

**CITY OF BROOKSVILLE
BUDGET WORKSHOP
&
SPECIAL MEETING
AGENDA**

July 31, 2012

6:00 P.M.

A. CALL TO ORDER

B. FY2010/11 BUDGET

1. **Overview and General Fund Budget Presentation**

Discussion by Council on General Fund Revenues and Expenditures with overall direction.

Presentation:	City Manager and Finance Director
Action:	Review & Direction to staff
Attachment:	General Fund Preliminary Budget

C. ADJOURN BUDGET WORKSHOP

D. CONVENE SPECIAL MEETING

E. INVOCATION AND PLEDGE OF ALLEGIANCE

F. REGULAR AGENDA

1. **Adoption of Current Year Proposed Millage rate for FY2012/13 Budget**

Announcement of rolled-back rate and establish the budget hearing for September 12 and 26, 2012, at 6:00 p.m.

Presentation:	Finance Director
Recommendation:	Announce roll-back rate, set tentative Millage Rate and First Budget Hearing
Attachments:	Memo from Director of Finance dated 07/18/12

G. CITIZEN INPUT

H. ADJOURNMENT

Meeting agendas and supporting documentation are available from the City Clerk's office, and online at www.cityofbrooksville.us. Persons with disabilities needing assistance to participate in any proceedings should contact the City Clerk's office 48 hours in advance of the meeting at 352-540-3853.

City Manager's Budget Report – FY 2012-13

Staff has worked many hours to prepare a budget that attempts to balance decisions that align with the continuing decreases in revenues while striving to preserve the City's core services. Through our efforts we have recognized the financial constraints that remain a serious reality throughout the City by our residents and business owners.

We have presented the initial preliminary budget document for City Council's review, input and further direction. The budget provided is the lowest City total budget (inclusive of Unallocated Reserves) since fiscal year 2000-01 (12 years ago).

The budget presented is a balanced budget that is a bare-bones financial plan. The budget has extracted any General Fund investment in a fragile and failing infrastructure. There are no monies slated for equipment or facilities, or capital improvements. Operating costs are projected at the lowest since fiscal year 2005-06, as we continue to face price increases in supplies, materials, fuels, insurance coverages, etc. Reduction in the preliminary budget will be achieved only through the elimination of people, programs, and/or services.

Over the last five (5) year period, we have reduced general expenditures by \$1,142,826, equivalent to a reduction of the total general expenditures of about 17%. This has been possible due only to a solid management team, and Council's support.

During that same time period, we have improved processes, decreased staffing levels, increased productivity, greatly improved efficiencies, implemented better technologies and created new ways to cut expenses without the elimination of services. In fact our service delivery has increased, not only in the types and amount of services provided for the City, but also in the quality of services delivered.

The preliminary budget provided to the City Council is balanced using the initial millage rate of 7.5 mils, or a tax increase of 1.13 mils. Should fire assessment revenues be available for use, the preliminary budget millage rate could be reduced to 6.5834 mils or the current rollback rate. This is an increase of 0.2134 mils.

Over the next couple of months, through our budget sessions together, we seek direction from Council regarding cost cutting measures, reductions of expenditures and/or eliminations in staffing and services.

Tough Choices.

The review and summary of this fiscal year's budget is not a lot different than the last few years. We continue to face many fiscal challenges. No sector of the economy has been immune – individuals, businesses, and organizations in the private sector, public sector and non-profit sector all continue to encounter financial difficulties. The decisions are tough and require strong leadership and creative solutions.

A report issued August 2011 entitled *Tough Choices Facing Florida's Governments*, the Leroy Collins Institute said:

“The past few years have been tumultuous ones for Floridians and their governments. Florida has faced near-record unemployment, housing prices have plummeted, the number of foreclosures has skyrocketed, and government revenues have fallen substantially. Realistic expectations would indicate a slow recovery for Florida and its citizens.

Florida local governments have seen their revenues fall, the demands for services increase, and the public increasingly critical of how they do their job. State legislators have piled on, putting measures on the November 2012 ballot that can substantially lower the tax levies that make up some of the majority of local governments’ revenue.”

The report is an analysis of spending trends in Florida county governments from 1976 to 2009, and further how counties in Florida are weathering what they call the “double whammy,” a combination of an economic downturn and state mandates that began in 2007.

Their analysis essentially looks at an overall, Florida averaged, “per capita” general revenue collection and general expenditures. The results are not surprising and seem to accurately extenuate the “norm” for local Florida governments between 1976 and 2009. They report:

- County general revenues per capita grew steadily from 1976 to 2007;
- Similarly, property tax revenues per capita grew steadily, particularly since 2000;
- In 2008 and 2009 general revenues fell;
- Similarly, property taxes per capita dropped dramatically in 2007 – 2009;
- In 2008 per capita costs were approximately \$1,226 and in 2009 per capita costs were \$1,173; and
- Property taxes per capita were \$475 in 2009, down from the high \$517 in 2007.

The general expenditures per capita follow a close parallel from 1976 to 2009 – general per capita expenditures increased steadily through 2008, then dropped in 2009.

The complete report is provided as Attachment 1. for Council’s referral/review.

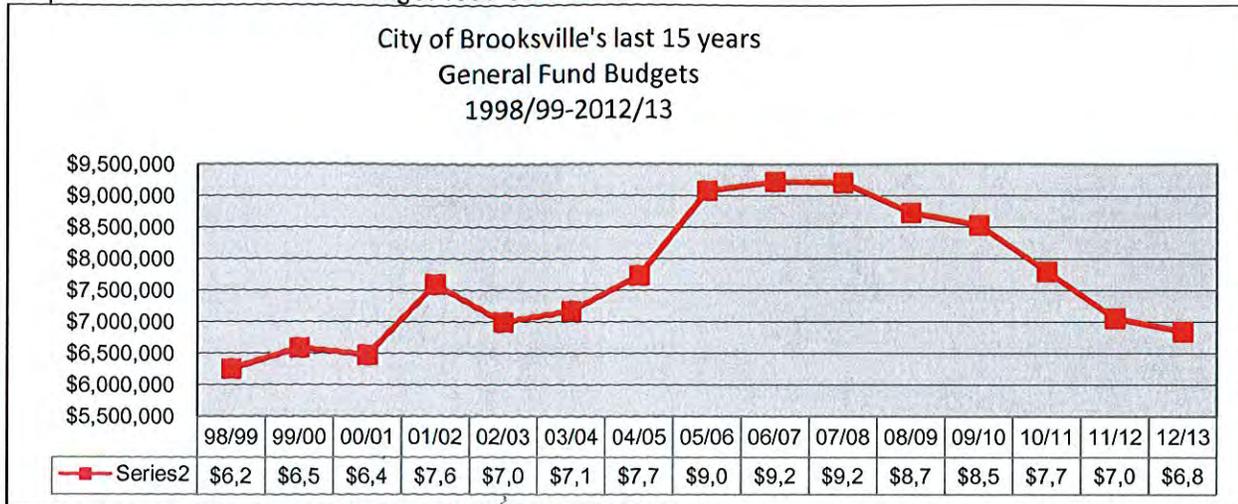
The City of Brooksville, although categorized a city as opposed to a county, shows a likeness to the report in several ways. We will look at our history over the last fifteen (15) years for a comparison in revenues, expenditures, and per capita costs.

Brooksville Summary Charts.

The following charts/graphs show the overall budget changes that have occurred within the City’s General Fund expenditures and our major revenues sources over the last twenty (20) years (FY 1992-93 to FY 2012-13).

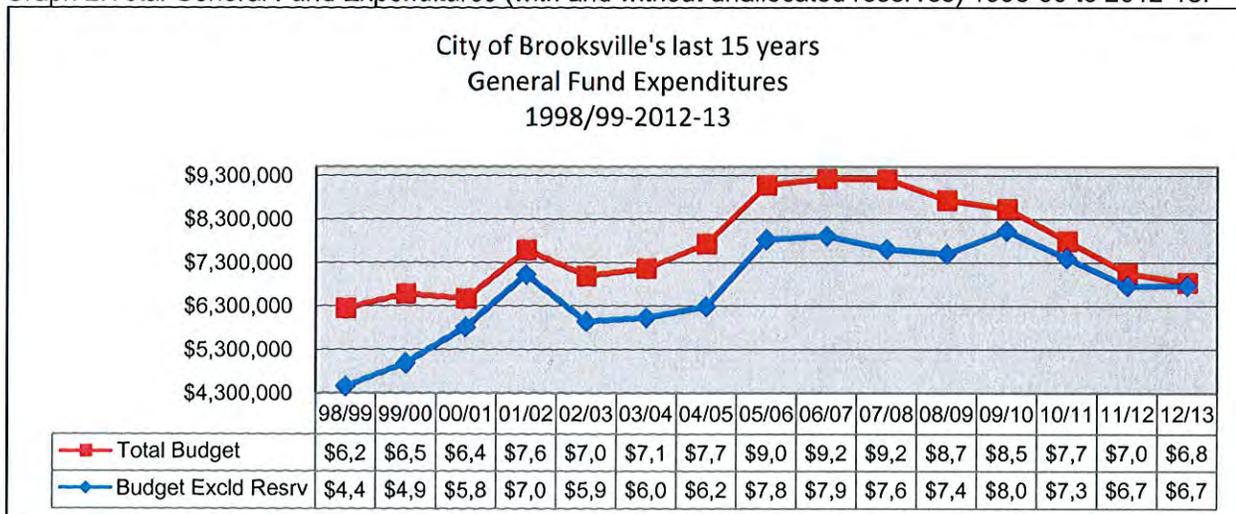
The first graph depicts the total General Fund budgets over the last 15 years. Notice that the City’s budgets continued to increase until about 2006-07/2007-08 and then the between FY 2007-08 and 2011-12, the total budget steadily decreased by more than \$2.374 million or almost 35%.

Graph 1: Total General Fund Budget 1998-99 to 2012-13.



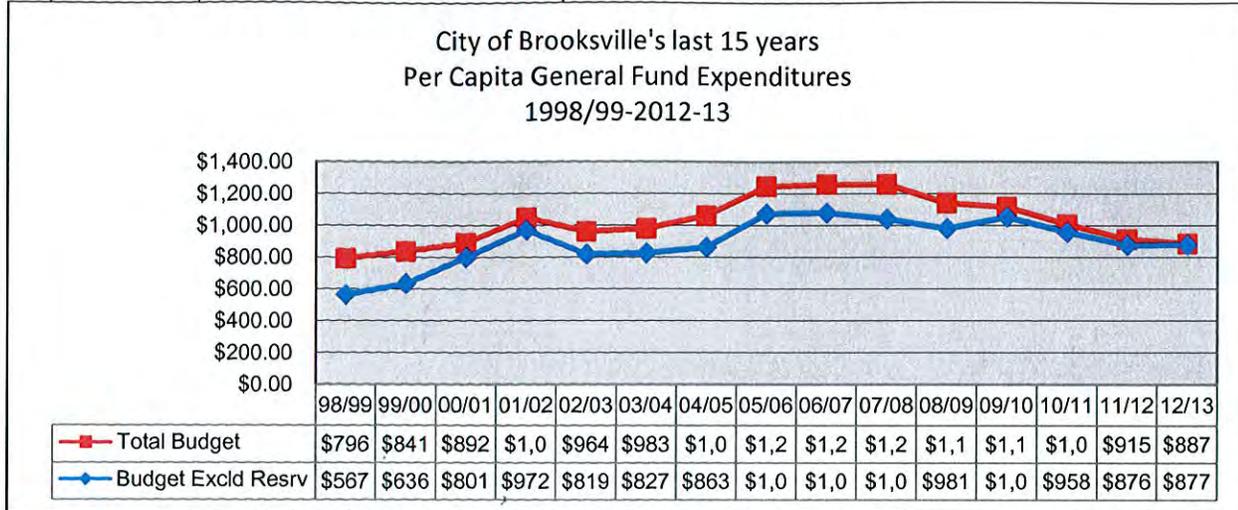
Graph 2 shows 15 years of history for General Fund Expenditures, both including unallocated reserves and excluding unallocated reserves. Certainly in the last several years of challenging financial times, we have seen reserves shrink. Again, the City's budgets continued to increase until about 2006-07/2007-08 and then the between FY 2007-08 and 2011-12, the expenditures have steadily decreased. In FY 2009-10, notice a small "up - tick" mostly due to local grant dollars received for Fire Station renovations (\$394,000).

Graph 2: Total General Fund Expenditures (with and without unallocated reserves) 1998-99 to 2012-13.



Graph 3 looks at the "per capita costs" for General Fund expenditures, both including unallocated reserves and excluding unallocated reserves for the same 15 year period. Looking at expenditures on a per capita basis is a method used to "control" for growth.

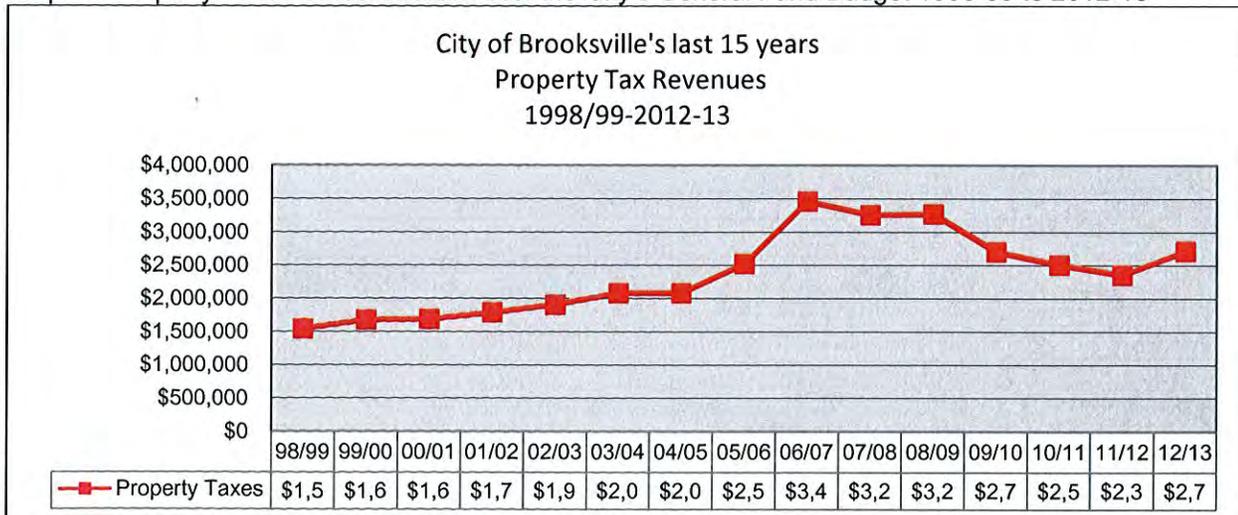
Graph 3: Per Capita Costs for General Fund Expenditures 1998-99 to 2012-13



The City's General Fund revenues are comprised of an assortment of many different types of sources; however, as with most Florida local governments, taxes and fees generate the majority of funds. By far, the City has historically relied upon property taxes (ad valorem taxes) for the majority of General Fund monies. In fact, the preliminary budget presented for FY 2012-13, relies on property taxes for 43% of its funding.

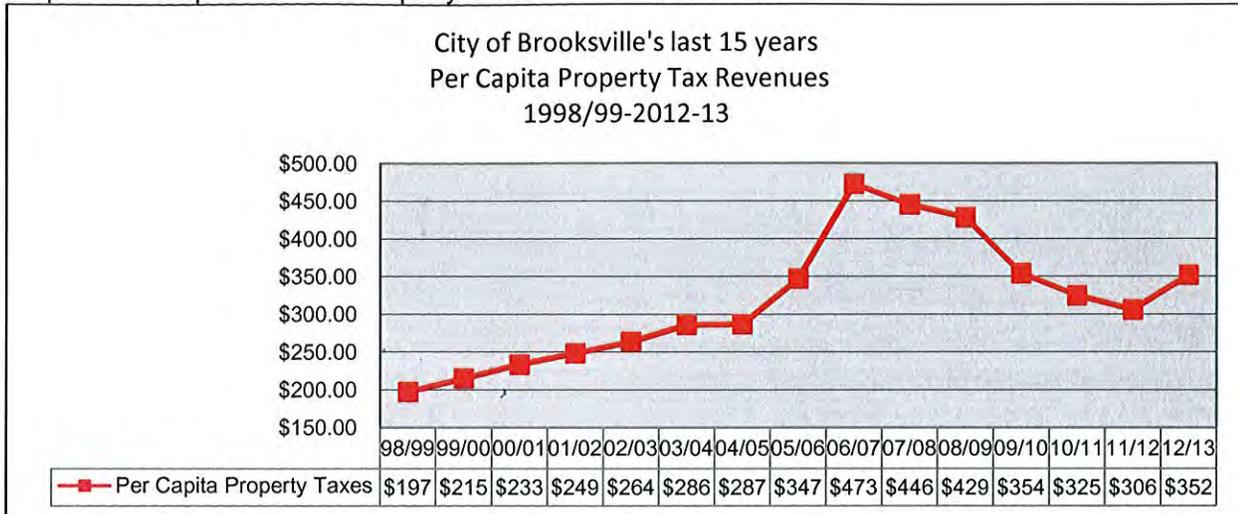
Graph 4 shows 15 years of history for Property Tax Revenues. Note that property taxes continued to increase until fiscal year 2006-07 and then have steadily decreased. In 2012-13, we have proposed an increase in property taxes, as a result of the continued falling property tax revenues.

Graph 4: Property Taxes collected/utilized for the City's General Fund Budget 1998-99 to 2012-13



Graph 5 looks at the “per capita costs” for General Fund property taxes. Again, by looking at property taxes on a per capita basis is a way to “control” for growth.

Graph 5: Per Capita Costs for Property Taxes 1998-99 to 2012-13

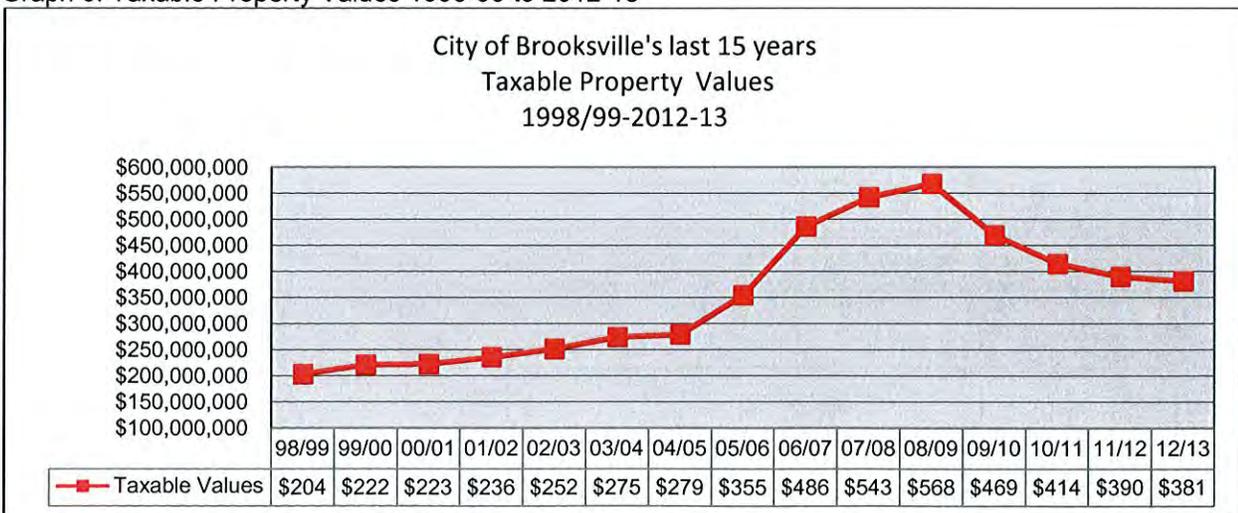


Property tax (Ad Valorem) revenues are dependent upon two (2) essential components, the millage rate levied and the taxable property base against which the millage rate has been applied. In the last several years, both sides of the equation have declined. .

Not unlike the rest of the State of Florida and much of the Nation, the City’s taxable property values have declined severely in recent years. In 2008-09 the City’s taxable value was \$568,653,310, while in 2012-13 the City’s taxable value has fallen to \$381,485,556. This equates to a 49% decline, or an overall loss of more than \$187 million in just four (4) years.

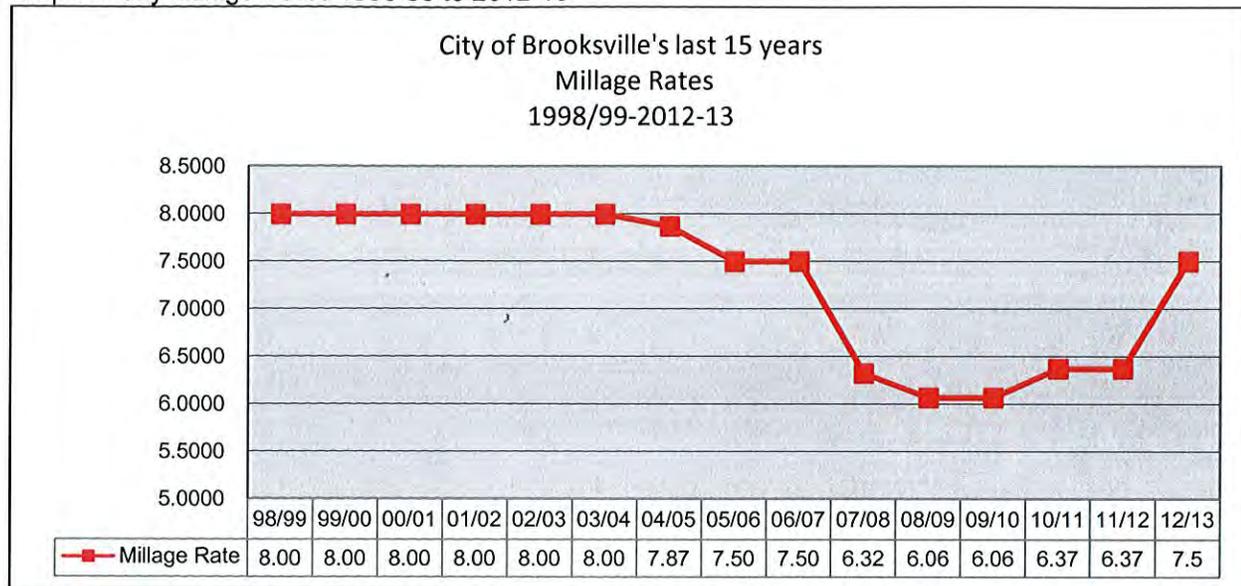
Graph 6 depicts the City’s taxable property values over the last 15 years. It is important to note that a good portion of the significant gains in taxable property values for FY 2005/06 and 2006/07 were due to annexation of properties that nearly doubled the service area of the City.

Graph 6: Taxable Property Values 1998-99 to 2012-13



On top of the declining taxable property values, the City has worked to decrease its own millage rate. Over the last several years, City residents and businesses have not only seen a decline in their taxable property values, but also have benefitted from a declining millage rate since FY 2004/05. Graph 7 shows the historical millage rate for the City since 1998-99.

Graph 7: City Millage Rates 1998-99 to 2012-13

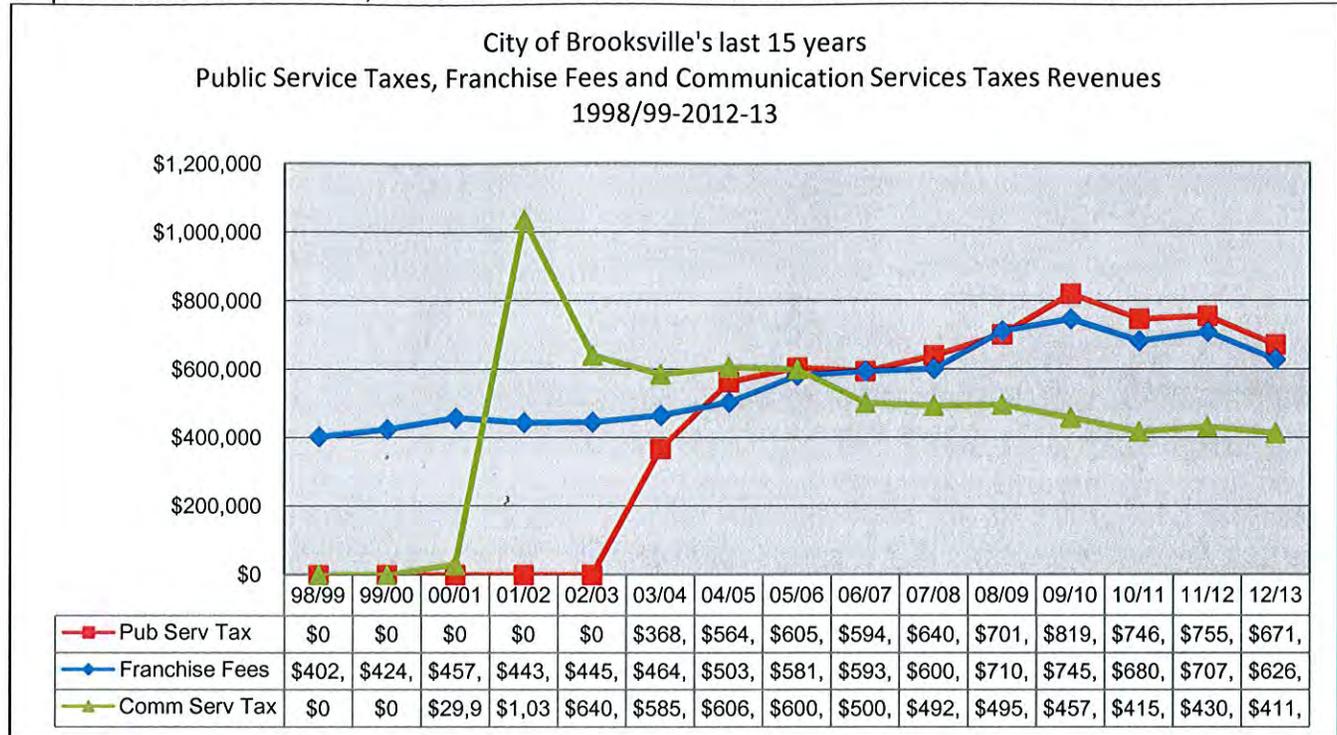


The second highest revenue source the City utilizes to fund general fund expenditures is the combination of the **Public Service Taxes and Franchise Fees**. As discussed during our Financial Workshop in February this year, we have seen a downturn in the monies collected in both electrical and gas. In discussions with Progress Energy and the review of current trending in our area, some of the downturn can be attributed to great Florida weather. The last couple of years we have experienced a mild winter, and in fact this past winter was unseasonably warm. Also, to this point, our current summer temperatures have been fairly cooler than usual due to cloud coverage and afternoon rain showers.

Additionally, we continue to see a decline in the **Communications Services Tax** monies. Because of this continuing decline, the State of Florida recently passed legislation to create a communications services tax working group to study and report on tax issues related to the sale of communications services. A report of the working group is due to the Governor, the President of the Senate, and the Speaker of the House of Representatives by February 1, 2013. The group is charged with the review of historical tax revenues generated by the communications services taxes imposed or administered under Florida Statutes, Chapter 202 and the effect that additional laws passed in the last 5 years have had on declining communication services tax revenues for State and local governments .

Graph 8 shows the 15 year history of the Public Service Taxes, Franchise Fees and Communication Services Taxes.

