentage of curb miles swept		100%	100%	100%
Lineal feet of ditches maintained		200,479	200,479	200,479
Number of feet storm sewer cleaned		975	975	975
Number of storm sewer inlets cleaned		1500	1500	1500
Number of complaints received (retention ponds, storm sewers and storm sewer inlets)		15	17	20

2013 Accomplishments

- Esther Street/North Atlantic drainage system, pumps and retention area completed
- Lined 1,322 feet of storm line with Cured In Place Pipe
- Removed oyster crustacean and cleaned 60 LF in a 60” culvert under Quay Assisi
- Removed trees and cleaned Gabordy Canal from Magnolia St to Riverside Drive.
- Cleaned canal at Wayne Ave. and Country Club Chalets
- Completed Westwood Ave and Fairmont Ave drainage and street paving project

Goals and Objectives

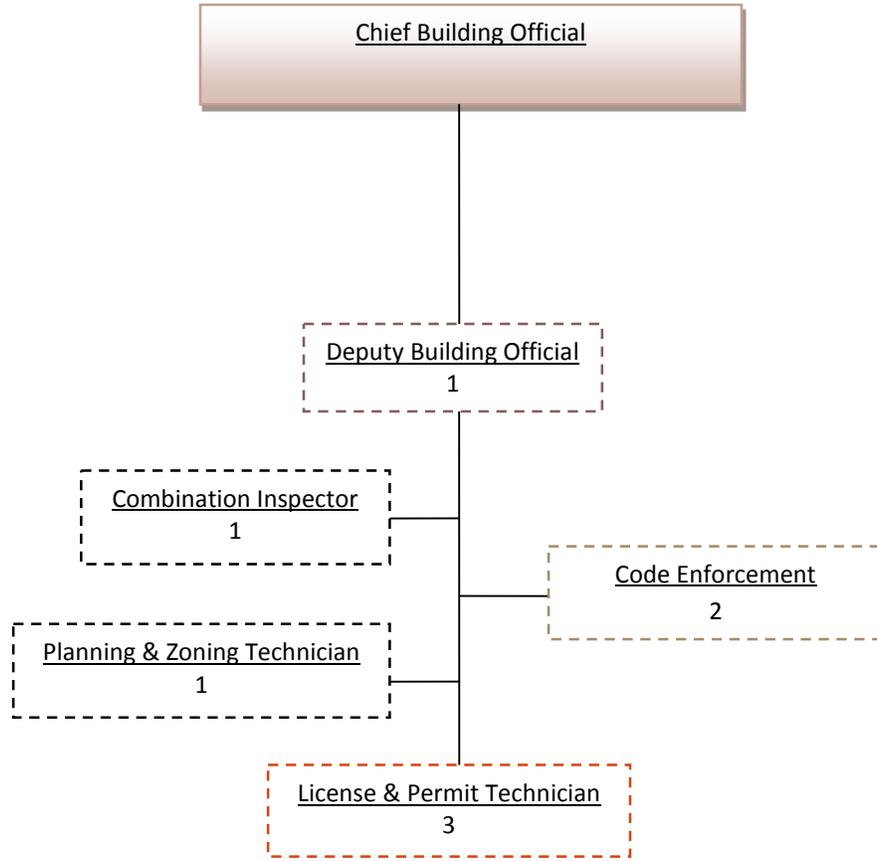
1. Protect the city's investment in its roadway, drainage and sidewalk infrastructure through inspection, maintenance and improvement program
2. Enhancing the city's vitality of quality of life
3. Providing high quality and cost effective services to the citizens of New Smyrna Beach
4. Protect the city's natural resources in a manner in compliance with policies, codes and regulations
5. Encourage staff development of public works employees through training and use of latest technology

OPERATING BUDGET COMPARISON

STORMWATER SUMMARY BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ -	\$ -	\$ -	\$ 22,224	N/A
Operating Expenses	254,249	258,142	444,992	1,464,965	229.21%
Capital Outlay	809,728	875,903	296,007	-	-100.00%
Transfers	246,850	371,751	418,524	246,751	-41.04%
Total Budget	\$1,310,827	\$ 1,505,796	\$ 1,159,524	\$ 1,733,940	49.54%

STORMWATER REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2012-14 ADOPTED	% Change from 2012-13
Intergovernmental Revenue	\$ 390,870	\$ -	\$ -	\$ -	N/A
Charges for Services	1,291,312	1,265,342	1,814,486	1,733,940	-4.44%
Miscellaneous Revenue/Others	5,318	2,178	1,468	-	N/A
Transfers	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	N/A
Appropriated Fund Balance	-	-	-	-	N/A
Total Stormwater Revenues	\$ 1,687,500	\$ 1,267,519	\$ 1,815,954	\$ 1,733,940	-4.52%

City of New Smyrna Beach, Florida
Building & Inspections Department Organizational Chart



BUILDING & INSPECTIONS FUND

Programs: The primary responsibilities of the Building Department are to administer, implement and enforce State and local land use codes, along with construction regulations within the City of New Smyrna Beach.

Public Trust: The Building Department effectively manages existing and future development by facilitating the availability of adequate services and facilities, advocating wise use of resources, promoting an awareness and consideration of cultural resources and protecting and enhancing the quality of life in New Smyrna Beach.

Practices: Staff provides precise, up-to-date and innovative advice and technical expertise; are “problem solvers” seeking solutions to issues within the framework of regulations; develops a working environment that strives for excellence and exemplary customer service through teamwork, and receives continuous training, career advancement and innovation.

People: All members of the public, applicants, decision-makers, and co-workers are treated in a courteous, respectful and professional manner.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Number of building inspections per day per inspector (FBC-PG14)	11.29	14	20	18
Average annual cost per inspection (FBC-PG15)	48.60	43.5	44	48
Number of building plans reviewed per day per reviewer (residential and commercial)(FBC-PG16)	7.07	3	4	4
Average annual cost per plan review (FBC-PG17)	84.10	130	143	136
Number of new single family housing permits reviewed and issued		85	124	100
Number of commercial and multi-family permits issued		3	9	12
Number of small permits reviewed		4000	5661	4532
Total number of permits reviewed and issued		4088	5546	4850
Percentage of inspection service within 24 hours of request unless otherwise requested		100	100	100
Percentage of 3 day turnaround time on small permit review		98	100	100
Percentage of 10 day turnaround time on new residential permit review		100	100	100

BUILDING & INSPECTIONS FUND (113)

Accomplishments

- Ü Created a Building Department Advisory Committee to advise and make recommendations to the City Manager and Commission on issues affecting the building development. Assist in developing new programs and policies in order to foster the development of New Smyrna Beach and the preservation of structures for those city residents who desire to live in a safe environment. Also, to ensure the permitting process has taken place to provide a fiscally sound, proactive and effective process that is responsive and dependable.

Goals and Objectives

1. Developments of handouts for residential and commercial customers to help them better understand building permit submittal and construction requirements. (Published plan check checklists and guidance for different type of permits)
2. Improvement of submittal requirements by consolidating requirements of all departments in one document.
3. Monitored and improved customer service through cold calls, meetings and customer satisfaction surveys.
4. Looked at permitting process as the whole, including all the departments and agencies involvement, not just a single department. Established ongoing weekly meetings with representatives from all involved departments on improvement of permitting process, communications, share technology, timelines and goals.
5. Established better internal and external coordination and consistency.
6. Improved plan check and inspection turn-around time.
7. Implemented single hotline number. (Customer calls are answered in an average of 10 seconds)
8. Improved the way we interact with the businesses and residents. Re-evaluated our services from the point of view of our customers such as customer service, efficiency, and responsiveness.
9. Simplified submittal requirements by eliminating drawing submittals for simple remodeling projects, such as kitchen and bathroom remodels and others. In order to eliminate drawing submittals we developed all necessary construction details and information on code requirements for the homeowners.
10. Have an “express plan check” program for a full day. Applicant can receive plan check comments or obtain building permits for small size projects such as single-family residential addition or remodel up to 600 square feet within one hour without an appointment.
11. Offered “plan check by appointment” services for the medium size projects such as residential additions up to 1,000 square feet or tenant improvements up to 10,000 square feet. Such services allow applicants to receive plan review comments or obtain building permit on the date of submittal instead of waiting for two to three weeks.

Goals and Objectives (continued)

12. Offered “temporary building permit” for projects with no structural and exterior work and providing courtesy inspections prior to obtaining building permits. Providing such service allows customers to complete their projects on time and improve their building occupancy and start of business operation time schedule.
13. Conducting regularly scheduled meetings with public to address various topics related to building permits and building safety, such as “homeowner’s night” and various meetings with the industry representatives.
14. Implemented “voluntary hurricane upgrade program for homeowners” to make their houses safer. We provide interested homeowners with a prescriptive plan set that may be used to strengthen older homes and for obtaining their building permit. The Building Department will provide pre-construction and follow-up inspections to ensure that the construction is done properly. The cost of the program, which includes the plan set, permit fees and up to three inspections is only \$240.
15. Continued cross-training of staff by having building inspectors performing plan review of certain type of submittals and having office staff ride along with building inspectors to view inspections and see construction in progress at various stages. Making sure that staff is working smarter resulted in a faster turnaround time.
16. Utilized technology and automation to enhance department performance.
17. Implemented “digitized” imaging of construction documents for permanent filing allowing instant computerized records access.
18. Implemented new automated permit information system enabling all departments involved in review process to better track and manage work activities.
19. Make more inspection field time available to inspectors by the use of laptop computers (tough book) in the field that allows full access to relevant information for the inspection, enter inspection results in the field and print inspection results for the customers at the job site.
20. Arranged on line permitting applications for the customers to apply, pay for and obtain simple permits such as water heater from their home or office computer. This service eliminates car trips and saves customer time.
21. Implemented better tracking system for assignments and closure of service requests.
22. Implement new permitting software and developing “on-line” permit process allowing residents and building contractors easier and faster on-line access to permitting information and obtaining number of building permits without leaving their homes or offices.
24. Implement building and safety web site that allows applicant to schedule inspection, receive update on the status of plan submittal, review plan check comments and obtain other general information.

BUILDING & INSPECTIONS FUND (113)

OPERATING BUDGET COMPARISON

BUILDING & INSPECTION SUMMARY BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 403,964	\$ 407,433	\$ 430,675	\$ 522,113	21.23%
Operating Expenses	215,488	214,806	252,423	249,675	-1.09%
Capital Outlay	106,044	57,754	56,373	54,000	-4.21%
Transfers	-	-	-	-	<u>N/A</u>
Total Budget	\$ 725,496	\$ 679,993	\$ 739,471	\$ 825,788	11.67%

BUILDING & INSPECTION STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Chief Building Official	27A	1.00	1.00	1.00	1.00	0.00
Deputy Building Official	20E	1.00	1.00	1.00	1.00	0.00
Combination Inspector I	15D	1.00	1.00	1.00	1.00	0.00
Combination Inspector II	16A	0.00	0.00	0.00	1.00	1.00
Code Enforcement Officer	13D	0.00	2.00	2.00	2.00	0.00
Zoning & Permit Technician	11H	0.00	1.00	1.00	1.00	0.00
License Permit Technician	10D	3.00	3.00	3.00	3.00	0.00
Administrative Specialist I	08F	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Staffing		7.00	9.00	9.00	10.00	1.00

Another Combination Inspector was added for FY2014 to handle the increased building activity.

BUILDING & INSPECTION REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Licenses & Permits	\$ 464,932	\$ 948,324	\$ 1,443,476	\$ 668,762	-53.67%
Intergovernmental Revenue	-	51,503	21,978	-	-100.00%
Charges for Services	126,090	140,042	52,475	73,500	40.07%
Fines & Forfeitures	17,700	24,000	21,800	15,000	-31.19%
Miscellaneous Revenue/Others	4,140	(636)	14,110	14,526	2.95%
Transfers	100,000	-	-	-	N/A
Appropriated Fund Balance	-	-	-	54,000	<u>N/A</u>
Total Building & Inspection Revenues	\$ 712,863	\$ 1,163,234	\$ 1,553,838	\$ 825,788	-46.85%

Management Discussion – Changes in Services & Budget Variations

- ü An additional full-time Code Enforcement position has been added to the Building Department to increase Code Enforcement action in an effort to stabilize neighborhoods. One half of this position is presently funded with Community Development Block Grant (CDBG) grant funds and one half by the General Fund.

- ü To endure fiscal shortfalls, increase in service requests, and greater levels of public scrutiny, the Division has been forced to make significant changes in the way they do business in order to keep pace with the ever-changing environment. The Division strategically addressed this issue by creating or amending the following ordinances.
 - Ordinance No. 27-11 – Nuisance Properties
 - Ordinance No. 26-10 – Unsafe or Dilapidated Structures
 - Ordinance No. 33-12 - Floodplain Management
 - Ordinance No. 07-11 – Green Building Program
 - Ordinance No. 21-12 – Business Tax

- ü Building activities in the City have slightly increased from the previous year. This trend along with the Building Department’s new fee schedule (Resolution No. 46-11) has given the Department the ability to project and collect an increase in revenue in the interest of preserving services. With this increase in revenue the Department has maintained its staff level and has the ability to improve communication with the residents of New Smyrna Beach through technology.

- ü Currently the Department is creating or amending ordinances that will continue to improve the services. These ordinances are:
 - Special Events Ordinance
 - Code Enforcement Ordinance
 - Rental Safety Program
 - Commercial Maintenance Ordinance

SPECIAL LAW ENFORCEMENT TRUST FUND (SLETF)

The SLETF was established by FS 932.705 and accounts for revenues and expenditures to be used for law enforcement. Revenues are generated from sale of confiscated property and shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.

