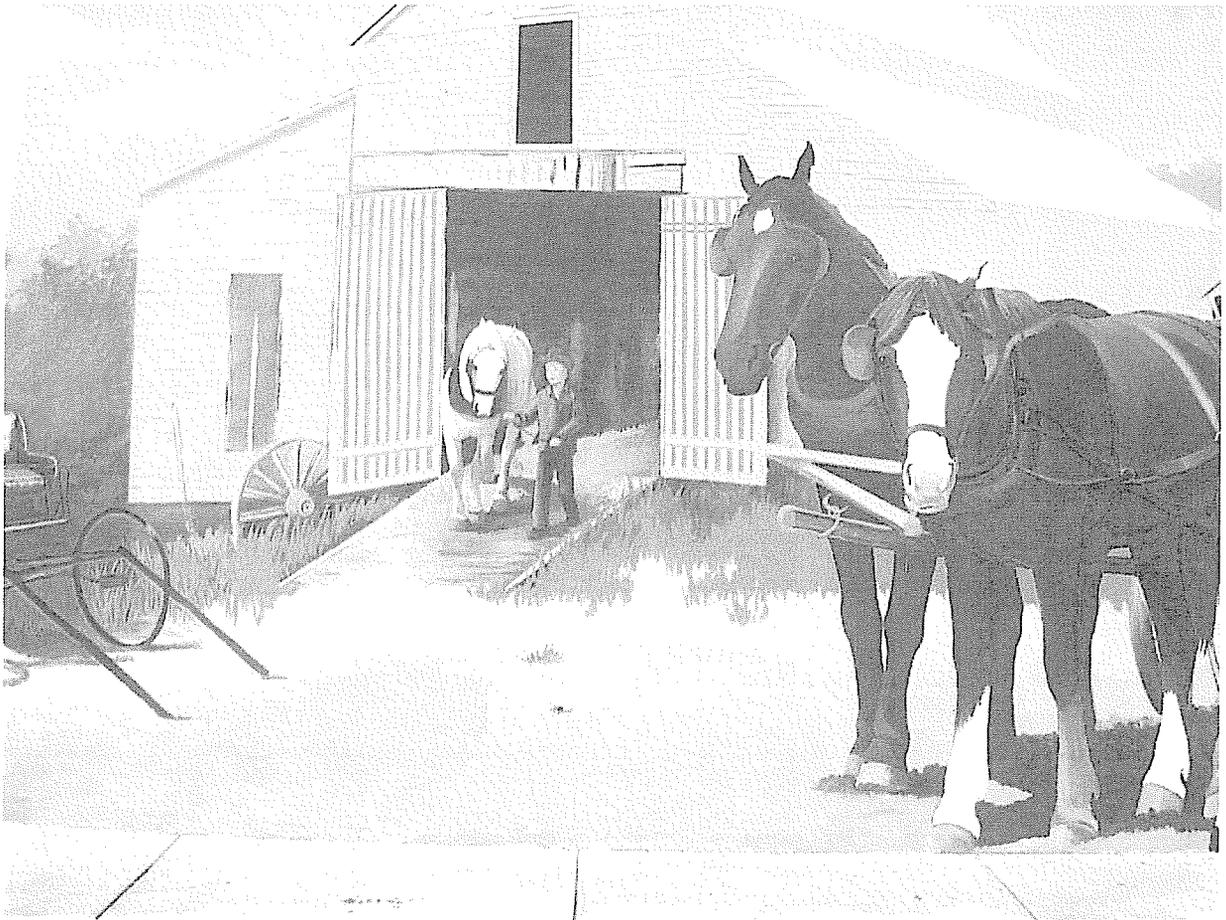


CITY OF BROOKSVILLE



Mural located on E. Liberty

*FISCAL YEAR BUDGET
2008 – 2009*

CITY OF BROOKSVILLE

CITY OFFICIALS

Mayor

David Pugh

Vice Mayor

Frankie Burnett

Council Members

Joe Bernardini

Lara Bradburn

Richard Lewis

City Manager

T. Jennene Norman-Vacha

City Attorney

Thomas Hogan, Jr., Esquire

Department/Division Heads

Development Director

Finance Director

Fire Chief

Parks, Recreation & Facilities Director

Police Chief

Public Works Director

Utilities Superintendent

Bill Geiger

Stephen J. Baumgartner

Tim Mossgrove

Mike Walker

George Turner

Emory Pierce, P.E.