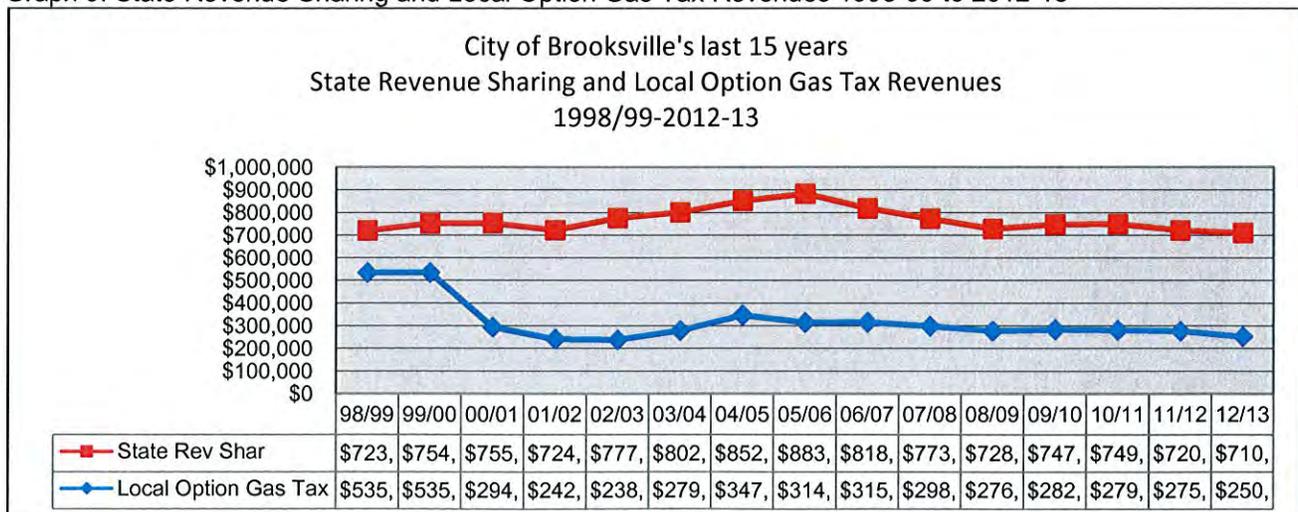
Graph 8: Public Service Taxes, Franchise Fees and Communication Services Taxes 1998-99 to 2012-13



The third highest revenue source for the City's General Fund expenditures is **State Revenue Sharing** monies, including State Revenue Proceeds and Local Government Half Cent Sales Tax. In this same category are the monies that we receive from **Local Option Gas Taxes**, found in the General Fund Revenues as a "transfer in." Overall, even with the economic downturn, we have seen these sources stay fairly stable with a small tick down.

Graph 9 shows the 15 year history of the State Revenue Sharing revenues and the Local Option Gas Tax monies.

Graph 9: State Revenue Sharing and Local Option Gas Tax Revenues 1998-99 to 2012-13



What is included in the FY 2012 – 13 Preliminary Budget Document?

✓ Staffing Levels –

Through realignment of functions to funding, position elimination and restructuring for greater efficiencies, we have decreased the number of positions funded with the General Fund over the last six (6) years. Effectually 30.60 FTEs have been eliminated from the General Fund (117.5 FTEs to) 86.90 FTEs). This is a reduction of over 35%.

The following is a breakdown of the staffing levels by department within the General Fund between 2006-07 and 2012-13:

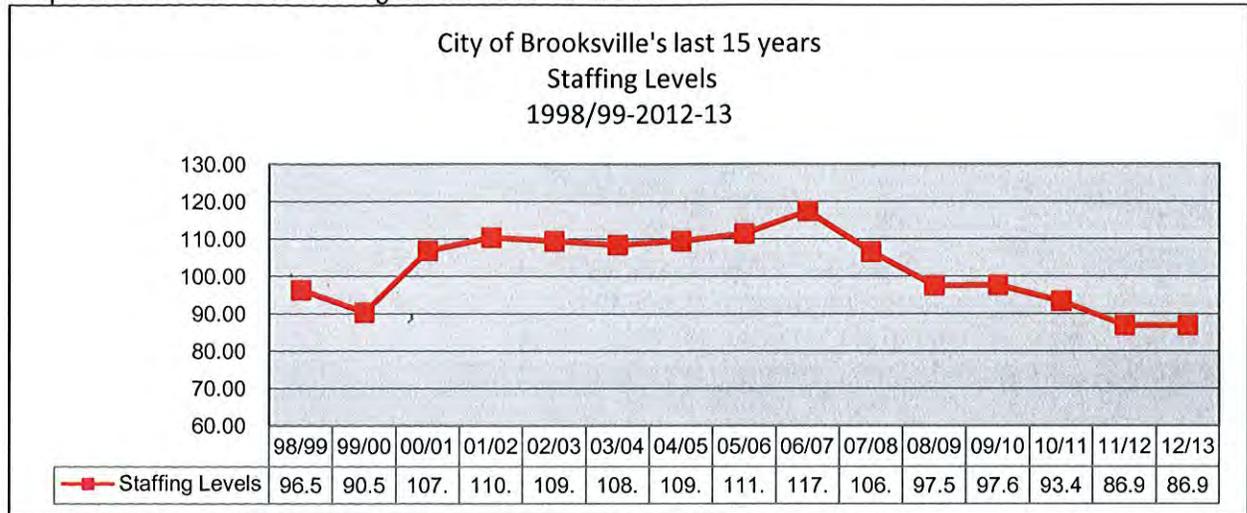
GENERAL FUND

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
City Council	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Manager's Office	10.00	6.00	6.00	6.00	6.00	5.00	4.00
Technology Services	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Human Resources	3.00	2.00	1.50	1.50	1.00	1.00	1.00
Development	5.00	6.00	5.00	5.00	5.00	4.00	4.00
Business Development	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Finance	10.00	9.00	6.90	6.90	5.90	5.00	5.00
Police	34.00	31.00	27.00	28.00	28.00	28.65	28.65
Fire	18.00	18.00	19.00	19.00	19.00	19.00	19.00
Parks & Facilities	6.00	5.00	9.50	9.50	9.00	10.00	10.00
Cemetery	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Recreation Center	2.00	2.00	2.92	2.50	1.50	1.50	1.50
Quarry Golf Course	4.00	3.60	4.50	4.50	3.50	0.00	0.00
Building and Grounds	0.00	6.00	0.00	0.00	0.00	0.00	0.00
Streets & Drainage Maint	16.50	9.00	8.25	7.75	7.50	5.75	5.75
Total General Fund	117.50	106.60	97.57	97.65	93.40	86.90	86.90
<i>% of Annual Reduction</i>		-10.23%	-9.25%	0.08%	-4.55%	-7.48%	0.00%

Total % of Reduction between 2006-07 and 2012-13 **-35.21%**

Below is Graph 10 that reflects the staffing levels within the City's General Fund from fiscal year 1998-99 to the current projected year. Notice that the current staffing levels fall below all other levels in the last 15 years.

Graph 10: General Fund Staffing Levels 1998-99 to 2012-13



This year we are recommending and have included in the preliminary budget two (2) area for adjustment, one that involves reclassification:

- Cemetery Division – we are requesting that one position be reclassified for proper realignment of the position with the required functions.
- Business Development – we have recommended reallocation of one (1) position within the City Manager's Office to the Business Development Division. The position would assist the City's Ambassador of Commerce and Employment in job creation and retention; creating City materials for targeting business for recruitment; improving the City's web presence and information available to potential businesses, visitors and residents. The focus of the position will support the Community Development Department and their goals, in collaboration with the Brooksville Vision Foundation, to engage our City, its regular visitors, residents, and business leaders for revitalization and rebuilding.

✓ **Retirement contributions provide for an overall decrease for Florida Retirement System, while Fire Pension contributions soar.** – Below is a table of the Retirement Contribution Rates utilized for budgeting purposes within the FY 2012-13 preliminary budgets. Note that the rates for contributions for employees within the Florida State Retirement System (FRS) declined as of July 1, 2012, but are projected to increase on July 1, 2013.

	Current	As of	As of	75% and
	FY 2011-	July 1,	July 1,	FY 2012-
	12 Rate	2012	2013	13 Rate
Retirement				
FRS – Elected	32.46%	10.23%	32.46%	15.79%
FRS - Senior Management	16.46%	6.30%	16.46%	8.84%
FRS – Regular	6.58%	5.18%	6.58%	5.53%
FRS - Special Risk	19.56%	14.90%	19.56%	16.07%
FRS – Drop	10.78%	5.44%	10.78%	6.78%
Police Pension	0.00%	0.00%	0.00%	5.53% *
Fire Pension	24.52%			38.34%

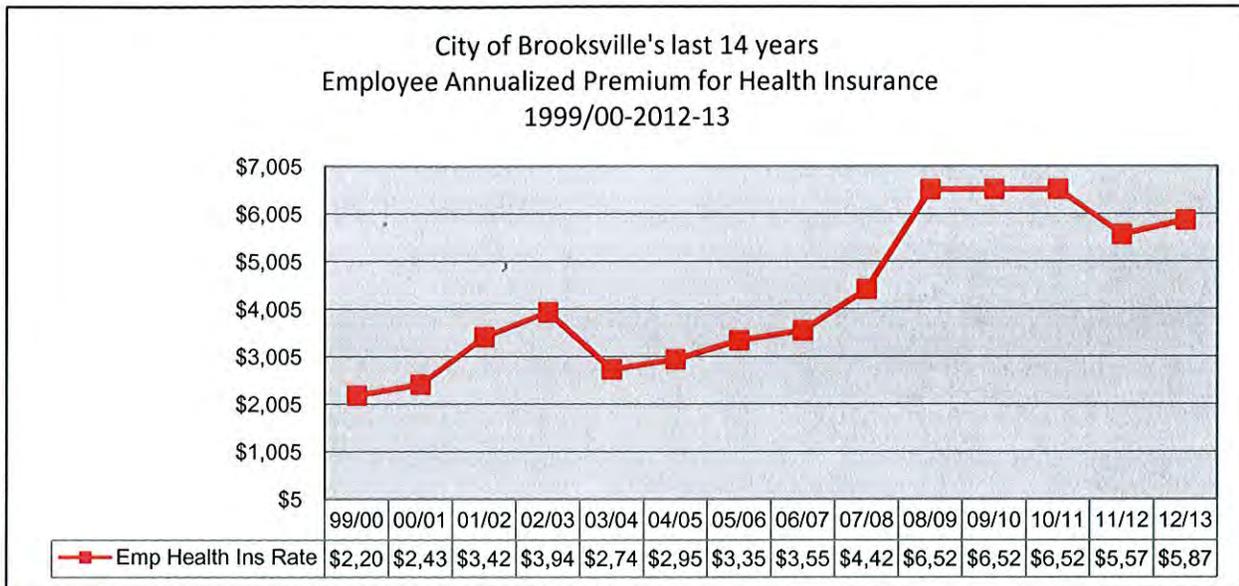
**City Manager recommendation.*

Retirement contributions included within the preliminary budget are as follows:

Budgeted Contributions for FY 2012-13	
Retirement	
FRS – Elected	\$4,643
FRS - Senior Management	\$26,086
FRS – Regular	\$54,311
FRS - Special Risk	\$31,799
FRS – Drop	\$3,214
Police Pension	\$56,258
Fire Pension	\$257,499
	Total FRS
	\$120,055
	Total Police
	\$56,258
	Total Fire
	\$257,499

✓ **Health Insurance/HRA & Workers' Compensation** – Below is Graph 11 that shows the annualized premium paid by the City for Employee Health Insurance coverage for the last fourteen (14) years.

Graph 11: Employee Annualized Premium for Health Insurance 1999-00 to 2012-13



As you will recall our health/medical premiums for the City were increasing primarily due to market norms and because of the City's upside-down loss ratio. In fiscal year 2008-09 we worked with the Gehring Group to change the City's health insurance plan design in an effort to control losses to result in less premium costs. Although the medical and health insurance markets and pricing have not improved, our new plan design has allowed us to gain control of run-away premiums. Since that time we have benefitted from two (2) years of "flat" premiums and last year received a decrease of 15%. This year due to a difficult year for losses, our renewal reflects a proposed 5.9% increase in premiums. We have worked hard to keep our losses stabilized and/or declining; however, the medical insurance industry considers us a small employer and offers limited reductions. We will continue to negotiate and explore other options for an improved premium rate at Council's direction.

Provided as Attachment 2 is information on the City's Health/Medical Insurance Renewal for FY 2012-13 for your review and discussion.

✓ **General Insurance Costs** – This year we have received the renewal numbers for the City's general insurance coverages, including general liability, property, automobile, boiler & machinery, errors & omissions, and workers' compensation. The renewal reflects an increase in total premiums of 9%. Premiums for general insurance coverages have essentially remained flat, following more than a \$200,000 decrease in fiscal year 2009-10. In 2010-11, premiums stayed flat, while last year we received a very small decrease. Even with the 9% increase this year, our total premiums (including workers' compensation) remain over 25% below the City's premiums in fiscal year 2008-09.

- ✓ **\$100,000 Red Light Camera Fund Transfer to General Fund**
 - Once again we have booked a revenue transfer into the General Fund from the Red Light Camera Fund in the amount of \$100,000.

What *is not* included within the Preliminary Budget Document.

- ✓ We have not budgeted for a transfer from the General Fund to the Multi-Capital Fund for FY 2010-11.
- ✓ There are no capital expenditures budgeted within the General Fund. This means no investment in infrastructure or capital equipment or facilities. There are limited monies within other funds and we will discuss critical/Council directed expenditures within those Funds in the workshops that follow.
- ✓ We have not included transfers from the General Fund for the Vehicle Replacement Fund. We continue recommending suspension of transfers to this Fund. Additionally we are continuing to recommend the suspension of transfers from the General Fund to the Equipment Replacement Fund.

Attachment 1.

TOUGH CHOICES

FACING FLORIDA'S GOVERNMENTS



THE DOUBLE WHAMMY FACING FLORIDA'S COUNTIES

The past few years have been tumultuous ones for Floridians and their governments. Florida has faced near-record unemployment, housing prices have plummeted, the number of foreclosures has skyrocketed, and government revenues have fallen substantially. Realistic expectations would indicate a slow recovery for Florida and its citizens.

Florida local governments have seen their revenues fall, the demands for services increase, and the public increasingly critical of how they do their job. State legislators have piled on, putting measures on the November 2012 ballot that can substantially lower the property tax levies that make up the majority of local governments' revenue. Local officials are calling "foul," but who is listening?

The timing seems right for a careful assessment of financial trends in Florida local governments' revenues and spending. As part of a larger project on state-local relationships in Florida funded by the Jessie Ball duPont Fund, the LeRoy Collins Institute (LCI) is examining these fiscal trends across the state's counties, municipalities, and school districts spanning the mid-1970s to the 2000s. This report analyzes these financial trends for Florida's counties and how prepared they are for the current tough times. It provides an assessment of important financial trends in Florida counties leading up to the current financial downturn and puts this crisis in context. This analysis clearly shows what a difference the past three years has made to Florida counties. In the thirty-year period between 1976 and 2006, with only one exception in the early 1990s, revenues and spending increased for Florida's counties, accelerating during the 2003-2006



LEROY COLLINS
INSTITUTE

Revised Edition

August 2011

period of the greatest housing price boom. But in 2007 the world changed, and Florida's counties began to feel the hardship of a substantial drop in revenues and spending--the likely result of the housing collapse and increased state restrictions on local revenues.

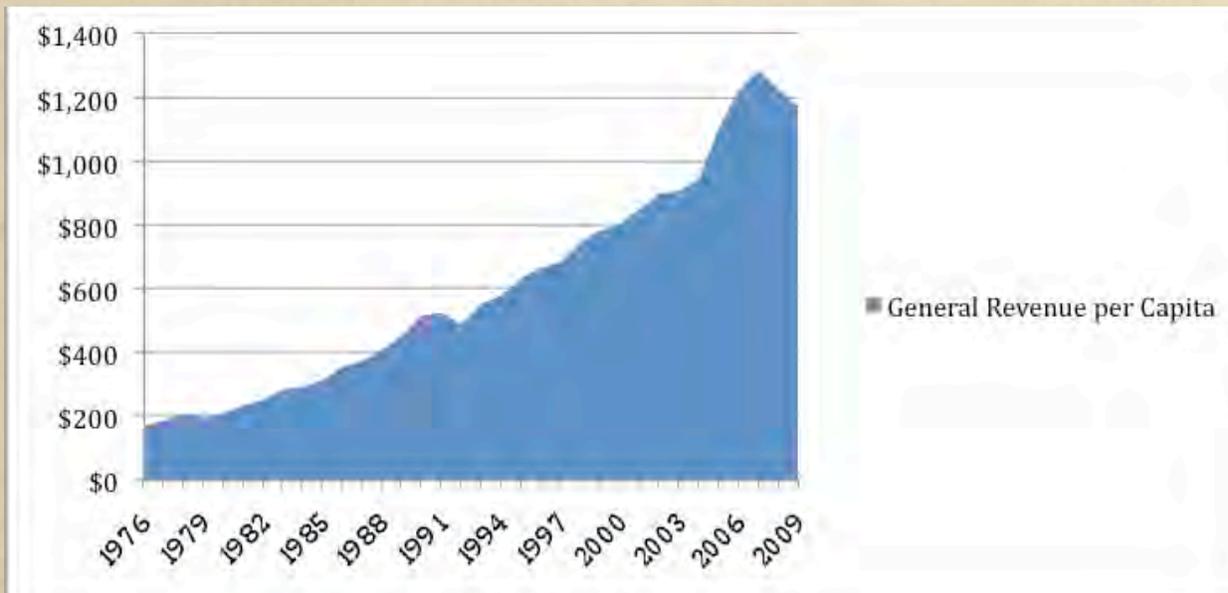
We set out to determine the impact of economic conditions and state mandates on local revenues and spending over the past three-plus decades. In short, we found that until 2007, counties had been successful at weathering these challenges. What happened in 2007, however, was a double whammy when the combination of an economic downturn and state mandates hit Florida governments like a home-grown hurricane. And the results were similarly harmful.

This analysis looks at these trends in Florida counties from 1976 through 2009. To control for the effects of inflation, the revenue and spending data in this report are presented in 2007 dollars.

COUNTY REVENUES GROW—BUT NOT UNIFORMLY

County general revenues per capita¹ grew steadily from 1976 to 2007. Examining the revenues on a per capita basis is one way to “control” for growth. If revenues and population grow at the same rate, per capita revenues will remain the same over time. As Chart 1 indicates, this is not the case for Florida counties. With the exception of a dip in 1994 and an acceleration beginning with the new millennium, the rate of growth was steadily upward. In 2008, revenues fell by \$60 to \$1,226 per capita and it fell another \$53 in 2009 to \$1,173 per capita. (The only other time revenues fell, in 1994, the drop was considerably smaller—by less than \$16 per capita.)

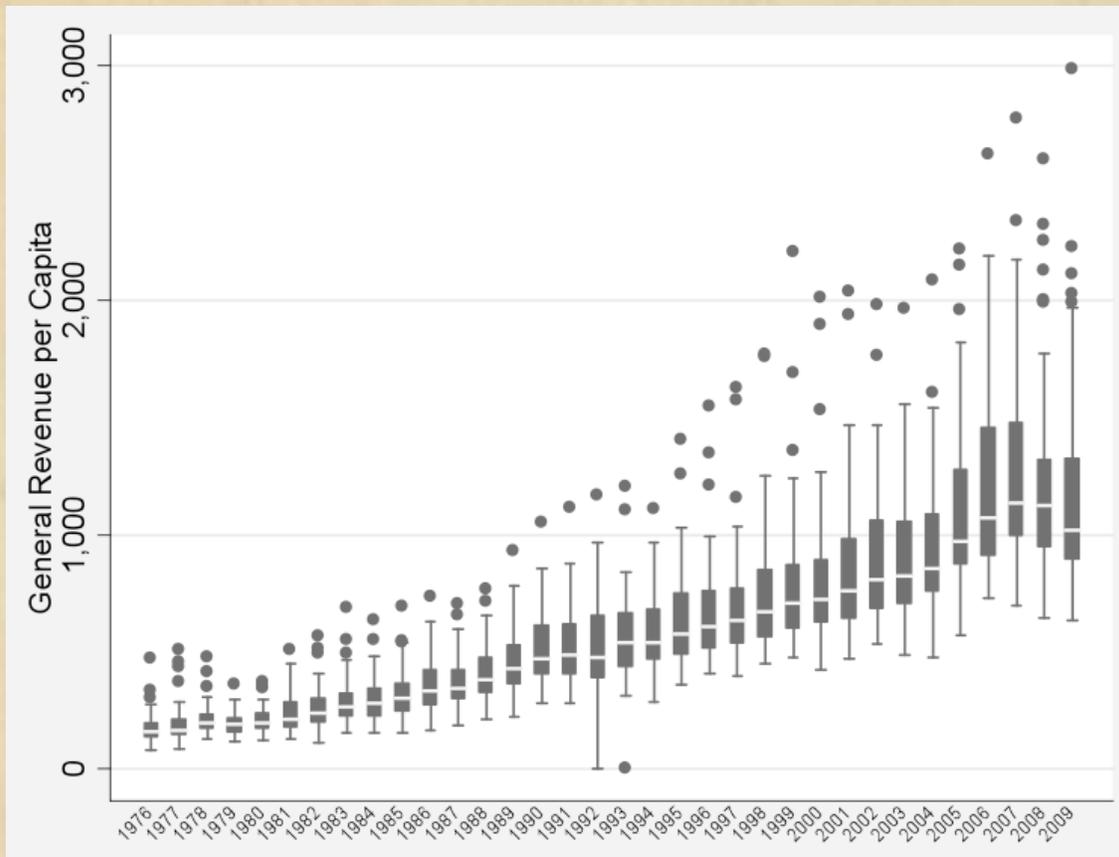
CHART 1: General Revenue Collected by Counties per Capita, 1976-2009



**Data in this chart and all other charts are in 2007 \$'s to control for inflation. All data are from the Florida Department of Revenue unless otherwise noted.*

However, these changes were not uniform across Florida's 67 counties. At the low end was Okaloosa County, which saw its per capita general revenue increase by only \$516 over 33 years (from \$165 in 1976 to \$681 per capita in 2009). At the other extreme was Monroe County whose revenues per capita increased by \$2,818—from \$170 in 1976 to \$2,988 per capita in 2009.

CHART 2: County Variation in General Revenue per Capita, 1976-2009



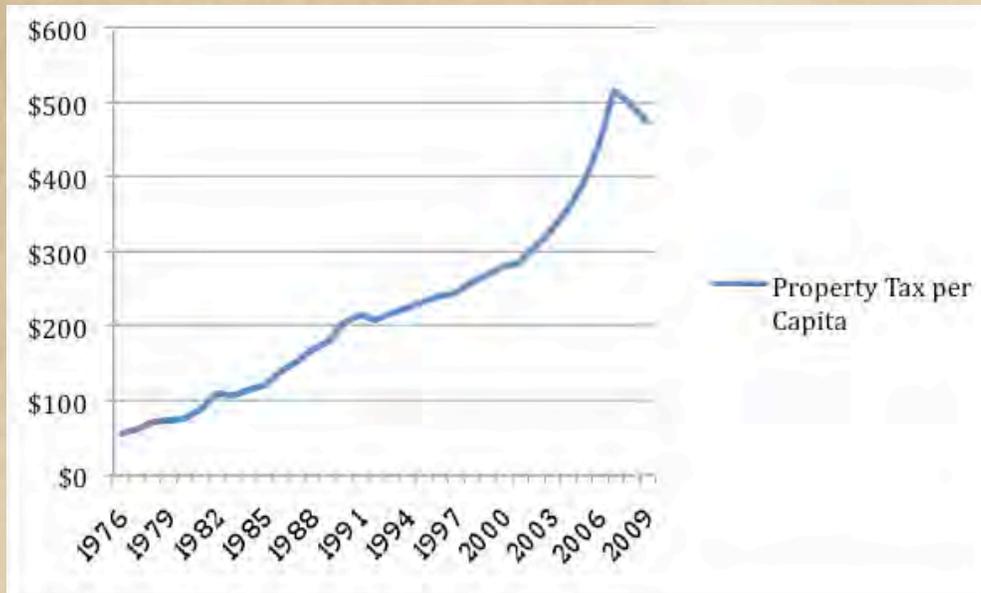
Another way to look at these differences is found in Chart 2 which illustrates the range of revenues per capita over time. The horizontal line in the middle of each box represents the median county's general revenue per capita. The top and bottom parts of the box represent the number of counties within the first standard deviation. The length of the lines shows the range of values with the dots representing "outlier" counties that far exceed other counties' values. In 1976, general revenues per capita were around \$172 per person and the range was between \$80 and \$704. By 2009, the average general revenues per capita were \$1,173. However, it is important to note, the range had increased substantially from \$633 to \$2,988.²

The growth in general revenue until 2007 was primarily from increased tax revenues with the exception of sales and use tax (which fell by 7 percent—or around \$8 per capita—from 2006 to 2009). The other categories of revenue, including fines and licenses, remained quite stable over the period of time studied.

WHAT ABOUT THE PROPERTY TAX?

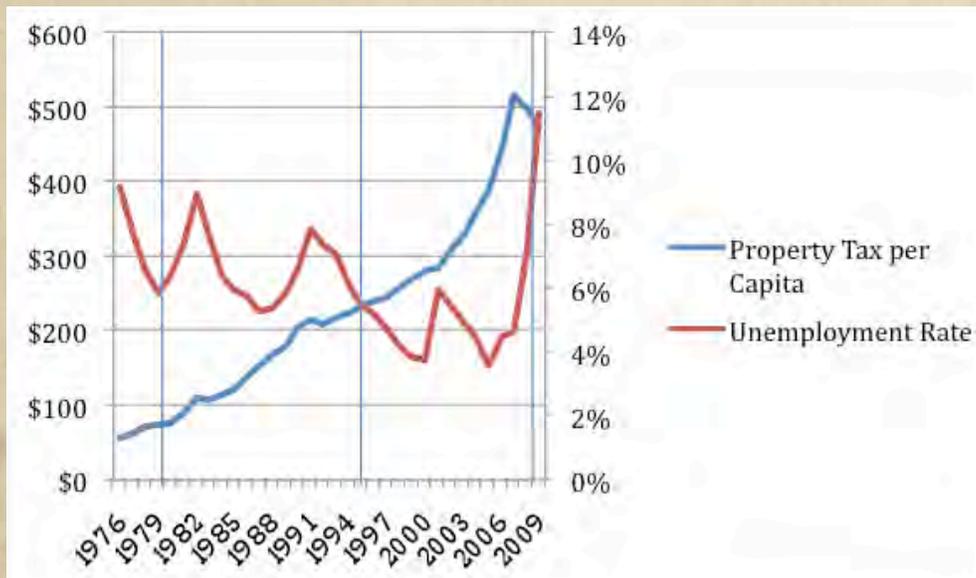
Chart 3 provides a closer look at the primary tax revenue source for counties—the property tax. The chart shows the rate of growth in per capita taxes since early 2000, but also clearly shows the rather dramatic drop in property tax revenues in 2007-2009. Property taxes per capita were \$475 in 2009, down from the high of \$517 in 2007.

CHART 3: County Property Tax Collected per Capita, 1976-2009



While the property tax is not as sensitive to economic conditions as the sales tax, one might argue that in good economic times, property tax revenues will rise and in tougher times they will fall. According to Chart 4, the latter contention does not hold true. Chart 4 provides information concerning the impact of economic conditions on county property tax per capita. Using the annual unemployment rate for the state as the measure, we find little relationship between rising unemployment and lower property tax rates per capita (or falling unemployment and higher property tax yields)—until 2008 when unemployment rates increase rapidly and property taxes per capita fall as equally quickly.³

CHART 4: Property Tax Collected per Capita and Annual Unemployment Rate, 1976-2009



Source: Florida Department of Revenue, US Bureau of Labor Statistics

Chart 4 also illustrates the effect of two major state constitutional amendments on county property tax revenues. In 1980 the state adopted a \$25,000 property tax exemption for all homesteaded properties. In 1992, state voters adopted the Save Our Homes (SOH) amendment that limited property tax assessment increases to 3 percent. SOH went into effect in 1995. The chart shows a slowed rate of increase for several years after the

implementation of both changes. By 2000, however, the rate of increase was even more substantial than in the pre-SOH period. In 2007 the legislature stepped up the pressure on local governments by rolling back the property tax rate, but allowed county commissions to approve higher rates with a super-majority vote. In 2008, voters approved a constitutional amendment to double the homestead exemption for homeowners, create portability for the SOH and put a cap on tax assessments for non-homestead property. These actions—along with the economy—seem to have a clear effect on aggregate property taxes per capita.

The effect of changes to the property tax on counties may be best understood by looking at counties’ reliance on the property tax. In 2009 property tax made up just over 55 percent of the average county’s revenues in Florida.⁴ But differences among the counties are stark. Property taxes make up 78 percent of the average tax revenue of counties in the lowest quartile of population in the state.⁵ More populous counties tend to use other revenue sources more than smaller counties—especially franchise fees, utility service taxes, and other taxes.