OPERATING BUDGET COMPARISON

SLETF BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Regular Salaries	\$ 25,000	\$ 30,000	\$ 25,000	\$ 25,000	0.00%
Operating Expenses	39,506	14,781	31,152	29,670	-4.76%
Capital Outlay	105,683	-	-	15,000	N/A
Total Budget	\$ 170,189	\$ 44,781	\$ 56,152	\$ 69,670	24.07%

SLETF SUMMARY STAFFING - FTEs	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Accreditation Manager	0.00	0.50	0.00	0.00	0.00
Total Staffing	0.00	0.50	0.00	0.00	0.00

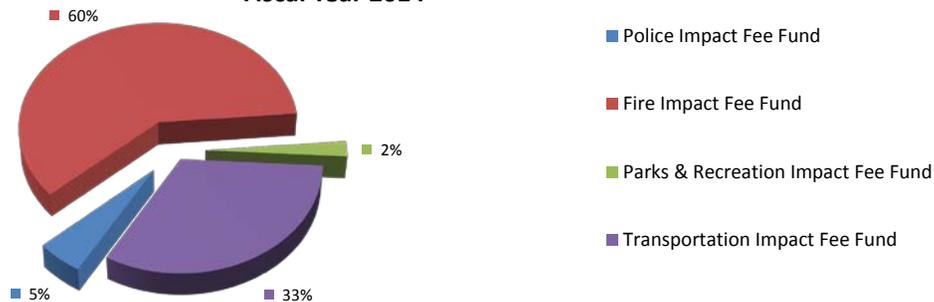
SLETF REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous Revenue/Other	217,094	11,701	32,679	-	0.00%
Appropriated Fund Balance	-	-	-	69,670	N/A
Total SLETF Revenues	\$ 217,094	\$ 11,701	\$ 32,679	\$ 69,670	113.20%

City of New Smyrna Beach, Florida
IMPACT FEE FUNDS REVENUE SUMMARY

IMPACT FEE FUND REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Charges for Services	\$ 832,462	\$ 168,557	\$ 313,805	\$ 125,170	-60.11%
Miscellaneous Revenue	2,676	109	100,000	-	-100.00%
Appropriated Fund Balance	-	-	-	<u>368,098</u>	<u>N/A</u>
Total Impact Fee Revenues	\$ 835,138	\$ 168,667	\$ 413,805	\$ 493,268	19.20%

IMPACT FEE FUND REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Police Impact Fee Fund	\$ 371,929	\$ 27,324	\$ 52,043	\$ 25,000	-51.96%
Fire Impact Fee Fund	92,048	29,470	56,181	297,000	428.65%
Parks & Recreation Impact Fee Fund	9,395	12,477	23,762	11,340	-52.28%
Transportation Impact Fee Fund	<u>361,765</u>	<u>99,395</u>	<u>281,820</u>	<u>159,928</u>	<u>-43.25%</u>
Total Impact Fee Revenues	\$ 835,138	\$ 168,667	\$ 413,805	\$ 493,268	19.20%

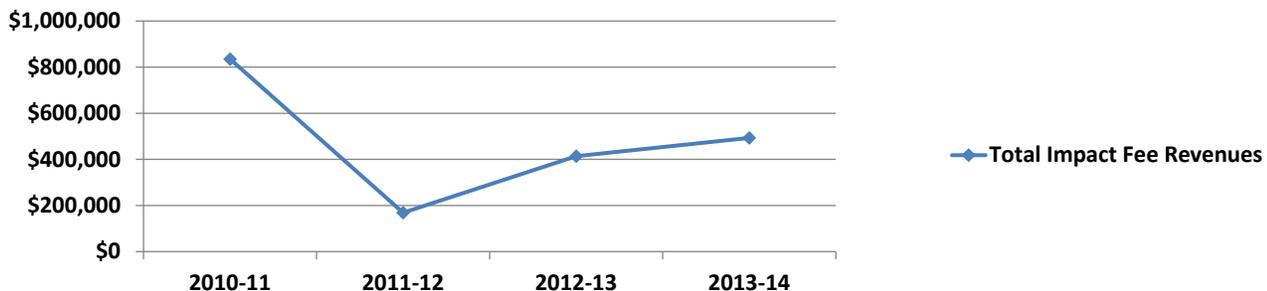
**Impact Fee Funds Revenue Summary
 Fiscal Year 2014**



Management Discussion

The Impact Fees Fund accounts for the fiscal activity relating to the City's impact fees charged for growth-related capital improvements associated with law enforcement, fire, recreation and transportation functions. Activities subject to fees include any improvement to land which requires the issuance of a building permit or any changes in the use of a structure which generates additional services demands. Fees are charged for residential land use and at a rate per square foot for nonresidential land use. Fees may be appropriated for capital improvements including construction of facilities, acquisition of equipment, construction and equipping of training facilities equipping of vehicles and other equipment. The City Commission elected to suspend all impact fees with the exception of recreational impact fees, for non-residential construction. The suspension will expire on June 30, 2014.

History of Revenues

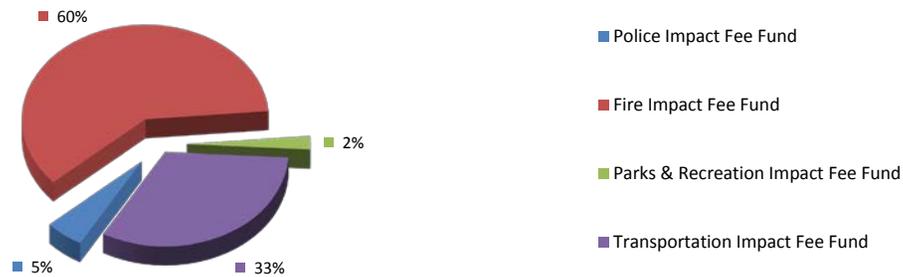


City of New Smyrna Beach, Florida
IMPACT FEE FUND EXPENDITURE SUMMARY

IMPACT FEE FUND EXPENDITURE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Operating Expenses	\$ -	\$ 7,500	\$ -	\$ 63,340	N/A
Capital Outlay	39,351	21,462	159,394	429,928	169.73%
Transfers	-	-	53,657	-	-100.00%
Total Impact Fees Funds Expenditures	\$ 39,351	\$ 28,962	\$ 213,051	\$ 493,268	131.53%

IMPACT FEE FUND EXPENDITURE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Police Impact Fee Fund	\$ -	\$ -	\$ -	\$ 25,000	N/A
Fire Impact Fee Fund	-	7,500	-	297,000	N/A
Parks & Recreation Impact Fee Fund	39,351	21,462	53,657	11,340	-78.87%
Transportation Impact Fee Fund	-	-	159,394	159,928	0.34%
Total Impact Fees Funds Expenditures	\$ 39,351	\$ 28,962	\$ 213,051	\$ 493,268	131.53%

**Impact Fee Funds Uses Summary
Fiscal Year 2014**



Management Discussion

Parks & Recreation Impact Fee Fund funded the North Beach Park Bathroom Renovations in FY2010-11. The remaining funds for the North Beach Park Bathroom Renovations were expended in FY2011-12. In 2012-13 the Transportation Impact Fee Fund funded the engineering costs for the Colony Park Road Extension and the Recreation Impact Fee Fund acquired property adjacent to the Esther Street Beach Park. The adopted budget for FY2013-14 includes the continuation of engineering cost related to the Colony Park Road Extension and covers capital equipment in the Fire Impact Fee Fund for \$270,000 for the purchase of Transportation Control Systems.





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BUDGET DETAIL BY FUND

Proprietary Fund Budget Summary

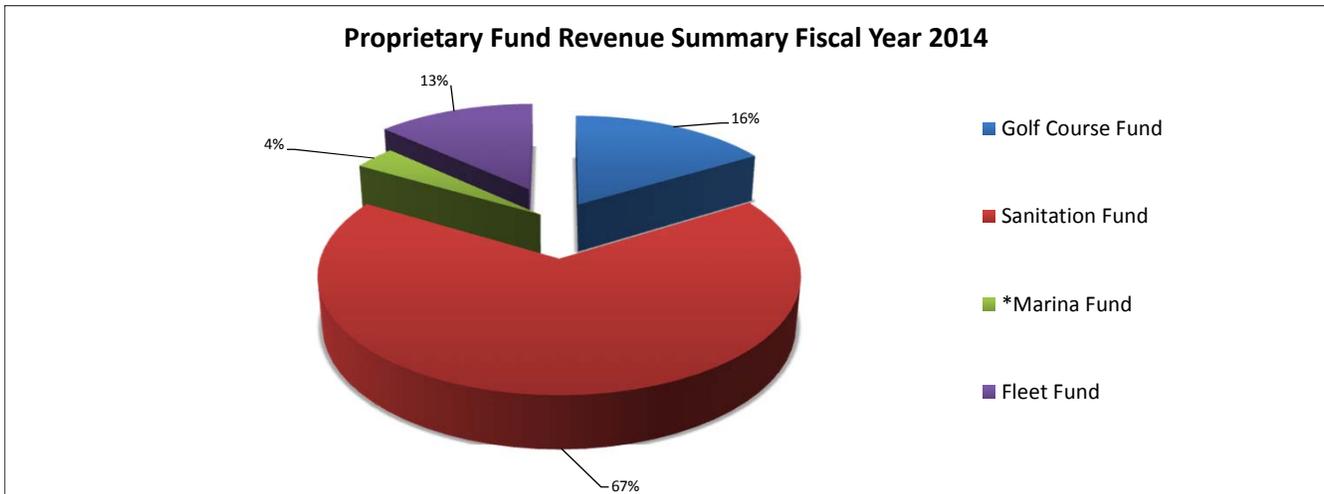
Proprietary Fund Departmental Summaries

City of New Smyrna Beach, Florida
PROPRIETARY FUND REVENUE SUMMARY

REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Charges for Services	\$ 7,313,866	\$ 7,520,181	\$ 7,689,801	\$ 7,506,096	-2.39%
Miscellaneous Revenue	14,597	10,431	17,454	8,500	-51.30%
Transfers	3,115,727	-	-	-	N/A
Appropriated Fund Balance	-	-	-	204,449	N/A
	\$ 10,444,190	\$ 7,530,612	\$ 7,707,254	\$ 7,719,045	0.15%

FUND SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Golf Course Fund	\$ 3,966,360	\$ 1,192,453	\$ 1,234,295	\$ 1,263,650	2.38%
Sanitation Fund	4,889,543	4,956,462	5,012,250	5,172,964	3.21%
*Marina Fund	647,833	287,656	277,158	267,000	-3.67%
Fleet Fund	940,454	1,094,041	1,183,551	1,015,431	-14.20%
Total Budget	\$ 10,444,190	\$ 7,530,612	\$ 7,707,254	\$ 7,719,045	0.15%

*NOTE: Beginning FY2011-12 Marina Fund has been classified as a Proprietary Fund in accordance with GASB 54.



City of New Smyrna Beach, Florida
PROPRIETARY FUNDS EXPENSE SUMMARY

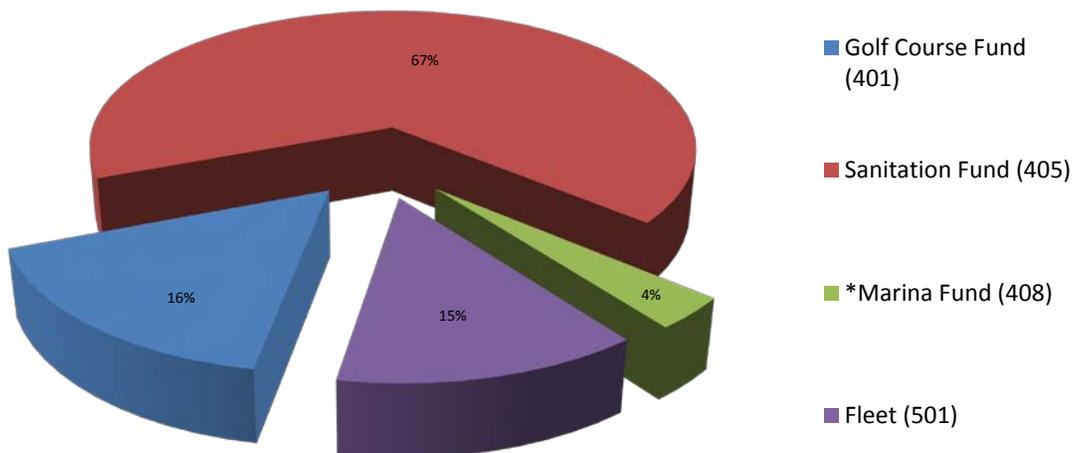
PROPRIETARY FUNDS FUND NAME (FUND NUMBER)	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Golf Course Fund (401)	\$ 3,844,485	\$ 1,099,172	\$ 1,114,149	\$ 1,263,650	13.42%
Sanitation Fund (405)	5,122,572	4,903,866	5,987,477	5,172,964	-13.60%
*Marina Fund (408)	585,694	213,947	204,457	267,000	30.59%
Fleet (501)	<u>868,906</u>	<u>983,121</u>	<u>1,088,874</u>	<u>1,015,431</u>	<u>-6.74%</u>
Total Budget	\$ 10,421,657	\$ 7,200,105	\$ 8,394,956	\$ 7,719,045	-8.05%

*NOTE: Beginning FY2011-12 Marina Fund has been classified as a Proprietary Fund in accordance with GASB 54.

PROPRIETARY FUNDS SUMMARY CATEGORY BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 912,016	\$ 997,514	\$ 1,013,420	\$ 1,038,406	2.47%
Operating Expenses	9,098,413	6,161,013	6,333,451	6,346,939	0.21%
Capital Outlay	8,487	8,701	3,755	53,000	1311.43%
Debt Service	5,201	2,176	1,623	-	-100.00%
Transfers	<u>397,541</u>	<u>30,700</u>	<u>1,042,706</u>	<u>280,700</u>	<u>-73.08%</u>
Total Budget	\$ 10,421,657	\$ 7,200,105	\$ 8,394,956	\$ 7,719,045	-8.05%

PROPRIETARY FUNDS STAFFING - FTEs	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Golf Course Fund (401)	15.50	15.50	18.00	18.00	0.00
Sanitation Fund (405)	0.00	1.00	1.00	1.00	0.00
Marina Fund (408)	2.00	2.00	2.50	2.50	0.00
Fleet (501)	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>
Total Staffing	21.50	22.50	25.50	25.50	0.00

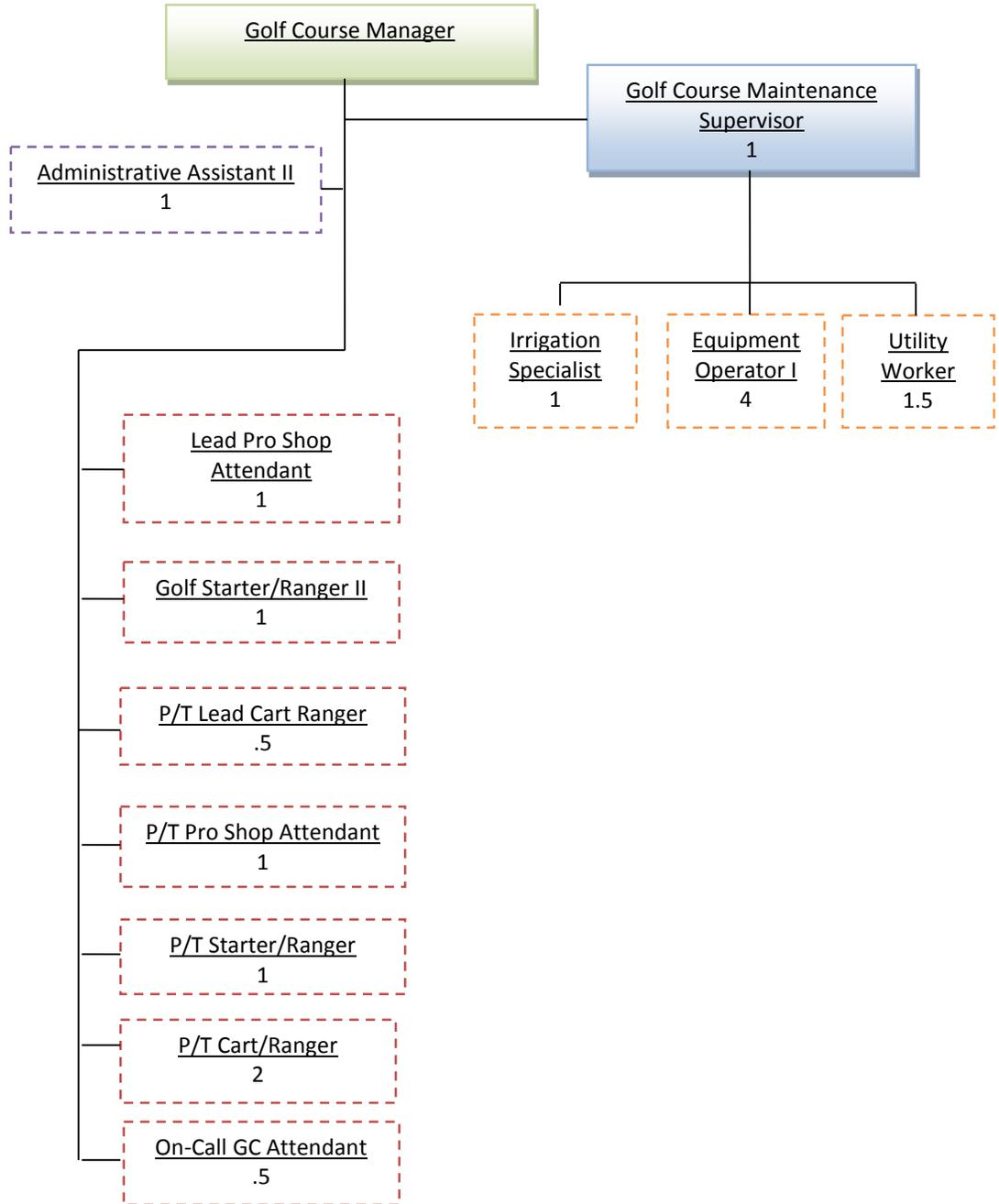
Proprietary Funds Expense Summary
Fiscal Year 2014





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City of New Smyrna Beach, Florida Golf Course Organizational Chart



GOLF COURSE FUND

The New Smyrna Golf Club has a focus to stay on budget, to reduce expenses whenever possible without sacrificing our quality product and outstanding customer satisfaction.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Adopted
Number of Members				
Single 50 Memberships		69	68	61
Household 50		26	29	25
Single Unlimited		84	82	82
Household Unlimited		23	26	25
Number of Private Carts		38	36	38
Number of Prepaid City Carts		58	62	50
Total Number of Rounds Played		51,400	50,553	52,000

Goals and Objectives

1. Provide our customers with the finest facilities and the best service. A quality product must be provided at all times to ensure customer satisfaction.
2. Maintain the highest quality condition of our course, a well stocked pro shop with the latest merchandise, and a golf cart fleet with clean reliable carts.
3. Continue to extend the charm of New Smyrna Beach to its Golf Course, providing an uplifting golfing experience for its residents and the broader golfing community.
4. Keep fees and membership dues at a competitive level.