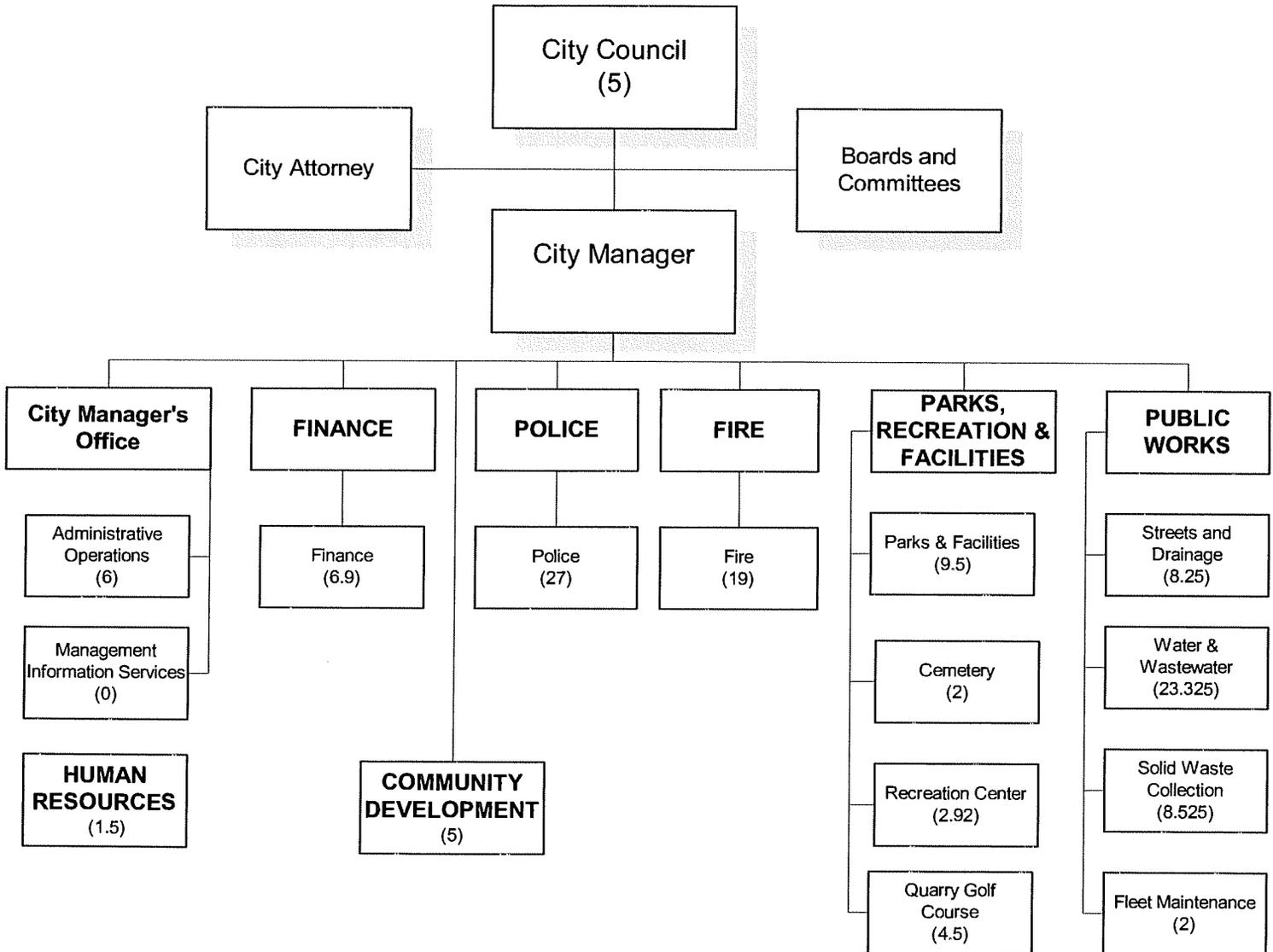
William Smith

FISCAL YEAR 2009 BUDGET

MESSAGES AND SUMMARIES

City-wide Organization Chart
All Fund Financial Summaries
City-wide Staffing
Five Year Debt Service Schedule

City of Brookville ORGANIZATION CHART



NOTE: The City's organizational structure is comprised of eight departments, each headed by a director or chief. Some departments are comprised of multiple divisions; each has a separate budget for accounting purposes. The number of full-time equivalent positions are shown in parentheses.