CHART 5: State Actions and Just and Taxable Property Tax Value, 1976-2009

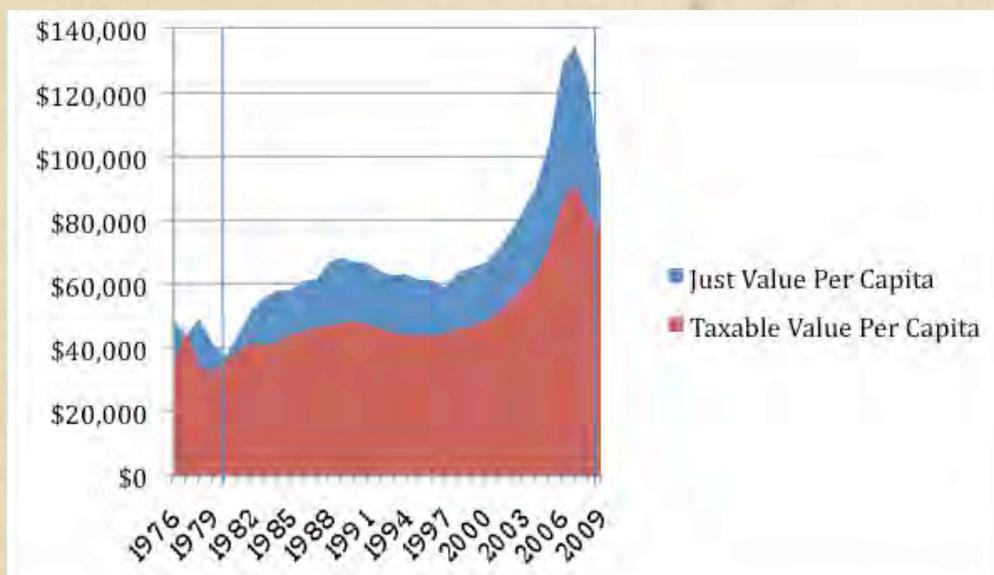
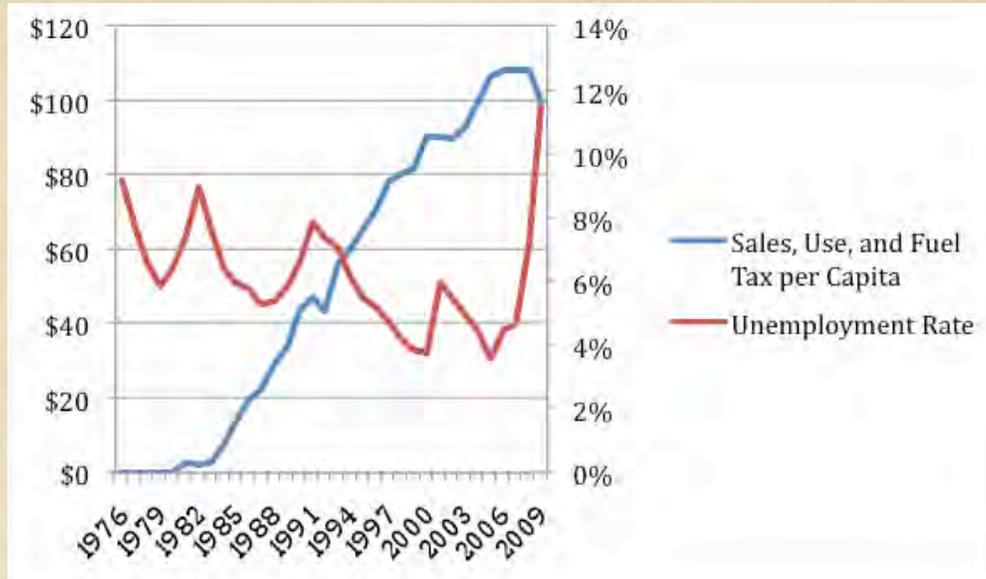


Chart 5 illustrates the impact of the two early constitutional amendments on counties’ property tax values. While there were some exemptions prior to 1980, the blue area shows the difference between the taxable value per capita (assessed value on which the property tax was actually paid) and the just value per capita (the estimated market value of the property). There was an immediate effect after the initial constitutional amendment, but the largest impact was in the mid-2000s when housing prices skyrocketed in the state. Thus, the amendment did as it was intended—held down assessments. However, the counties continued to benefit from increased housing stocks until 2007.

While property taxes are the major source of revenue for Florida’s counties, they are not the only one. Counties get revenue from sales and use taxes and these taxes have also increased over the years. Chart 6 shows sales, use and fuel taxes per capita. This chart shows the expected inverse relationship between rising unemployment rates and falling sales tax revenues. There was a slight downturn in the sales tax revenue per capita following the uptick in the unemployment rate in 2002 (\$0.68 per capita) and another small downturn from 2007-2008 (\$0.12 per capita as unemployment grew by 2.5 percent). More dramatically, when unemployment increased by an additional 4.3 percent in 2009, sales and use tax revenue fell by more than \$8 per capita.

CHART 6: Sales, Use, and Fuel Taxes Collected by Counties per Capita and State Unemployment, 1976-2009



Source: Florida Department of Revenue, US Bureau of Labor Statistics

Intergovernmental grants from the federal and state governments are another source of revenue for Florida’s counties. Chart 7 shows intergovernmental revenue per capita since 1979. Intergovernmental revenue includes both federal and state grants and shared revenue. Overall, intergovernmental revenue is not countercyclical; in other words it does not rise as the unemployment rate rises (with the exception of 1984). In fact, combined intergovernmental revenue increased substantially as the unemployment rate dropped in the mid-2000s and it fell during the 2007-2009 period. By 2009 we would have expected to see a noticeable increase in intergovernmental revenue from the federal and state government as the federal stimulus package took effect. But we do not, in fact, see evidence of this—either from stimulus money being filtered through the state to county governments or additional funds being directly given to county governments (See Charts 8 and 9).

CHART 7: Total Intergovernmental Revenue per Capita and Unemployment Rate, 1976-2009.

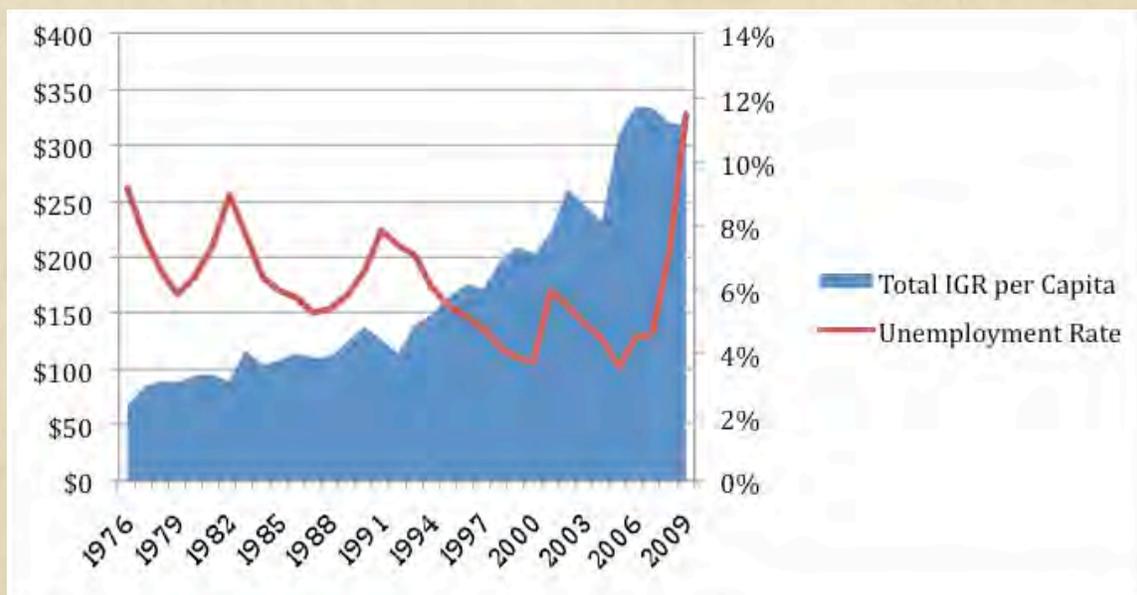
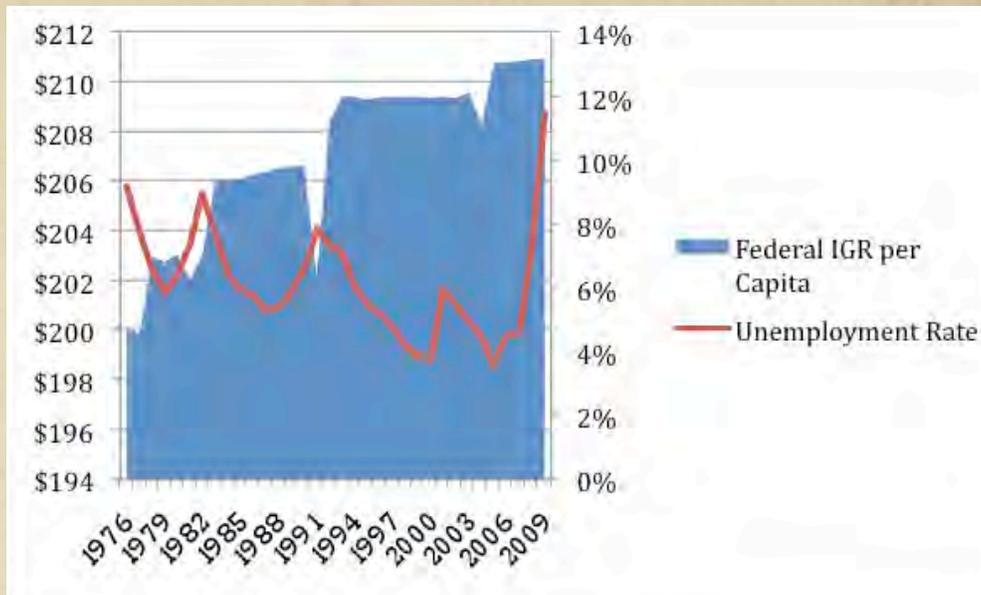
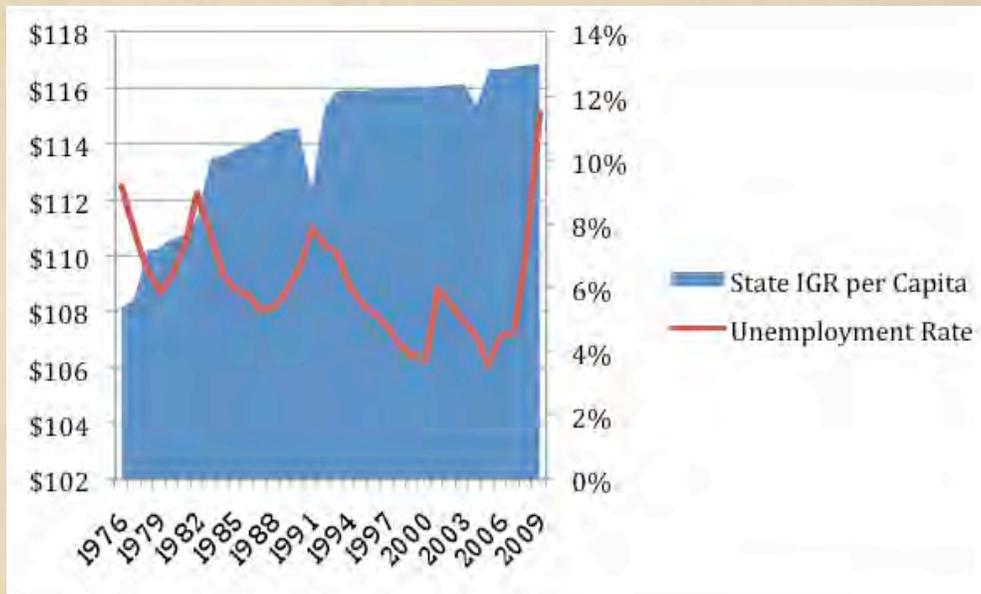


CHART 8: Federal Intergovernmental Revenue per Capita and Unemployment Rate, 1976-2009



Source: Florida Department of Revenue, US Bureau of Labor Statistics

CHART 9: State Intergovernmental Revenue per Capita and Unemployment Rate, 1976-2009



Source: Florida Department of Revenue, US Bureau of Labor Statistics

PUBLIC SAFETY DOMINATES COUNTY SPENDING

On the spending side of the equation, Chart 10 shows the growth of expenditures per capita from 1976-2009. While there were a few years when spending per capita fell (1979, 1984, and 1993) it was never more than a few dollars. That is, until the current recession. While most counties were able to continue their upward spending trajectory through 2008, by 2009 this became unsustainable. On average, county expenditures per capita in 2009 dropped from 2008 levels by about \$130. Chart 11 shows the median per capita spending by year, along with the standard deviations, range and outliers. The median per capita spending grew from \$166 in 1979 to \$1,167 in 2009 (dollars are inflation-adjusted). Moreover, the range of spending across counties has increased dramatically over the time period from 1976-2009 showing a growing difference among counties across the state.

Chart 10: Total Expenditures per Capita, 1976-2009

Source: Florida Department of Revenue, US Bureau of Labor Statistics

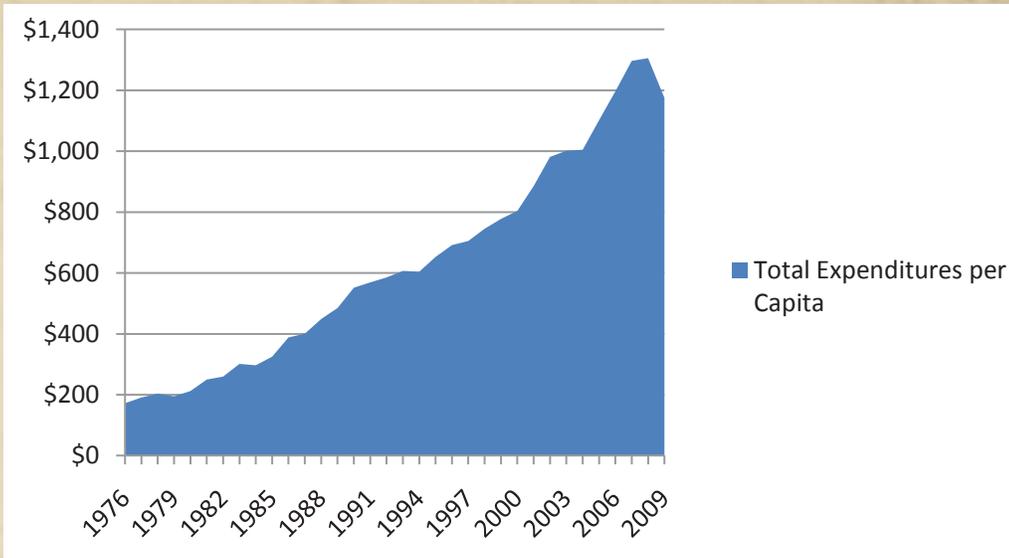


CHART 11: County Variation in General Expenditures per Capita, 1976-2009

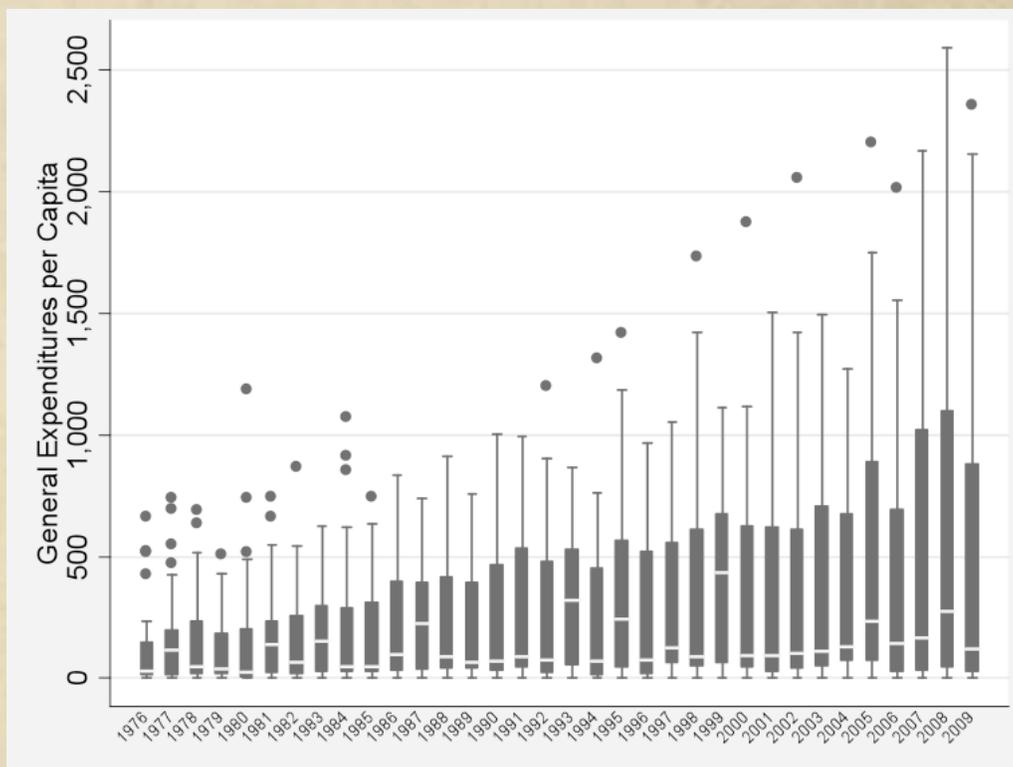


Chart 12 provides per capita spending trends for Florida’s counties since 1976 in four areas—human services, culture, public safety and recreation. The area where the spending increase was the most dramatic is public safety which rose from \$32 per capita in 1976 to a high of \$442 in 2008. In 2009, public safety spending fell slightly. Human services and parks are much smaller components of spending and spending has remained fairly stable over time. As Chart 12, notes, it is roads and street expenditures that have fallen over the past two years—from \$250 per capita on average in 2007 to \$194 in 2009.

CHART 12: Per Capita Expenditures for Select Expenditure Categories, 1976-2009

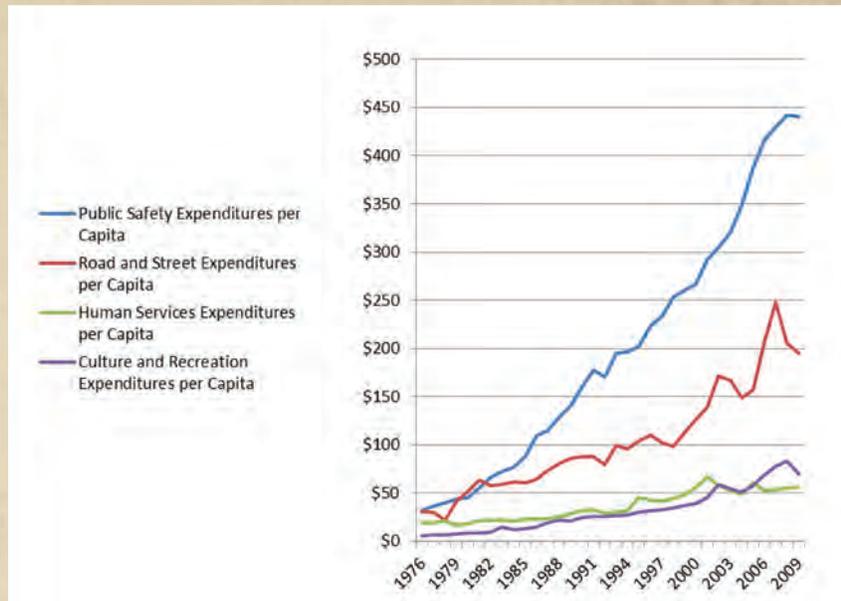


CHART 13: Human Service Spending per Capita, 2000-2009

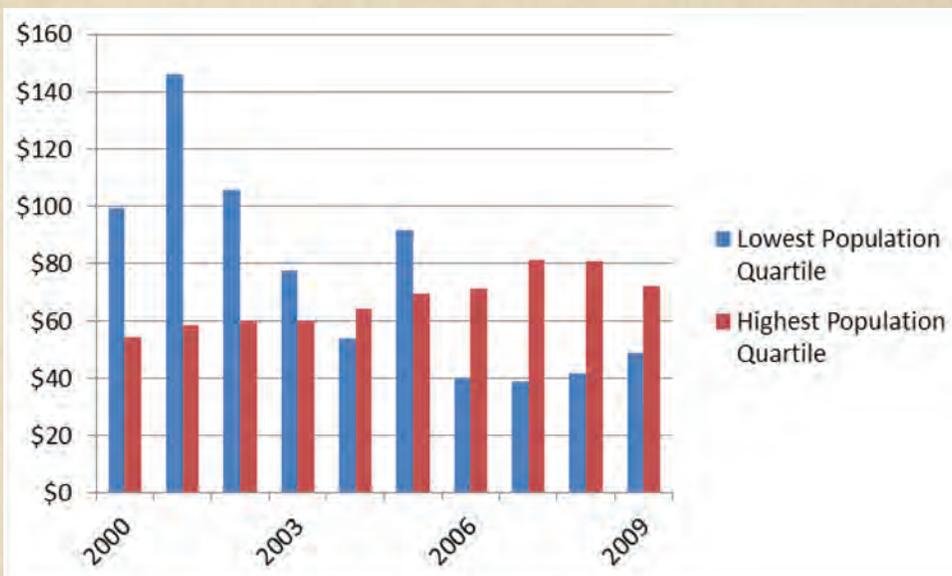


Chart 13 provides human service spending per capita 2000-2009 for the lowest population Florida counties (those whose populations fall in the lowest quartile or bottom fourth of the state) compared to the highest population counties (those whose populations fall in the top fourth of the state). Chart 13 indicates that from 2000 until 2006, counties with the lowest population tended to spend more per capita on human services than the highest population counties.

However, a switch happened in 2006-2009, where the highest population quartiles spent more per capita than the lowest population quartiles. In contrast, Chart 14 on public safety spending, shows the lowest population counties spent less per capita until 2009 when they spent more. In contrast, Chart 14 on public safety spending, shows the gap between spending per capita in lowest population and highest population counties has lowered in recent years.

One area of spending not negatively impacted by current economic conditions as of 2009 seemed to be spending for the “economic environment.” Expenditures in this general area encompass such things as employment opportunity, downtown, industrial, housing, and community development, as well as other economic considerations. While the growth of such spending appears to have skyrocketed since 2001 (see Chart 15), there is evidence that increased spending in this area is no longer sustainable. In the two years since the latest statewide data have been made available (and not reflected in Chart 15), individual counties are reporting that expenditures for the economic environment are being dramatically curtailed, lagging behind, but following the path of other expenditure areas.

CHART 14: Public Safety Spending per Capita, 2000-2009

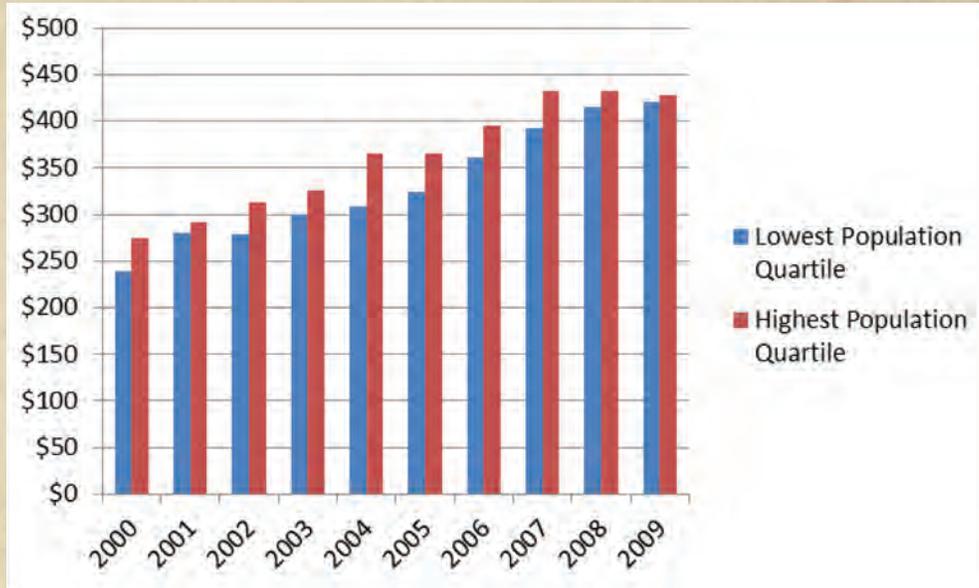
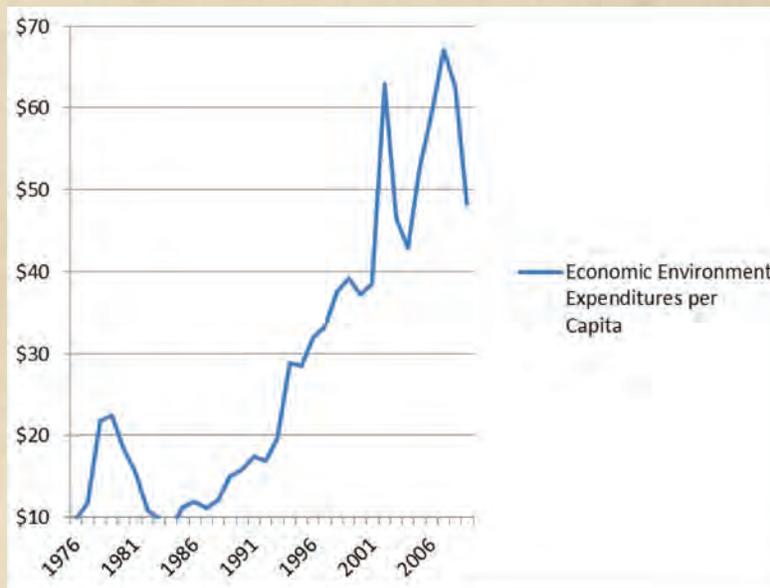


CHART 15: Economic Environment Expenditures per Capita, 1976-2009



Finally, we examine economic environment expenditures per capita in Chart 15. Expenditures in this general area encompass such things as employment opportunity, downtown, industrial, housing, and community development, as well as other economic considerations. While there are great variations in county spending for this area, the trend is toward much more spending—until 2009 when spending falls. Individual counties are reporting that expenditures for the economic environment are being drastically curtailed in these tough times.

FLORIDA COUNTIES' TOUGH CHOICES AHEAD

Florida counties—and other Florida general purpose governments—are now feeling the detrimental effects of dramatically reduced revenues brought on by a double whammy of severe economic downturn and state restrictions on the property tax. Since we are in the midst of this policy hurricane, it is difficult to make predictions about near-term impacts. However, in this work, we can learn from past experiences to help alleviate future problems. For example, this analysis highlights that:

- while revenues per capita have edged up since 1979, the variation among counties has increased even more.
- although counties have a variety of options for revenues apart from general taxes, they remain heavily reliant on taxes, particularly the property tax.
- while the earlier constitutional provisions had little impact on the revenue growth of counties, the most recent changes—along with the tough economic times—may have had a major impact.
- per capita public safety increases have far outstripped the growth of other county expenditures in the past two decades. Human services, culture, recreation and the general economic environment have grown very little over that period of time. Roads and streets have taken the largest cuts since 2007 although spending is down in every category.
- in 2008 and 2009, the smallest population counties reduced their spending per capita for human services, while the highest population counties stepped up their spending in this area. It appears that the larger counties are better able to meet the increasing demands for human services in tough economic times than smaller counties.
- Intergovernmental grants—both federal and state—are not countercyclical, meaning they do not increase in tough economic times as might have been expected.

In summer 2011 the pressures on counties continue. In November 2010, the state's voters passed constitutional amendments putting in place additional property tax exemptions. More significant restrictions lowering the current assessment limit for non-homestead property will be on the ballot in November 2012. Future research by the LeRoy Collins Institute will analyze the impacts of these and other state mandates. Clearly, tough choices continue for the state's counties and cities and the citizens they serve.

¹ General revenues are defined as the sum of taxes, charges, fees, and miscellaneous income (not including intergovernmental transfers) collected by the counties in a given year.

² The numbers vary slightly from Chart 1 since Chart 1 shows per capita median figures statewide and Chart 2 shows the median across counties.

³ In this instance, unemployment rates are not lagged because there is little reason to believe that level of unemployment should have any delayed effect on property taxes owed; rather, any effect of unemployment should be reflected in present-time property taxes collected as increased unemployment decreases income for payment of property taxes.

⁴ This does not include intergovernmental revenues. If IGR revenues are included, the reliance drops to 40 percent.

⁵ The lowest quartile of population includes counties in the bottom 25 percent when counties are ranked by population.



Tough Choices: A research series focused on state and local government relationships from the LeRoy Collins Institute.

Established in 1988, the LeRoy Collins Institute is an independent, nonpartisan, non-profit organization which studies and promotes creative solutions to key private and public issues facing the people of Florida and the nation. The Institute, located in Tallahassee at Florida State University (FSU), is affiliated and works in collaboration with the State University System of Florida.

Named in honor of former Florida Governor LeRoy Collins, the Institute is governed by a distinguished board of directors, chaired by Allison DeFoor, D.Min. Other board members include executives, local elected officials, and senior professionals from throughout the state.

Beginning in 2005, the Institute published several reports in a series called, *Tough Choices: Shaping Florida's Future*. These publications provided an in-depth analysis of Florida tax and spending policy including Medicaid, PreK-12 education, higher education, and children's health and welfare. The research concluded Florida's pattern of low spending and low taxes conflicted with the growing demands of the state's residents, predicting trouble may be ahead.