OPERATING BUDGET COMPARISON

GOLF COURSE FUND (401) DEPARTMENT BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Administration	\$2,966,471	\$ 295,274	\$ 282,465	\$ 316,668	12.11%
Maintenance	560,213	517,175	533,776	601,783	12.74%
Pro Shop	317,801	286,722	297,908	345,199	15.87%
Total Budget	\$3,844,485	\$ 1,099,172	\$ 1,114,149	\$ 1,263,650	13.42%

GOLF COURSE (401)

OPERATING BUDGET COMPARISON (continued)

GOLF COURSE – ADMINISTRATION (57203)

GOLF COURSE ADMINISTRATION BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2012-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 126,052	\$ 149,926	\$ 138,342	\$ 133,743	-3.32%
Operating Expenses	2,867,477	138,642	142,501	182,925	28.37%
Debt Service	5,201	2,176	1,623	-	-100.00%
Capital Outlay	<u>(32,259)</u>	<u>4,530</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total Budget	\$2,966,471	\$ 295,274	\$ 282,465	\$ 316,668	12.11%

GOLF COURSE ADMINISTRATION STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Golf Course Manager	34B	1.00	1.00	1.00	1.00	0.00
Administrative Specialist II	10B	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total Staffing		2.00	2.00	2.00	2.00	0.00

GOLF COURSE – MAINTENANCE (57204)

GOLF COURSE MAINTENANCE BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 339,319	\$ 347,315	\$ 363,308	\$ 359,552	-1.03%
Operating Expenses	190,530	165,689	166,713	200,231	20.11%
Capital Outlay	<u>30,364</u>	<u>4,171</u>	<u>3,755</u>	<u>42,000</u>	<u>1018.49%</u>
Total Budget	\$ 560,213	\$ 517,175	\$ 533,776	\$ 601,783	12.74%

GOLF COURSE MAINTENANCE STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Golf Course Maintenance Supv.	20A	1.00	1.00	1.00	1.00	0.00
Irrigation Specialist	11C	1.00	1.00	1.00	1.00	0.00
Equipment Operator I	08A	4.00	4.00	4.00	4.00	0.00
Utility Worker	05C	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
Total Staffing		7.00	7.00	8.00	8.00	0.00

GOLF COURSE (401)

OPERATING BUDGET COMPARISON (continued)

GOLF COURSE – PRO SHOP (57205)

GOLF COURSE PRO SHOP BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personnel Services	\$ 144,290	\$ 138,144	\$ 142,731	\$ 167,047	17.04%
Operating Expenses	163,130	148,578	155,176	167,152	7.72%
Capital Outlay	<u>10,382</u>	<u>-</u>	<u>-</u>	<u>11,000</u>	<u>N/A</u>
Total Budget	\$ 317,801	\$ 286,722	\$ 297,908	\$ 345,199	15.87%

GOLF COURSE PRO SHOP STAFFING - FTEs		2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Lead Pro Shop Attendant	10J	1.00	1.00	1.00	1.00	0.00
Golf Starter/Ranger II	10K	1.00	1.00	1.00	1.00	0.00
P/T Lead Cart Ranger	08K	0.50	0.50	0.50	0.50	0.00
P/T Pro Shop Attendant	05F	1.00	1.00	1.00	1.00	0.00
P/T Starter/Ranger	05B	1.50	1.50	1.50	1.50	0.00
P/T Cart/Ranger	05A	1.50	1.50	1.50	1.50	0.00
Golf Pro Specialist		0.00	0.00	1.00	1.00	0.00
On Call Golf Course Attendant	01D	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
		6.50	6.50	8.00	8.00	0.00

GOLF COURSE REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Charges for Services	\$ 1,209,719	\$ 1,185,250	\$ 1,225,260	\$ 1,256,150	2.52%
Intergovernment Revenue	-	-	-	-	N/A
Miscellaneous Revenue/Others	7,755	7,203	9,035	7,500	-16.99%
Transfers	<u>2,748,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total Golf Course Revenues	\$ 3,966,360	\$ 1,192,453	\$ 1,234,295	\$ 1,263,650	2.38%

SANITATION FUND

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
SANITATION:				
Number of tons of recyclables collected		1700	1750	1800
Number of tons of solid waste collected		9400	9400	9500
Refuse collected (tons per week)		500	500	525
Yard trash (tons per week)		90	90	100
Recyclables collected (tons per week)		35	40	50

2013 Accomplishments

ü Continue to provide the best level of service to both residential & commercial accounts.

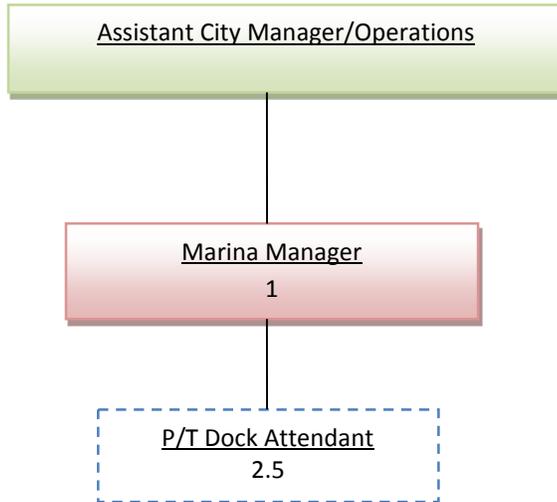
OPERATING BUDGET COMPARISON

SANITATION BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ -	\$ 60,521	\$ 56,247	\$ 56,890	1.14%
Operating Expenses	5,122,572	4,843,345	4,919,224	4,866,074	-1.08%
Transfers	-	-	1,012,006	250,000	-75.30%
Total Budget	\$ 5,122,572	\$ 4,903,866	\$ 5,987,477	\$ 5,172,964	-13.60%

SANITATION STAFFING - FTEs	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Administrative Specialist I 8F	0.00	1.00	1.00	1.00	0.00
Total Staffing	0.00	1.00	1.00	1.00	0.00

SANITATION REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Charges for Services	\$ 4,886,767	\$ 4,956,382	\$ 5,012,250	\$ 4,968,515	-0.87%
Interest Earnings	2,776	80	-	-	N/A
Appropriated Fund Balance	-	-	-	204,449	N/A
Total Sanitation Revenues	\$ 4,889,543	\$ 4,956,462	\$ 5,012,250	\$ 5,172,964	3.21%

**City of New Smyrna Beach, Florida
Marina Organizational Chart**



MARINA FUND

The goal of the New Smyrna Beach City Marina is to maintain a friendly, clean, safe and cost effective waterfront community for the general public, to attract visiting boaters and to promote our local businesses and local attractions.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Total number of boat slips		43	43	43
Number of slips used by lease customers		35	35	35
Number of slips for transients		7+1 service dock	7+1 service dock	7+1 service dock
Percentage of transient slips utilized per year		45%	50%	50%
Number of customers on waiting list for slips		80	80	80

Accomplishments

- ü Installed new security upgrade

Goals and Objectives

1. Increase transient boater traffic
2. Create better community awareness and involvement as to the benefits of the City Marina

OPERATING BUDGET COMPARISON

MARINA FUND SUMMARY CATEGORY BUDGET	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 89,850	\$ 87,566	\$ 87,164	\$ 95,883	10.00%
Operating Expenses	98,304	95,681	86,593	140,417	62.16%
Capital Outlay	-	-	-	-	N/A
Transfers	<u>397,541</u>	<u>30,700</u>	<u>30,700</u>	<u>30,700</u>	<u>0.00%</u>
Total Budget	\$ 585,694	\$ 213,947	\$ 204,457	\$ 267,000	30.59%

MARINA STAFFING - FTEs	PAY GRADE	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Marina Manager	17E	1.00	1.00	1.00	1.00	0.00
Part-time Dock Attendant	09A	<u>1.00</u>	<u>1.00</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>
Total Staffing		2.00	2.00	2.50	2.50	0.00

OPERATING BUDGET COMPARISON (continued)

MARINA REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Charges for Services	\$ 279,714	\$ 286,342	\$ 276,005	\$ 266,000	-3.62%
Miscellaneous Revenues	1,278	1,313	1,154	1,000	-13.31%
Transfers	<u>366,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Total Marina Revenues	\$ 647,833	\$ 287,656	\$ 277,158	\$ 267,000	-3.67%



City Marina

FLEET MAINTENANCE FUND

The primary objective of the Fleet Maintenance Division is to provide honest, responsive, effective and efficient fleet services to our user departments; to provide vehicles and equipment that meet the workforce needs that are safe, reliable, and environmentally-sound; to maintain vehicles and equipment in a manner that extends their useful life; to provide related support services that are responsive to the needs of the user departments.

The scope of operation encompasses more than just providing maintenance to the City fleet of over 300 vehicles and pieces of equipment. The division manages the fuel operation, equipment acquisition and disposal, generator maintenance, welding services, car wash services, fixed asset records for newly acquired equipment, and the annual City Auction.

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Total hours billed to work orders (FBC-FM001)		4,883	5,051	5134
Total hours available for all employees who generate billable hours (FBC-FM002)		6,240	6,240	6,240
Number of regular and reserve vehicles in police fleet on last day of reporting period (FBC-FM006)		55	55	54
Number of regular and reserve apparatus in fire fleet on last day of reporting period (FBC-FM007)		10	10	10
Number of regular and reserve vehicles in EMS fleet on last day of reporting period (FBC-FM008)		1	1	1
Number of regular and reserve vehicles in solid waste fleet on last day of reporting period (FBC-FM009)		5	5	5
Total fleet maintenance expenditures for: (FBC-FM016-25)				
Police Vehicles		438,936	399,443	371,994
Fire apparatus		201,374	223,243	242,149
EMS Vehicles		5,393	6,000	8,000
Solid waste Packers		39,029	40,000	30,000
Hours billed as a percentage of hours available (FBC-FM030)		79.0	81.0	82.3
Total number of vehicles and heavy equipment in organization (FBC-FM033)		313	313	312
Total fleet maintenance expenditures for all vehicles and heavy equipment (FBC-FM034)		1,001,932	1,023,197	1,017,895
Total fleet maintenance expenditures per police vehicles (FBC-FM042)		7,926	7,262	6,889
Average fleet maintenance expenditures per vehicle for all vehicles and heavy equipment (FBC-FM044)		3,201	3,269	3,262
Police Vehicles; Total maintenance expenditures per mile driven (ICMA)		.79	.58	.58

Performance Indicators	FBC Benchmark	FY 11-12 Actual	FY 12-13 Estimated	FY 13-14 Budget
Fire Apparatus: Total maintenance expenditures per mile driven (ICMA)		1.84	1.68	1.80
Number of direct labor hours worked (75% of total available hours)		5,304	5,051	5,134
Number of total available hours (based on full time working mechanics)		6,240	6,240	6,240
Number of unscheduled repairs		680	650	700
Percentage of time fleet is usable (downtime, annual average basis)		15%	19%	17.7%

Goals and Objectives

1. Provide the fleet maintenance staff the technical support and diagnostic training needed to meet the challenges of the constant changes in vehicle technology.
2. Control the overall costs of operating and maintaining the aging fleet of vehicles and equipment, to accurately budget for maintenance costs.

OPERATING BUDGET COMPARISON

FLEET BUDGET DESCRIPTION	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Personal Services	\$ 212,505	\$ 214,043	\$ 225,629	\$ 225,291	-0.15%
Operating Expenses	656,401	769,077	863,244	790,140	-8.47%
Capital Outlay	-	-	-	-	N/A
Total Budget	\$ 868,906	\$ 983,121	\$ 1,088,874	\$ 1,015,431	-6.74%

FLEET STAFFING - FTEs	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	Change from 2012-13
Fleet Maintenance Supv. 19B	1.00	1.00	1.00	1.00	0.00
Chief Mechanic 19A	1.00	1.00	1.00	1.00	0.00
Mechanic II 12D	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
Total Staffing	4.00	4.00	4.00	4.00	0.00

FLEET REVENUE SUMMARY	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ESTIMATED	2013-14 ADOPTED	% Change from 2012-13
Charges for Services	\$ 937,665	\$ 1,092,207	\$ 1,176,286	\$ 1,015,431	-13.67%
Miscellaneous Revenue	2,789	1,834	7,265	-	-100.00%
Appropriated Fund Balance	-	-	-	-	N/A
Total Fleet Revenues	\$ 940,454	\$ 1,094,041	\$ 1,183,551	\$ 1,015,431	-14.20%



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City of New Smyrna Beach, Florida

DEBT MANAGEMENT

Debt Management Summary

Debt Service Summary

Schedule of Debt Service Requirements

City of New Smyrna Beach, Florida DEBT MANAGEMENT

The City of New Smyrna Beach has entered into several long-term debt obligations where it pledges specific income streams or income derived from the acquired or constructed assets to pay debt service. The City's revenue obligations currently outstanding are the following:

- General Obligation Revenue Bonds, Series 2005
- Capital Improvement Refunding Revenue Bonds, Series 2005
- Public Improvement Refunding Revenue Bonds, Series 1998
- Wachovia Bank Promissory Notes (2)
- State Revolving Fund Loans (4)
- Florida Municipal Loan Council, Series 2000B

The FY 2013-14 budget includes funding for the City's debt obligations. Total debt service is \$2,918,332 including \$1,442,601 in General Obligation Bonds, \$499,892 in Capital Improvement Refunding Revenue Bonds, \$452,743 in Wachovia Bank Promissory Notes, \$246,751 in State Revolving Funds, and \$276,345 in other Revenue Bonds.