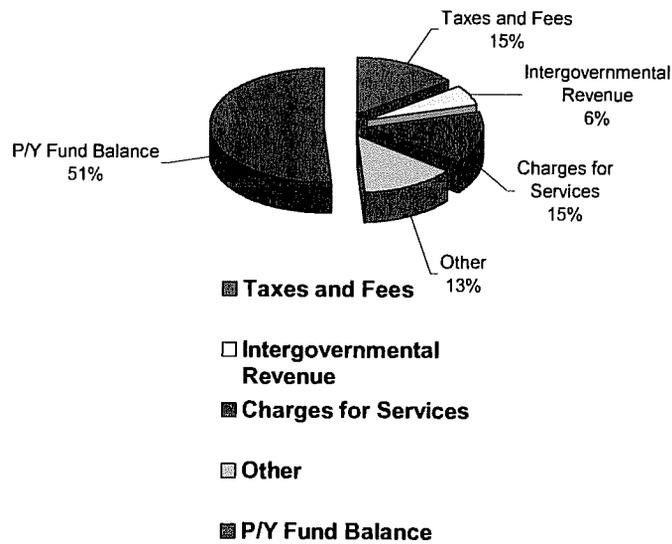
**BUDGET SUMMARY
CITY OF BROOKSVILLE, FLORIDA - FISCAL YEAR 2008-2009**

General Fund 6.0690

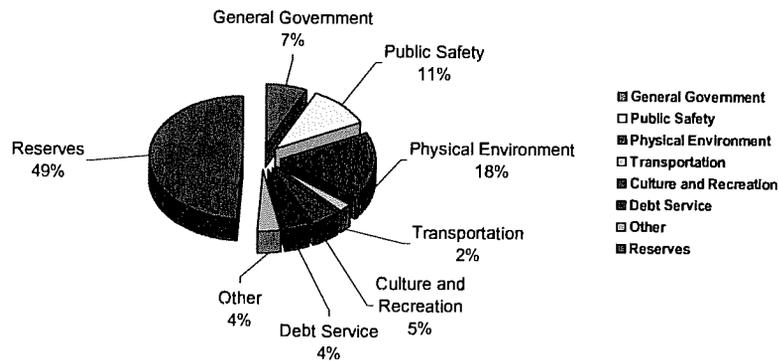
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$1,527,590	\$2,799,369	\$151,449	\$6,868,520	\$6,916,856	\$18,263,784
ESTIMATED REVENUES:						
Taxes: Millage Per \$1,000						
Ad Valorem Taxes 6.0690	\$3,280,000	\$0	\$0	\$0	\$0	\$3,280,000
Sales, Use & Gas Taxes	600,500	0	0	0	0	600,500
Franchise Fees/Comm Service Tax	1,058,028	0	0	0	0	1,058,028
Licenses & Permits	295,100	0	0	0	0	295,100
Intergovernmental Revenue	772,044	890,036	32,000	400,000	0	2,094,080
Charges for Services	266,900	0	0	5,119,308	0	5,386,208
Miscellaneous Revenues	336,706	205,460	34,378	2,083,252	973,702	3,633,498
Other Financing Sources	772,806	4,410	182,503	181,368	44,250	1,185,337
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$7,382,084	\$1,099,906	\$248,881	\$7,783,928	\$1,017,952	\$17,532,751
TOTAL REVENUES AND BALANCES	\$8,909,674	\$3,899,275	\$400,330	\$14,652,448	\$7,934,808	\$35,796,535
EXPENDITURES/EXPENSES						
General Government	\$2,408,766	\$0	\$0	\$0	\$116,538	\$2,525,304
Public Safety	3,173,267	71,360	0	185,000	405,000	3,834,627
Physical Environment	0	308,368	0	6,058,765	0	6,367,133
Transportation	692,040	0	0	125,508	0	817,548
Culture & Recreation	1,259,382	511,824	40,000	0	0	1,811,206
Debt Service	143,519	0	31,476	1,233,703	0	1,408,698
Other Financing Uses	355,945	294,416	50,843	630,141	100,000	1,431,345
TOTAL EXPENDITURES	\$8,032,919	\$1,185,968	\$122,319	\$8,233,117	\$621,538	\$18,195,861
Reserves	\$876,755	\$2,713,307	\$278,011	\$6,419,331	\$7,313,270	\$17,600,674
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$8,909,674	\$3,899,275	\$400,330	\$14,652,448	\$7,934,808	\$35,796,535

**THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF
THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD**

TOTAL ALL FUNDS SOURCES FISCAL YEAR 2009



TOTAL ALL FUNDS USES FISCAL YEAR 2009



ALL FUNDS SUMMARY

	Actual 2005-2006	Actual 2006-2007	Adopted 2008-2009	% OF TOTAL	
GENERAL FUND					
1	General Government	2,002,564	2,078,951	1,896,996	0.32%
2	City Council	52,817	61,321	92,559	0.31%
3	City Manager's Office	406,849	449,658	377,381	1.83%
4	Technology Services	78,278	98,765	83,252	0.46%
5	Human Resources	150,306	142,381	114,262	0.35%
6	Community Development	183,965	417,023	519,744	2.14%
7	Finance	499,259	449,330	415,025	2.24%
8	Police	1,550,065	1,992,675	1,828,833	9.42%
9	Fire	2,082,916	1,394,321	1,540,946	7.60%
10	Parks & Facilities	417,282	443,284	774,612	3.78%
11	Cemetery	132,473	120,281	120,404	0.56%
12	Recreation Center	114,723	150,656	181,804	0.63%
13	Quarry Golf Course	212,357	226,754	235,398	0.91%
14	Streets and Drainage	1,215,112	1,211,032	587,958	0.00%
15	Streets Lighting and Signal Division	0	0	140,500	3.75%
16	Total General Fund	9,098,966	9,236,432	8,909,674	34.30%
17					
18	ENTERPRISE FUNDS				
19	Water & Wastewater Fund	12,022,727	18,215,456	10,821,969	0.00%
20	Solid Waste Collection Fund	1,349,005	1,505,373	2,219,267	8.83%
21	Total Enterprise Funds	13,371,732	19,720,829	13,041,236	8.83%
22					
23	INTERNAL SERVICE FUNDS				
24	Fleet Maintenance Fund	975,163	1,153,390	1,611,212	0.00%
25					
26	SPECIAL REVENUE FUNDS				
27	Police Special Education Fund 104	10,423	14,568	15,318	0.09%
28	Parks and Recreation - Transportation 105	10,253	10,295	0	0.05%
29	CDBG (Housing) 106	0	0	0	0.00%
30	Local Option Gas Tax 108	347,250	348,108	322,569	1.70%
31	Law Enforcement Investigative Trust Fund 109	37,999	60,492	35,445	0.29%
32	Road Impact Fees Fund 110	1,334,432	1,633,185	2,002,454	10.21%
33	Law Enforcement Impact Fees Fund 112	82,610	56,757	24,983	0.17%
34	Public Building Impact Fees Fund 113	166,314	213,021	264,657	1.29%
35	Fire/EMS Impact Fees Fund 114	55,144	77,916	99,012	0.48%
36	Parks Impact Fees Fund 115	54,408	85,734	112,330	0.53%
37	Law Enforcement Trust Fund 116	32,748	39,915	31,875	0.21%
38	Justice Assistance Grant (JAG) Fund 118	29,839	16,403	15,039	0.05%
39	Police Special Communications Fund 119	4,211	4,457	0	0.02%
40	Good Neighbor Trail Fund 120	68,246	72,398	511,824	0.38%
41	Fire Grant & Donations Fund 122	0	0	4,410	0.00%
42	Police Grants & Donations Fund 123	0	0	16,743	0.07%
43	Major Storm Readiness Fund 124	115,068	103,384	76,622	0.00%
44	Police LLEBG (2003) Grant 126	0	0	0	0.00%
45	Friends of the Children Fund 130	20,829	9,288	0	0.02%
46	CDBG (Commercial Revitalization) Grant 131	128,368	128,368	128,368	0.66%
47	Tree/Streetscaping 134	83,787	87,503	87,626	0.45%
48	CDBG (Economic Development) Grant 136	101,880	0	0	0.00%
49	FDOT - US41/SR50 Landscaping Grant 140	0	0	150,000	0.00%
50	TOPS (Transportation Outreach Program) Grant 142	48,789	48,629	0	2.09%
51	Total Special Revenue Funds	2,732,598	3,010,421	3,899,275	18.78%
52					
53	CAPITAL PROJECT FUNDS				
54	Mckethan Capital Projects Fund 302	103,151	87,354	105,124	0.48%
55	Public Facilities Emergency R&M Fund 306	15,311	19,643	20,843	0.10%
56	City Hall Renovations Fund 307	3,246	3,261	0	0.00%
57	Multi Year Capital Project Accumulation Fund 308	111,658	114,756	179,487	0.60%
58	Capital Improvement Revenue Fund(For 2006 USDA Revenue Bonds)	0	31,805	50,468	0.25%
59	Bond & Interest Sinking Fund 310 (For 2006 USDA Revenue Bonds)	0	17,337	44,408	0.21%
60	Total Capital Projects	233,366	274,156	400,330	1.64%
61					
62	TRUST & AGENCY FUNDS				
63	Butterweck Bond Fund 603	2,101	2,174	2,110	0.01%
64	Cemetery Perpetual Care Fund 605	271,386	292,844	328,344	1.60%
65	Firefighters' Retirement Fund 607	4,377,924	4,572,030	4,225,481	21.97%
66	Self Insured Dental Plan Fund 608	38,169	45,148	0	0.26%
67	HRA Funding Account 609	0	0	34,250	0.00%
68	Cemetery Donor Memorial Wall Trust Fund 612	6,635	7,023	7,498	0.04%
69	Police Officers' Retirement Fund (FLC) 613	2,156,645	2,576,503	3,015,399	13.82%
70	Community Redevelopment Agency 615	-75,840	-1,763	321,726	0.39%
71	Total Trust & Agency Funds	6,777,020	7,493,959	7,934,808	38.08%
72					
73	TOTAL	\$32,955,479	\$40,615,031	\$35,796,535	100.00%
74					
75					
76					