In the newest research series, *Tough Choices: Facing Florida's Governments*, the Institute takes an objective look at the often tumultuous relationship between state and local governments in Florida. *The Double Whammy Facing Florida's Counties* is the third release in this research series. This report was written by Jessica Ice, Collins Fellow and PhD Candidate at the FSU Department of Political Science and Carol Weissert, Ph.D., director of the Institute, with data provided by Robert J. Eger, III, Ph.D., professor at the FSU Askew School of Public Administration and Public Policy and Bruce McDonald, Askew School graduate assistant. David Matkin, Ph.D., assistant professor at the Askew School, also assisted with the analysis and interpretation of the data.

The *Tough Choices* research series is funded by the Jessie Ball duPont Fund. Future reports in the *Tough Choices* research series will examine trends in city spending and revenue, the effects of state mandates on Florida's local governments, state proposals to limit local revenues, and differential effects of the economy and state mandates on fiscally distressed communities.

All publications from the Institute can be found at the Institute's website: <http://CollinsInstitute.fsu.edu>.

LeRoy Collins Institute Board of Directors:

Chairman Allison DeFoor, D.Min., Tallahassee

Vice Chairman Lester Abberger, Tallahassee

Director Carol S. Weissert, Ph.D., Tallahassee

Clarence Anthony, West Palm Beach

Jim Apthorp, Tallahassee

Jane Collins Aurell, Tallahassee

Jeffrey Bartel, Miami

Colleen Castille, Tallahassee

Rena Coughlin, Jacksonville

Richard Crotty, Belle Isle

Sandy D'Alemberte, Tallahassee

Brian Dassler, New Orleans, LA

David Denslow, Ph.D., Gainesville

Rick Edmonds, St. Petersburg

Joel Embry, Fernandina Beach

Pegeen Hanrahan, Gainesville

Patricia Levesque, Tallahassee

Jim Ley, Sarasota

Elizabeth Lindsay, Sarasota

John Marks, III, Tallahassee

John McKay, Bradenton

Mike Michalson, Ph.D., Sarasota

John Padgett, Key West

David Rasmussen, Ph.D., Tallahassee

Mike Sittig, Tallahassee



LEROY COLLINS
INSTITUTE

LeRoy Collins Institute - FSU Campus

P: 850.644.1441 • F: 850.644.1442

506 West Pensacola Street • Tallahassee, Florida 32306-1601

<http://collinsinstitute.fsu.edu> - Follow us on Twitter: @LCInstitute_FL

Attachment 2.

City of Brooksville
Medical and Dental Renewal Evaluation



July 24th, 2012

Analysis by:

GEHRING GROUP
PROFESSIONAL SERVICES

11505 Fairchild Gardens Avenue, Suite 202

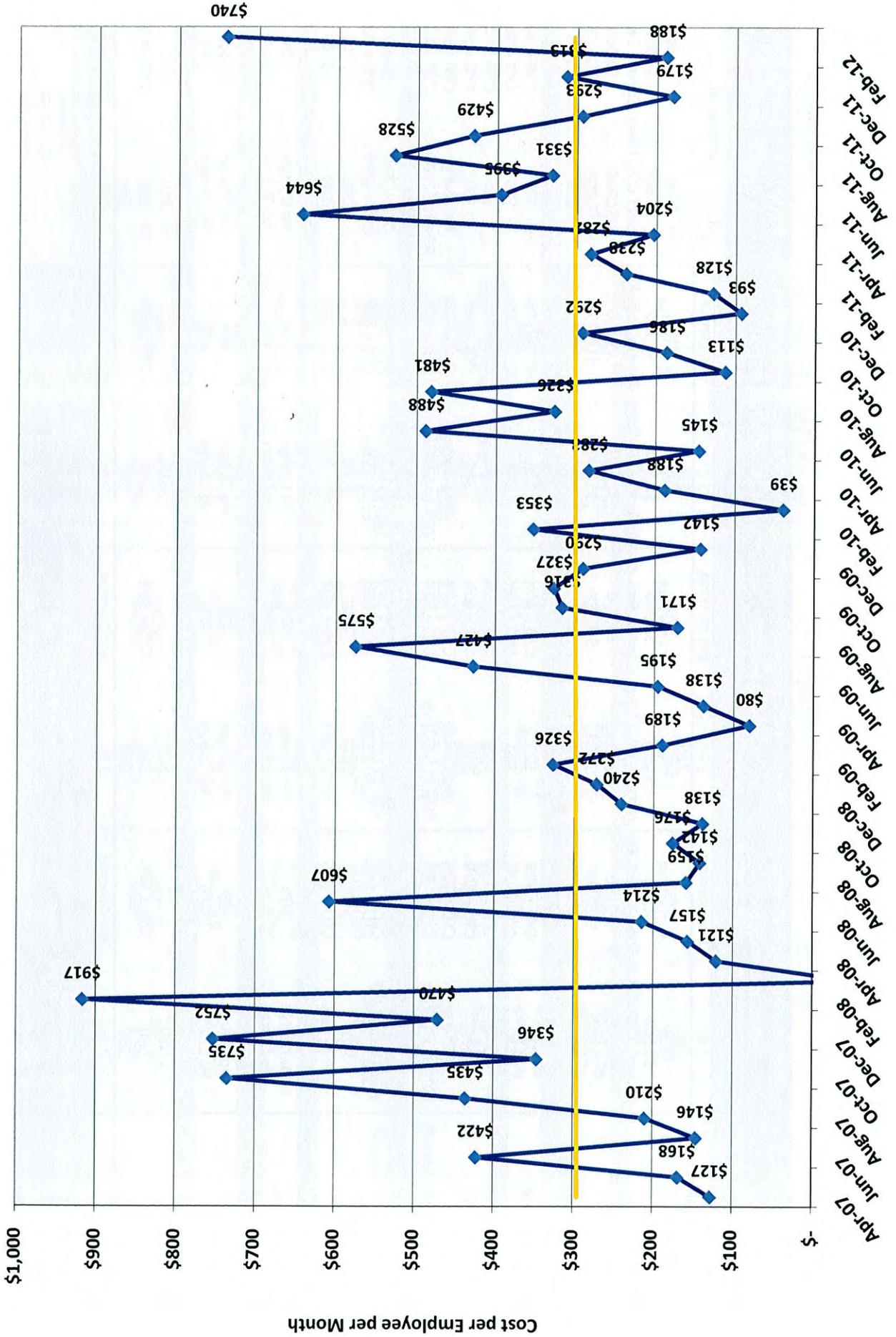
Palm Beach Gardens, Florida 33410

(561) 626-6797

(800) 244-3696 / (561) 626-6970 – Fax

www.gehringgroup.com

**City of Brooksville
BCBS Claims per Employee per Month**



Current **Initial Renewal** **Negotiated Renewal** **Alternative #1**

SCHEDULE OF BENEFITS	BlueCross BlueShield of Florida BlueOptions 03559		BlueCross BlueShield of Florida BlueOptions 03559		BlueCross BlueShield of Florida BlueOptions 03559		BlueCross BlueShield of Florida BlueOptions 03769	
	In Network	Out of Network						
Plan Basics	Unlimited							
Lifetime Maximum	\$500	\$750	\$500	\$750	\$500	\$750	\$500	\$1,500
Calendar Year Deductible	\$1,500	\$2,250	\$1,500	\$2,250	\$1,500	\$2,250	\$1,500	\$4,500
Out of Pocket CYM	\$2,500	\$5,000	\$2,500	\$5,000	\$2,500	\$5,000	\$3,000	\$6,000
Single	\$5,000	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000	\$6,000	\$12,000
Family	20%	40%	20%	40%	20%	40%	20%	50%
Coinsurance								
Physician Services								
Primary Care Physician	\$20	CYD + 40%	\$20	CYD + 40%	\$20	CYD + 40%	\$25	CYD + 50%
Specialist	\$40	CYD + 40%	\$40	CYD + 40%	\$40	CYD + 40%	\$60	CYD + 50%
Pre-Natal	\$40	CYD + 40%	\$40	CYD + 40%	\$40	CYD + 40%	\$60	CYD + 50%
Chiropractic Services	\$40	CYD + 40%	\$40	CYD + 40%	\$40	CYD + 40%	\$60	CYD + 50%
Laboratory Services	No Charge	CYD + 40%	No Charge	CYD + 40%	No Charge	CYD + 40%	No Charge	CYD + 50%
Medical Pharmacy (Inj. Admin)	20% to \$200/mo	CYD + 50%						
Hospital Services								
Inpatient Hospital	Tier 1 / 2							
Outpatient Hospital	\$600 / \$1,000	CYD + 40%	\$600 / \$1,000	CYD + 40%	\$600 / \$1,000	CYD + 40%	CYD + 20%	\$3,000
Emergency Room	\$200 / \$300	CYD + 40%	\$200 / \$300	CYD + 40%	\$200 / \$300	CYD + 40%	CYD + 20%	CYD + 50%
Physician Services	\$100		\$100		\$100		\$300	\$300
	CYD + 20%		CYD + 20%		CYD + 20%		\$100	\$100
Mental and Nervous Services								
Inpatient Hospital	No Charge	40%	No Charge	40%	No Charge	40%	No Charge	50%
Outpatient Services	No Charge	40%	No Charge	40%	No Charge	40%	No Charge	50%
Substance Abuse Services								
Inpatient Hospital	No Charge	40%	No Charge	40%	No Charge	40%	No Charge	50%
Outpatient Services	No Charge	40%	No Charge	40%	No Charge	40%	No Charge	50%
Pharmacy Plan								
Generic	\$10		\$10		\$10		\$10	
Preferred Brand	\$30	CYD + 50%						
Non Preferred Brand	\$50		\$50		\$50		\$50	
Mail Order Copay	2.5x	Not Covered						
Employee	\$464.66		\$593.24		\$489.57		\$469.60	
Employee + Spouse	\$1,031.54		\$1,411.91		\$1,165.17		\$1,117.64	
Employee + Child (ren)	\$845.67		\$1,091.56		\$900.80		\$864.06	
Family	\$1,426.50		\$1,850.91		\$1,527.45		\$1,465.15	
Monthly Premium	\$57,538.77		\$73,834.64		\$60,931.81		\$58,446.37	
Annual Premium	\$690,465.24		\$886,015.68		\$731,181.72		\$701,356.44	
\$ Increase	N/A		\$195,550.44		\$40,716.48		\$10,891.20	
% Increase	N/A		28.3%		5.9%		1.6%	

City of Brooksville
Dental Insurance Renewal Evaluation
Effective Date: October 1, 2012



SCHEDULE OF BENEFITS	CURRENT		RENEWAL	
	BlueCross BlueShield (FCL) BlueDental ChoicePlus		BlueCross BlueShield (FCL) BlueDental ChoicePlus	
	In Network	Non Network	In Network	Non Network
Calendar Year Maximum Benefit				
Single	\$1,000		\$1,000	
Family	\$1,000 per person		\$1,000 per person	
Deductibles				
Single	\$50	\$50	\$50	\$50
Family	\$150	\$150	\$150	\$150
Deductible Waived for Preventative Svcs	Yes	Yes	Yes	Yes
Benefits				
Preventative	100%	100%	100%	100%
Basic	80%	80%	80%	80%
Major	50%	50%	50%	50%
Orthodontia	50%	50%	50%	50%
Orthodontia - Maximum	\$1,000 - Lifetime		\$1,000 - Lifetime	
Service Information				
Out of Network Benefits Payable Level	90% UCR		90% UCR	
Waiting Period for Major Services	None		None	
Endodontics/Periodontics Payable Level	Basic		Basic	
Rate Guarantee	Expires 09/30/12		12 Months	
Employee	105	\$27.56	\$27.56	
Employee + Spouse	3	\$57.38	\$57.38	
Employee + Child(ren)	5	\$65.03	\$65.03	
Family	1	\$94.83	\$94.83	
Monthly Premium		\$3,485.92	\$3,485.92	
Annual Premium		\$41,831.04	\$41,831.04	
\$ Increase		N/A	\$0.00	
% Increase		N/A	0.0%	

City of Brooksville
 Medical and Dental Insurance
 Executive Cost Summary
 Effective Date: October 1, 2012



Renewal w/ Pro Share
 ER Pays 100% of Single

Current
 ER Pays 100% of Single

HEALTH		Blue Cross Blue Shield of Florida Blue Options 03559				Blue Cross Blue Shield of Florida Blue Options 03559			
		Total	Employer	Employee	EE Increase	Total	Employer	Employee	EE Increase
Employee	105	\$464.66	\$464.66	\$0.00	N/A	\$489.57	\$489.57	\$0.00	\$0.00
EE+Spouse	3	\$1,031.54	\$464.66	\$566.88	N/A	\$1,165.17	\$489.57	\$675.60	\$108.72
EE+Child(ren)	5	\$845.67	\$464.66	\$381.01	N/A	\$900.80	\$489.57	\$411.23	\$30.22
EE+Family	1	\$1,426.50	\$464.66	\$961.84	N/A	\$1,527.45	\$489.57	\$1,037.88	\$76.04
MONTHLY PREMIUM	114	\$57,538.77	\$52,971.24	\$4,567.53		\$60,931.81	\$55,810.98	\$5,120.83	
ANNUAL PREMIUM		\$690,465.24	\$635,654.88	\$54,810.36		\$731,181.72	\$669,731.76	\$61,449.96	
\$ INCREASE		N/A	N/A	N/A		\$40,716.48	\$34,076.88	\$6,639.60	
% INCREASE		N/A	N/A	N/A		5.9%	5.4%	12.1%	
DENTAL		Florida Combined Life				Florida Combined Life			
		Total	Employer	Employee	EE Increase	Total	Employer	Employee	EE Increase
Employee	105	\$27.56	\$27.56	\$0.00	N/A	\$27.56	\$27.56	\$0.00	\$0.00
EE+Spouse	3	\$57.38	\$27.56	\$29.82	N/A	\$57.38	\$27.56	\$29.82	\$0.00
EE+Child(ren)	5	\$65.03	\$27.56	\$37.47	N/A	\$65.03	\$27.56	\$37.47	\$0.00
EE+Family	1	\$94.83	\$27.56	\$67.27	N/A	\$94.83	\$27.56	\$67.27	\$0.00
MONTHLY COST		\$3,485.92	\$3,141.84	\$344.08		\$3,485.92	\$3,141.84	\$344.08	
ANNUAL COST		\$41,831.04	\$37,702.08	\$4,128.96		\$41,831.04	\$37,702.08	\$4,128.96	
\$ INCREASE		N/A	N/A	N/A		\$0.00	\$0.00	\$0.00	
% INCREASE		N/A	N/A	N/A		0.0%	0.0%	0.0%	
TOTAL MONTHLY PREMIUM		\$61,024.69	\$56,113.08	\$4,911.61		\$64,417.73	\$58,952.82	\$5,464.91	
TOTAL ANNUAL PREMIUM		\$732,296.28	\$673,356.96	\$58,939.32		\$773,012.76	\$707,433.84	\$65,578.92	
\$ INCREASE		N/A	N/A	N/A		\$40,716.48	\$34,076.88	\$6,639.60	
% INCREASE		N/A	N/A	N/A		5.6%	5.1%	11.3%	

Fiscal Year 2012- 2013

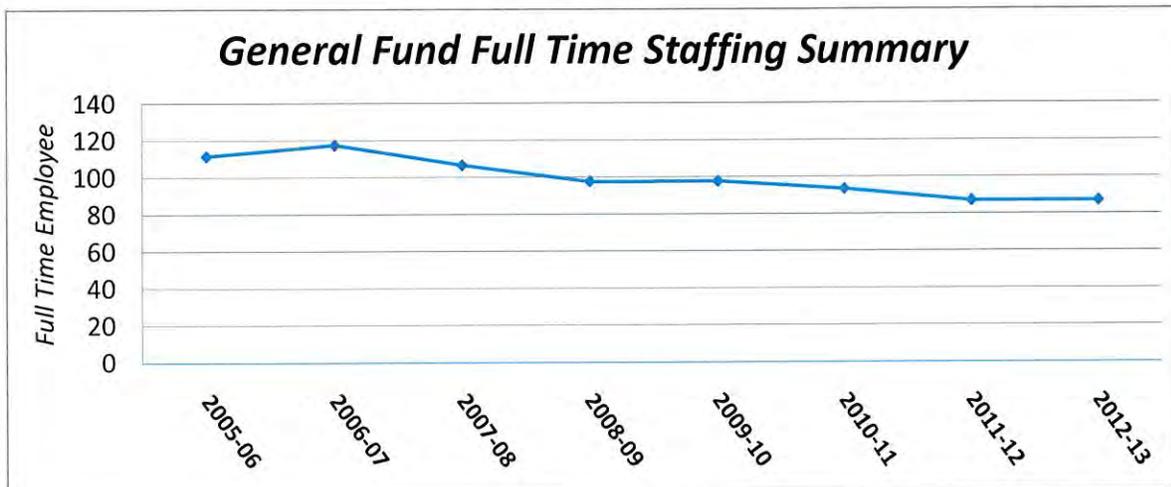
General Fund Budget Workshop



July 31, 2012

General FUND FULL-TIME STAFFING SUMMARY

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	% OF TOTAL
GENERAL FUND									
City Council	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.75%
City Manager's Office	7.00	10.00	6.00	6.00	6.00	6.00	5.00	4.00	4.60%
Technology Services	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00%
Human Resources	3.00	3.00	2.00	1.50	1.50	1.00	1.00	1.00	1.15%
Development	5.00	5.00	6.00	5.00	5.00	5.00	4.00	4.00	4.60%
Business Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.15%
Finance	10.00	10.00	9.00	6.90	6.90	5.90	5.00	5.00	5.75%
Police	32.00	34.00	31.00	27.00	28.00	28.00	28.65	28.65	32.97%
Fire	17.00	18.00	18.00	19.00	19.00	19.00	19.00	19.00	21.86%
Parks & Facilities	7.00	6.00	5.00	9.50	9.50	9.00	10.00	10.00	11.51%
Cemetery	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.30%
Recreation Center	2.00	2.00	2.00	2.92	2.50	1.50	1.50	1.50	1.73%
Quarry Golf Course	3.00	4.00	3.60	4.50	4.50	3.50	0.00	0.00	0.00%
Building and Grounds	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00%
Streets & Drainage Maintenance	16.50	16.50	9.00	8.25	7.75	7.50	5.75	5.75	6.62%
Total General Fund	111.50	117.50	106.60	97.57	97.65	93.40	86.90	86.90	100.00%



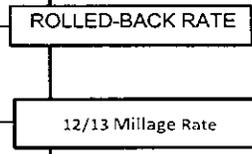
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Current Year Gross Taxable Value	252,221,165	275,057,175	279,807,297	355,254,847	486,674,322	543,050,744	568,653,310	469,710,996	414,775,643	390,017,831	381,485,556	
Prior Year Final Gross Taxable Value	239,021,702	253,713,238	274,404,384	287,393,489	351,157,823	482,065,315	545,843,654	568,431,915	472,475,278	429,295,204	389,712,486	
Roll Back Rate	7.5941	7.5738	7.8700	6.4197	5.5408	6.9484	6.5830	7.4380	7.0202	7.1055	6.5834	M
Proposed Millage Rate	8.0000	8.0000	7.8700	7.5000	7.5000	6.3230	6.0690	6.0690	6.3700	6.3700	6.3700	I
Difference between Rates	-0.4059	-0.4262	0.0000	-1.0803	-1.9592	0.6254	0.5140	1.3690	0.6502	0.7355	0.2134	L
Ad Valorem Revenue at Roll-back Rate	1,799,627	1,915,393	2,202,083	2,280,630	2,696,565	3,773,334	3,743,445	3,493,710	2,911,808	2,771,272	2,511,472	A
Ad Valorem Revenue at proposed rate	1,791,654	2,017,769	2,202,083	2,664,411	3,650,057	3,433,710	3,451,157	2,850,676	2,642,121	2,484,414	2,430,063	G
Difference in Ad Valorem Revenue	-7,973	102,376	0	383,781	953,492	-339,624	-292,288	-643,034	-269,687	-286,858	-81,409	E
Value of a Mill (1.0000)	235,741	252,897	279,807	355,255	486,674	543,051	568,653	469,711	414,776	390,018	381,486	I
Value of tenth of Mill (0.1000)	23,574	25,290	27,981	35,525	48,667	54,305	56,865	46,971	41,478	39,002	38,149	F
Value of hundredth of Mill (0.0100)	2,357	2,529	2,798	3,553	4,867	5,431	5,687	4,697	4,148	3,900	3,815	O

Millage Rate Matrix:

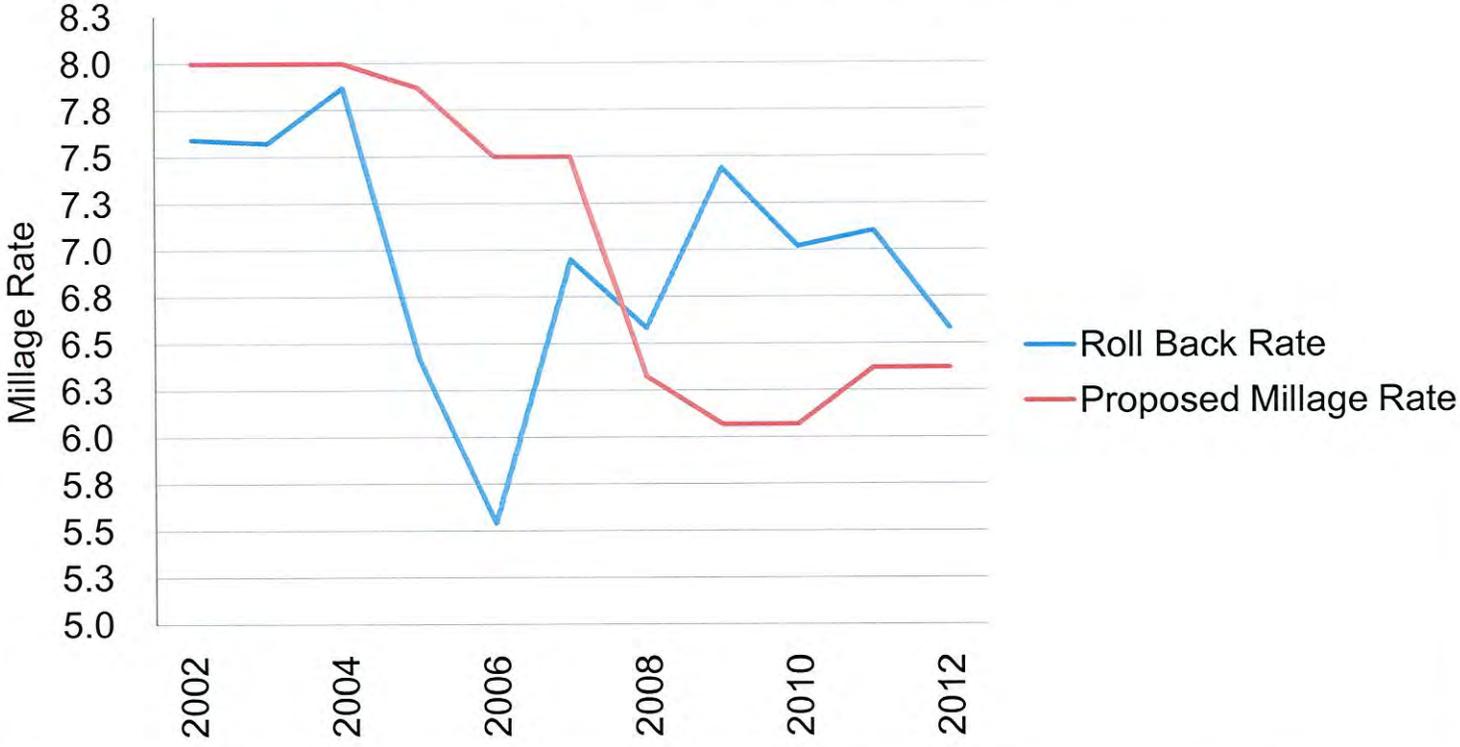
Current Year Taxable Value for budgeting purposes:
381,485,556.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	3,814,856	1,303,384
9.9000	3,776,707	1,265,235
9.8000	3,738,558	1,227,086
9.7000	3,700,410	1,188,938
9.6000	3,662,261	1,150,789
9.5000	3,624,113	1,112,641
9.4000	3,585,964	1,074,492
9.3000	3,547,816	1,036,344
9.2000	3,509,667	998,195
9.1000	3,471,519	960,047
9.0000	3,433,370	921,898
8.9000	3,395,221	883,749
8.8000	3,357,073	845,601
8.7000	3,318,924	807,452
8.6000	3,280,776	769,304
8.5000	3,242,627	731,155
8.4000	3,204,479	693,007
8.2000	3,128,182	616,710
8.1000	3,090,033	578,561
8.0000	3,051,884	540,412
7.9000	3,013,736	502,264
7.8000	2,975,587	464,115
7.7000	2,937,439	425,967
7.6000	2,899,290	387,818

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	2,861,142	349,670
7.4380	2,837,490	326,018
7.4000	2,822,993	311,521
7.3000	2,784,845	273,373
7.2000	2,746,696	235,224
7.1055	2,710,646	199,174
7.0000	2,670,399	158,927
6.9000	2,632,250	120,778
6.8000	2,594,102	82,630
6.7766	2,585,174	73,702
6.5834	2,511,472	0
6.5379	2,494,127	-17,345
6.5000	2,479,656	-31,816
6.4000	2,441,508	-69,964
6.3700	2,430,063	-81,409
6.3000	2,403,359	-108,113
6.2000	2,365,210	-146,262
6.1000	2,327,062	-184,410
6.0690	2,315,236	-196,236
5.9690	2,277,087	-234,385
5.8690	2,238,939	-272,533
5.7690	2,200,790	-310,682
5.6000	2,136,319	-375,153
5.5000	2,098,171	-413,301
5.1921	1,980,711	-530,761



City of Brooksville
Millage History for Fiscal Years 2002 - 2012



7 Different millage rate scenarios for the FY 2012 - 2013 Budget

	Current millage in Budget 6.3700	Millage at roll back rate 6.5834	Millage at 6.7500	Millage at 7.000	Millage at 7.3700	Millage at 7.500	Millage at 8.00
Ad Valorem Taxes at 95%	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Total Ad Valorem Taxes	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Revenue before P/y Carry Forward	\$6,206,259	\$6,283,598	\$6,343,976	\$6,434,579	\$6,568,674	\$6,615,783	\$6,719,650
Prior Year Carry Forward	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382
Total Revenues	\$6,433,641	\$6,510,980	\$6,571,358	\$6,661,961	\$6,796,056	\$6,843,165	\$6,947,032
Total General Fund Expenses	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072
Total General Fund Reserves	-\$333,431	-\$256,092	-\$195,714	-\$105,111	\$28,984	\$76,093	\$179,960

\$77,339
\$137,717
\$228,320
\$362,415
\$409,524
\$513,391

	Current millage in Budget 6.3700	Millage at roll back rate 6.5834	Millage at 6.7500	Millage at 7.0000	Millage at 7.3700	Millage at 7.500	Millage at 8.00
Ad Valorem Taxes at 95%	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Total Ad Valorem Taxes	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Fire Assessment (based of \$600,000)*	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000
Revenue before P/y Carry Forward	\$6,676,259	\$6,753,598	\$6,813,976	\$6,904,579	\$7,038,674	\$7,085,783	\$7,189,650
Prior Year Carry Forward	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382
Total Revenues	\$6,903,641	\$6,980,980	\$7,041,358	\$7,131,961	\$7,266,056	\$7,313,165	\$7,417,032
Total General Fund Expenses	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072
Total General Fund Reserves	\$136,569	\$213,908	\$274,286	\$364,889	\$498,984	\$546,093	\$649,960

* Calculated at 95% collection with subtraction of initial first year legal/administrative fees.

SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Principal Balance at 9 30 12	Maturity Date	Interest Rate	Due FY 2013	Due FY 2014	Due FY 2015	Due FY 2016	Due FY 2017
1 General Fund/Promissory Note	\$ 633,659	\$ 427,759	05/10/2021	4.23%	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269
2 Capital Improvement Rev. Fund/USDA Loan*	\$ 258,800	\$ 156,000	09/01/2036	4.125%	\$ 32,435	\$ 31,362	\$ 31,290	\$ 30,176	\$ 29,062
3 Capital Improvement Rev. Note, Series 2011, Fin. Energy Performance Prc	\$ 3,333,022	\$ 3,291,077	10/01/2026	4.136%	\$ 303,780	\$ 303,780	\$ 303,780	\$ 303,780	\$ 303,780
Total Governmental Funds (General Fund)	\$ 4,225,481	\$ 3,874,836			\$ 393,484	\$ 392,411	\$ 392,339	\$ 391,225	\$ 390,111
4 Water & Wastewater	\$ 4,630,000	\$ 3,806,000	09/01/2039	3.25%	\$ 214,695	\$ 213,738	\$ 213,715	\$ 214,595	\$ 213,345
5 Water & Wastewater	\$ 2,050,000	\$ 1,686,000	09/01/2039	3.25%	\$ 94,795	\$ 94,495	\$ 95,162	\$ 94,765	\$ 94,335
6 Water & Wastewater (Callable October 1, 2012)	\$ 6,610,000	\$ 3,410,000	10/01/2018	4.34%	\$ 571,514	\$ 572,814	\$ 578,264	\$ 582,045	\$ 584,605
7 Water & Wastewater **	\$ 1,558,656	\$ 1,001,478	08/15/2018	3.49%	\$ 185,723	\$ 185,723	\$ 185,723	\$ 185,723	\$ 185,723
8 Water & Wastewater ***	\$ 632,980	\$ 593,377	02/15/2031	2.30%	\$ 39,562	\$ 39,562	\$ 39,562	\$ 39,562	\$ 39,562
9 Water & Wastewater ***	\$ 411,383	\$ 392,440	02/15/2031	2.30%	\$ 13,083	\$ 13,083	\$ 13,083	\$ 13,083	\$ 13,083
Total Water & Wastewater	\$ 15,893,019	\$ 10,889,295			\$ 1,119,372	\$ 1,119,415	\$ 1,125,509	\$ 1,129,773	\$ 1,130,653
TOTAL	\$ 20,118,500	\$ 14,764,131			\$ 1,512,856	\$ 1,511,926	\$ 1,517,848	\$ 1,520,998	\$ 1,520,764

Legend	Debt Type	Bond Or Note Holder	Issued Fiscal Year
1 Fire Truck (Ladder)	Note Payable	SunTrust	FY 2006
2 2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA	FY 2006
3 Energy Performance projects i.e. City Hall Roofing; City Hall & Public Works HVAC Renovation; Radio Read Water Meters, Walking Trail Lights	2011 Note	SunTrust Equip. Leasing	FY 2011
4 Treatment Plant Construction	1999A Bonds	USDA	FY 2000
5 Line Interconnection Construction	1999B Bonds	USDA	FY 2000
6 Refinancing 1988A & 1992	2002 Bonds	Bondholders	FY 2002
7 Hancock Water & Sewer Note Series 2008 \$1,558,655.50	Note Payable	Hancock Bank	FY 2008
8 ARRA Loan WW 270200	2010 Loan	State Revolving Ln.	FY 2011
9 Direct Loan WW270201	2010 Loan	State Revolving Ln.	FY 2011

- * USDA Loan for Generators and storm shutters for City Hall. This was an USDA loan/grant. An additional \$20,000 in principal for earlier payoff which is estimated in 2018. Mobile Home License revenues are collateral.
- ** Hancock Bank Water & Sewer Note Series 2008; 10 year note that refinanced the \$2.25 SunTrust Line of Credit that was issued for S..R. 50 West Water & Wastewater Improvements
- *** City has been awarded \$1,370,200 ARRA Forgiveness Grant and SRF Loan of \$1,044,363 SRF Loan for Sewer Rehabilitation Program. Loan is for 20 years at 2.30%.

General Fund Revenue Detail - Fiscal Years 2008-09 to 2012-13

Revenue Detail		08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	12/13 Projected
001-000-311-40000	Ad Valorem Taxes	\$2,746,645	\$2,254,739	\$2,048,884	\$2,360,194	\$2,718,084
001-000-311-40001	Delinq't Ad Valorem	\$381,925	\$361,391	\$644,786	\$200,000	\$100,000
	Total Ad Valorem Taxes	\$3,128,570	\$2,616,130	\$2,693,670	\$2,560,194	\$2,818,084
001-000-314-41100	Electricity Public Service Taxes	\$672,993	\$783,186	\$717,829	\$725,000	\$638,296
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$28,904	\$36,790	\$28,912	\$30,000	\$33,000
	Total Public Services Taxes	\$701,897	\$819,976	\$746,741	\$755,000	\$671,296
001-000-323-40301	Progress Energy Franch Fees	\$706,233	\$739,233	\$672,875	\$700,000	\$619,045
001-000-323-40400	Peoples Gas Franchise Fees	\$4,588	\$6,173	\$8,025	\$7,500	\$7,600
001-000-323-40200	Comm Service Tax	\$495,665	\$457,234	\$415,851	\$430,316	\$411,552
	Total Franchise Fees	\$1,206,486	\$1,202,640	\$1,096,751	\$1,137,816	\$1,038,197
001-000-316-42100	Local Business Tax	\$0	\$0	\$0	\$0	\$0
001-000-329-42101	Peddler, Solicitor, Permits	\$45	\$40	\$0	\$0	\$0
001-000-329-42102	Tree Removal Permit	\$0	\$0	\$0	\$0	\$0
001-000-329-42104	Monument Permits-Cemetery	\$0	\$0	\$0	\$0	\$0
001-000-322-42200	Building Permits	\$123,831	\$112,109	\$95,835	\$156,250	\$115,000
001-000-329-42900	Other Licenses, Fees, and Permits	\$27,425	\$31,659	\$33,893	\$50,000	\$25,000
	Total Licenses and Permits	\$151,301	\$143,808	\$129,728	\$206,250	\$140,000
001-000-335-45120	State Rev Shared Proceeds	\$399,882	\$400,091	\$401,789	\$382,413	\$381,693
001-000-335-45140	Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0
001-000-335-45150	Alcoholic Beverage Licenses	\$1,879	\$9,845	\$7,447	\$10,000	\$7,500
001-000-335-45180	Local Govt Half Cent Sales Tax	\$326,568	\$337,566	\$339,796	\$328,516	\$321,043
	Total State Shared Revenue	\$728,329	\$747,502	\$749,032	\$720,929	\$710,236
001-000-335-45520	Firefighters Suppl Comp	\$1,200	\$2,244	\$3,137	\$2,300	\$2,300
001-000-341-48180	County Occupational License	\$0	\$0	\$0	\$0	\$0
	Total Local Intergovernmental	\$1,200	\$2,244	\$3,137	\$2,300	\$2,300
001-000-331-43200	Federal Grants: Public Safety	\$3,958	\$45,294	\$46,035	\$45,000	\$0
001-000-331-43500	Federal Grants: Economic Environment	\$0	\$0	\$0	\$0	\$0
001-000-331-43706	Federal Grants: Other	\$30,790	\$0	\$0	\$0	\$0
001-000-334-44500	State Grants: Economic Environment	\$0	\$0	\$0	\$0	\$0
001-000-334-44700	State Grants: Culture/Recreation	\$0	\$0	\$0	\$0	\$0
001-000-334-44900	Other State Grants	\$0	\$0	\$0	\$0	\$0
001-000-334-47000	Grants From Other Local Units	\$0	\$394,000	\$6,000	\$0	\$0
001-000-339-48000	Brooksville Housing Authority-in lieu of tax	\$6,289	\$8,125	\$0	\$4,000	\$0
	Total Intergovernmental Revenue	\$41,037	\$447,419	\$52,035	\$49,000	\$0
001-000-341-48190	Election Qualification Fees	\$0	\$0	\$0	\$0	\$0
001-000-342-48240	Accident Reports	\$1,130	\$1,718	\$2,115	\$2,500	\$2,100
001-000-342-48242	Hydrant Fees	\$7,940	\$7,704	\$7,704	\$7,800	\$7,700
001-000-342-48290	BERT Reimbursement	\$0	\$0	\$0	\$0	\$0
001-000-343-48690	Cremation Vault	\$0	\$0	\$0	\$0	\$0
001-000-343-48691	Cemetery Transfer Fee	\$150	\$75	\$50	\$0	\$50
001-000-343-48692	Cemetery Staking Plots	\$1,250	\$800	\$775	\$800	\$800
001-000-343-48694	Cemetery Donor Memorial Fees	\$1,850	\$0	\$0	\$0	\$0
001-000-343-48693	Cemetery Monument Sales	\$0	\$0	\$0	\$0	\$0
001-000-347-48723	Facility Rental Fee	\$11,028	\$13,609	\$10,149	\$12,000	\$6,000
001-000-347-48725	Instructional Fees - JBCC	\$1,382	\$2,076	\$1,261	\$1,500	\$1,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$237	\$0	\$0	\$0	\$0
001-000-347-48728	Concession Stand Proceeds	\$0	\$0	\$0	\$0	\$0
001-000-347-48729	Membership - QGC	\$20,472	\$12,936	\$8,212	\$0	\$0
001-000-347-48730	Green Fee - QGC	\$70,905	\$49,852	\$48,554	\$0	\$0
001-000-347-48731	Driving Range Fees - QGC	\$15,863	\$10,140	\$10,049	\$0	\$0
001-000-347-48732	Cart Rentals - QGC	\$1,145	\$778	\$1,224	\$0	\$0

General Fund Revenue Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	12/13 Projected
Revenue Detail					
001-000-347-48733 Refreshment Sales - QGC	\$3,777	\$2,018	\$1,991	\$0	\$0
001-000-347-48734 Golf Supplies & Wear Sales - QGC	\$6,176	\$4,155	\$3,005	\$0	\$0
001-000-347-48737 League Fees Softball	\$36,300	\$25,660	\$24,683	\$24,000	\$24,000
001-000-347-48738 Practice Lessons Softball	\$1,440	\$1,380	\$550	\$1,000	\$700
001-000-347-48739 Tournament Fees	\$693	\$475	\$1,200	\$1,600	\$1,200
001-000-347-48741 Tennis Court Fees	\$2,813	\$2,596	\$1,089	\$2,000	\$2,000
001-000-347-48743 Pavilion Facility Fees	\$2,460	\$2,550	\$2,808	\$2,500	\$2,500
001-000-347-48744 Batting Cage Fees	\$5,532	\$3,824	\$412	\$0	\$0
001-000-347-48745 Discount QGC	-\$1,522	-639	-\$4,305	\$0	\$0
001-000-347-48746 Disc Golf	\$1,841	\$1,957	\$2,158	\$0	\$0
001-000-347-48747 First Tee	\$0	\$1,957	\$0	\$0	\$0
001-000-347-48748 Tournament Fees - QGC	\$0	\$0	\$3,471	\$0	\$0
001-000-349-48760 Other Chg for Services BHA/Police	\$0	\$0	\$0	\$0	\$0
001-000-362-48820 Rental Fees/Signs	\$0	\$0	\$0	\$0	\$0
001-000-363-48821 School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Charges For Service	\$212,862	\$165,621	\$147,155	\$75,700	\$68,050
001-000-351-48801 Court Fines	\$40,885	\$45,550	\$42,975	\$46,000	\$65,000
001-000-351-48802 Safety Violations	\$124	\$110	\$140	\$100	\$150
001-000-354-48804 Parking Tickets	\$4,535	\$7,045	\$2,473	\$4,500	\$1,000
001-000-354-48805 Violations of Local Ordinances	\$2,600	\$6,650	\$4,190	\$5,000	\$1,000
001-000-359-48807 False Alarm Fines	\$700	\$100	\$51	\$100	\$100
Total Fines	\$48,844	\$59,455	\$49,829	\$55,700	\$67,250
001-000-361-48806 Interest Certificates of Deposits	\$11,318	\$11,852	\$2,787	\$4,000	\$0
001-000-361-48808 Interest-FMlvt	\$0	\$19,175	\$12,848	\$5,000	\$9,000
001-000-361-48809 Interest Federated	\$9,198	\$115	\$3	\$10	\$0
001-000-361-48810 Interest (Banks)	\$1,679	\$2,271	\$1,012	\$1,000	\$600
001-000-361-48811 Interest on SBA	\$3,667	\$1,312	\$1,045	\$750	\$750
001-000-361-48812 Interest-Tax Collector	\$44	\$116	\$0	\$100	\$0
001-000-361-48813 Interest- FHLB (Variable)	\$0	\$0	\$0	\$0	\$0
001-000-361-48814 Interest- FHLB (Fixed)	\$0	\$0	\$0	\$0	\$0
001-000-363-48830 Impact Fees - Interest	\$0	\$0	\$0	\$0	\$0
Total Interest	\$25,906	\$34,841	\$17,695	\$10,860	\$10,350
001-000-362-48815 Rent - City Hall (3rd floor)	\$55,647	\$33,860	\$71,523	\$72,000	\$72,000
001-000-362-48816 Antenna Space Rental	\$0	\$0	\$0	\$0	\$0
Total Rentals	\$55,647	\$33,860	\$71,523	\$72,000	\$72,000
001-000-343-48695 Cemetery Lot Sales	\$46,984	\$39,188	\$21,054	\$24,000	\$40,000
001-000-343-48696 Cremation Lot Sales	\$1,600	\$3,795	\$2,522	\$800	\$2,400
001-000-343-48697 Cemetery Sales - Special Use Fee	\$1,500	\$2,500	\$500	\$0	\$250
001-000-343-48698 Columbarium	\$0	\$0	\$800	\$0	\$0
001-000-369-48897 Cemetery-Miscellaneous Revenue	\$625	\$825	\$1,322	\$500	\$2,000
001-000-369-48899 J8CC-Miscellaneous Revenue	\$15,260	\$16,591	\$2,365	\$10,000	\$1,000
001-000-369-48898 Quarry Golf Course-Miscellaneous Revenue	\$742	\$490	\$270	\$0	\$0
001-000-364-48840 Sale or Disposal of Fixed Assets	\$4,611	\$28,218	\$8,655	\$7,000	\$5,000
001-000-366-48850 Sale of Surplus Materials	\$4,357	\$3,267	\$6,377	\$3,000	\$1,000
001-000-366-48860 Contributions and Donations - Govern Fund	\$912	\$127	\$0	\$100	\$200
001-000-367-48870 Gain or Loss on Sales of Investments	\$0	\$0	\$0	\$0	\$0
001-000-367-48871 Change in Fair Market Value	-\$7,189	\$3,381	\$7,115	\$9,000	\$9,000
001-000-369-48890 Miscellaneous Revenue	\$0	\$7,438	\$37,825	\$40,000	\$30,000
001-000-369-48891 Street Lighting & Signal Maintenance Rever	\$0	\$51,799	\$51,467	\$51,800	\$51,800
001-000-369-48893 Vending Machine Commission	\$0	\$30	\$0	\$25	\$500
001-000-369-48896 Police-Miscellaneous Revenue	\$12,156	\$14,060	\$8,131	\$7,500	\$10,000
001-000-369-48900 Parks-Miscellaneous Revenue	\$4,109	\$3,873	\$2,525	\$750	\$3,000
001-000-369-48901 Fire - Miscellaneous Revenue	\$0	\$1,110	\$259	\$300	\$300
001-000-369-48892 CRA Service Fee	\$0	\$27,950	\$27,950	\$27,950	\$27,950
Total Other Revenue	\$85,667	\$204,642	\$179,137	\$182,725	\$184,400

General Fund Revenue Detail - Fiscal Years 2008-09 to 2012-13

	08/09	09/10	10/11	11/12	12/13
Revenue Detail	Actual	Actual	Actual	Budget	Projected
001-000-381-49105 Trans In-from Parks & Rec Trans	\$0	\$0	\$0	\$0	\$0
001-000-381-49108 Trans In-from Local Option Gas	\$276,559	\$282,763	\$279,106	\$275,000	\$250,820
001-000-381-49128 Trans In from Traffic Camera Fund	\$0	\$100,000	\$100,000	\$100,000	\$100,000
001-000-381-49401 Trans In from Utilities	\$393,800	\$393,800	\$393,800	\$393,800	\$393,800
001-000-381-49403 Trans In from Solid Waste	\$89,000	\$89,000	\$89,000	\$89,000	\$89,000
001-000-381-49403 Debt Proceeds- Govern Funds	\$0	\$0	\$0	\$0	\$0
001-000-381-49403 Other Transfers In	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$759,359	\$865,563	\$861,906	\$857,800	\$833,620
Revenue Before P/Y Carry forward	\$7,147,105	\$7,343,701	\$6,798,339	\$6,686,274	\$6,615,783
Prior Year Carry forward	\$1,587,452	\$1,193,860	\$504,268	\$369,395	\$227,382
TOTAL REVENUES	\$8,734,557	\$8,537,561	\$7,302,607	\$7,055,669	\$6,843,165

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09	09/10	10/11	11/12	Requested	Recommended
	Actual	Actual	Actual	Budget	12/13	12/13
					Budget	Budget
GENERAL GOVERNMENT						
General Government						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$707,161	\$762,938	\$545,846	\$544,946	\$566,001	\$547,730
Capital Outlay	\$25,050	\$52,915	\$0	\$0	\$0	\$0
Debt Service	\$72,393	\$72,358	\$70,367	\$0	\$0	\$0
Transfers	\$212,641	\$134,160	\$7,410	\$23,191	\$27,300	\$27,300
	\$1,017,245	\$1,022,371	\$623,623	\$568,137	\$593,301	\$575,030
CITY COUNCIL						
City Council						
Personal Services	\$58,543	\$54,135	\$61,055	\$66,364	\$67,621	\$67,664
Operating expenses	\$15,059	\$15,394	\$10,799	\$11,325	\$18,200	\$17,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
	\$74,852	\$70,779	\$73,104	\$78,939	\$87,071	\$86,714
CITY MANAGER'S OFFICE DEPARTMENT						
City Manager's Office						
Personal Services	\$302,837	\$333,462	\$343,562	\$288,428	\$249,766	\$249,766
Operating expenses	\$29,393	\$25,293	\$16,662	\$25,400	\$22,400	\$21,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,504	\$1,820	\$1,856	\$1,479	\$1,000	\$1,000
	\$333,734	\$360,575	\$362,080	\$315,307	\$273,166	\$272,566
Technology Services						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$87,141	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$241	\$0	\$0	\$0	\$0	\$0
	\$87,382	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Human Resources						
Personal Services	\$43,691	\$8,304	\$52,827	\$51,109	\$51,498	\$51,498
Operating expenses	\$16,600	\$7,662	\$10,514	\$4,950	\$4,950	\$4,950
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$491	\$570	\$606	\$479	\$250	\$250
	\$60,782	\$16,536	\$63,947	\$56,538	\$56,698	\$56,698
Business Development						
Personal Services	\$0	\$0	\$0	\$0	\$40,920	\$40,920
Operating expenses	\$0	\$0	\$0	\$13,000	\$56,820	\$15,650
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$250	\$250
	\$0	\$0	\$0	\$13,000	\$97,990	\$56,820
DEVELOPMENT DEPARTMENT						
Development						
Personal Services	\$261,484	\$281,743	\$225,115	\$212,566	\$223,627	\$213,860
Operating expenses	\$134,453	\$145,075	\$113,235	\$153,700	\$150,955	\$121,225
Capital Outlay	\$0	\$2,800	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,492	\$1,570	\$1,606	\$1,229	\$1,154	\$1,154
	\$397,429	\$431,188	\$339,956	\$367,495	\$375,736	\$336,239

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
FINANCE DEPARTMENT						
Finance						
Personal Services	\$361,070	\$345,285	\$334,022	\$284,855	\$287,931	\$287,931
Operating expenses	\$19,196	\$21,329	\$17,595	\$19,422	\$18,953	\$18,753
Capital Outlay	\$23,896	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,979	\$2,046	\$1,831	\$1,479	\$1,250	\$1,250
	\$406,141	\$368,660	\$353,448	\$305,756	\$308,134	\$307,934
POLICE DEPARTMENT						
Police						
Personal Services	\$1,478,737	\$1,590,980	\$1,671,678	\$1,763,729	\$1,765,266	\$1,821,524
Operating expenses	\$243,219	\$227,492	\$245,611	\$242,180	\$256,705	\$250,817
Capital Outlay	\$20,612	\$0	\$0	\$0	\$30,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$59,395	\$99,703	\$25,769	\$20,895	\$18,297	\$18,297
	\$1,801,963	\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638
FIRE DEPARTMENT						
Fire						
Personal Services	\$1,264,737	\$1,244,088	\$1,268,422	\$1,287,707	\$1,327,611	\$1,317,611
Operating expenses	\$109,325	\$109,557	\$92,857	\$72,496	\$99,721	\$87,476
Capital Outlay	\$0	\$394,000	\$0	\$6,700	\$485,000	\$0
Debt Service	\$57,269	\$57,269	\$57,270	\$57,269	\$80,704	\$57,270
Transfers	\$78,833	\$72,583	\$17,109	\$8,677	\$9,526	\$9,526
	\$1,510,164	\$1,877,497	\$1,435,658	\$1,432,849	\$2,002,562	\$1,471,883
PARKS, RECREATION & FACILITIES DEPARTMENT						
Parks and Facilities						
Personal Services	\$446,811	\$393,894	\$408,184	\$448,294	\$436,982	\$436,982
Operating Expenses	\$274,863	\$243,739	\$274,100	\$234,049	\$265,978	\$220,558
Capital Outlay	\$0	\$28,212	\$0	\$0	\$15,000	\$0
Debt Service	\$13,995	\$13,988	\$13,603	\$0	\$0	\$0
Transfers	\$15,232	\$15,981	\$20,178	\$15,036	\$26,511	\$21,511
	\$750,901	\$695,814	\$716,065	\$697,379	\$744,471	\$679,051
Cemetery						
Personal Services	\$83,371	\$75,248	\$80,506	\$76,754	\$79,365	\$79,365
Operating expenses	\$18,316	\$21,632	\$27,889	\$24,014	\$24,028	\$24,728
Capital Outlay	\$2,274	\$0	\$0	\$0	\$7,500	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$16,731	\$6,276	\$11,370	\$11,008	\$11,321	\$11,321
	\$120,692	\$103,156	\$119,765	\$111,776	\$122,214	\$115,414
Recreation						
Personal Services	\$90,247	\$85,356	\$56,590	\$59,271	\$56,296	\$56,296
Operating expenses	\$52,146	\$59,923	\$41,695	\$34,697	\$30,432	\$29,232
Capital Outlay	\$0	\$0	\$0	\$0	\$16,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$625	\$625	\$375	\$375	\$375	\$375
	\$143,018	\$145,904	\$98,660	\$94,343	\$103,103	\$85,903
Quarry Golf Course						
Personal Services	\$133,298	\$147,780	\$109,701	\$0	\$0	\$0
Operating expenses	\$69,877	\$61,216	\$82,143	\$7,000	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$5,875	\$5,875	\$875	\$5,000	\$0	\$0
	\$209,050	\$214,871	\$192,719	\$12,000	\$0	\$0

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

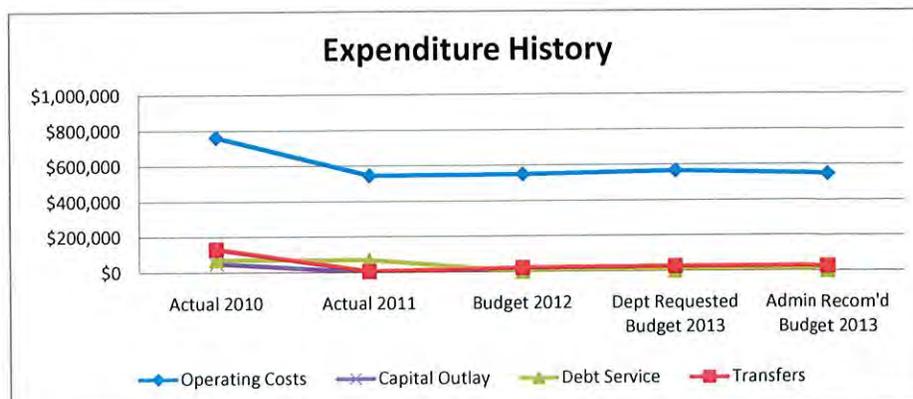
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
PUBLIC WORKS DEPARTMENT						
Streets and Drainage						
Personal Services	\$420,940	\$373,588	\$336,038	\$244,264	\$210,207	\$210,207
Operating expenses	\$116,714	\$134,107	\$140,178	\$176,534	\$214,650	\$166,650
Capital Outlay	\$0	\$15,982	\$0	\$0	\$188,750	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$35,534	\$32,925	\$23,965	\$18,554	\$27,825	\$27,825
	\$573,188	\$556,602	\$500,181	\$439,352	\$641,432	\$404,682
Street Lighting and Signal Division						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$7,703,646	\$6,767,072
Unallocated Reserves	\$1,239,397	\$504,268	\$399,242	\$249,051	\$249,051	\$76,093
Total allocated Reserves for Police Pension	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Reserve Contingencies	\$1,239,397	\$504,268	\$255,886	\$299,051	\$299,051	\$76,093

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
GENERAL FUND EXPENDITURE SUMMARY						
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Department Requested 12/13 Budget	Administrative Recommended 12/13 Budget
Total General Fund						
General Government	\$1,017,245	\$1,022,371	\$623,623	\$568,137	\$593,301	\$575,030
City Council	\$74,852	\$70,779	\$73,104	\$78,939	\$87,071	\$86,714
City Manager's Office	\$333,734	\$360,575	\$362,080	\$315,307	\$273,166	\$272,566
Technology Services	\$87,382	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Human Resources Division	\$60,782	\$16,536	\$63,947	\$56,538	\$56,698	\$56,698
Economic Development	\$0	\$0	\$0	\$13,000	\$97,990	\$56,820
Development	\$397,429	\$431,188	\$339,956	\$367,495	\$375,736	\$336,239
Finance Department	\$406,141	\$368,660	\$353,448	\$305,756	\$308,134	\$307,934
Police Department	\$1,801,963	\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638
Fire Department	\$1,510,164	\$1,877,497	\$1,435,658	\$1,432,849	\$2,002,562	\$1,471,883
Parks & Facilities Division	\$750,901	\$695,814	\$716,065	\$697,379	\$744,471	\$679,051
Cemetery Division	\$120,692	\$103,156	\$119,765	\$111,776	\$122,214	\$115,414
Recreation Division	\$143,018	\$145,904	\$98,660	\$94,343	\$103,103	\$85,903
Quarry Golf Course Division	\$209,050	\$214,871	\$192,719	\$12,000	\$0	\$0
Streets and Drainage Division	\$573,188	\$556,602	\$500,181	\$439,352	\$641,432	\$404,682
Street Lighting and Signal Division	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$7,703,646	\$6,767,072
Total General Fund						
Personal Services	\$4,945,766	\$4,933,863	\$4,947,700	\$4,783,341	\$4,797,090	\$4,833,624
Operating expenses	\$2,041,421	\$2,080,971	\$1,843,583	\$1,800,656	\$1,957,293	\$1,754,869
Capital Outlay	\$71,832	\$493,909	\$0	\$6,700	\$742,250	\$0
Debt Service	\$143,657	\$143,615	\$141,240	\$57,269	\$80,704	\$57,270
Transfers Out	\$431,823	\$375,384	\$114,200	\$108,652	\$126,309	\$121,309
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$7,703,646	\$6,767,072
Unallocated Reserves	\$1,239,397	\$504,268	\$399,242	\$249,051	\$249,051	\$76,093
Total allocated Reserves for Police Pension	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Reserve Contingencies	\$1,239,397	\$504,268	\$255,886	\$299,051	\$299,051	\$76,093