In the FY2013-14 budget, funds appropriated for debt service total \$2,918,332. \$389,981 is appropriated in the General Fund, \$62,762 is appropriated in the Airport Fund, and \$2,465,589 is **appropriated in the Debt Service Funds. Appropriations include principal, interest and any other fees associated with debt service.**

The City has established a practice of paying for capital projects and capital improvements on a "pay-as-you-go" basis using current revenues whenever possible. However, if a project or improvements cannot be financed within the current revenues, the issuance of long-term debt may be utilized to finance the improvements. The City considers the cost versus the benefits of financing and only when the benefits outweigh the costs is the issuance of debt recommended. The City also attempts to refinance outstanding debt if it is determined that the benefit to the City will be realized by reduced interest expense over the remaining life of the debt.

Debt Service coverage and requirements on all outstanding bonds have been met or exceeded, in accordance with the bond resolutions. The City of New Smyrna Beach does not have an official debt management policy adopted by the City Commission. The Constitution of the State of Florida FS Ch 200.181 and City of New Smyrna Beach have set no legal debt limits. The City does intend to issue new debt in FY 2013-14 for the construction of its' 2013 capital project list. All outstanding debt obligations are included in this document and are summarized in the following Schedule of Debt Service Requirements.

City of New Smyrna Beach, Florida
FISCAL YEAR 2013-2014 DEBT SERVICE SUMMARY

<u>Description</u>	<u>Original Amount</u>	<u>Final Maturity</u>	<u>Pledged Source</u>	<u>Purpose</u>
<u>General Obligation and ad valorem Debt:</u>				
Series 1998 Public Improvement Refunding Revenue Bonds	\$ 3,784,000	10/25/2013	secured by a lien and pledge of the Community Redevelopment Agency's tax increment revenues, non-ad valorem tax revenues and any other revenue appropriated by the City	Refund Portion of 92 Bonds CRA and Flagler Streetscape
Series 2005 General Obligations Revenue Bonds	\$ 18,330,000	7/1/2024	general obligations of the City secured by full faith, credit and taxing power as pledged by the City, the debt service millage for FY13 is .6130	Police and Fire Stations, EOC and Sidewalks
<u>Special Obligation and Non-ad valorem Revenue Debt:</u>				
Series 1998A Promissory note payable to Wachovia Bank	\$ 1,170,686	10/25/2013	secured by general revenue of the City	Aerial Tower, Airport Hangars, Capital Projects
Series 1999 Promissory note payable to Wachovia Bank	\$ 5,000,000	4/20/2014	secured by general revenue of the City	Sports Complex, Brannon Center, Airport Commercial Property, Fire Truck, Street Sweeper
Series 2000B Florida Municipal Loan Council Revenue Bonds	\$ 1,985,000	11/1/2015	secured by general revenue of the City	Maintenance Facility for Parks & Recreation, Park Improvements
Series 2005 Capital Improvements Refunding Revenue Bonds	\$ 7,335,000	10/1/2029	secured by a lien and pledge of the non-ad valorem tax revenues and any other revenue appropriated by the City	Sports Complex (Phase III, IV), Fire Station and Golf Course Improvements
<u>Outstanding Stormwater SRF Loans:</u>				
2001 State Revolving Fund promissory note payable	\$ 2,254,670	5/15/2021	secured by the stormwater utility revenue of the City	Stormwater Improvements
2002 State Revolving Fund promissory note payable	\$ 670,622	2/15/2022	secured by the stormwater utility revenue of the City	Stormwater Improvements
2003 State Revolving Fund promissory note payable	\$ 532,260	5/15/2023	secured by the stormwater utility revenue of the City	Stormwater Improvements
2008 State Revolving Fund promissory note payable	\$ 466,402	7/15/2028	secured by the stormwater utility revenue of the City	Stormwater Improvements
Total debt obligation in form of bonds and notes:	<u>41,528,640</u>			

City of New Smyrna Beach
Schedule of Debt Service Requirements
FY 2013-2014

Description	Loan Amount	Fund	FY 2013-2014 Principal Payment	FY 2013-2014 Interest Payment	FY 2013-2014 Totals
<u>General Fund:</u>					
Series 1998A Promissory note payable to Wachovia Bank	\$ 1,170,686	001	22,369	507	22,876
Series 1999 Promissory note payable to Wachovia Bank	\$ 5,000,000	001/104	354,533	12,572	367,105
Total General Fund Debt Obligations:			376,902	13,079	389,981
<u>Airport Fund:</u>					
Series 1999 Promissory note payable to Wachovia Bank	\$ 5,000,000	001/104	60,612	2,150	62,762
Total Airport Fund Debt Obligation:			60,612	2,150	62,762
<u>Debt Service Funds:</u>					
Series 1998 Public Improvement Refunding Revenue Bonds	\$ 3,784,000	204	167,281	3,731	171,012
Series 2000B Florida Municipal Loan Council Revenue Bonds	\$ 1,985,000	206	90,000	15,333	105,333
2001 State Revolving Fund promissory note payable	\$ 2,254,670	207	122,910	30,123	153,033
2002 State Revolving Fund promissory note payable	\$ 670,622	207	30,430	9,979	40,409
2003 State Revolving Fund promissory note payable	\$ 532,260	207	24,289	9,021	33,310
2008 State Revolving Fund promissory note payable	\$ 466,402	207	13,924	6,075	19,999
Series 2005 Capital Improvements Refunding Revenue Bonds	\$ 7,335,000	208	250,000	249,892	499,892
Series 2005 General Obligations Revenue Bonds	\$ 18,330,000	209	890,000	552,601	1,442,601
Total Debt Service Funds Debt Obligation:			1,588,834	876,755	2,465,589
Total Debt Obligation FY2013-2014:			2,026,348	891,984	2,918,332

CAPITAL IMPROVEMENT PLAN

Capital Equipment Plan

Capital Improvement Projects Summary

Five Year Capital Improvement Plan Summary

Capital Improvement Project Detail

City of New Smyrna Beach, Florida
CAPITAL EQUIPMENT PLAN

DESCRIPTION BY FUND AND BY DEPARTMENT	2013-2014 BUDGET
GENERAL FUND (001)	
Information Technology (51302)	
Fire suppression system for Police Data Center	\$ 15,000
Servers	39,000
Office 365 Migration	24,480
Exchange Server	960
Cisco Switches and Meraki Wireless	13,300
	<u>\$ 92,740</u>
Police (52101)	
Video recording expansion module	\$ 11,772
Vehicles (2)	47,722
Pick-up Truck	40,969
Patrol Vehicles (3)	141,771
	<u>\$ 242,234</u>
Fire (52101)	
Cardiac Monitor/ Defibrillators (6)	\$ 20,004
Hydraulic Rescue Tools "Jaws of Life"	35,000
Thermal Imager (2)	18,000
	<u>\$ 73,004</u>
Streets (54101)	
Pick-up Truck	\$ 24,000
Flatbed Truck	65,000
	<u>\$ 89,000</u>
Non-departmental (51901)	
Portable Solar Signage for emergencies and special events (1)	\$ 16,034
Total General Fund (001)	<u>\$ 513,012</u>
BUILDING & INSPECTION FUND (113)	
Vehicles (3)	<u>\$ 54,000</u>
Total Building & Inspection Fund (113)	<u>\$ 54,000</u>
SPECIAL LAW ENFORCEMENT TRUST FUND (103)	
Capital contingency	<u>\$ 15,000</u>
	<u>\$ 15,000</u>
GOLF COURSE FUND (401)	
Rotary Mower	\$ 14,000
Spreader	25,000
Airifier	3,000
Range Picker	5,000
Air Conditioner	3,000
Laptops (2)	3,000
Total Golf Course Fund (401)	<u>\$ 53,000</u>
Total Capital Outlay	<u>\$ 635,012</u>

City of New Smyrna Beach, Florida
CAPITAL IMPROVEMENT PROJECTS

PROJECT TITLE BY FUND	PROJ #	PROJECT DESCRIPTION	2013-2014 BUDGET
GENERAL FUND (001)			
General Government (51901)			
Canal Calore Dredging	567501	Maintenance dredging for the Canal Calore off intercostal. The amount of dredging is 3000 cubic yard to be dredged to a disposal site that is .62 mile to the north on the westside of the intercoastal.	\$ 160,000
Facilities (59101)			
New Roof at Building Maintenance Storage	567201	Replace roof as is leaking and beyond repair	\$ 14,000
			GENERAL FUND (001) \$ 174,000
AIRPORT FUND (104)			
Lighted Entrance Sign at US-1 and Skyway Terminal Apron Improvements and 1501 Airway Circle Hangar Improvements	567819 & 567764	Existing sign needs replacement and is currently not lit Rehabilitation of apron to accomodate turboprop and business jet aircraft. Hanger in severe need of repair (90% funded by FDOT grant)	\$ 20,000 1,125,000
Taxiway E & D and Rehab of 11/29	567850	Rehabilitate Taxiway E (from Delta to 07/25) and D to include resurface of paving, lighting and signage with primarily Federal funds, some State funds and Airport match (95% grant funded)	1,728,000
			<u>1,728,000</u>
Total Airport Fund (104)			\$ 2,873,000
IMPACT FEE FUNDS			
Fire Impact Fee Fund (106)			
Traffic Signal Pre-emption	567001	Install traffic signal pre-emption equipment on 23 traffic signals to improve public safety response time	\$ 270,000
Transportation Capital Impact Fee Fund (109)			
Right Turn Lane at Pioneet Trail/ Otter Blvd	567201	Required by Volusia County as part of Colony Park Road Extension	92,681
Colony Park Road Extension Bicycle Path	567201	Construct bike path within the Colony Park road extension ROW	67,247
			<u>67,247</u>
Total Impact Fee Funds (106, 107, 109)			\$ 429,928
CRA FUND (120)			
North Causeway Improvements	567789	A landscaping initiative along the N. Causeway from Riverside Drive east to the draw bridge. Large trees, understory trees and hedges will compliment the decorative streetscape, lighting enhancements, and shaded pavilions	406,906
Babe James Expansion	567101	Rehabilitation of existing Recreational Building	409,415
			<u>409,415</u>
Total Community Redevelopment Fund (120)			\$ 816,321
CAPITAL PROJECT FUND (303)			
Sidewalks	567726	Continued improvement and installation of sidewalks throughout the City funded by the General Obligation Bond issue in 2005.	750,000
			<u>750,000</u>
Total Capital Project Fund (303)			\$ 750,000
Total Capital Projects			<u>\$ 5,043,249</u>

CITY OF NEW SMYRNA BEACH, FLORIDA

5-Year Capital Improvement Plan Summary

Project Name	Project Number	Project Description	Total Project Budget	Actual Expenditures FY13	Estimated Expenditures Through FY13	Carryforward to FY14	Budget FY14	Budget FY15	Budget FY16	Budget FY17	Budget FY18	Contact
General Fund (001)												
<u>Multi-Use Trail</u>	567888	2.2 mi Trail with two trail heads incl parking and water fountain	\$2,103,271	\$21,176	\$159,454	\$0	\$0	\$0	\$0	\$0	\$0	Kyle Fegley
<u>Sports Complex Improvements</u>	567201	To replace stadium bleachers located at the sports complex	\$450,000	\$179,697	\$179,697	\$246,795	\$0	\$0	\$0	\$0	\$0	Matt Musgrove
Stormwater Utility Fund (101)												
<u>Central Beach Drainage Improvement Phase III</u>	567917	To Design and Permit Phase III of the Drainage Improvements in 3 Sub-Phases	\$5,649,869	\$233,658	\$488,611	\$121,258	\$0	\$1,680,000	\$1,680,000	\$1,680,000	\$0	Kyle Fegley
Airport Fund (104)												
<u>Airport Taxiway E & D Rehab</u>	567766	Rehabilitate Taxiway E (from Delta to 07/25) and D	\$1,846,865	\$116,565	\$2,300	\$2,300	\$1,728,000	\$0	\$0	\$0	\$0	Rhonda Walker
<u>Airport Maintenance Project</u>	567764	Roof Replacement, Hangar Door Replacement etc.	\$1,647,560	\$189,548	\$322,560	\$0	\$1,125,000	\$50,000	\$50,000	\$50,000	\$50,000	Rhonda Walker
CRA Fund (120)												
<u>Esther Park Seawall & Stormwater Improvement Project</u>	567758-1108	Construct New Beachfront Park, including Seawall and Stormwater Improvements	\$1,891,021	\$818,848	\$1,598,468	\$18,020	\$0	\$0	\$0	\$0	\$0	Kyle Fegley
<u>Washington St Streetscape Project Phase I N. Myrtle to US1</u>	567781-1201	Phase I - Streetscape and Drainage Improvements from N Myrtle Ave to US1 Phase II - Streetscape and Drainage Improvements from US1 to Riverside Drive	\$1,488,310	\$1,168,207	\$1,315,525	\$123,899	\$0	\$0	\$0	\$0	\$0	Kyle Fegley
<u>West Canal Demolition/Parking Improvement</u>	567885	Demolish 2 Buildings at 533 Canal Street	\$676,479	\$16,800	\$475,279	\$196,499	\$0	\$0	\$0	\$0	\$0	Fernand Tiblier
<u>N. Causeway Beautification</u>	567789		\$406,906	\$0	\$0	\$0	\$406,906	\$0	\$0	\$0	\$0	Tony Otte
<u>Babe James Expansion</u>	567906	Expansion of Babe James Center	\$454,000	\$11,603	\$11,603	\$32,982	\$409,415	\$0	\$0	\$0	\$0	Tony Otte
Capital Projects Fund (303)												
<u>Central Fire Station</u>	567794	One of three fire stations included in the General Obligation Bond issue in 2005	\$3,243,157	\$840,300	\$1,013,457	\$2,143,051	\$0	\$0	\$0	\$0	\$0	Khalid Resheidat
<u>Sidewalks</u>	567726	Continued improvement and installation of sidewalks throughout the City	\$1,017,546	\$0	\$267,546	\$0	\$750,000	\$0	\$0	\$0	\$0	Khalid Resheidat
OTHER CITY PROJECTS												
<u>Swoop Site Boat Ramp and Parking</u>	567207	To provide boat launching facility and trailer parking	\$1,524,973	\$744,283	\$941,536	\$573,140	\$0	\$0	\$0	\$0	\$0	Khalid Resheidat
<u>Colony Park</u>	567201	Extend Colony Park Road	\$1,100,000	\$159,394	\$159,394	\$5,833	\$159,928	\$0	\$0	\$0	\$0	Khalid Resheidat
TOTAL			\$23,499,957	\$4,500,078	\$6,935,430	\$3,463,777	\$4,579,249	\$1,730,000	\$1,730,000	\$1,730,000	\$50,000	