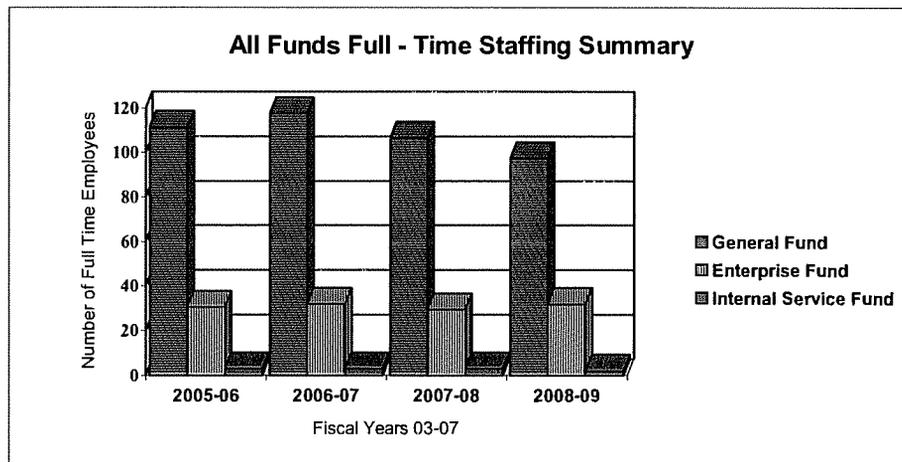
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ALL FUNDS FULL-TIME STAFFING SUMMARY