General Government FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget	Budget
					2013	2013
Accounting & Auditing	53200	\$52,907	\$62,916	\$67,000	\$67,000	\$67,000
Other Contractual Services	53400	\$3,801	\$3,725	\$4,500	\$4,500	\$4,500
Contract Labor Services	53401	\$6,000	\$3,500	\$5,000	\$6,000	\$6,000
Communication & Freight Charge	54100	\$0	\$311	\$50	\$50	\$50
Postage	54110	\$11,398	\$4,692	\$9,000	\$9,000	\$6,000
Electric	54300	\$41,333	\$39,338	\$42,000	\$42,000	\$38,000
Water	54303	\$6,767	\$5,204	\$7,000	\$7,000	\$7,000
Equipment & Vehicle Rental	54400	\$1,012	\$1,012	\$2,500	\$2,500	\$2,500
General Business Insurance	54500	\$131,972	\$126,464	\$114,089	\$125,498	\$124,500
Pollution/Environment Insurance	54510	\$836	\$1,480	\$1,300	\$1,430	\$1,430
Public Official Liability Ins	54550	\$19,530	\$18,953	\$19,500	\$21,450	\$21,450
Insurance Claims & Deductibles	54560	\$0	\$15,791	\$2,000	\$2,000	\$2,000
Repair & Maintenance Services	54600	\$3,133	\$7,944	\$3,400	\$3,400	\$3,400
Printing & Binding Services	54700	\$110	\$137	\$1,000	\$1,000	\$1,000
Advertising Activities	54800	\$1,133	\$2,787	\$1,500	\$1,500	\$1,200
Promotional Activities	54810	\$8,432	\$10,580	\$5,000	\$5,000	\$5,000
Other Current Charges	54900	\$14,151	\$14,075	\$15,000	\$16,400	\$16,400
Repair & Maintenance Supplies	55223	\$140	\$0	\$500	\$500	\$500
Fuels & Lubricants	55250	\$485	\$751	\$400	\$1,100	\$1,100
Auto Repair Supplies (in-house)	55253	\$0	\$141	\$0	\$500	\$500
Books, Publictns, Subscrptn & Membership	55400	\$2,122	\$2,594	\$1,200	\$1,200	\$1,200
Uncapitalized Equipment	55500	\$0	\$1,395	\$0	\$0	\$0
Legal	53100	\$376,428	\$178,930	\$200,000	\$200,000	\$200,000
Contributions	57301	\$1,000	\$0	\$1,000	\$0	\$0
Community Redevelopment TIF	57301	\$47,448	\$43,126	\$46,973	\$46,973	\$37,000
Grants & Aids to Gov't. Agencies	58100	\$32,800	\$0	\$0	\$0	\$0
Total Operating Costs		\$762,938	\$545,846	\$549,912	\$566,001	\$547,730
Building and Improvements	55620	\$52,915	\$0	\$0	\$0	\$0
Total Capital Outlay Cost		\$52,915	\$0	\$0	\$0	\$0
Interest	57100	\$5,457	\$830	\$0	\$0	\$0
Principal	57200	\$66,901	\$69,537	\$0	\$0	\$0
Total Debt Service		\$72,358	\$70,367	\$0	\$0	\$0
Multi Year Capital Project Account Fund	56308	\$131,660	\$0	\$0	\$0	\$0
Capital Improvement Rev. Note-Loan	56311	\$0	\$4,910	\$22,191	\$26,300	\$26,300
HRA Funding Account	56609	\$2,500	\$2,500	\$1,000	\$1,000	\$1,000
Total Transfers Out		\$134,160	\$7,410	\$23,191	\$27,300	\$27,300
Total Expenditures		\$1,022,371	\$623,623	\$573,103	\$593,301	\$575,030



City Council FY 2012-2013 Budget

Staffing

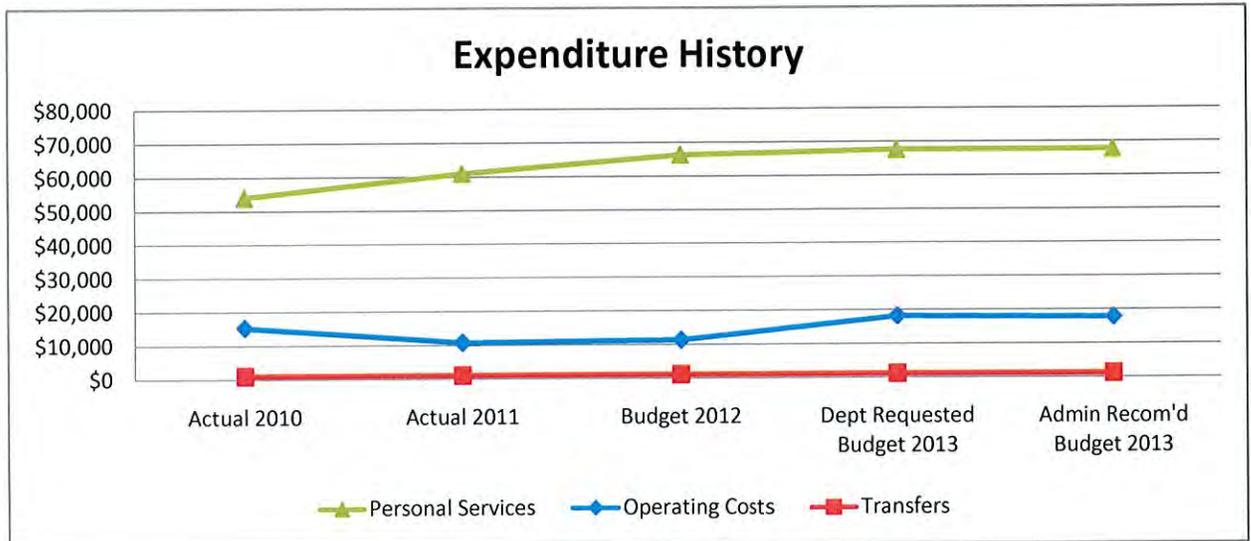
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Legislative Salaries	51100	\$30,400	\$29,400	\$29,412	\$29,411	\$29,411
FICA Taxes	52100	\$1,913	\$2,125	\$2,250	\$2,250	\$2,250
Retirement Contributions	52200	\$5,015	\$4,929	\$4,844	\$4,644	\$4,644
Health Insurance	52300	\$15,226	\$22,584	\$27,880	\$29,274	\$29,374
Life Insurance	52301	\$190	\$344	\$184	\$184	\$184
Long Term Disability	52303	\$0	\$125	\$68	\$125	\$68
Dental employee	52320	\$1,317	\$1,476	\$1,654	\$1,654	\$1,654
Workers Comp Insurance	52400	\$74	\$72	\$72	\$79	\$79
Total Personal Service Costs		\$54,135	\$61,055	\$66,364	\$67,621	\$67,664

Position Title	09/10	10/11	11/12	2013 FTE Requested	2013 FTE Recommended
Mayor	1	1	1	1	1
Vice Mayor	1	1	1	1	1
Council Member	3	3	3	3	3
Total City Council FTE	5	5	5	5	5



City Council FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Medical Services	53101	\$98	\$73	\$125	\$0	\$0
Other Contractual Services	53400	\$4,000	\$4,000	\$4,100	\$4,100	\$4,100
Travel and Per Diem	54000	\$1,490	\$1,068	\$1,500	\$2,000	\$2,000
Communication & Freight Charge	54100	\$1,111	\$1,372	\$1,500	\$1,500	\$1,500
Repair & Maintenance Services	54600	\$986	\$2,073	\$725	\$725	\$725
Printing & Binding Services	54700	\$150	\$300	\$150	\$150	\$150
Other Current Charges	54900	\$345	\$1,087	\$975	\$975	\$975
Office Supplies	55100	\$214	\$116	\$100	\$100	\$100
Computer Supplies	55220	\$0	\$0	\$100	\$100	\$100
Books, Publicitns, Subscript & Membership	55400	\$30	\$0	\$550	\$550	\$150
Training and Education	55410	\$395	\$280	\$1,500	\$1,000	\$1,000
Special Events	59901	\$6,575	\$430	\$0	\$7,000	\$7,000
Total Operating Costs		\$15,394	\$10,799	\$11,325	\$18,200	\$17,800
HRA Funding Account	56609	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
Total Transfers Out		\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
Total Expenditures		\$70,779	\$73,104	\$78,939	\$87,071	\$86,714



City Manager's Office FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
				Budget 2013	Budget 2013	
Executive Salaries	51101	\$78,493	\$89,922	\$89,336	\$89,336	\$89,336
Regular Salaries & Wages	51200	\$136,451	\$159,842	\$132,892	\$102,960	\$102,960
Overtime - Unscheduled	51400	\$3,517	\$2,860	\$2,000	\$2,000	\$2,000
Vacation Pay	51601	\$11,893	\$0	\$0	\$0	\$0
Sick Pay	51602	\$8,994	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$10,598	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$1,199	\$1,031	\$0	\$0	\$0
FICA Taxes	52100	\$19,196	\$19,335	\$17,153	\$14,887	\$14,887
Retirement Contributions	52200	\$28,265	\$25,787	\$15,063	\$13,591	\$13,591
Health Insurance	52300	\$30,995	\$38,720	\$27,880	\$23,500	\$23,500
Life Insurance	52301	\$1,372	\$1,604	\$1,387	\$1,200	\$1,200
Long Term Disability	52303	\$0	\$588	\$516	\$448	\$448
Dental employee	52320	\$1,868	\$1,984	\$1,655	\$1,323	\$1,323
Workers Comp Insurance	52400	\$621	\$603	\$546	\$521	\$521
Workers Comp Claims	52410	\$0	\$1,286	\$0	\$0	\$0
Total Personal Service Costs		\$333,462	\$343,562	\$288,428	\$249,766	\$249,766

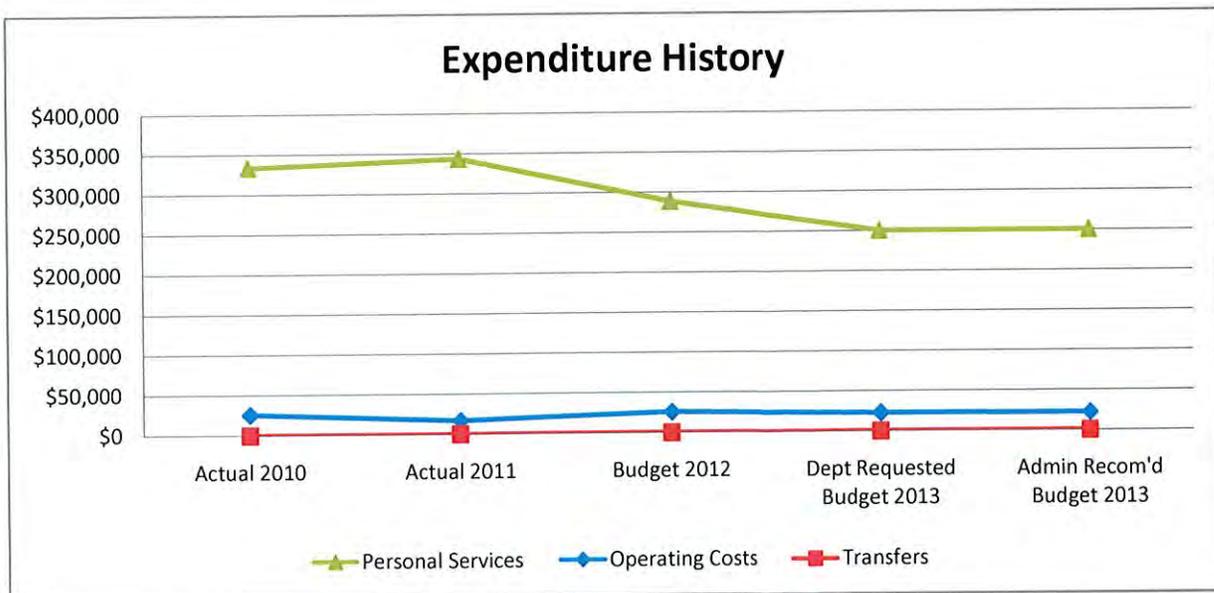
City Manager's Office Department FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Administrative Assistant III	0	0	1	1	1
Administrative Assistant II	2	2	1	1	0
Administrative Assistant I	1	0	0	0	0
Manager Analyst	0	1	1	0	0
Total City Manager's Office FTE	6	6	6	5	4



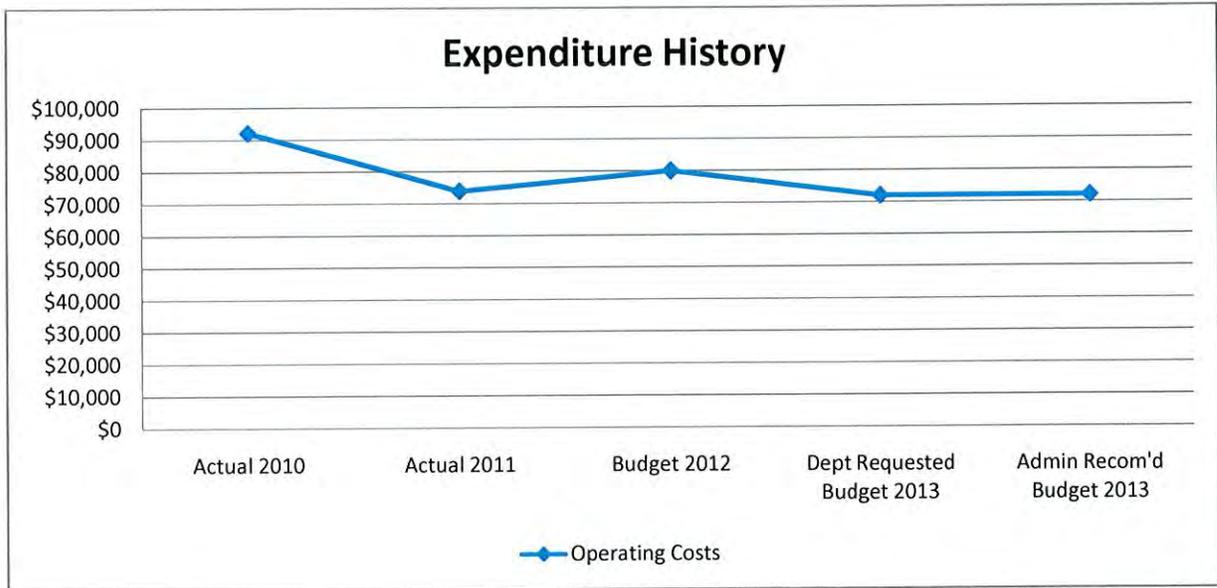
City Manager's Office FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Medical Services	53101	\$232	\$88	\$125	\$125	\$125
Other Contractual Services	53400	\$2,388	\$74	\$1,000	\$1,000	\$600
Travel and Per Diem	54000	\$3,579	\$2,774	\$3,500	\$3,500	\$3,500
Communication & Freight Charge	54100	\$2,452	\$2,025	\$2,500	\$2,500	\$2,300
Repair & Maintenance Services	54600	\$3,346	\$2,349	\$4,900	\$4,900	\$4,900
Printing & Binding Services	54700	\$4,229	\$2,221	\$5,000	\$3,000	\$3,000
Advertising Activities	54800	\$231	\$26	\$500	\$200	\$200
Other Current Charges	54900	\$395	\$50	\$500	\$400	\$400
Office Supplies	55100	\$2,493	\$1,762	\$3,000	\$2,500	\$2,500
Operating Supplies	55210	\$375	\$0	\$300	\$300	\$300
Computer Supplies	55220	\$1,190	\$1,097	\$0	\$0	\$0
Fuels & Lubricants	55250	\$0	\$2	\$100	\$0	\$0
Auto Repair Supplies (in-house)	55253	\$783	\$68	\$0	\$0	\$0
Books, Publications, Subscription & Memk	55400	\$1,916	\$1,918	\$2,400	\$2,400	\$2,400
Training and Education	55410	\$1,574	\$1,995	\$1,575	\$1,575	\$1,575
Uncapitalized Equipment	55500	\$110	\$213	\$0	\$0	\$0
Total Operating Costs		\$25,293	\$16,662	\$25,400	\$22,400	\$21,800
Internal Service Fund	56501	\$320	\$356	\$229	\$0	\$0
HRA Funding Account	56609	\$1,500	\$1,500	\$1,250	\$1,000	\$1,000
Total Transfers Out		\$1,820	\$1,856	\$1,479	\$1,000	\$1,000
Total Expenditures		\$360,575	\$362,080	\$315,307	\$273,166	\$272,566



Technology Services FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Other Contractual Services	53400	\$81,950	\$64,957	\$60,000	\$62,000	\$62,000
Communication & Freight Charge	54100	-\$15	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$0	\$98	\$0	\$0	\$0
Computer Supplies	55220	\$0	\$896	\$0	\$0	\$0
Uncapitalized Equipment	55500	\$10,251	\$7,957	\$20,000	\$10,000	\$10,000
Total Operating Costs		\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Total Expenditures		\$92,186	\$73,908	\$80,000	\$72,000	\$72,000



Human Resources FY 2012-2013 Budget

Staffing

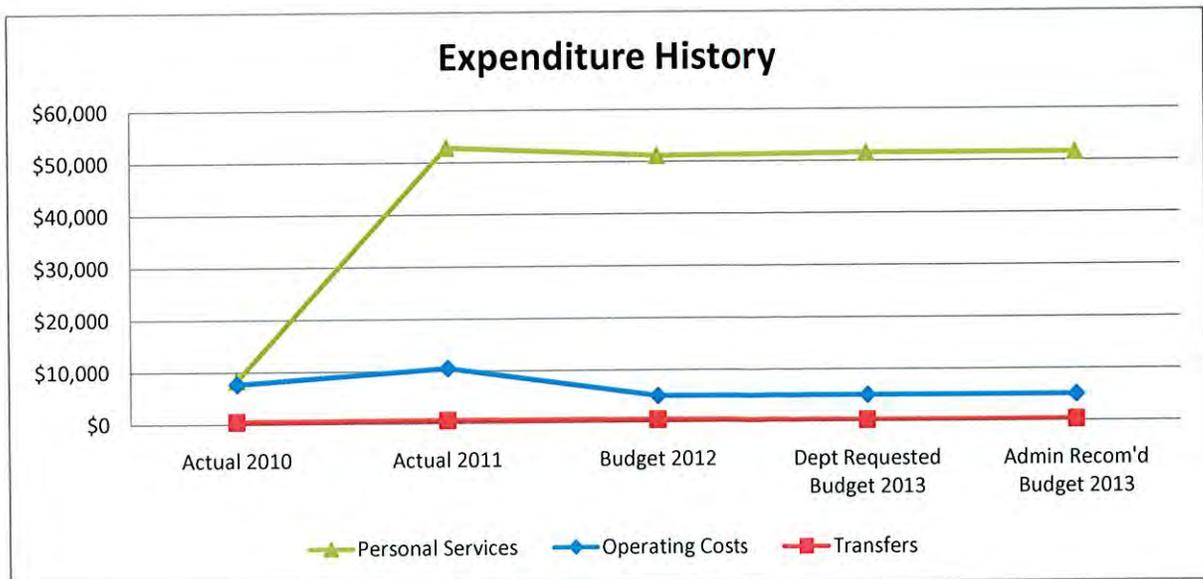
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Regular Salaries & Wages	51200	\$3,824	\$39,483	\$39,624	\$39,624	\$39,624
Overtime - Unscheduled	51400	\$90	\$178	\$0	\$0	\$0
Vacation Pay	51601	\$1,537	\$0	\$0	\$0	\$0
Sick Pay	51602	\$272	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$0	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$438	\$3,005	\$3,031	\$3,031	\$3,031
Retirement Contributions	52200	\$565	\$3,575	\$2,111	\$2,191	\$2,191
Health Insurance	52300	\$1,088	\$5,922	\$5,576	\$5,875	\$5,875
Life Insurance	52301	\$16	\$208	\$248	\$248	\$248
Dental employee	52320	\$367	\$276	\$331	\$331	\$331
Long Term Disability	52303	\$0	\$76	\$92	\$92	\$92
Workers Comp Insurance	52400	\$107	\$104	\$96	\$106	\$106
W/Comp Claims	52410	\$0	\$0	\$0	\$0	\$0
Total Personal Service Costs		\$8,304	\$52,827	\$51,109	\$51,498	\$51,498

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Human Resource Specialist	0	1	1	1	1
Administrative Assistant II	1	0	0	0	0
Total Full Time	1	1	1	1	1
Part Time Intern	0.5	0.5	0	0	0
Total Part Time	0.5	0.5	0	0	0
Total Human Resource FTE	1.5	1.5	1	1	1



Human Resources FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Legal Services	53100	\$6,325	\$7,530	\$1,000	\$900	\$900
Medical Services	53101	\$157	\$117	\$100	\$100	\$100
Other Contractual Services	53400	\$508	\$883	\$1,200	\$1,000	\$1,000
Travel and Per Diem	54000	\$0	\$734	\$500	\$700	\$700
Communication & Freight Charge	54100	\$178	\$466	\$250	\$500	\$500
Postage	54110	\$0	\$0	\$50	\$50	\$50
Printing & Binding Services	54700	\$0	\$30	\$200	\$200	\$200
Advertising Activities	54800	\$0	\$0	\$100	\$100	\$100
Promotional Activities	54810	\$0	\$0	\$200	\$200	\$200
Other Current Charges	54900	\$0	\$0	\$50	\$50	\$50
Office Supplies	55100	\$248	\$210	\$300	\$250	\$250
Computer Supplies	55220	\$71	\$0	\$100	\$100	\$100
Clothing & Uniforms	55230	\$0	\$0	\$0	\$0	\$0
Books, Publications, Subscription & Mem	55400	\$0	\$150	\$400	\$300	\$300
Training and Education	55410	\$175	\$394	\$500	\$500	\$500
Uncapitalized Equipment	55500	\$0	\$0	\$0	\$0	\$0
Total Operating Costs		\$7,662	\$10,514	\$4,950	\$4,950	\$4,950
Internal Service Fund	56501	\$320	\$356	\$229	\$0	\$0
HRA Funding Account	56609	\$250	\$250	\$250	\$250	\$250
Total Transfers Out		\$570	\$606	\$479	\$250	\$250
Total Expenditures		\$16,536	\$63,947	\$56,538	\$56,698	\$56,698

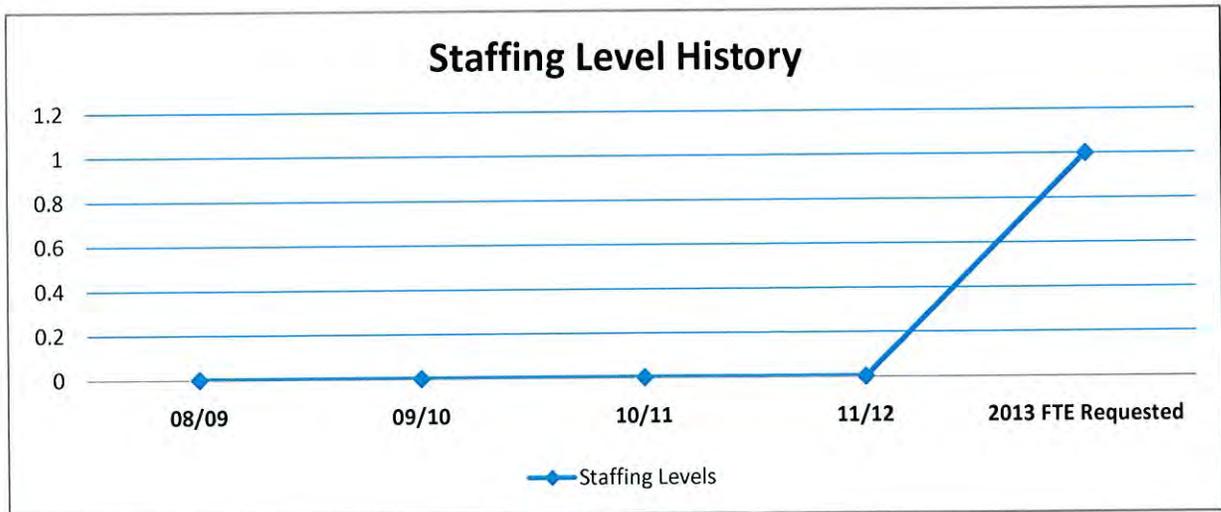


Business Development FY 2012-2013 Budget

Staffing

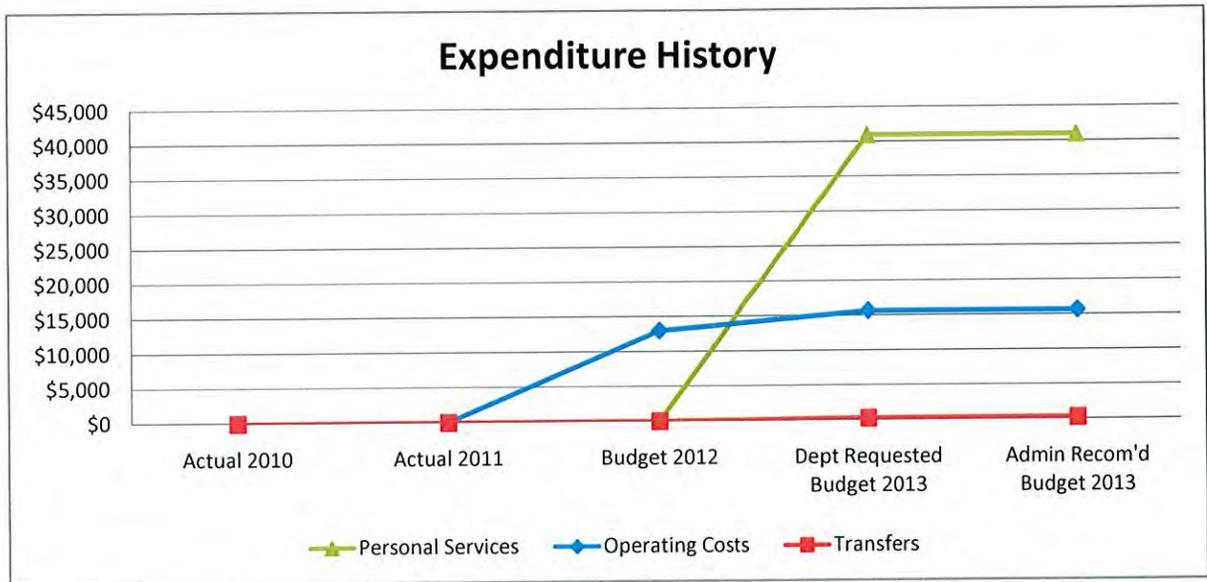
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Regular Salaries & Wages	51200	\$0	\$0	\$0	\$29,931.00	\$29,931.00
Overtime - Unscheduled	51400	\$0	\$0	\$0	\$500.00	\$500.00
FICA Taxes	52100	\$0	\$0	\$0	\$2,290.00	\$2,290.00
Retirement Contributions	52200	\$0	\$0	\$0	\$1,655.00	\$1,655.00
Health Insurance	52300	\$0	\$0	\$0	\$5,875	\$5,875
Life Insurance	52301	\$0	\$0	\$0	\$187.00	\$187.00
Dental employee	52320	\$0	\$0	\$0	\$331	\$331
Long Term Disability	52303	\$0	\$0	\$0	\$69.00	\$69.00
Workers Comp Insurance	52400	\$0	\$0	\$0	\$82.00	\$82.00
W/Comp Claims	52410	\$0	\$0	\$0	\$0.00	\$0.00
Total Personal Service Costs		\$0	\$0	\$0	\$40,920	\$40,920

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Administrative Assistant II	0	0	0	0	1
Total Full Time	0	0	0	0	1
Total Business Development FTE	0	0	0	0	1



Business Development FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Travel and Per Diem	54000	\$0	\$0	\$4,000	\$4,000	\$4,000
Postage	54110	\$0	\$0	\$0	\$200	\$200
Printing & Binding Services	54700	\$0	\$0	\$0	\$3,000	\$3,000
Promotional Activities	54810	\$0	\$0	\$9,000	\$7,000	\$7,000
Office Supplies	55100	\$0	\$0	\$0	\$250	\$250
Books, Publications, Subscription & Mem	55400	\$0	\$0	\$0	\$200	\$200
Total Operating Costs		\$0	\$0	\$13,000	\$15,650	\$15,650
HRA Funding Account	56609	\$0	\$0	\$0	\$250	\$250
Total Transfers Out		\$0	\$0	\$0	\$250	\$250
Total Expenditures		\$0	\$0	\$13,000	\$56,820	\$56,820