5-Year Capital Improvement Plan Summary

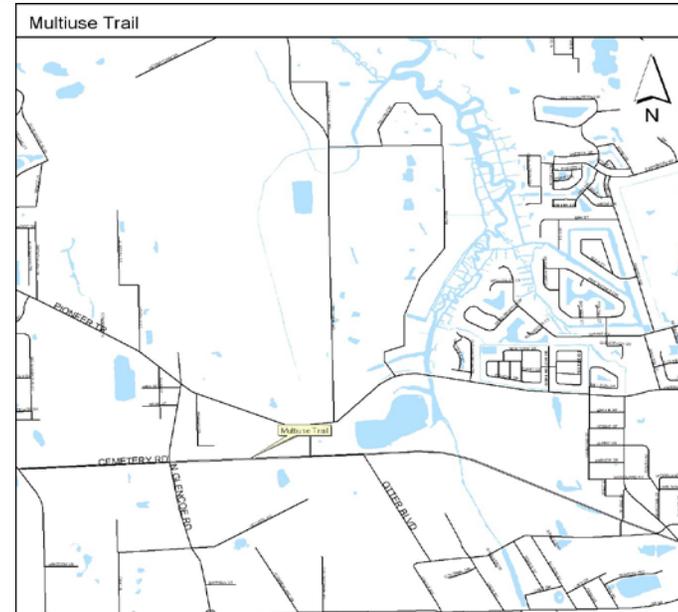
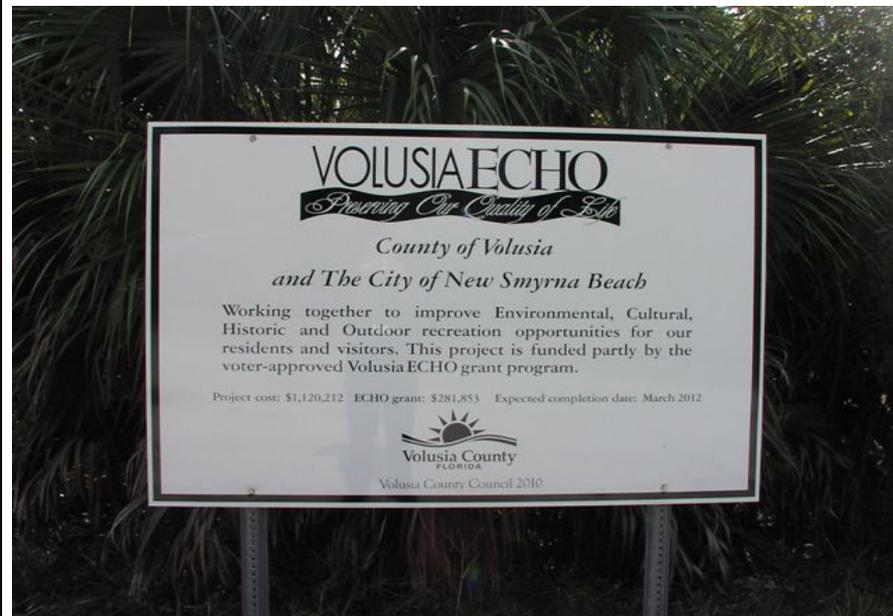
Project Name	Project Number	Project Description	Total Project Budget	Actual Expenditures FY13	Estimated Expenditures Through FY13	Carryforward to FY14	Budget FY14	Budget FY15	Budget FY16	Budget FY17	Budget FY18	Contact
FY12-13 COMPLETED PROJECTS												
<u>Mary Ave Tot/Restroom Improvements</u>	567201	New restroom facility for Mary Ave Playground	\$168,000	\$135,738	\$135,738	\$0	\$0	\$0	\$0	\$0	\$0	Fernand Tiblier
<u>Gateway Landscaping (US1 at Canal St)</u>	567908	US 1 and Canal St. Landscaping	\$38,555	\$18,705	\$18,705	\$0	\$0	\$0	\$0	\$0	\$0	Michelle Martin
<u>Signage and Wayfinding</u>	567909	Erect new Wayfinding Signs	\$301,000	\$252,257	\$300,907	\$0	\$0	\$0	\$0	\$0	\$0	Tony Otte
<u>Gateway Features SR44/I95 & SR44/Canal St and Landscape Features</u>	567206& 567920	Landscape features from Hunting Camp to Williamson and Sugar Mill to US 1 Overpass. Gateway features at SR44/I95 and SR44/Canal St and US1 North and South entry signs	\$1,748,336	\$241,669	\$1,747,313	\$0	\$0	\$0	\$0	\$0	\$0	Khalid Resheidat

Multi-Use Trail Project

Project # 567888

	Total Project Budget	Estimated Expenditures FY2013	Estimated Expenditures through FY2013	Carryforward to 2014	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
Volusia TPO - Feasibility study/ Phase 28	\$21,650	\$0	\$21,650						
FDOT DDRF STATE FUNDS	\$0	\$0	\$0						
Volusia TPO - Design/ Phase 38	\$129,800	\$18,712	\$129,800						
Volusia TPO - Design/ Phase 68	\$135,000	\$0	\$0						
Volusia TPO - Construction/ Phase 58	\$817,944	\$0	\$0						
ECHO Grant - Construction/ Phase 58	\$281,853	\$0	\$0						
General Fund	\$577,523	\$2,464	\$8,004						
Tree Mitigation Funds	\$62,501	\$0	\$0						
Park Impact Fees	\$77,000	\$0	\$0						
TOTAL REVENUES	\$2,103,271	\$21,176	\$159,454	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES									
Archeaolgical Study	\$200	\$200	\$200						
Design (Parker Mynchenberg & Associates)	\$304,051	\$19,107	\$153,995						
Construction	\$1,793,761	\$0	\$0						
Misc (permits)	\$5,259	\$1,869	\$5,259						
TOTAL EXPENDITURES	\$2,103,271	\$21,176	\$159,454	\$0	\$0	\$0	\$0	\$0	\$0
Operating Impact:									
Mowing and maintenance of the new trail will be contracted increasing contract services.									
Description:									
This is a 10 foot wide 2.2 mi. trail including a bridge over Turnbull Creek. Two trail heads, one at Sugarmill Drive and Pine including Parking and water fountains.									
Strategic Plan:									
This project is not directly linked to the City Commission Strategic Plan for FY2012.									

Date Updated	PROJECT HISTORY
April 7, 2011	FDOT Funding and Notice to Proceed was approved for Phase 28 - preliminary environmental and archaeological surveys. Parker Mynchenberg's contract was executed and an archaeological survey and report were completed
January 14, 2011	The FDOT LAP agreement and the contract with Parker Mynchenberg, both in the amount of \$23,800 are scheduled to be approved by the City Commission at their 1/25/11 meeting.
December 3, 2010	City to provide a list of deliverables to FDOT the week of 12/6/10 after which time FDOT will complete the LAP Agreement and forward to the City. Parker mynchenberg's contract will go to the City Commission the same time as the LAP Agreement.
November 20, 2010	<p>The project will be developed in 3 phase: Phase 28 - Feasibility Study involving archaeological and environmental issues Phase 38 - Design Phase including geotechnical, surveying, and agency permitting Phase 58 - Construction Phase</p> <p>Staff has negotiated the proposal for Phase 28 work with Parker Mynchenberg, and FDOT concurred with their scope of work. The contract amount is \$23,800 at which the City is obligated to pay 9.035%. FDOT will develop a LAP Agreement and forward to the City for approval. It is important to note Phase 28 work will occur in FY 10/11, Phase 38 will occur in FY 11/12, and Phase 58 work will commence in 2013.</p>
November 5, 2010	We have our ECHO funding and are waiting for FDOT to complete environmental and archaeological surveys to get LAP Agreement. Once we get the LAP Agreement we will get the FDOT Funding. City will be required to provide a 15% match in funds.



Sports Complex									
Project # 567201									
FUNDING SOURCE	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures through FY13	Carryforward to FY2014	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
General Fund (001)	\$450,000	\$179,697	\$179,697	\$246,795					
TOTAL REVENUES	\$450,000	\$179,697	\$179,697	\$246,795	\$0	\$0	\$0	\$0	\$0
EXPENDITURES									
Design (Parker Mynchenberg & Associates)	\$38,980	\$30,563	\$30,563	\$8,418					
Replacement of Bleachers	\$387,137	\$148,760	\$148,760	\$238,378					
Misc.	\$375	\$375	\$375	\$0					
Contingency	\$23,508								
TOTAL EXPENDITURES	\$450,000	\$179,697	\$179,697	\$246,795	\$0	\$0	\$0	\$0	\$0
Operating Impact:									
Once the new stands are replaced there should be minimum to no maintenance on the new grandstands.									
Description:									
Replacing the steel structure beneath the grandstands on the visitor's side of Municipal Stadium. The existing bleacher's support structures on the east side of the stadium have structurally deteriorated and are in need of evaluation, restoration, and replacement. In Spring of 2014, we will be replacing the structure beneath the home side. This is due to premature rusting that has eaten through the powder coating on the existing structure.									
Strategic Plan:									
This project is not directly linked to the City Commission Strategic Plan for FY2012.									

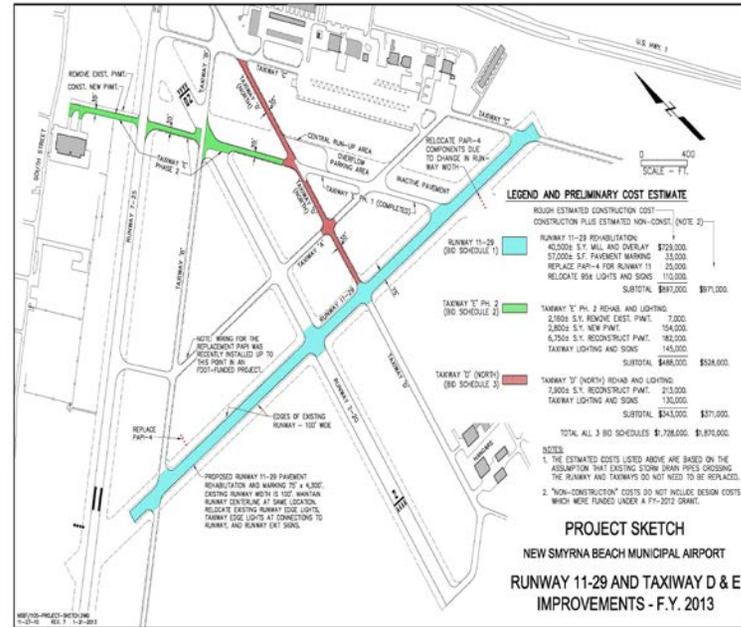
Central Beach Drainage Project									
Project # 567917									
	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures through FY13	Carryforward to FY2014	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
FEMA Hazard Mitigation Grant	\$3,780,000	\$0	\$0	\$0	\$0	\$1,260,000	\$1,260,000	\$1,260,000	
City - Stormwater Operating Fund (101)	\$1,869,869	\$233,658	\$488,611	\$121,258	\$0	\$420,000	\$420,000	\$420,000	
TOTAL REVENUES	\$5,649,869	\$233,658	\$488,611	\$121,258	\$0	\$1,680,000	\$1,680,000	\$1,680,000	\$0
EXPENDITURES									
Design - Pegasus Engineering A	\$272,078	\$117,781	\$238,019	\$34,059	\$0	\$0	\$0	\$0	
Design - Pegasus Engineering B	\$168,589	\$58,009	\$128,167	\$40,422	\$0	\$0	\$0	\$0	
Design - Pegasus Engineering C	\$167,950	\$56,677	\$121,174	\$46,776	\$0	\$0	\$0	\$0	
Construction	\$5,040,000	\$0.00	\$0.00	\$0	\$0	\$1,680,000	\$1,680,000	\$1,680,000	
Misc Expenditures (Survey, Printing, Permits, Materials Testing and Verification, etc)	\$1,252	\$1,190	\$1,252	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$5,649,869	\$233,658	\$488,611	\$121,258	\$0	\$1,680,000	\$1,680,000	\$1,680,000	\$0
Operating Impact:									
Maintaining new underground pumps including utilities and a standard maintenance for the entire system.									
Description:									
Phase III of the Central Beach Flood Mitigation Project as a result of the flooding of 2001, the City Commission approved to mitigate the flooding within the Central Beach area bounded by Flagler Ave on the North and S. Atlantic on East, 2nd Ave on the South and Indian River on the West. This project is a component of several phases of the Central Beach Flood Mitigation Project where Phase I and II are completed. These phases will be constructed by several funding from other agencies such as Dept of Community Affairs and State Revolving Fund through the Dept of Environmental Protection with City matching funds.									
Strategic Plan:									
1.Develop an infrastructure/service system for current and future population, using principles of community sustainability and sustaniable government. This project is linked to the City Commission Strategic Plan for FY2012.									

Airport Taxiway E, Taxiway D and Rehab of Runway 11/29

Project # 567766

	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures Through FY13	Carryforward to FY2014	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
Federal Grant (pending)	\$1,661,895	\$106,695	\$106,695	\$0	\$1,555,200				
State Grant	\$86,400	\$0	\$0	\$0	\$86,400				
AIRPORT FUND (104)	\$98,570	\$9,870	\$9,870	\$2,300	\$86,400				
TOTAL REVENUES	\$1,846,865	\$116,565	\$116,565	\$2,300	\$1,728,000	\$0	\$0	\$0	\$0
EXPENDITURES									
Engineering Services	\$243,850	\$114,750	\$114,750	\$2,300	\$126,800				
Misc Expenditures (Survey, Printing, Permits, Materials Testing and Verification, etc)	\$1,815	\$1,815	\$1,815	\$0	\$0				
Runway 11-29 Rehabilitation (Halifax Paving)	\$1,601,200	\$0	\$0	\$0	\$1,601,200				
TOTAL EXPENDITURES	\$1,846,865	\$116,565	\$116,565	\$2,300	\$1,728,000	\$0	\$0	\$0	\$0
Operating Impact:									
This project will reduce repair and maintenance of damaged asphalt on the taxiways.									
Description:									
This project rehabilitates taxiway E and D to include resurface of pavement, lighting and signage.									
Strategic Plan:									
This project is not directly linked to the City Commission Strategic Plan for FY2012.									

Date Updated	PROJECT HISTORY
October 16, 2012 September 14, 2012 January 20, 2012	Engineering services approved by City Commission to Airport Engineering Company ofr \$117,050. AIP Grant Awarded in the amount of \$106,695 Applied for Grant Pre-Application



Airport Maintenance Plan									
Project # 567764									
FUNDING SOURCE	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures through FY13	Carryforward to FY14	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
AIRPORT FUND (104)	\$1,647,500	\$189,548	\$322,560	\$0	\$1,125,000	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL REVENUES	\$1,647,500	\$189,548	\$322,560	\$0	\$1,125,000	\$50,000	\$50,000	\$50,000	\$50,000
EXPENDITURES									
Capital Outlay	\$1,647,500	\$189,548	\$322,560	\$0	\$1,125,000	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL EXPENDITURES	\$1,647,500	\$189,548	\$322,560	\$0	\$1,125,000	\$50,000	\$50,000	\$50,000	\$50,000
Operating Impact:									
There is no increase or decrease to operating expenditures for these projects as they are on-going and routine in nature.									
Description:									
This project is for annual maintenance of Airport facilities such as Roof Replacement, Hangar Door Replacement, Airport drainage improvement and Apron improvements projects.									
Strategic Plan:									
This project is not directly linked to the City Commission Strategic Plan for FY2012.									