	2005-06	2006-07	2007-08	2008-09	% OF TOTAL
GENERAL FUND					
City Council	5.0	5.0	5.0	5.0	3.80%
City Manager's Office	7.0	10.0	6.0	6.0	4.57%
Technology Services	2.0	2.0	2.0	0.0	0.00%
Human Resources	3.0	3.0	2.0	1.5	1.14%
Development	5.0	5.0	6.0	5.0	3.80%
Finance	10.0	10.0	9.0	6.9	5.25%
Police	32.0	34.0	31.0	27.0	20.54%
Fire	17.0	18.0	18.0	19.0	14.46%
Parks & Facilities	7.0	6.0	5.0	9.5	7.23%
Cemetery	2.0	2.0	2.0	2.0	1.52%
Recreation Center	2.0	2.0	2.0	2.92	2.22%
Quarry Golf Course	3.0	4.0	3.6	4.5	3.42%
Building and Grounds	0.0	0.0	6.0	0.0	0.00%
Streets & Drainage Maintenance	16.5	16.5	9.0	8.25	6.28%
Total General Fund	111.5	117.5	106.6	97.57	74.24%
ENTERPRISE FUNDS					
Water & Wastewater Fund	22.3	25.0	22.3	23.325	17.75%
Solid Waste Collection Fund	8.2	7.0	7.0	8.525	6.49%
Total Enterprise Funds	30.5	32.0	29.3	31.850	24.24%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	3.0	3.0	3.0	2.0	1.52%
SPECIAL REVENUE FUNDS					
Total Special Revenue Funds	0.0	0.0	0.0	0.0	0.00%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	145.0	152.5	138.9	131.42	100.0%



SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Maturity Date	Interest Rate	Due				
				FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
1 General Fund/Promissory Note	\$633,659	05/10/2021	4.23%	\$57,269	\$57,269	\$57,269	\$57,269	\$57,269
2 General Fund/Promissory Note *	\$573,968	07/21/2011	3.94%	\$86,249	\$86,249	\$86,249	\$0	\$0
3 Capital Improvement Rev. Fund/USDA Loan**	\$258,800	09/01/2036	4.125%	\$16,476	\$15,436	\$16,230	\$15,983	\$15,735
Total General Fund	1,466,427			159,994	158,954	159,748	73,252	73,004
4 Water & Wastewater	4,630,000	09/01/2039	3.25%	213,518	213,950	213,285	214,555	214,695
5 Water & Wastewater	2,050,000	09/01/2039	3.25%	94,573	94,435	94,265	95,053	94,795
6 Water & Wastewater	6,610,000	10/01/2018	4.34%	565,039	566,164	575,764	574,364	571,514
7 Water & Wastewater ***	1,558,656	08/15/2018	3.49%	185,723	185,723	185,723	185,723	185,723
8 Water & Wastewater (no debt incurred yet) ****	1,200,000	03/01/2024	4.375% (est.)		110,778	110,778	110,778	110,778
Total Water & Wastewater	16,048,656			1,058,853	1,171,050	1,069,037	1,069,705	1,066,727
9 Solid Waste Fund	153,367	05/05/2009	3.00%	23,005	0	0	0	0
10 Solid Waste Fund	148,000	09/19/2014	3.98%	24,329	24,329	24,329	24,329	24,329
11 Solid Waste Fund ***** (No debt incurred yet)	195,532	11/01/2013	4.25% (est.)	44,424	44,424	44,424	44,424	44,424
Total Solid Waste Fund	496,899			91,758	68,753	68,753	68,753	68,753
TOTAL	\$18,014,982			\$1,310,605	\$1,398,757	\$1,297,538	\$1,211,710	\$1,208,464

Legend	Debt Type	Bond Or Note		Issued Fiscal Year
		Holder	Holder	
1 Fire Truck (Ladder)	Note Payable	SunTrust	SunTrust	FY2006
2 City Hall Refinance & Park Bldg	Note Payable	SunTrust	SunTrust	FY2003
3 2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA	USDA	FY2006
4 Treatment Plant Construction	1999A Bonds	USDA	USDA	FY 2000
5 Line Interconnection Construction	1999B Bonds	USDA	USDA	FY 2000
6 Refinancing 1988A & 1992	2002 Bonds	Bondholders	Bondholders	FY 2002
7 Hancock Water & Sewer Note Series 2008 \$1,558,655.50	Note Payable	Hancock Bank	Hancock Bank	FY 2008
8 USDA Bond for Radio Read Meters (15 year loan)	2009 Bonds	USDA (tentative)	USDA (tentative)	FY2009
9 2004 Front Loader Garbage Truck	Capital Lease	SunTrust Leasing	SunTrust Leasing	FY 2004
10 2007 Rear Load Refuse Garbage Truck	Capital Lease	Hancock Bank	Hancock Bank	FY 2007
11 Sanitation Truck to be purchased FY 2009	Loan or Lease	To Be Determined	To Be Determined	FY 2009

* City refinanced New City Hall Loan (\$480,986) and added \$92,982 for Park Office and cost of issuing loan. Promissory Note is held by SunTrust.