Development FY 2012-2013 Budget

Staffing

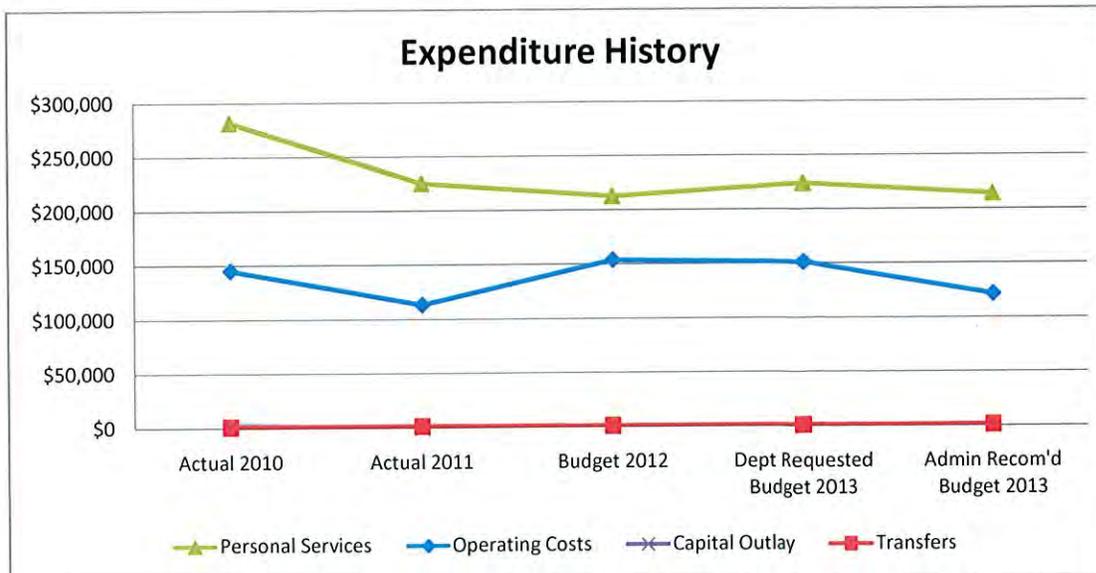
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$58,798	\$65,686	\$65,333	\$65,333	\$65,333
Regular Salaries & Wages	51200	\$122,909	\$99,448	\$97,132	\$105,187	\$97,132
Overtime - Unscheduled	51400	\$155	\$101	\$500	\$500	\$300
Vacation Pay	51601	\$9,356	\$0	\$0	\$0	\$0
Sick Pay	51602	\$5,795	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$9,358	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$15,710	\$12,621	\$12,467	\$13,083	\$12,452
Retirement Contributions	52200	\$23,297	\$16,789	\$10,963	\$11,620	\$11,164
Health Insurance	52300	\$32,083	\$26,351	\$22,304	\$23,419	\$23,499
Life Insurance	52301	\$1,256	\$1,041	\$1,014	\$1,064	\$1,014
Long Term Disability	52303	\$0	\$381	\$375	\$392	\$374
Dental employee	52320	\$1,715	\$1,654	\$1,323	\$1,323	\$1,323
Workers Comp Insurance	52400	\$1,311	\$1,043	\$1,155	\$1,706	\$1,269
Total Personal Services Costs		\$281,743	\$225,115	\$212,566	\$223,627	\$213,860

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Development Director	1	1	1	1	1
Planning & Zoning Coordinator	1	1	1	0	0
Administrative Assistant II	1	1	1	1	1
Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Total Development FTE	5	5	5	4	4



Development FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Legal Services	53100	\$1,568	\$2,250	\$1,400	\$1,400	\$1,400
Medical Services	53101	\$98	\$59	\$150	\$150	\$150
Other Contractual Services	53400	\$134,635	\$104,939	\$138,000	\$134,000	\$106,000
Travel and Per Diem	54000	\$1,383	\$426	\$2,900	\$2,900	\$2,500
Communication & Freight Charge	54100	\$1,787	\$2,046	\$1,920	\$1,750	\$1,750
Postage	54110	\$0	\$0	\$50	\$50	\$50
Repair & Maintenance Services	54600	\$0	\$0	\$200	\$200	\$100
Printing & Binding Services	54700	\$286	\$60	\$600	\$600	\$500
Advertising Activities	54800	\$225	\$27	\$650	\$650	\$650
Other Current Charges	54900	\$0	\$38	\$700	\$700	\$500
Office Supplies	55100	\$833	\$757	\$1,000	\$1,000	\$900
Operating Supplies	55210	\$14	\$0	\$500	\$500	\$500
Computer Supplies	55220	\$1,255	\$900	\$1,000	\$2,160	\$2,160
Repair & Maintenance Supplies	55223	\$0	\$0	\$430	\$430	\$0
Clothing & Uniforms	55230	\$81	\$117	\$150	\$300	\$200
Fuels & Lubricants	55250	\$693	\$739	\$750	\$865	\$865
Auto Repair Supplies (in-house)	55253	\$83	\$116	\$0	\$0	\$400
Books, Publications, Subscription & Memb	55400	\$664	\$441	\$800	\$800	\$600
Training and Education	55410	\$1,280	\$320	\$2,000	\$2,000	\$1,500
Uncapitalized Equipment	55500	\$190	\$0	\$500	\$500	\$500
Total Operating Costs		\$145,075	\$113,235	\$153,700	\$150,955	\$121,225
Improvement Other Than Buildings	55630	\$2,800	\$0	\$0	\$0	\$0
Total Capital Outlay Cost		\$2,800	\$0	\$0	\$0	\$0
Internal Service Fund	56501	\$320	\$356	\$229	\$154	\$154
HRA Funding Account	56609	\$1,250	\$1,250	\$1,000	\$1,000	\$1,000
Total Transfers Out		\$1,570	\$1,606	\$1,229	\$1,154	\$1,154
Total Expenditures		\$431,188	\$339,956	\$367,495	\$375,736	\$336,239



Finance FY 2012-2013 Budget

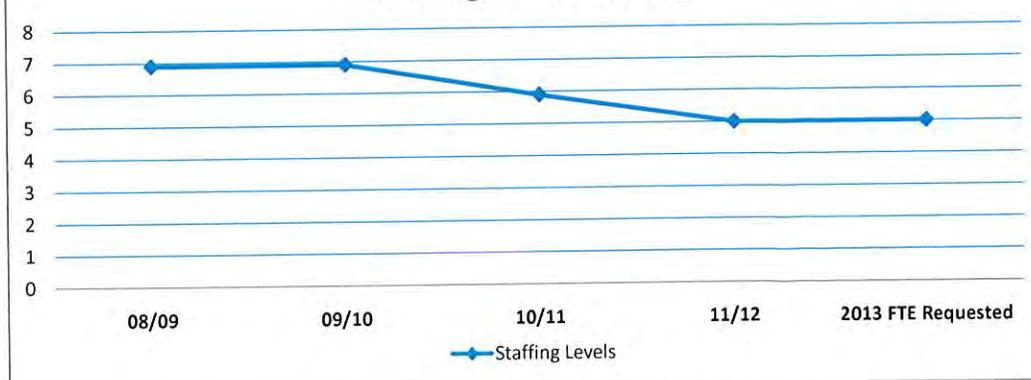
Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$58,796	\$67,069	\$66,581	\$66,581	\$66,581
Regular Salaries & Wages	51200	\$163,769	\$178,308	\$154,144	\$154,144	\$154,144
Overtime - Unscheduled	51400	\$2,241	\$3,088	\$1,000	\$2,000	\$2,000
Vacation Pay	51601	\$12,257	\$0	\$0	\$0	\$0
Sick Pay	51602	\$5,809	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$11,665	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$201	\$275	\$0	\$0	\$0
FICA Taxes	52100	\$19,164	\$18,339	\$16,962	\$17,039	\$17,039
Retirement Contributions	52200	\$28,148	\$24,300	\$14,211	\$14,657	\$14,657
Health Insurance	52300	\$38,499	\$38,075	\$27,880	\$29,374	\$29,374
Life Insurance	52301	\$1,562	\$1,506	\$1,378	\$1,378	\$1,378
Long Term Disability	52303	\$0	\$550	\$508	\$508	\$508
Dental employee	52320	\$2,505	\$2,026	\$1,654	\$1,654	\$1,654
Workers Comp Insurance	52400	\$669	\$486	\$537	\$596	\$596
Total Personal Services Costs		\$345,285	\$334,022	\$284,855	\$287,931	\$287,931

Finance Department FTE

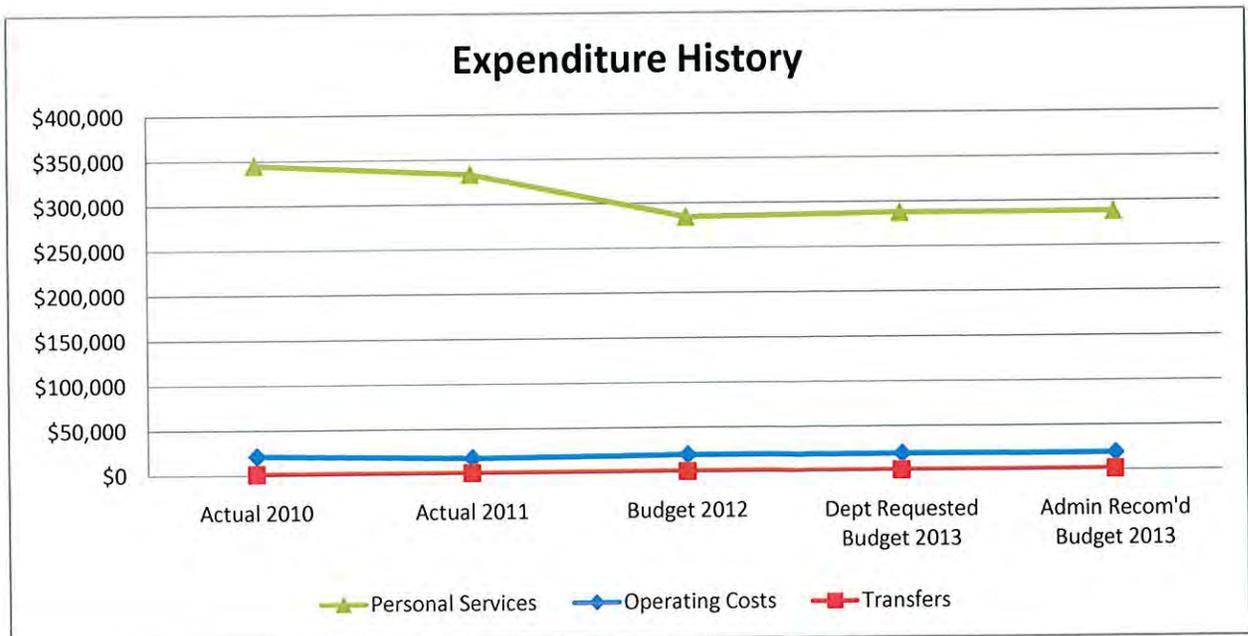
Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Finance Director	1	1	1	1	1
Assistant Finance Director	1	1	1	1	1
Chief Accountant	1	1	1	1	1
Administrative Assistant II	1	1	0	0	0
Accounts Payable/Payroll Specialist	0	0	1	1	1
Admin Specialist III	1	1	1	0.75	0.75
Admin Specialist I	1	1	0	0	0
Full Time Positions	6	6	5	4.75	4.75
SHARED positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0.4	0.4	0.4	0.25	0.25
Admin Specialist III	0.5	0.5	0.5	0	0
Total Shared Positions	0.9	0.9	0.9	0.25	0.25
Total Finance FTE	6.9	6.9	5.9	5	5

Staffing Level History



Finance FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Medical Services	53101	\$156	\$117	\$0	\$0	\$0
Other Contractual Services	53400	\$9,618	\$9,488	\$9,569	\$9,329	\$9,329
Travel and Per Diem	54000	\$2,099	\$1,621	\$1,681	\$1,681	\$1,681
Communication & Freight Charge	54100	\$2,618	\$2,170	\$2,034	\$2,060	\$2,060
Postage	54110	\$0	\$0	\$50	\$50	\$50
Repair & Maintenance Services	54600	\$655	\$657	\$688	\$940	\$740
Printing & Binding Services	54700	\$779	\$509	\$900	\$550	\$550
Advertising Activities	54800	\$14	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$215	\$345	\$0	\$0	\$0
Office Supplies	55100	\$2,354	\$1,953	\$2,316	\$2,468	\$2,468
Computer Supplies	55220	\$55	\$60	\$200	\$200	\$200
Fuels & Lubricants	55250	\$12	\$0	\$100	\$0	\$0
Books, Publications, Subscription & Memb	55400	\$245	\$275	\$245	\$275	\$275
Training and Education	55410	\$2,509	\$400	\$1,639	\$1,400	\$1,400
Total Operating Costs		\$21,329	\$17,595	\$19,422	\$18,953	\$18,753
Internal Service Fund	56501	\$320	\$356	\$229	\$0	\$0
HRA Funding Account	56609	\$1,726	\$1,475	\$1,250	\$1,250	\$1,250
Total Transfers Out		\$2,046	\$1,831	\$1,479	\$1,250	\$1,250
Total Expenditures		\$368,660	\$353,448	\$305,756	\$308,134	\$307,934



Police FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$77,129	\$84,588	\$84,048	\$84,048	\$84,048
Regular Salaries & Wages	51200	\$912,836	\$1,101,600	\$1,166,823	\$1,155,040	\$1,155,040
Overtime - Unscheduled	51400	\$56,822	\$54,148	\$58,500	\$58,500	\$58,500
Incentive/ Special Pay	51500	\$13,877	\$34,862	\$39,561	\$41,382	\$41,382
Vacation Pay	51601	\$59,201	\$0	\$0	\$0	\$0
Sick Pay	51602	\$29,655	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$62,974	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$1,073	\$2,846	\$0	\$0	\$0
Reserves - Public Safety	51607	\$28,647	\$44,534	\$67,455	\$67,454	\$67,454
Military Leave	51608	\$1,779	\$2,528	\$0	\$0	\$0
Clothing Allowance	51613	\$3,750	\$3,750	\$4,500	\$4,500	\$4,500
FICA Taxes	52100	\$93,739	\$101,300	\$108,698	\$104,426	\$104,426
Retirement Contributions	52200	\$60,396	\$58,201	\$36,929	\$36,352	\$92,610
Health Insurance	52300	\$134,857	\$127,003	\$144,974	\$158,621	\$158,621
Life Insurance	52301	\$7,618	\$7,439	\$6,323	\$7,506	\$7,506
Long Term Disability	52303	\$0	\$2,261	\$3,103	\$3,230	\$3,230
Dental employee	52320	\$8,185	\$7,641	\$8,930	\$8,929	\$8,929
Workers Comp Insurance	52400	\$37,822	\$36,759	\$33,885	\$34,278	\$34,278
W/Comp Claims	52410	\$620	\$2,218	\$0	\$1,000	\$1,000
Total Personal Services Costs		\$1,590,980	\$1,671,678	\$1,763,729	\$1,765,266	\$1,821,524

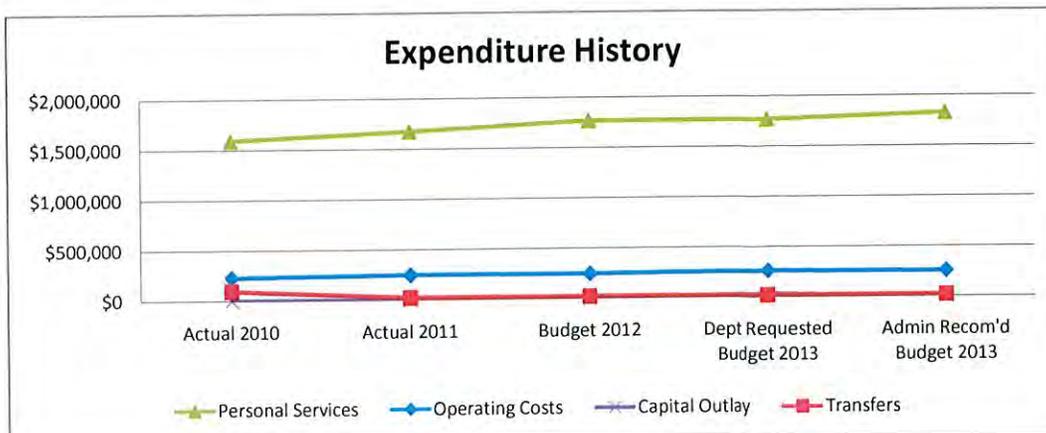
Police Department FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Police Chief	1	1	1	1	1
Captain	0	0	0	1	1
Lieutenant	1	1	1	1	1
Detective Lieutenant	0	0	0	1	1
Detective Sergeant	1	1	1	0	0
Detective	1	2	2	2	2
Patrol Sergeant	5	6	6	5	5
Police Officer	14	13	13	13	13
Evidence Technician	1	1	1	1	1
Admin Specialist II	2	0	0	0	0
Admin Assistant III	0	1	1	1	1
Admin Assistant II	0	1	1	1	1
Full Time Positions	26	27	27	27	27
Reserve Police Officers	1	1	1	1.65	1.65
Part Time	1	1	1	1.65	1.65
Total Police FTE	27	28	28	28.65	28.65



Police FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$7,451	\$144	\$0	\$0	\$0
Medical Services	53101	\$3,099	\$4,391	\$5,830	\$5,830	\$5,830
Other Contractual Services	53400	\$6,858	\$12,717	\$10,814	\$16,088	\$16,088
Contract Labor	53401	\$263	\$0	\$0	\$0	\$0
Criminal Investigation	53500	\$1,023	\$1,681	\$1,000	\$1,000	\$1,000
Travel and Per Diem	54000	\$6,727	\$8,116	\$9,000	\$9,000	\$7,000
Communication & Freight Charge	54100	\$23,156	\$25,568	\$25,951	\$33,233	\$33,233
Postage	54110	\$438	\$194	\$400	\$400	\$400
Automotive Repair Service	54210	\$8,539	\$4,406	\$5,216	\$5,216	\$5,216
Electric	54300	\$15,958	\$14,977	\$17,488	\$17,488	\$17,488
Water	54303	\$2,390	\$3,092	\$2,400	\$2,400	\$2,400
Repair & Maintenance Services	54600	\$5,708	\$7,743	\$9,403	\$8,535	\$8,535
Printing & Binding Services	54700	\$1,088	\$1,201	\$980	\$980	\$980
Advertising Activities	54800	\$823	\$338	\$500	\$500	\$500
Other Current Charges	54900	\$32	\$30	\$1,000	\$1,000	\$1,000
Ammunition	54910	\$8,181	\$7,636	\$7,550	\$7,550	\$7,550
Office Supplies	55100	\$7,990	\$5,110	\$7,835	\$6,385	\$5,385
Operating Supplies	55210	\$6,556	\$4,944	\$6,154	\$5,592	\$5,592
Medical Supplies	55211	\$488	\$601	\$2,992	\$3,620	\$3,620
Computer Supplies	55220	\$1,792	\$4,852	\$1,490	\$1,490	\$1,490
Repair & Maintenance Supplies	55223	\$951	\$944	\$1,300	\$1,300	\$1,300
Clothing & Uniforms	55230	\$9,891	\$10,188	\$10,290	\$11,226	\$11,226
Institutional Supplies	55240	\$2,819	\$2,642	\$2,991	\$3,391	\$3,391
Fuels & Lubricants	55250	\$78,234	\$95,442	\$81,000	\$81,000	\$85,000
Tags & Titles	55251	\$1,042	\$392	\$1,120	\$620	\$620
Small Tools	55252	\$330	\$580	\$750	\$750	\$750
Auto Repair Supplies (in-house)	55253	\$15,464	\$18,966	\$15,000	\$15,000	\$15,000
Books, Publications, Subscription & Memb	55400	\$1,518	\$1,979	\$1,505	\$1,700	\$1,700
Training and Education	55410	\$4,345	\$4,286	\$8,800	\$9,400	\$5,000
Uncapitalized Equipment	55500	\$4,338	\$2,451	\$3,421	\$6,011	\$3,523
Total Operating Costs		\$227,492	\$245,611	\$242,180	\$256,705	\$250,817
Building and Improvements	55620	\$0	\$0	\$0	\$30,000	\$0
Total Capital Outlay Cost		\$0	\$0	\$0	\$30,000	\$0
Internal Service Fund	56501	\$16,725	\$19,269	\$14,395	\$11,797	\$11,797
Vehicle Replacement Fund	56502	\$76,478	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Total Transfers Out		\$99,703	\$25,769	\$20,895	\$18,297	\$18,297
Total Expenditures		\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638



Fire FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
				Budget 2013	Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$61,719	\$71,789	\$71,303	\$71,302	\$71,302
Regular Salaries & Wages	51200	\$573,802	\$679,517	\$693,564	\$694,469	\$694,469
Overtime - Unscheduled	51400	\$42,242	\$36,226	\$30,000	\$32,000	\$32,000
Overtime - Scheduled	51410	\$11,835	\$8,698	\$22,000	\$22,000	\$12,000
Incentive/ Special Pay	51500	\$2,758	\$2,333	\$2,520	\$2,520	\$2,520
Vacation Pay	51601	\$43,388	\$0	\$0	\$0	\$0
Sick Pay	51602	\$29,792	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$27,259	\$0	\$0	\$0	\$0
Reserves - Public Safety	51607	\$31,209	\$35,814	\$29,151	\$20,822	\$20,822
Hazmat Team	51612	\$10,839	\$10,516	\$13,328	\$13,328	\$13,328
FICA Taxes	52100	\$62,953	\$63,877	\$65,933	\$63,540	\$63,540
Retirement Contributions	52200	\$200,445	\$220,063	\$218,960	\$259,976	\$259,976
Health Insurance	52300	\$107,124	\$101,108	\$100,367	\$105,747	\$105,747
Life Insurance	52301	\$5,960	\$4,469	\$5,378	\$5,183	\$5,183
Long Term Disability	52303	\$0	\$1,245	\$1,983	\$1,910	\$1,910
Dental employee	52320	\$6,460	\$5,539	\$5,953	\$5,953	\$5,953
Workers Comp Insurance	52400	\$25,916	\$22,601	\$27,267	\$28,861	\$28,861
W/Comp Claims	52410	\$387	\$4,627	\$0	\$0	\$0
Total Personal Services Costs		\$1,244,088	\$1,268,422	\$1,287,707	\$1,327,611	\$1,317,611

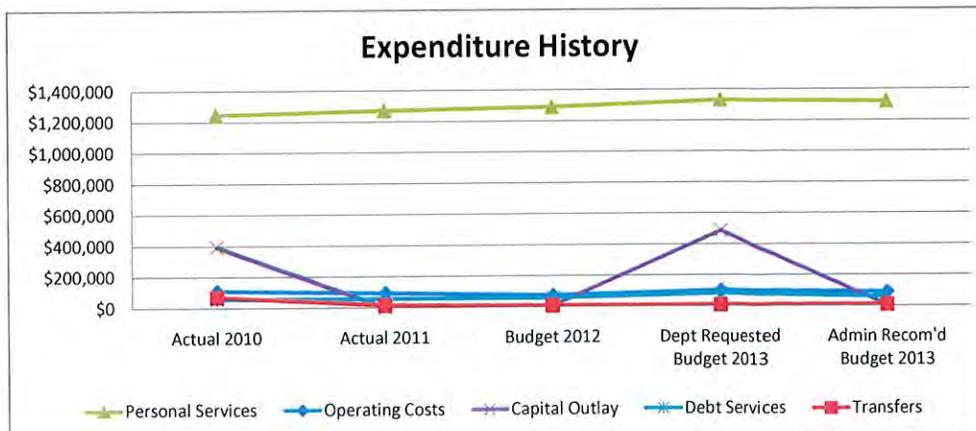
FireDepartment FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Fire Chief	1	1	1	1	1
District Chief	3	3	3	3	3
Fire Captain	3	3	3	3	3
Firefighter/Driver	3	3	3	3	3
Firefighter	7	7	7	7	7
Admin Assistant III	1	1	1	1	1
Full Time Positions	18	18	18	18	18
Reserve Firefighters	1	1	1	1	1
Total Reserves	1	1	1	1	1
Total Fire FTE	19	19	19	19	19



Fire FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$825	\$5,045	\$0	\$0	\$0
Medical Services	53101	\$4,799	\$2,651	\$1,500	\$1,700	\$1,700
Other Contractual Services	53400	\$75	\$400	\$0	\$0	\$0
Travel and Per Diem	54000	\$1,256	\$3,505	\$2,500	\$2,500	\$2,500
Communication & Freight Charge	54100	\$10,315	\$8,336	\$9,068	\$9,128	\$9,128
Postage	54110	\$157	\$98	\$50	\$50	\$50
Automotive Repair Service	54210	\$7,773	\$10,090	\$7,000	\$7,000	\$7,000
Electric	54300	\$0	\$1,065	\$0	\$0	\$0
Water	54303	\$686	\$1,024	\$0	\$1,300	\$1,600
Fiduciary Liability Insurance	54540	\$0	\$131	\$130	\$135	\$135
Repair & Maintenance Services	54600	\$18,569	\$11,531	\$8,200	\$10,400	\$8,400
Apparatus - Repair & Maintenance	54610	\$0	\$977	\$1,800	\$1,800	\$1,800
Printing & Binding Services	54700	\$340	\$129	\$300	\$300	\$300
Advertising Activities	54800	\$514	\$0	\$300	\$300	\$300
Other Current Charges	54900	\$1,269	\$581	\$0	\$0	\$0
Office Supplies	55100	\$700	\$619	\$700	\$1,000	\$700
Operating Supplies	55210	\$1,825	\$2,140	\$1,275	\$1,725	\$1,725
Medical Supplies	55211	\$2,282	\$635	\$1,443	\$1,993	\$1,993
Chemicals Supplies	55225	\$367	\$63	\$500	\$500	\$500
Safety Supplies & Gear	55226	\$6,312	\$2,679	\$1,645	\$10,345	\$6,000
Clothing & Uniforms	55230	\$6,002	\$6,253	\$6,660	\$7,000	\$7,000
Fuels & Lubricants	55250	\$15,882	\$18,092	\$14,000	\$19,000	\$19,000
Small Tools	55252	\$1,165	\$687	\$500	\$700	\$700
Auto Repair Supplies (in-house)	55253	\$6,582	\$6,578	\$4,000	\$5,000	\$5,000
Books, Publications, Subscription & Memt	55400	\$3,805	\$3,123	\$4,795	\$4,840	\$4,840
Training and Education	55410	\$3,615	\$2,917	\$3,940	\$7,055	\$5,055
Uncapitalized Equipment	55500	\$14,442	\$3,508	\$2,190	\$5,950	\$2,050
Total Operating Costs		\$109,557	\$92,857	\$72,496	\$99,721	\$87,476
Building and Improvements	55620	\$394,000	\$0	\$0	\$50,000	\$0
Machinery & Equipment	55640	\$0	\$0	\$6,700	\$435,000	\$0
Total Capital Outlay Cost		\$394,000	\$0	\$6,700	\$485,000	\$0
Interest	57100	\$22,086	\$20,569	\$18,679	\$24,855	\$17,243
Principal	57200	\$35,183	\$36,701	\$38,590	\$55,849	\$40,027
Total Debt Service		\$57,269	\$57,270	\$57,269	\$80,704	\$57,270
Internal Service Fund	56501	\$4,268	\$12,609	\$4,177	\$5,026	\$5,026
Vehicle Replacement Fund	56502	\$63,815	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Total Transfers Out		\$72,583	\$17,109	\$8,677	\$9,526	\$9,526
Total Expenditures		\$1,877,497	\$1,435,658	\$1,432,849	\$2,002,562	\$1,471,883



Parks & Facilities FY 2012-2013 Budget

Staffing

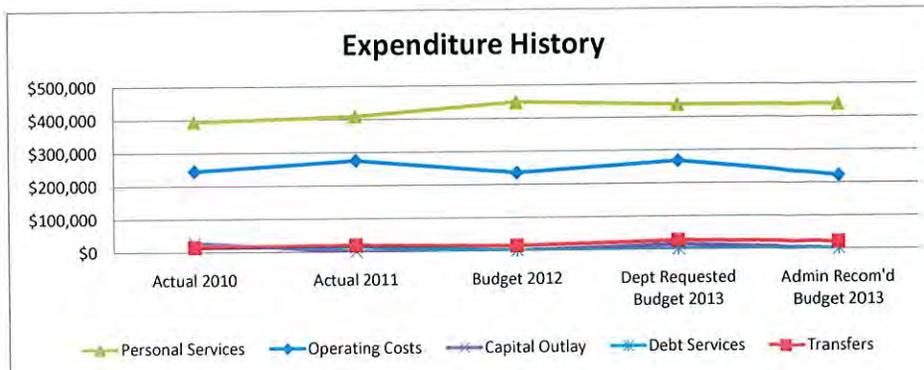
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
				Budget 2013	Budget 2013	
Financial & Administrative Salaries	51102	\$55,698	\$59,297	\$58,843	\$58,843	\$58,843
Regular Salaries & Wages	51200	\$179,458	\$228,995	\$270,588	\$256,027	\$256,027
Overtime - Unscheduled	51400	\$1,809	\$2,646	\$1,001	\$2,000	\$2,000
Vacation Pay	51601	\$11,422	\$0	\$0	\$0	\$0
Sick Pay	51602	\$18,429	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$12,170	\$0	\$0	\$0	\$0
Jury Duty Pay	51606	\$1,486	\$105	\$0	\$0	\$0
FICA Taxes	52100	\$21,525	\$22,285	\$25,278	\$24,241	\$24,241
Retirement Contributions	52200	\$30,056	\$28,190	\$19,658	\$19,471	\$19,471
Health Insurance	52300	\$45,560	\$50,551	\$55,759	\$58,748	\$58,748
Life Insurance	52301	\$1,749	\$1,934	\$2,056	\$1,965	\$1,965
Long Term Disability	52303	\$0	\$710	\$758	\$725	\$725
Dental employee	52320	\$2,817	\$3,073	\$3,308	\$3,307	\$3,307
Workers Comp Insurance	52400	\$11,715	\$8,779	\$11,045	\$11,655	\$11,655
W/Comp Claims	52410	\$0	\$1,619	\$0	\$0	\$0
Total Personal Service Costs		\$393,894	\$408,184	\$448,294	\$436,982	\$436,982