CITY OF NEW SMYRNA BEACH, FLORIDA

Date Updated	PROJECT HISTORY
<p>February 11, 2013</p> <p>October 16, 2012</p> <p>October 16, 2012</p> <p>February 2, 2012</p>	<p>2013 project completed</p> <p>8-inch Sewer Awarded to R.A. Scott for \$70,952</p> <p>Building Repairs Awarded to Mc Neal and White for \$110,779</p> <p>\$50,000 annually budgeted for project.</p>



Esther St Park Seawall and Stormwater Improvements Project									
Project # 567758									
	Total Project Budget	Estimated Expenditures FY2013	Estimated Expenditures through FY2013	Carryforward to FY14	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
CRA	\$1,243,021	\$406,634	\$959,811	\$18,020					
FDEP 319h Grant	\$275,000	\$173,557	\$275,000	\$0					
Parks Impact Fee (107)	\$63,000	\$53,657	\$53,657	\$0					
City Stormwater Fund (101)	\$310,000	\$185,000	\$310,000	\$0					
TOTAL REVENUES	\$1,891,021	\$818,848	\$1,598,468	\$18,020	\$0	\$0	\$0	\$0	\$0
EXPENDITURES									
Seawall Design Contract Amount (Orig Contract + C.O.'s)	\$53,376	\$0	\$53,376	\$0					
Misc Expenditures (Parker Mynchenberg for FDEP 319h Grant preparation, appraisal of easement property, purchase of easement property, survey, FDEP Permit, etc)	\$36,055	\$2,283	\$36,055	\$0					
Seawall Construction Contract Amount - SE Cline Construction	\$285,650	\$0	\$285,650	\$0					
Design Stormwater (Parker Mynchenberg & Assoc.)	\$147,765	\$20,175	\$129,745	\$18,020					
Land Acquisition	\$63,000	\$53,657	\$53,657	\$0					
Park Amenities	\$0	\$0	\$0	\$0					
Construction Stormwater (A.G. Pifer Construction)	\$1,302,952	\$991,810	\$1,289,062	\$0					
Contingency	\$2,223	\$0	\$0	\$0					
TOTAL EXPENDITURES	\$1,891,021	\$1,067,925	\$1,847,545	\$18,020	\$0	\$0	\$0	\$0	\$0
Operating Impact:									
Public works will maintain the parking area and infrastructure and Parks and Recreation will include the new restroom facilities and playground in their budget for routine maintenance/cleaning.									
Description:									
This project has three elements. The first is construction of the seawall along the entire East boundary line. The seawall will be capped using soft armoring in form of sand dunes with landscaping. The second element involves drainage upgrades for the site as well as the adjoining drainage basin area to reduce flooding in the N. Atlantic area. The third element involves park amenities such as parking, playground, walking trails, pavilion, restroom facilities and volleyball area.									
Strategic Plan:									
	Advertise	August 27, 2011							
	Pre-Bid Meeting	September 7, 2011							
	Bid Opening	September 22, 2011							
	City Commission Deadline	September 26, 2011							
	City Commission Meeting	October 11, 2011							
	Contract Approval	October 17, 2011							
	Pre-Construction Meeting	October 25, 2011							
	Construction Begins	November 1, 2011							

CITY OF NEW SMYRNA BEACH, FLORIDA

Date Updated	PROJECT HISTORY
November 13,2012	City Commission approved budget amendment to transfer \$63,000 from Parks Impact Fee Fund for the acquisition of land located on Esther Street. - Ordinance 98-12
November 13,2012	City Commission approved budget amendment to transfer \$185,000 from Stormwater Fund to cover additional Stormwater expenses. - Ordinance 98-12
September 25, 2012	Commission Approves Concrete Lot
July 31, 2012	Concrete Rubble Removal Change Order \$6,614.72
June 26, 2012	Commission awards bid to A.G. Pifer in the amount of \$1,051,813.26-NTP 7/16/12
May 1, 2012	S.E. Cline Completes Construction of Dune Walkover
September 22, 2011	The bid opening was held on 9/22/11 at 2:00pm and SE Cline was the apparent lowest responsive bidder at \$248,325. Their bid will be taken to the
September 12, 2011	The Esther St Seawall Project had a mandatory pre-bid meeting on 9/7/11. The bid opening will be on 9/22/11 at 2:00pm.
August 30, 2011	The seawall plans were finalized and the Esther St Seawall Project was advertised for bidding on 8/27/11.
April 27, 2011	The City Commission approved constructing the seawall east of the CCCL on 4/26/11.
March 25, 2011	Staff provided plans review comments to Tetra Tech for the 90% Plans on 3/8/11. Tetra Tech submitted for the FDEP Permit on 3/16/11.
February 22, 2011	Received 90% Seawall Plans for review on 2/21/11
January 30, 2011	Provided plans review comments to Tetra Tech for their 60% Seawall Plans on 1/30/11
January 21, 2011	Received 60% Seawall Plans for review on 1/21/11
November 20, 2010	Reed Appraisal Company is performing the appraisal of the proposed ingress/egress easement for an amount of \$1,000. Tetra Tech seawall design is in
November 5, 2010	progress. Also, the City has compensated Parker Mynchenberg \$8,300 to prepare the FDEP 319H Grant submittal. The FDEP has included the project in
October 18, 2010	their 319 grant work plan, but EPA approval is needed to move forward and their response is expected in March 2011. Survey is complete. Appraisal will be performed for the additional property needed for ingress/egress easement, which has been mapped, and will be
	Survey is underway. Additional property needed for easement for proposed park ingress/egress. Engineering proposals for seawall design will be



Washington St Streetscape Phase I N. Myrtle to US1

Project # 567781

	Total Project Budget	Estimated Expenditures FY13	Expenditures through FY13	Carryforward to FY14	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
CRA Fund (120)	\$1,488,310	\$1,168,207	\$1,315,525	\$123,899					
TOTAL REVENUES	\$1,488,310	\$1,168,207	\$1,315,525	\$123,899	\$0	\$0	\$0	\$0	\$0
EXPENDITURES									
Design Contract Amount (Orig Contract + C.O.'s)	\$130,417	\$0	\$125,500	\$0					
Misc Expenditures (Survey, Printing, Permits, Materials Testing and Verification, etc)	\$55,348	\$32,414	\$54,231	\$1,117					
Construction Contract Amount (C.E. JAMES)	\$790,796	\$790,502	\$790,502	\$0					
Pedestrian Walkway (FECR)	\$468,074	\$345,292	\$345,292	\$122,783					
Contingency	\$43,674	\$0	\$0	\$0					
TOTAL EXPENDITURES	\$1,488,310	\$1,168,207	\$1,315,525	\$123,899	\$0	\$0	\$0	\$0	\$0
Operating Impact:									
Operating Impact from this project includes additional utilities for the water meter added for irrigation and additional labor hours from Parks and Recreation for maintenance of landscaping. There will also be new sidewalk and new decorative streetlights installed requiring additional labor hours from Public Works for maintenance									
Description:									
The Washington St Streetscape Project (from N Myrtle Ave to US1) is currently in design and will include such amenities as complete reconstruction of the roadway with curb and gutter, complete reconstruction of the stormwater system, decorative streetlights, sidewalk on the north side of the street, landscaping, and irrigation									
Strategic Plan:									
3. Continue Improvements in Historical Westside - This project is directly linked to the City Commission top 10 Goals and Objectives for FY2011.									

CITY OF NEW SMYRNA BEACH, FLORIDA

Date Updated	PROJECT HISTORY
<p>February 26, 2013 September 26, 2012 December 13, 2011 December 20, 2010 November 15, 2010 November 5, 2010 October 29, 2010 September 27, 2010 September 14, 2010 August 24, 2010 July 24, 2010 July 14, 2010 July 12, 2010 July 12, 2010 July 19, 2010 June 21, 2010</p>	<p>Budget amendment approved by City Commission for \$80K as contingency. -Ordinance 08-13 Low Bid C.E. James Budget amended The first public meeting to held January 24, 2011 in conjunction with the Historic Westside Meeting The design is in progress and a Public Meeting will be scheduled soon. The design contract was executed. The anticipated NTP is November 1, 2010 The City Commission approved Anderson-Dixon contract on October 12, 2010. The City Commission approved the ranking of the shortlisted firms at their regular City Commission Meeting on Sept 14, 2010. Staff is negotiating the contract with Anderson-Dixon for design services. Survey work is underway. Engineering firms presented to selection committee on August 30; recommendation to CRA on Sept 8 and City Commission on Sept 28 Bid Opening for Washington St Streetscape design RFQ advertised for Washington St Streetscape design Efird Surveyin Group began performing topo on Washington St. Issued NTP CM approval to issue NTP and prepare Purchase Order. Michelle notified Efird Surveying Group to prepare a contract for CM signature. Bid Opening. Efird Surveying Group was the lowest repsonsive bidder at \$10,450. Requested quotes from the Qualified Survey's List to perform a topographical survey of Washington St from N Myrtle Avenue to Riverside Drive.</p>



West Canal Demolition/Parking

Project # 567885 & 567785

	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures through FY13	Carryforward to FY14	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
CRA Fund 120	\$676,479	\$16,800	\$475,279	\$196,499					
TOTAL REVENUES	\$676,479	\$16,800	\$475,279	\$196,499	\$0	\$0	\$0	\$0	\$0
EXPENDITURES									
Property Acquisition	\$424,013	\$0	\$424,013	\$0					
Demolition Contract Amount (Orig Contract + C.O.'s)	\$34,266								
Design Costs Incurred To-Date	\$34,266	\$0	\$34,266	\$0					
Design Percent Spent To-Date	100.0%								
Misc Expenditures (Survey, Printing, Permits, Materials Testing and Verification, etc)	\$4,664	\$4,265	\$4,464	\$0					
Landscaping Contract Amount (Orig Contract + C.O.'s)	\$0	\$0	\$0	\$0					
Landscaping Costs Incurred To-Date									
Landscaping Percent Spent To-Date									
Parking Improvement	\$213,536	\$12,535	\$12,535	\$196,499					
TOTAL EXPENDITURES	\$676,479	\$16,800	\$475,279	\$196,499	\$0	\$0	\$0	\$0	\$0

Operating Impact:

Operating Impact from this project will include additional labor hours from Parks and Recreation for maintenance of new landscaping.

Description:

Demolish abandoned Dunn Lumber Building and adjacent Pole Barn, clean up contaminated soils, and landscape. The new parking lot will add additional parking to the Canal Street district.

Strategic Plan:

3. Continue Improvements to Historical Westside -This project is directly linked to the City Commision top 10 Goals and Objectives for FY2011.

CITY OF NEW SMYRNA BEACH, FLORIDA

Date Updated	PROJECT HISTORY
<p>November 30, 2010 September 30, 2010 August 30/10 July 25, 2010 June 25, 2010</p>	<p>Demolition complete on 11/19/10. NTP issued for bldg demolition on 9/29/10. Abestos Survey performed on 8/4/10 and submitted on 8/10/10. NTP issued 7/20/10 for Abestos Survey RFP sent out on 6/18/10 to perform Abestos Survey.</p>



CITY OF NEW SMYRNA BEACH, FLORIDA

North Causeway Beautification

Project # 567789

	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures through FY13	Carryforward to FY14	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
CRA Funds	\$406,906	\$0	\$0	\$0	\$406,906				
TOTAL REVENUES	\$406,906	\$0	\$0	\$0	\$406,906	\$0	\$0	\$0	\$0
EXPENDITURES									
Design Contract Amount	\$52,120	\$0	\$0	\$0	\$52,120				
Construction Contract Amount	\$354,786	\$0	\$0	\$0	\$354,786				
TOTAL EXPENDITURES	\$406,906	\$0	\$0	\$0	\$406,906	\$0	\$0	\$0	\$0
Operating Impact:									
It is estimated that the cost of maintaining the properties will be approximately \$26,000/year									
Description:									
A landscaping initiative along the N. Causeway from Riverside Drive east to the draw bridge. Large trees, understory trees and hedges will complement the decorative streetscape, lighting enhancements, shaded pavilions and new signage. Funding is through the CRA and FDOT.									
Strategic Plan:									
This beautification initiative is consistent with the City Commission Goal of maintaining New Smyrna's reputation as premier beachfront community.									

CITY OF NEW SMYRNA BEACH, FLORIDA

Babe James Expansion									
Project # 567101									
	Total Project Budget	Estimated Expenditures FY13	Expenditures through FY13	Carryforward to FY14	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE CRA Fund (120)	\$454,000	\$11,603	\$11,603	\$32,982	\$409,415				
TOTAL REVENUES	\$454,000	\$11,603	\$11,603	\$32,982	\$409,415	\$0	\$0	\$0	\$0
EXPENDITURES									
Design Contract Amount (Gerald J Pendegrast III)	\$44,585	\$11,603	\$11,603	\$32,982	\$0				
Construction Contract Amount	\$409,415	\$0	\$0	\$0	\$409,415				
TOTAL EXPENDITURES	\$454,000	\$11,603	\$11,603	\$32,982	\$409,415	\$0	\$0	\$0	\$0
Operating Impact:									
Existing staff will occupy the new offices and continue to operate under the same premise prior to construction, and maintenance & building upkeep will be performed through the Maintenance Operations Department.									
Description:									
The improvements consist of removing the covered entryway feature and enclosing this area to add 1,653 sq.ft. of climate controlled space. The building addition will house family services, computer rooms, reception area and youth services office. Some of the existing building interior will also be renovated for efficiency and replace outdated equipment/furniture including the multi-purpose room, kitchen and restroom facilities. Other minor site work includes reconfiguring the parking area adjacent to the proposed entryway and relocating the solid waste dumpster away from the building closer to Washington Street.									
Strategic Plan:									
3. Continue improvements in Historical Westside - This project is directly linked to the City Commission top 10 Goals and Objectives for FY2011.									

CITY OF NEW SMYRNA BEACH, FLORIDA

Date Updated	PROJECT HISTORY
<p>July 12, 2013 March 25, 2013 November 5, 2010 October 18, 2010</p>	<p>Review Draft Floor Plan with Pendergast Updated Cost Estimate Presented to Historic Westside Staff is preparing an advertisement for Architectural services for the development of a design build project Architectural services contract on the CRA Sept 8 and City Commission Sept 14 agendas. Next meeting with property owner scheduled on Sept 10</p>

Central Fire Station #50									
Project # 567794									
	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures through FY13	Carryforward to FY14	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE General Obligation Bonds	\$3,243,157	\$840,300	\$1,013,457	\$2,143,051					
TOTAL REVENUES	\$3,243,157	\$840,300	\$1,013,457	\$2,143,051	\$0	\$0	\$0	\$0	\$0
EXPENDITURES									
Design (Hawkins, Hall & Ogle Architects)	\$176,596	\$20,304	\$157,058	\$19,538					
Misc Expenditures (Survey, Printing, Permits, Materials Testing and Verification, etc)	\$36,403	\$8,461	\$44,863	\$0					
Utilities Commission Fees	\$78,033	\$78,033	\$78,033						
Construction	\$2,857,015	\$733,502	\$733,502	\$2,123,513					
Contingency	\$95,110	\$0	\$0						
TOTAL EXPENDITURES	\$3,243,157	\$840,300	\$1,013,457	\$2,143,051	\$0	\$0	\$0	\$0	\$0
Operating Impact:									
Increased utilities and operating expenses of a new Fire station will be added to Fire Dept budget as well as maintenance of the station. Savings from closing the Downtown Station will offset these new operating expenses.									
Description:									
This is the third station funded by the General Obligation Bond Issue of 2005. This is the fourth station in the City of New Smyrna Beach and consistent with the Fire Station Master Plan effectively placing four stations to service the 53 square miles. Upon completion, the downtown station will be closed making the space available for economic development. Central Fire Station #50 will house Fire Administration, one full time firefighting crew and 3 apparatus bays. It is consistent with West Fire Station #51 in layout. Fire Station #52 is East and North Fire Station #53 was completed in FY2010-11.									
Strategic Plan:									
2. Work with Volusia County and the City of Port Orange to review options for Fire Station 23 and 51 service areas. - This project is directly linked to the City Commission top 10 Goals and Objectives for FY2011.									

Sidewalks									
Project # 567726									
	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures through FY13	Carryforward to FY14	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
General Obligation Bonds	\$1,017,546	\$0	\$267,546	\$0	\$750,000				
TOTAL REVENUES	\$1,017,546	\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0
EXPENDITURES									
Design	\$7,731	\$0	\$0	\$0	\$7,731				
Misc Expenditures (Survey, Printing, Permits, Materials Testing and Verification, etc)	\$20,545	\$0	\$20,545	\$0	\$0				
Construction	\$989,270	\$0	\$247,001	\$0	\$742,269				
TOTAL EXPENDITURES	\$1,017,546	\$0	\$267,546	\$0	\$750,000	\$0	\$0	\$0	\$0
Operating Impact:									
This project will add additional sidewalks throughout the City. The impact will not be immediate in terms of maintenance but 10 years from the completion of construction some maintenance will be required.									
Description:									
The installation of new sidewalks is funded by the General Obligation Bond Issue of 2005. The update of the sidewalk master plan was completed in June of 2012. Sidewalks from each zone were selected and approved by the City Commission.									
Strategic Plan:									
This project is not directly linked to the City Commission Strategic Plan for FY2012.									

CITY OF NEW SMYRNA BEACH, FLORIDA

Date Updated	PROJECT HISTORY
October 9, 2012 June 12, 2012	Survey Continuing Services Final Approval of Priority List for City Commission Consideration

Swoop Site Boat Ramp and Parking

Project # 567207

	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures through FY13	Carryforward to FY14	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
Florida Inland Navigation District	\$576,800	\$325,607	\$408,407	\$168,393					
Volusia County Coastal Division Grant	\$339,803	\$0	\$0	\$339,803					
Florida Fish and Wildlife	\$62,100	\$0	\$62,100	\$0					
General Fund	\$541,270	\$413,676	\$466,029	\$64,944					
Stormwater (101)	\$5,000	\$5,000	\$5,000	\$0					
TOTAL REVENUES	\$1,524,973	\$744,283	\$941,536	\$573,140	\$0	\$0	\$0	\$0	\$0
EXPENDITURES									
Design Contract Amount (Orig Contract + C.O.'s)	\$180,500	\$15,168	\$169,953	\$10,547					
Misc Expenditures (Survey, Printing, Permits, Materials Testing and Verification, etc)	\$58,308	\$5,544	\$48,011	\$0					
Contract for construction	\$1,219,065	\$723,572	\$723,572	\$495,493					
Add Alternate Building (Saboungi)	\$67,100	\$0	\$0	\$67,100					
TOTAL EXPENDITURES	\$1,524,973	\$744,283	\$941,537	\$573,140	\$0	\$0	\$0	\$0	\$0

Operating Impact:
 Maintenance of the Boat Ramp and Parking Lots to be performed by the Public Works Department and a long-term dredging schedule will be administered.

Description:
 Improve the Swoop site on East side of US1 across from Municipal Airport by adding two boat ramps to ease usage at N. Causeway Boat Ramp. This project will also include dredging for boat staging area, and provide 52+ parking spaces for vehicles and trailers.
 *NOTE: This project was not included in the Adopted Budget for FY12 due to pending funding. It is expected that the FY12 Budget will be amended to include this project for FY12 as shown.

Strategic Plan:
 5. Work with multi-partners to explore the placement of boat ramps at the Swoop Site. -This project is directly linked to the City Commission top 10 Goals and Objectives for FY2011.

Date Updated	PROJECT HISTORY
<p>April 16, 2013 April 10, 2013 February 26, 2013</p>	<p>Groundbreaking Preconstruction Conference - Notice to Proceed 04/22/2013 Bid awarded to Saboungi Construction Inc</p>



CITY OF NEW SMYRNA BEACH, FLORIDA

Colony Park

Project # 567201

	Total Project Budget	Estimated Expenditures FY13	Estimated Expenditures through FY13	Carryforward to FY2014	Budget for FY14	Budget for FY15	Budget for FY16	Budget for FY17	Budget for FY18
FUNDING SOURCE									
Transportation Impact Fee Fund (109)	\$1,100,000	\$159,394	\$159,394	\$5,833	\$159,928				
TOTAL REVENUES	\$1,100,000	\$159,394	\$159,394	\$5,833	\$159,928	\$0	\$0	\$0	\$0
EXPENDITURES									
Design (Infrastructure Engineerings)	\$165,226	\$159,394	\$159,394	\$5,833	\$159,928				
Construction	\$934,774	\$0	\$0	\$0	\$0				
TOTAL EXPENDITURES	\$1,100,000	\$159,394	\$159,394	\$5,833	\$159,928	\$0	\$0	\$0	\$0

Operating Impact:

Once the new stands are replaced there should be minimum to no maintenance on the new grandstands.

Description:

Scope of work includes the design and preparation of construction plans to extend Colony Park Road north from its existing terminus to Pioneer Trail..

Strategic Plan:

This project is not directly linked to the City Commission Strategic Plan for FY2012.

CITY OF NEW SMYRNA BEACH, FLORIDA

Date Updated	PROJECT HISTORY
<p>March 12, 2013 January 9, 2013 December 11, 2012 November 13, 2012 September 11, 2012 March 22, 2012</p>	<p>Commission approves cross section Kick-off with Infrastructure Engineerings City Commission approved Infrastructure Engineers, Inc. for engineering services. City Commission approved budget amendment, Ordinance 98-12, for the appropriation of the Colony Park project. Committee Ranking Review by City Commission Staff met with Engineers for Glenn Storch</p>
Empty section for additional project history	

APPENDICES

Appendix 1: History of Assessed Property
Valuation and Millage Rates

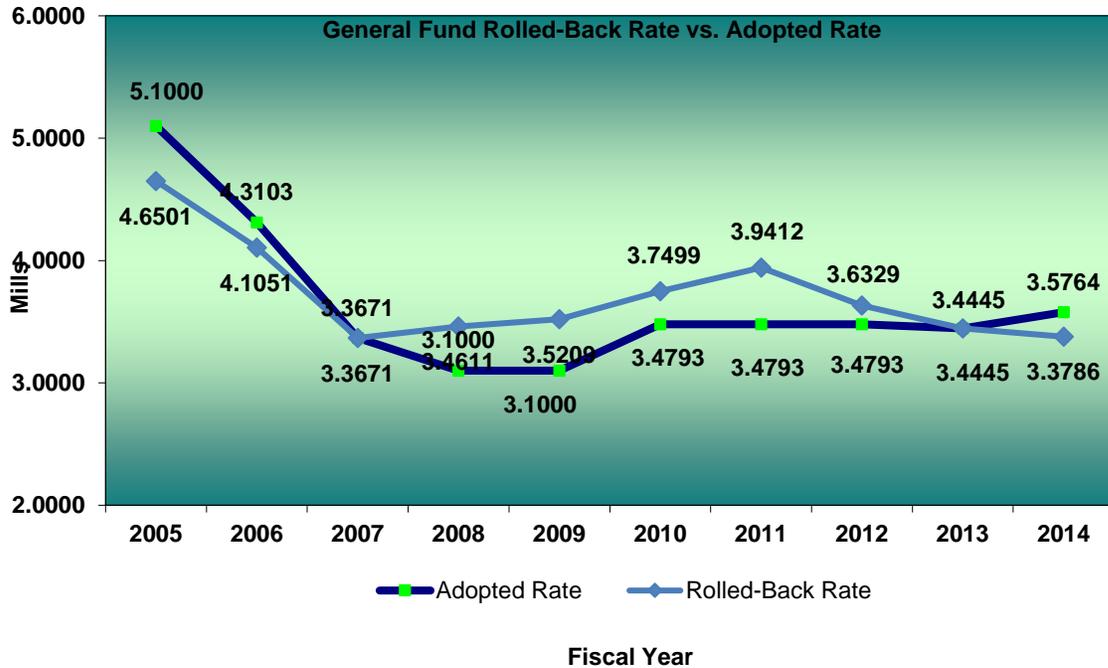
Appendix 2: Assessed Value and Estimated
Actual Value of Taxable Property

Appendix 3: Capital Asset Statistics by
Function/Program

Appendix 4: Glossary of Terms and Acronyms

City of New Smyrna Beach, Florida HISTORY OF ASSESSED PROPERTY VALUATION AND MILLAGE RATES

Fiscal Year	Assessed Value Nonexempt	General Fund Millage Rate	Debt Service Millage Rate	Combined Millage Rate
2005	1,952,048,281	5.1000	0.00000	5.1000
2006	2,209,188,423	4.3103	0.50159	4.8119
2007	2,845,407,991	3.3671	0.37593	3.7430
2008	3,743,475,297	3.1000	0.37811	3.4781
2009	3,750,485,808	3.1000	0.41304	3.5130
2010	3,443,228,086	3.4793	0.52060	3.9999
2011	2,845,189,751	3.4793	0.59470	4.0740
2012	2,507,947,973	3.4793	0.62180	4.1011
2013	2,452,674,153	3.4445	0.61300	4.0575
2014	2,531,300,984	3.5764	0.5999	4.1763



City of New Smyrna Beach, Florida
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY,
LAST TEN FISCAL YEARS
YEAR ENDING SEPTEMBER 30, 2013

Fiscal Year² Ended September 30,	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Institutional Property	Governmental Property	Vacant Land and Other	Tangible Personal Property	Total Assessed Value	Less: Tax-Exempt Property	Total Taxable Assessed Value¹	Total Direct Tax Rate¹
2004	2,089,132,856	169,456,074	23,963,123	3,565,031	37,119,898	100,761,572	111,342,598	64,966,542	2,600,307,694	648,259,413	1,952,048,281	5.10000
2005	2,402,037,606	187,107,734	24,993,183	3,785,479	44,081,130	111,526,525	134,115,499	63,375,983	2,971,023,139	761,834,716	2,209,188,423	5.10000
2006	3,194,973,902	211,775,243	26,667,315	8,673,388	49,020,272	122,181,480	218,140,595	66,342,093	3,897,774,288	1,052,366,297	2,845,407,991	4.81189
2007	4,257,914,487	264,371,984	30,700,167	38,285,480	59,426,704	157,768,843	361,036,976	73,607,463	5,243,112,104	1,499,636,807	3,743,475,297	3.74303
2008	4,173,803,718	271,571,334	34,143,264	42,039,565	55,915,233	169,220,896	301,699,421	96,460,839	5,144,854,270	1,394,368,462	3,750,485,808	3.47811
2009	3,783,955,083	269,255,809	33,299,369	43,238,395	54,813,362	157,526,521	308,301,735	101,635,480	4,752,025,754	1,308,797,668	3,443,228,086	3.51304
2010	2,657,863,366	294,557,232	32,211,542	976,147	47,348,888	134,349,671	190,315,443	100,120,016	3,457,742,305	612,552,554	2,845,189,751	3.99990
2011	2,408,084,268	247,885,861	27,677,554	680,908	39,970,180	57,714,605	209,065,101	100,999,812	3,092,078,289	584,130,316	2,507,947,973	4.07400
2012	2,342,004,615	225,970,455	24,485,981	673,972	37,355,385	69,714,230	200,124,416	99,214,618	2,999,543,672	591,696,575	2,407,847,097	4.10110
2013	2,403,446,644	227,013,083	23,575,862	678,375	37,460,082	122,362,414	129,905,505	160,107,446	3,104,549,411	651,875,258	2,452,674,153	4.05750

Source: Volusia County, Florida, Property Appraiser.

Note: ¹Property in The City of New Smyrna Beach is reassessed each year by the Volusia County Property Appraiser. Property is assessed at 85% of actual value. Tax rates are per \$1,000 of assessed value.

²All property valuations for the specified fiscal year ends are obtained from the previous year's tax roll (i.e. all fiscal 2012 data was obtained from the 2011 calendar year tax roll).

**CITY OF NEW SMYRNA BEACH, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM,
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2013**

	Fiscal Year Ending September 30,									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Government:										
Area (Sq. miles)	38.0	38.0	38.0	38.0	38.0	38.0	37.7	37.7	37.7	37.7
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Zone office	1	1	1	1	1	-	-	-	-	-
Patrol units	49	49	50	41	40	38	36	31	32	29
Fire stations	4	4	4	4	4	4	4	4	4	4
Public Works-Transportation										
Paved streets (miles)	188.0	188.0	188.0	198.0	198.0	198.0	206.8	183.0	130.1	130.1
Unpaved streets (miles)	16.3	16.3	16.3	22.0	22.0	17.0	14.2	14.2	14.7	14.7
Streetlights	2,850	2,850	2,817	2,863	2,863	2,660	2,664	2,618	2,587	2,596
Traffic signals	33	33	31	30	30	21	21	10	10	9
Parks and recreation										
Area (acres)	253.0	253.0	275.5	275.5	275.5	275.5	273.5	273.5	137.0	137.0
Tennis Courts	9	9	9	9	9	9	9	12	12	12
Playgrounds	10	10	11	10	10	10	10	11	11	11
Recreation (community) centers	3	3	3	3	3	3	3	2	2	2
Shuffleboard/lawn bowling courts	21	21	21	40	40	40	40	40	40	40
Soccer/football fields	6	6	6	6	6	6	6	5	5	5
Baseball/softball diamonds	9	9	9	9	9	9	9	9	9	9
Basketball courts	7	7	7	7	7	7	7	8	6	6
18 hole golf courses	1	1	1	1	1	1	1	1	1	1
Marina boat slips	42	42	42	42	42	42	42	42	42	42
Boat ramps	6	6	6	6	6	6	6	6	6	6
Parks and picnic areas	23	23	23	23	23	23	22	22	22	22

Source: Various City Departments

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

ACTIVITY:	Sub-organizational unit of a Division established to provide specialized service to citizens.
ACCOUNTING SYSTEM:	A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.
ACCRUAL BASIS:	A method of accounting in which transactions are recognized when they occur, regardless of when cash is actually exchanged.
ACCRUED EXPENDITURES:	Charges incurred by a recipient during a given period requiring the provision of funds for: (1) goods and other tangible property received; (2) services performed by employees, contractors, sub-recipients, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required.
ACCRUED INCOME:	Sum of: (1) earnings during a given period from (i) services performed by the recipient, and (ii) goods and other tangible property delivered to purchasers; and (2) amounts becoming owed to the recipient for which no current services or performance is required by the recipient.
ACQUISITION COST OF EQUIPMENT:	Net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.
AD VALOREM TAX:	The primary source of revenue for the City. A tax levied on the assessed value (net of the exemption) of real or personal property. This is commonly referred to as "Property Tax." The Property Appraiser determines the value of all taxable real property.
ADOPTED BUDGET:	The financial plan of revenues and expenditures as approved by the City Commissioners at the beginning of the fiscal year.
ADVANCE PAYMENT:	A payment made to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.
ADVISORY COMMITTEE:	A citizen's board, or commission, appointed by the City Commissioners to review and recommend policies for specific programs and functional areas, such as Community Redevelopment Agency, Planning and Zoning etc.
AGENCY:	A principal unit of the City government or a governmental unit outside the City government which receives City funding.
AGGREGATE MILLAGE RATE:	A weighted average millage rate for the tax-supported funds including County-wide municipal services taxing funds. Voted debt service millages are not included in the aggregate millage.

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

AMENDMENT:	A change to an adopted budget that may increase or decrease a fund total. The change must be approved by the Board of City Commissioners.
AMENDMENT 10 VALUE CAP:	The amount homesteaded properties can increase since Amendment 10 was implemented (Save Our Homes).
AMORTIZATION:	The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.
APPLICATION PACKAGE:	A group of specific forms and documents for a specific funding opportunity which are used to apply for a grant.
APPROPRIATION:	An authorization by the City Commission to make expenditures and incur obligations from City funds for purposes approved by the Commission.
ASSESSED VALUATION:	A value established by the County Property Appraiser for real or personal property for the use as a basis for levying property taxes.
ASSET:	Resources owned or held by a government which has monetary value.
AUDIT:	A review of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law.
AWARD:	Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient.
BALANCED BUDGET:	A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the income equals expenditures.
BASE BUDGET:	The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided such as salary increases for existing personnel. All other costs are budgeted as service level adjustments.
BOND:	A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.
BOND FUNDS:	The revenues derived from issuance of bonds used to finance capital projects.
BUDGET:	A financial plan for a specified period of time (fiscal year) that matches proposed expenditures with anticipated revenues.