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Parks, Facilities & Recreation Director	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Park Attendant I	1	1	1	2	2
Park Attendant II	1	1	1	1	1
Maintenance Tech III	1	1	1	1	1
Parks & Facilities Supervisor	1	1	1	1	1
Horticulture Tech	1	1	1	1	1
Inmate Supervisor	1	1	1	1	1
Environmental Specialist	1	1	1	1	1
Full time Positions	9	9	9	10	10
Part Time Intern	0.5	0.5	0	0	0
Part Time	0.5	0.5	0	0	0
Total Parks FTE	9.5	9.5	9	10	10



Parks & Facilities FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$0	\$0	\$0	\$4,000	\$4,000
Medical Services	53101	\$613	\$706	\$350	\$500	\$500
Other Contractual Services	53400	\$64,739	\$84,129	\$54,504	\$54,900	\$14,900
Contract Labor	53401	\$324	\$0	\$500	\$500	\$500
Travel and Per Diem	54000	\$333	\$793	\$500	\$500	\$500
Communication & Freight Charge	54100	\$3,533	\$4,006	\$1,555	\$3,228	\$3,228
Postage	54110	\$14	\$5	\$50	\$50	\$50
Automotive Repair Service	54210	\$277	\$367	\$750	\$0	\$0
Electric	54300	\$36,257	\$32,818	\$35,000	\$40,500	\$40,500
Water	54303	\$8,082	\$7,669	\$8,000	\$11,000	\$11,000
Equipment & Vehicle Rental	54400	\$2,655	\$3,935	\$3,000	\$3,000	\$3,000
Rentals & Leases	54401	\$2,716	\$4,180	\$2,500	\$3,000	\$3,000
Repair & Maintenance Services	54600	\$20,375	\$20,948	\$18,000	\$25,000	\$25,000
Printing & Binding Services	54700	\$307	\$30	\$250	\$200	\$200
Advertising Activities	54800	\$400	\$778	\$250	\$0	\$0
Other Current Charges	54900	\$161	\$155	\$1,500	\$500	\$500
Recreational Supplies	54920	\$244	\$1,180	\$500	\$500	\$500
Office Supplies	55100	\$502	\$633	\$1,000	\$750	\$750
Operating Supplies	55210	\$23,671	\$28,785	\$25,000	\$28,000	\$28,000
Medical Supplies	55211	\$0	\$0	\$250	\$0	\$0
Repair & Maintenance Supplies	55223	\$23,946	\$27,985	\$33,000	\$35,000	\$35,000
Chemicals Supplies	55225	\$2,615	\$3,228	\$1,500	\$2,000	\$2,000
Safety Supplies & Gear	55226	\$0	\$293	\$0	\$0	\$0
Clothing & Uniforms	55230	\$2,107	\$1,995	\$2,000	\$2,700	\$2,700
Institutional Supplies	55240	\$24,026	\$22,178	\$25,000	\$25,000	\$25,000
Fuels & Lubricants	55250	\$15,018	\$15,434	\$11,500	\$11,500	\$11,500
Tags & Titles	55251	\$0	\$384	\$0	\$0	\$0
Small Tools	55252	\$962	\$1,812	\$900	\$1,000	\$1,000
Auto Repair Supplies (in-house)	55253	\$4,515	\$3,392	\$1,500	\$1,500	\$1,500
Books, Publications, Subscription & Meml	55400	\$799	\$436	\$490	\$550	\$550
Training and Education	55410	\$1,164	\$846	\$1,500	\$1,500	\$1,500
Uncapitalized Equipment	55500	\$3,384	\$5,000	\$3,200	\$9,100	\$3,680
Total Operating		\$243,739	\$274,100	\$234,049	\$265,978	\$220,558
Machinery & Equipment	55640	\$23,262	\$0	\$0	\$15,000	\$0
Construction in Progress	55650	\$4,950	\$0	\$0	\$0	\$0
Total Capital Outlay		\$28,212	\$0	\$0	\$15,000	\$0
Interest	57100	\$1,055	\$160	\$0	\$0	\$0
Principal	57200	\$12,933	\$13,443	\$0	\$0	\$0
Total Debt Service		\$13,988	\$13,603	\$0	\$0	\$0
The Enrichment Center Fund 139	56139	\$0	\$5,000	\$0	\$5,000	\$5,000
Capital Improvement Rev. Note-Loan	56311	\$0	\$0	\$2,907	\$3,446	\$3,446
Internal Service Fund	56501	\$8,731	\$12,928	\$9,879	\$10,565	\$10,565
Equipment Replacement Fund	56503	\$5,000	\$0	\$0	\$5,000	\$0
HRA Funding Account	56609	\$2,250	\$2,250	\$2,250	\$2,500	\$2,500
Total Transfers Out		\$15,981	\$20,178	\$15,036	\$26,511	\$21,511
Total Expenditures		\$695,814	\$716,065	\$697,379	\$744,471	\$679,051



Cemetery FY 2012-2013 Budget

Staffing

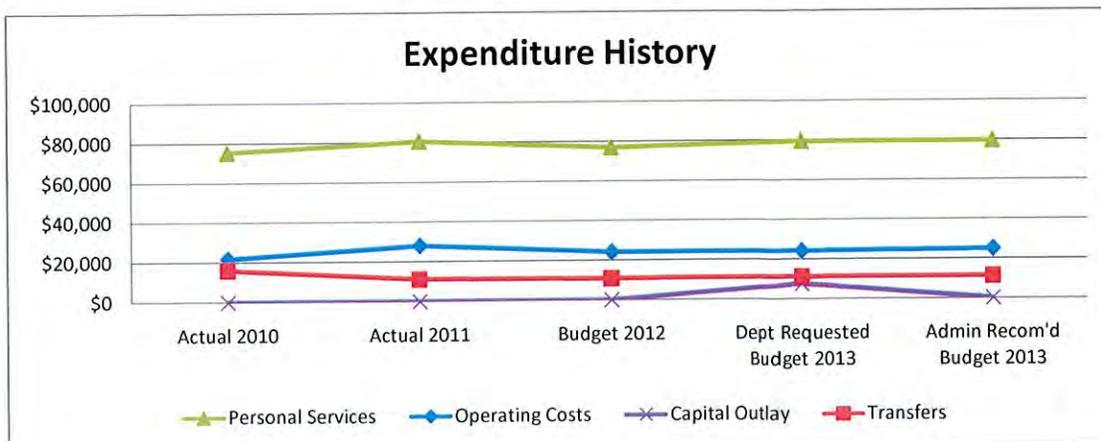
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Regular Salaries & Wages	51200	\$47,621	\$54,890	\$54,424	\$55,973	\$55,973
Overtime - Unscheduled	51400	\$151	\$477	\$500	\$500	\$500
Vacation Pay	51601	\$2,388	\$0	\$0	\$0	\$0
Sick Pay	51602	\$2,610	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$2,512	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$4,208	\$4,236	\$4,202	\$4,320	\$4,320
Retirement Contributions	52200	\$5,451	\$4,984	\$2,927	\$3,123	\$3,123
Health Insurance	52300	\$6,525	\$12,907	\$11,152	\$11,750	\$11,750
Life Insurance	52301	\$343	\$343	\$500	\$352	\$352
Long Term Disability	52303	\$0	\$125	\$127	\$130	\$130
Dental employee	52320	\$612	\$661	\$662	\$661	\$661
Workers Comp Insurance	52400	\$2,827	\$1,883	\$2,260	\$2,556	\$2,556
Total Personal Service Costs		\$75,248	\$80,506	\$76,754	\$79,365	\$79,365

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Cemetery Sexton	1	1	1	1	1
Park Attendant I	1	1	1	1	0
Park Attendant II	0	0	0	0	1
Total Cemetery FTE	2	2	2	2	2



Cemetery FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Medical Services	53101	\$39	\$29	\$50	\$50	\$50
Other Contractual Services	53400	\$239	\$1,726	\$1,060	\$360	\$360
Communication & Freight Charge	54100	\$1,450	\$1,338	\$784	\$1,468	\$1,468
Postage	54110	\$0	\$0	\$50	\$50	\$50
Automotive Repair Service	54210	\$0	\$0	\$500	\$500	\$500
Electric	54300	\$959	\$940	\$900	\$950	\$950
Water	54303	\$4,812	\$4,906	\$3,500	\$5,000	\$5,000
Equipment & Vehicle Rental	54400	\$0	\$331	\$0	\$500	\$500
Repair & Maintenance Services	54600	\$1,762	\$4,553	\$3,000	\$1,180	\$1,180
Printing & Binding Services	54700	\$224	\$30	\$500	\$700	\$700
Advertising Activities	54800	\$471	\$609	\$2,000	\$500	\$500
Other Current Charges	54900	\$0	\$264	\$0	\$0	\$0
Cemetery Monuments	54911	\$725	\$300	\$0	\$300	\$1,000
Cemetery Lot Buyback	54912	\$2,475	\$2,295	\$1,600	\$1,500	\$1,500
Office Supplies	55100	\$118	\$169	\$300	\$350	\$350
Operating Supplies	55210	\$2,715	\$3,726	\$2,500	\$2,500	\$2,500
Computer Supplies	55220	\$232	\$130	\$0	\$0	\$0
Chemicals Supplies	55225	\$0	\$0	\$200	\$200	\$200
Clothing & Uniforms	55230	\$525	\$464	\$500	\$500	\$500
Fuels & Lubricants	55250	\$3,080	\$5,132	\$4,500	\$5,000	\$5,000
Small Tools	55252	\$150	\$77	\$150	\$150	\$150
Auto Repair Supplies (in-house)	55253	\$169	\$870	\$300	\$1,000	\$1,000
Books, Publications, Subscription & Memb	55400	\$0	\$0	\$700	\$400	\$400
Training and Education	55410	\$145	\$0	\$0	\$0	\$0
Uncapitalized Equipment	55500	\$1,342	\$0	\$920	\$870	\$870
Total Operating Costs		\$21,632	\$27,889	\$24,014	\$24,028	\$24,728
Building and Improvements	55620	\$0	\$0	\$0	\$7,500	\$0
Total Capital Outlay Cost		\$0	\$0	\$0	\$7,500	\$0
Internal Service Fund	56501	\$776	\$870	\$508	\$821	\$821
Equipment Replacement Fund	56503	\$5,000	\$0	\$0	\$0	\$0
Cemetery Perpetual Care Fund	56605	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Transfer Out to 609	56609	\$500	\$500	\$500	\$500	\$500
Total Transfers Out		\$16,276	\$11,370	\$11,008	\$11,321	\$11,321
Total Expenditures		\$113,156	\$119,765	\$111,776	\$122,214	\$115,414



Recreation FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Regular Salaries & Wages	51200	\$51,515	\$36,918	\$42,588	\$39,489	\$39,489
Overtime - Unscheduled	51400	\$299	\$253	\$500	\$500	\$500
Vacation Pay	51601	\$2,210	\$0	\$0	\$0	\$0
Sick Pay	51602	\$1,626	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$2,766	\$0	\$0	\$0	\$0
Jury Duty Pay	51606	\$332	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$4,492	\$2,880	\$3,296	\$3,059	\$3,059
Retirement Contributions	52200	\$5,932	\$3,402	\$2,296	\$2,211	\$2,211
Health Insurance	52300	\$11,963	\$9,680	\$8,364	\$8,812	\$8,812
Life Insurance	52301	\$359	\$270	\$269	\$249	\$249
Long Term Disability	52303	\$0	\$98	\$100	\$92	\$92
Dental employee	52320	\$524	\$455	\$497	\$496	\$496
Workers Comp Insurance	52400	\$2,615	\$1,863	\$1,361	\$1,388	\$1,388
W/Comp Claims	52410	\$723	\$771	\$0	\$0	\$0
Total Personal Services Costs		\$85,356	\$56,590	\$59,271	\$56,296	\$56,296

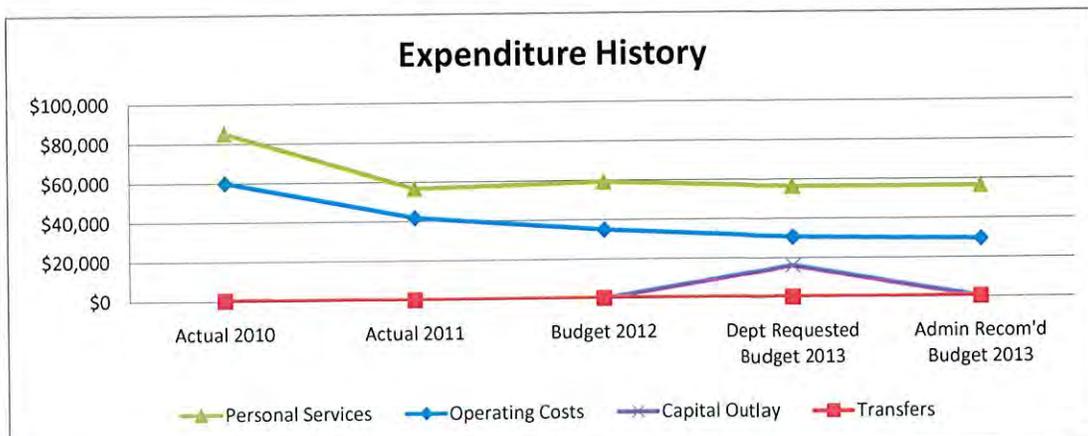
Recreation Division FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Recreation Leader III	2	2	1	1	1
Recreation Leader III / Golf Program Instructor	0.5	0.5	0.5	0.5	0.5
Full Time Positions	2.5	2.5	1.5	1.5	1.5
Bus Driver (Part Time)	0.42	0	0	0	0
Total Part Time	0.42	0	0	0	0
Total Recreation FTE	2.92	2.5	1.5	1.5	1.5



Recreation FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$4,969	\$4,208	\$0	\$0	\$0
Medical Services	53101	\$36	\$15	\$50	\$50	\$50
Other Contractual Services	53400	\$8,912	\$8,595	\$10,439	\$10,289	\$10,289
Travel and Per Diem	54000	\$30	\$0	\$500	\$500	\$300
Communication & Freight Charge	54100	\$1,368	\$505	\$408	\$408	\$408
Postage	54110	\$0	\$0	\$0	\$0	\$0
Electric	54300	\$15,403	\$12,435	\$13,000	\$5,500	\$5,500
Water	54303	\$2,148	\$2,426	\$2,000	\$1,000	\$1,000
Equipment & Vehicle Rental	54400	\$0	\$0	\$500	\$500	\$500
Rentals & Leases	54401	\$0	\$0	\$0	\$3,900	\$3,900
Repair & Maintenance Services	54600	\$4,822	\$2,750	\$0	\$0	\$0
Printing & Binding Services	54700	\$1,541	\$156	\$700	\$1,000	\$700
Advertising Activities	54800	\$1,060	\$43	\$300	\$500	\$300
Other Current Charges	54900	\$83	-\$54	\$0	\$0	\$0
Cost of Goods Sold	54913	\$158	\$0	\$0	\$0	\$0
Recreational Supplies	54920	\$16,106	\$5,309	\$3,700	\$3,535	\$3,535
Office Supplies	55100	\$662	\$486	\$300	\$500	\$500
Operating Supplies	55210	\$1,811	\$4,231	\$1,000	\$1,000	\$1,000
Medical Supplies	55211	\$0	\$0	\$100	\$50	\$50
Repair & Maintenance Supplies	55223	\$0	\$49	\$0	\$0	\$0
Chemicals Supplies	55225	\$328	\$437	\$0	\$0	\$0
Clothing & Uniforms	55230	\$69	\$78	\$200	\$200	\$200
Fuels & Lubricants	55250	\$0	\$0	\$500	\$500	\$500
Small Tools	55252	\$20	\$0	\$0	\$0	\$0
Books, Publications, Subscription & Memb	55400	\$297	\$0	\$0	\$0	\$0
Training and Education	55410	\$100	\$26	\$1,000	\$1,000	\$500
Total Operating Costs		\$59,923	\$41,695	\$34,697	\$30,432	\$29,232
Improvements Other Than Building	55630	\$0	\$0	\$0	\$16,000	\$0
Total Capital Outlay Cost		\$0	\$0	\$0	\$16,000	\$0
Internal Service Fund	56501	\$0	\$0	\$0	\$0	\$0
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$625	\$375	\$375	\$375	\$375
Total Transfers Out		\$625	\$375	\$375	\$375	\$375
Total Expenditures		\$145,904	\$98,660	\$94,343	\$103,103	\$85,903



Streets FY 2012-2013 Budget *Staffing*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
				Budget 2013	Budget 2013	
Financial & Administrative Salaries	51102	\$55,277	\$29,312	\$15,002	\$15,002	\$15,002
Regular Salaries & Wages	51200	\$166,465	\$205,432	\$154,352	\$124,093	\$124,093
Overtime - Unscheduled	51400	\$4,706	\$4,554	\$6,000	\$6,000	\$6,000
Vacation Pay	51601	\$11,905	\$0	\$0	\$0	\$0
Sick Pay	51602	\$7,169	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$11,849	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$1,180	\$115	\$0	\$0	\$0
On Call Beeper Pay	51610	\$198	\$132	\$0	\$0	\$0
FICA Taxes	52100	\$19,494	\$18,158	\$13,415	\$11,100	\$11,100
Retirement Contributions	52200	\$28,134	\$22,317	\$9,867	\$8,520	\$8,520
Health Insurance	52300	\$50,571	\$42,485	\$32,062	\$33,780	\$33,780
Life Insurance	52301	\$1,573	\$1,269	\$1,095	\$905	\$905
Long Term Disability	52303	\$0	\$486	\$404	\$334	\$334
Dental employee	52320	\$2,817	\$2,370	\$1,902	\$1,902	\$1,902
Workers Comp Insurance	52400	\$12,250	\$9,020	\$10,165	\$8,571	\$8,571
Workers Comp Insurance	52410	\$0	\$388	\$0	\$0	\$0
Total Personal Services Costs		\$373,588	\$336,038	\$244,264	\$210,207	\$210,207

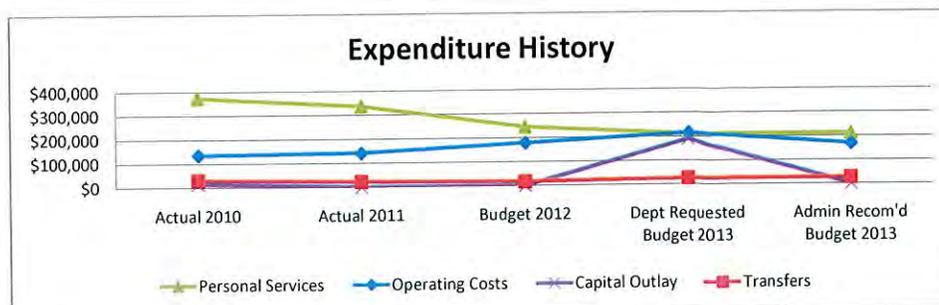
Streets Division FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Director of Public Works	1	1	0.5	0.25	0.25
Admin Assistant III	1	1	1	0.25	0.25
Finance Technician	1	1	1	0.25	0.25
Public Works Supervisor	0.25	0.25	0	0	0
Streets Supervisor	0	0	1	1	1
Equipment Operator I	1	1	1	1	1
Equipment Operator II	1	1	1	1	1
Maintenance Tech I	1	2	1	0	0
Street Forman	1	0	0	0	0
Public Works Tech II	1	0.5	1	2	2
Total Streets FTE	8.25	7.75	7.5	5.75	5.75



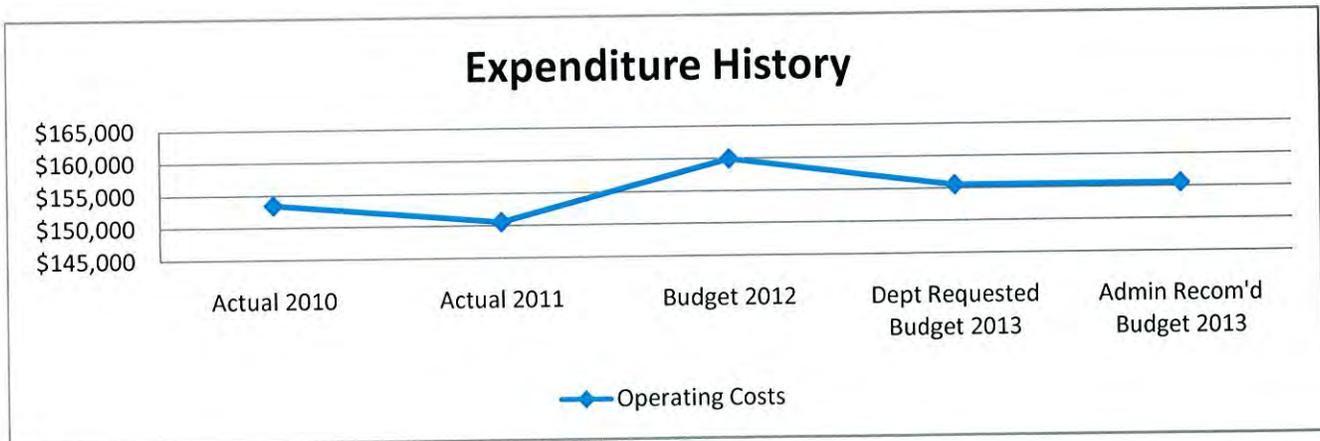
Streets FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$7,150	\$0	\$0	\$0	\$0
Medical Services	53101	\$198	\$734	\$300	\$400	\$400
Other Contractual Services	53400	\$48,420	\$47,444	\$95,004	\$121,500	\$80,000
Contract Labor	53401	\$0	\$0	\$500	\$500	\$500
Travel and Per Diem	54000	\$0	\$0	\$750	\$500	\$500
Communication & Freight Charge	54100	\$2,573	\$2,298	\$1,300	\$2,300	\$2,300
Postage	54110	\$2	\$0	\$30	\$100	\$100
Automotive Repair Service	54210	\$3,140	\$4,802	\$3,000	\$3,000	\$3,000
Electric	54300	\$5,267	\$4,640	\$5,000	\$5,000	\$5,000
Water	54303	\$2,487	\$3,180	\$2,700	\$3,500	\$3,500
Equipment & Vehicle Rental	54400	\$1,203	\$235	\$1,200	\$1,200	\$1,200
Rentals & Leases	54401	\$2,110	\$1,974	\$2,500	\$2,500	\$2,500
Insurance Claims & Deductibles	54560	\$966	\$296	\$500	\$500	\$500
Repair & Maintenance Services	54600	\$1,965	\$538	\$4,500	\$4,500	\$4,500
Printing & Binding Services	54700	\$397	\$588	\$500	\$600	\$600
Advertising Activities	54800	\$30	\$0	\$100	\$100	\$100
Other Current Charges	54900	\$3,685	\$162	\$0	\$0	\$0
Office Supplies	55100	\$1,447	\$1,272	\$500	\$1,500	\$500
Operating Supplies	55210	\$5,131	\$2,940	\$2,500	\$2,500	\$2,500
Computer Supplies	55220	\$197	\$60	\$0	\$0	\$0
Repair & Maintenance Supplies	55223	\$14,176	\$17,091	\$10,000	\$11,000	\$11,000
Chemicals Supplies	55225	\$0	\$585	\$500	\$500	\$500
Safety Supplies & Gear	55226	\$2,886	\$2,769	\$2,500	\$2,500	\$2,500
Safety Marking Devices	55227	\$5,890	\$4,263	\$4,000	\$4,000	\$4,000
Clothing & Uniforms	55230	\$2,333	\$2,353	\$3,500	\$3,500	\$2,500
Barricades	55235	\$657	\$437	\$750	\$750	\$750
Institutional Supplies	55240	\$525	\$906	\$500	\$500	\$500
Fuels & Lubricants	55250	\$9,893	\$16,079	\$14,200	\$17,000	\$17,000
Tags & Titles	55251	\$86	\$271	\$400	\$400	\$400
Small Tools	55252	\$2,191	\$1,264	\$3,000	\$3,000	\$1,500
Auto Repair Supplies (in-house)	55253	\$7,723	\$14,244	\$4,000	\$4,000	\$4,000
Asphalt-hot mix	55310	\$0	\$7,054	\$5,000	\$10,000	\$8,000
Lime rock/Screening	55311	\$0	\$84	\$500	\$500	\$500
Sidewalks	55312	\$528	\$880	\$2,500	\$2,500	\$2,000
Drainage	55313	\$602	\$735	\$2,500	\$2,500	\$2,000
Books, Publications, Subscription & Memb	55400	\$26	\$0	\$50	\$50	\$50
Training and Education	55410	\$0	\$0	\$1,000	\$1,000	\$1,000
Uncapitalized Equipment	55500	\$223	\$0	\$750	\$750	\$750
Total Operating Costs		\$134,107	\$140,178	\$176,534	\$214,650	\$166,650
Building and Improvements	55620	\$0	\$0	\$0	\$8,750	\$0
Machinery & Equipment	55640	\$15,982	\$0	\$0	\$180,000	\$0
Total Capital Outlay Cost		\$15,982	\$0	\$0	\$188,750	\$0
Capital Improvement Rev. Note-Loan	56311	\$0	\$0	\$1,405	\$1,665	\$1,665
Internal Service Fund	56501	\$17,540	\$22,090	\$15,711	\$24,722	\$24,722
Vehicle Replacement Fund	56502	\$8,135	\$0	\$0	\$0	\$0
Equipment Replacement Fund	56503	\$5,000	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$2,250	\$1,875	\$1,438	\$1,438	\$1,438
Total Transfers Out		\$32,925	\$23,965	\$18,554	\$27,825	\$27,825
Total Expenditures		\$556,602	\$500,181	\$439,352	\$641,432	\$404,682



Street Lighting FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget	Dept	Admin
				2012	Requested	Recom'd
					Budget 2013	Budget 2013
Other Contractual Services	53400	\$21,616	\$22,261	\$21,616	\$21,500	\$21,500
Electric - Street Lighting	54302	\$131,812	\$128,290	\$135,327	\$130,000	\$130,000
Electric - Traffic Lights		\$0	\$0	\$3,000	\$4,000	\$4,000
Total Operating Costs		\$153,428	\$150,551	\$159,943	\$155,500	\$155,500
Total Expenditures		\$153,428	\$150,551	\$159,943	\$155,500	\$155,500





**AGENDA ITEM
MEMORANDUM**

TO: Honorable Mayor and City Council Members

VIA: T. Jennene-Norman Vacha, City Manager

FROM: Steve Baumgartner, Finance Director

SUBJECT: Adopting Current Year Proposed Millage Rate for 12/13 Budget

DATE: July 27, 2012

GENERAL SUMMARY/BACKGROUND: State of Florida Truth in Millage (TRIM) requirements mandate that Florida governments set a proposed millage rate for the DR-420 (Certification of Taxable Value). The City must advise the Property Appraiser of proposed millage, rolled-back rate, date, time and place of the tentative budget hearing within 35 days from July 1st. This notification is for the Trim notice that is mailed to the property owners. This year the date required to notify the Property Appraiser is Friday, August 3, 2013.

Traditionally, the City Council votes a higher millage than they expect to levy. In 2011, the Council adopted 7.500; in 2010, the Council adopted 8.000 mills. In 2009, 2008 and 2007 the tentative millage was 7.000 mills and in 2006 the tentative rate was set at 8.000 mills.

TRIM rules state that the tentative millage rate cannot exceed the final millage rate, unless, each taxpayer is mailed a revised Notice of Proposed Property tax. The mailing would be at the City's expense. As a result of the laws, we levy higher to avoid the expensive mailing.

Due to Amendment 1 there are a number of alternatives that complicate the final millage rate decisions. Here is current information:

Prior Year operating millage rate	6.3700
Current Year Gross Taxable Value for operating purposes	\$381,485,556
Prior Year FINAL Gross Taxable Value	\$389,712,486
Current Year rolled-back rate	6.5834
Prior Year rolled-back rate	7.1055
Majority vote maximum millage rate allowed	11.4566*
Two-thirds vote maximum millage rate allowed	12.6023*

**cannot exceed 10 mills*

BUDGET HEARING DATES: Our first Budget hearing is scheduled for Wednesday, September 12th at 6:00 p.m. Our second Budget hearing is scheduled for Wednesday, September 26th at 6:00 p.m.

LEGAL REVIEW: The City Council has home-rule authority (Art. VII, (2) Fla. Const. and §166.011 Fla. Stat.) to consider matters of fiscal and intergovernmental benefit. A TRIM notice is required pursuant to Fla. Stat. Ch. 200 and 218 and the rules promulgated thereunder.

STAFF RECOMMENDATION: Staff requests adoption of Current Year Proposed Operating Millage Rate and approval of Budget Hearing dates of September 12th and 26th as outlined above.