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

BUDGET ADJUSTMENT:	A revision to the adopted budget occurring during the effective fiscal year as approved by the Board of City Commissioners via an amendment or transfer.
BUDGET CALENDAR:	The schedule of key dates involved in the process of adopting and executing the annual budget.
BUDGET HEARING:	The public hearing conducted by the Board of City Commissioners to consider and adopt an annual budget.
BUDGET MESSAGE:	A brief, written statement presented by the City Administrator to explain principal budget issues and to provide policy recommendations to the Board of City Commissioners.
CAPITAL IMPROVEMENT PLAN:	A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity available for growth.
CAPITAL OUTLAY:	Appropriations for the acquisition or construction of physical assets with a life expectancy greater than one year and a cost greater than \$1,000.
CASH AND CASH EQUIVALENTS:	The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with original maturities of three months or less from acquisition date.
CASH BASIS:	Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.
CERTIFICATES OF PARTICIPATION (COPs):	Certificates issued by a Trustee pursuant to a Trust Agreement, the proceeds from the sale of which shall be used to finance the acquisition, construction and installation of a project.
CHART OF ACCOUNTS:	A systematic structure for classifying similar financial transactions of the City.
CLOSEOUT:	Process by which the awarding grant agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.
COMMUNITY DEVELOPMENT BLOCK GRANT:	A flexible Federal entitlement program used to provide communities with resources to address a wide range of unique community development needs (CDBG).
CONSUMER PRICE INDEX (CPI):	Measures the prices of consumer goods and is a measure of U.S. Inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

CONTINGENCIES:	A budgetary reserve to provide for an emergency or unanticipated expenditure during the fiscal year. OR- An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.
CONTINUATION LEVEL BUDGET:	The level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. Continuation level budgets should not include any inflationary increases unless specific rate increases have been established and approved as assumptions for the following year(s). A continuation level budget does not necessarily provide funding for growth in demand of services.
CONTRACTUAL SERVICE:	A service rendered to the City by private firms, individuals or other City departments on a contract basis.
COOPERATIVE AGREEMENT:	An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the Federal agency and the recipient in carrying out the activity contemplated by the award.
COST ALLOCATION:	The method used to charge non-general fund operations for their share of central administrative costs.
COST SHARING OR MATCHING:	The portion of project or program costs of a grant not borne by the Federal Government.
DEBT SERVICE:	Payment of interest and principal on an obligation resulting from the issuance of bonds or other financing.
DEPARTMENT:	A basic organizational unit of City government which is functionally unique in its service delivery and is comprised of more than one program.
DEPRECIATION:	A decrease or loss of value of an item due to age, wear, or market conditions. The City does not budget depreciation expense, but does budget for the related capital replacement during the year when the replacement or expenditure occurs.
DEFICIT:	The excess of expenditures over revenues during the fiscal year.
DESIRED LEVEL BUDGET:	The level of funding which enables an organization to provide additional or enhanced services in the following fiscal year as the organization provides in the current fiscal year. Desired level budgets may include new initiatives or additional positions for growth or increased demand for services.
DISCRETIONARY GRANT:	A grant (or cooperative agreement) for which the Federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

DIVISION:	A basic organizational unit of the City that is functionally unique in its service delivery.
ENCUMBRANCE:	An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.
ENTERPRISE FUND:	A fund that pays for its costs of operations from user fees and does not generally receive property tax support. City enterprise funds include the Golf Course, Sanitation and Marina.
EXEMPT, EXEMPTION, NONEXEMPT:	Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance; amounts remaining are called the nonexempt portion of the assessment. A 1980 amendment to the Florida Constitution sets the exemptions for homestead at \$25,000. That means that a homeowner with property assessed at \$50,000 would have to pay taxes on \$25,000 of the assessment. Newly eligible homeowners must apply for exemption by March 1. Other exemptions apply to agricultural land and property owned by widows, the blind and permanently and totally disabled people who must meet income requirements.
EXPENDITURE:	Decrease in fund financial resources for the procurement of assets or the cost of goods and/or services received.
FINAL MILLAGE:	The tax rate adopted in the final public budget hearing of a taxing authority.
FISCAL YEAR:	The annual budget period for the City, which runs from October 1 through September 30.
FIXED ASSETS:	Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).
FRANCHISE FEE:	Fees levied on a corporation in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.
FRINGE BENEFITS:	Payments made by the City for retirement, social security, health insurance contribution, workers' compensation, general liability, and life insurance.
FULL TIME EQUIVALENT:	FTE-One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.
FUND:	Money set aside and accounted for separately in order to ensure that the money is spent for a specific purpose.

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

FUND BALANCE:	The amount available within a fund at the close of a fiscal period that can be carried over as a source of available funding for the succeeding fiscal period. The excess of assets (or revenue) over liabilities (or expenditures) of a government's funds.
GAAFR:	(Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Municipal Finance Officers Association (now the Governmental Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.
GAAP:	(Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than for business.
GENERAL FUND:	The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide City-wide operating services. This may be referred to as the operating fund.
GENERAL OBLIGATION BOND:	Bonds for which the full faith and credit of the issuing government are pledged.
GOAL:	A long, or short-term, attainable target for an organization-its vision of the future.
GOVERNMENTAL FUNDS:	The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.
GRANT:	A contribution of assets (usually cash) by one governmental unit or organization to another, given for a specified purpose.
HOMESTEAD EXEMPTION:	A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000.
IMPACT FEE:	A fee to fund the anticipated cost of new development's impact on various City services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.
IMPROVEMENTS OTHER THAN BUILDINGS:	Attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.
INDIRECT COSTS:	Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.
INFLATIONARY INCREASE:	An increase in the cost of a project due to the rising cost of materials and labor.

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

INFRASTRUCTURE:	Permanent installation, such as roads and bridges, schools, and water and sewer systems, on which the continuance and growth of the City depends.
INTEREST INCOME:	Revenues earned on cash balances within each fund.
INTERFUND ACTIVITY:	Interfund activity within and among the City's three fund categories (governmental, proprietary, and fiduciary) are classified as reciprocal interfund activity and non-reciprocal interfund activity.
INTERFUND TRANSFERS:	Budgeted amounts transferred from one fund to another fund. These represent "double counting" of expenditures. Therefore, these amounts are deducted from the total City operating budget to calculate the "net" budget.
INTERLOCAL AGREEMENT:	A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.
INTERNAL SERVICE FUND:	A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.
INTERNAL SERVICE:	The revenues and expenses that are generated through internal service funds. The main internal service fund is the City's Fleet Fund.
INVENTORY:	Inventory of proprietary funds is valued at the lower cost (first-in, first-out) or market. Inventory of the special revenue funds is valued at cost, which approximates market value, using the first-in, first-out method. The cost of inventory of the special revenue funds is recorded as an expenditure when consumed, rather than when purchased. An off-setting reserve is reported to indicate that the asset is not available for appropriation or expenditure.
JUST VALUE:	Florida Statute 193.011(1) defines just value as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase True Value of Property.
LICENSE AND PERMIT FEES:	A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.
LEVY:	To impose taxes, special assessments or service charges. Another term used for millage rate.
LINE ITEM BUDGET:	A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, overtime, or capital purchases. A copy of the line

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

	item budget is available for review in the Financial Services Department.
LONG-TERM DEBT:	Debt with a maturity of more than one year after the date of issuance.
MANDATE:	Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.
MANDATED PROGRAM:	A program that the City must provide according to federal law, state law or a judge's order.
MANDATORY GRANT:	A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.
MARKET EQUITY ADJUSTMENT:	(MEA) An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.
MATCHING FUNDS:	A type of grant that requires the government organization or agency receiving the grant to commit a certain amount of funds to a program before funding is made available by the granting authority.
MCLS:	Maintain the current level of service. This normally refers to a budget that reflects increases which do not
MEASURABLE:	The time as which the amount a transaction or event can be determined.
MILLAGE RATE:	The rate of taxation applied to the taxable value of property. One mill equals \$1.00 for every \$1,000 of taxable value.
MINIMUM LEVEL OF SERVICE:	The level of resources and performance below which it is unreasonable to operate; based on demonstrated need, professional standards, impact on citizens, comparisons with similar jurisdictions, economy of scale, and past history.
MISSION STATEMENT:	Statement of purpose that establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.
MODIFIED ACCRUAL BASIS	A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.
NET EXPENSES:	Total City expenses less reserves, transfers and internal service interfund transfers.
NON-DEPARTMENTAL EXPENDITURES:	Expenditures which benefit all or several City departments, such as property and liability insurance.

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

NON-OPERATING BUDGET:	The capital budget and the internal services budget.
NON-TAX REVENUE:	The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.
OBJECT CODE:	An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.
OBJECTIVE:	A specific measurable and observable result of an organization's activity that advances the organization towards its goal.
OBLIGATIONS:	Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
OPERATING EXPENDITURES:	Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.
ORDINANCE:	A formal legislative enactment by the City Commission. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the City.
OUTSIDE AGENCIES:	Private not-for-profit agencies located within the City who provide community services which supplement and support City programs and for which City dollars are made available.
PERSONAL PROPERTY:	Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities. Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars, and similar possessions that are taxable under State law.
PERSONAL PROPERTY TAX:	A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.
PERSONAL SERVICES:	Expenditures for salaries, wages, and fringe benefits of a government's employees.
POTABLE WATER:	Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption (drinking water).
PRINCIPAL:	The original amount borrowed through a loan, bond issue, or other form of debt.

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

PROPERTY (AD VALOREM) TAXES:	A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.
PROPOSED MILLAGE:	The tax rate certified by the governing body of each taxing authority within a fiscal year. The proposed millage is sent to the Property Appraiser within 35 days after the County's tax roll is certified. This proposed millage is placed on the proposed tax notice sent to property owners.
PROPRIETARY FUND/AGENCY:	Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.
PURCHASE ORDER:	A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.
REAL PROPERTY:	Land, buildings and other structures attached to it that are taxable under Florida Law.
RECIPIENT:	An organization receiving financial assistance directly from an awarding agency to carry out a project or program.
REQUIREMENT:	A monetary obligation reflected in the financial accounts as an inter-fund transfer of cash from one fund to another.
RESERVE:	An account used to indicate that a portion of the budget is legally restricted for a contingency or other lawful purpose and is therefore not available for general appropriation.
RESTRICTED REVENUE:	A source of funds which is mandated by law or policy to be used for a specific purpose.
RESOLUTION:	A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.
RESTRICTED CASH:	Restricted cash consists of cash held in escrow for the long term maintenance and care of sanitary landfills as required by Rule 62-701.630 (Financial Assurance) of the Florida Administrative Code.
RETAINED EARNINGS:	An equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.
REVENUE:	The taxes, fees, charges, special assessments, grants, and other funds collected and received by the City in order to support the services provided.
REVENUE BONDS:	A government-issued bond sold for construction of a capital project. Debt service requirements are met from the proceeds of a specific revenue source.
REVENUE ESTIMATES:	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

ROLLED-BACK MILLAGE RATE:	A tax rate that will generate the same tax dollar revenue as in the current fiscal year based on the new assessed value exclusive of new construction.
SPECIAL ASSESSMENT:	A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.
SPECIAL REVENUE FUND:	A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.
STATE HOUSING INITIATIVES PARTNERSHIP (SHIP):	A state entitlement program designed to foster public/private partnerships to create and preserve affordable housing.
STATUTE:	A written law enacted by a duly organized and constituted legislative body.
SURPLUS:	The difference between revenues received and expenditures made within the current fiscal year.
TAX BASE:	The total property evaluations on which each taxing authority levies its tax rate.
TAX INCREMENT FINANCING:	Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.
TAX ROLL:	The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.
TAX YEAR:	The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2008 would be used to compute an ad valorem tax levied effective October 1, 2008.
TAXABLE VALUE:	The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.
TENTATIVE MILLAGE:	The tax rate adopted at the first public hearing of a taxing authority. Under state law, the authority may reduce, but not increase, the tentative millage during the final budget hearing without first providing written notification to all affected property owners.
TRANSFER:	Transfers of cash or other resources between funds.
TRIM:	The acronym for TR uth I n M illage defines a tax increase or decrease given the relationship of assessed values and millage rates. If the average assessed value increases, the millage rate should decrease (see Rolled-Back Millage Rate).
TRUST FUND:	Funds used to account for assets held by a government for individuals, private organizations, other governments, and/or other funds.

City of New Smyrna Beach, Florida GLOSSARY OF TERMS & ACRONYMS

UNIFORM ACCOUNTING SYSTEM:	The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.
UNINCORPORATED AREA:	Those areas of the City, which lie outside the boundaries of the cities.
UNRESERVED FUND BALANCE:	The portion of a fund's balance that is not legally restricted for a specific purpose.
UNRESTRICTED RESERVE:	Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.
USER CHARGES (PROPRIETARY):	The payment of a fee for direct receipt of goods or services by the person benefiting from the services.
VALUATION:	The dollar value of property assigned by the County Property Appraiser.
VOTED MILLAGE:	A tax levied to support a program(s) that has been approved by voter referendum.
WORKING CAPITAL:	Reserves kept on hand to ensure a positive cash flow.
ZERO-BASE BUDGETING:	A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. Zero-Base Budgeting starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. It is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

ADA – Americans With Disabilities Act

AIP – Airport Improvement Program

ALS – Advanced Life Support

CAFR – Comprehensive Annual Financial Report

CCR – Central Contractor Registry

CDBG – Community Development Block Grant

CERT – Citizen's Emergency Response Team

CFDA – Catalog of Federal Domestic Assistance

CIP – Capital Improvement Program

CPI – Consumer Price Index

CPR – Cardio Pulmonary Resuscitation

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

CRA – Community Redevelopment Agency

DEP – Department of Environmental Protection

DR 420/422 – Department of Revenue Forms Certifying Taxable Assessed Value

DROP – Deferred Retirement Option Program

E-911 – Emergency Telephone System

EEOC – Equal Employment Opportunity Commission

EFT – Electronic Fund Transfer

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

EOC – Emergency Operations Center

FAA – Federal Aviation Administration

FASB – Financial Accounting Standards Board

FDEP – Florida Department of Environmental Protection

FDER – Florida Department of Environmental Regulation

FDLE – Florida Department of Law Enforcement

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Administration

FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)

FIND – Florida Inland Navigational District

FMLA – Family Medical Leave Act

FS – Financial Services

FY – Fiscal Year

FYE – Fiscal Year End

GA – General Aviation

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers Association

HAZMAT – Hazardous Material

HUD – Housing and Urban Development

HVAC – Heating, Ventilation and Air Conditioning

City of New Smyrna Beach, Florida
GLOSSARY OF TERMS & ACRONYMS

IT – Information Technology

LAP – Local Agency Program

OMB – Office of Management & Budget

OSHA – Occupational Safety & Health Administration

PAL – Police Athletic League

POC – Point of Contact

PSAP's – Public Safety Answering Points

PSN – Person With Special Needs

RFP – Request For Proposal

RFQ – Request For Quotes

ROI – Return On Investment

ROW – Right-of-Way

SJRWMD – St. Johns River Water Management District

SLETF – Special Law Enforcement Trust Fund

TIF – Tax Increment Financing

TRIM – Truth in Millage Law

VA – Veteran's Affairs

VAB – Value Adjustment Board