** USDA Loan for Generators and storm shutters for City Hall. This was an USDA loan/grant. An additional \$15,000 in budgeted to amount above for principal reduction.

*** 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

**** Radio Read Meter financing is from USDA who has made a commitment to the City for a 15 year loan. No payment is shown in FY 2009 because USDA has annual payment terms. Our 08/09 Budget reflects funds transferred monthly as normally required by normal expected bond covenants.

***** Purchase of 2009 Peterbilt 320 Cab & Chassis with 2009 Hail Half Pack 28 yard front loader body. This assumes 5 year amortization with 1st quarterly payment due 3/01/09

***** Purchase of New Garbage Truck; estimated at \$200,000 with first quarterly payment due 8/01/09 assuming 5 years amortization.

GENERAL FUND

Summaries

General Fund Financial Summary

Millage Data

General Fund Revenues

General Fund Expenditures

General Fund Transfers Out Summary

General Fund Uncapitalized Summary

General Fund Capital Outlay Summary

CITY OF BROOKSVILLE
GENERAL FUND BALANCE ANALYSIS

DESCRIPTION	05/06 Adopted Budget	06/07 Adopted Budget	07/08 Adopted Budget	08/09 Adopted Budget
Projected Operating Revenue	\$6,243,403	\$7,648,128	\$7,507,041	\$7,382,084
Department Personal & Operating Expenditures				
General Government	\$449,880	\$605,050	\$578,347	\$712,754
City Council	56,743	57,137	62,008	91,309
City Manager's Office	597,718	579,477	468,168	458,616
Human Resources	137,249	154,574	115,443	113,760
Development	310,537	563,896	559,054	518,242
Finance	482,592	507,328	456,890	388,174
Police	1,479,709	1,761,305	1,796,420	1,743,811
Fire	1,227,876	1,418,538	1,398,899	1,404,614
Parks, Recreation & Facilities	778,653	889,083	1,281,430	1,259,382
Public Works	1,018,060	1,053,920	696,556	692,040
Total Operating Expenditures	\$6,539,017	\$7,590,308	\$7,413,215	\$7,382,702
Department Capital Outlay				
General Government	\$0	\$0	\$0	\$101,050
City Council	6,000	0	0	0
City Manager's Office	0	0	0	0
Human Resources	0	0	0	0
Development	0	0	0	0
Finance	0	0	0	24,861
Police	12,000	0	6,068	24,842
Fire	12,000	0	6,067	0
Parks, Recreation & Facilities	15,750	43,000	0	0
Public Works	5,000	18,000	0	0
Total Capital Outlay	\$50,750	\$61,000	\$12,135	\$150,753
Department Totals				
General Government	\$449,880	\$605,050	\$578,347	\$813,804
City Council	62,743	57,137	62,008	91,309
City Manager's Office	597,718	579,477	468,168	458,616
Human Resources	137,249	154,574	115,443	113,760
Development	310,537	563,896	559,054	518,242
Finance	482,592	507,328	456,890	413,035
Police	1,491,709	1,761,305	1,802,488	1,768,653
Fire	1,239,876	1,418,538	1,404,966	1,404,614
Parks, Recreation & Facilities	794,403	932,083	1,281,430	1,259,382
Public Works	1,023,060	1,071,920	696,556	692,040
Total All Departments	\$6,589,767	\$7,651,308	\$7,425,350	\$7,533,455
Revenues Less Department Expenditures	-\$346,364	-\$3,180	\$81,691	-\$151,371
Accumulated Reserves (Beginning)	\$1,284,154	\$1,088,638	\$1,266,903	\$1,527,590
Funds Available for non operating exp.	\$937,790	\$1,085,458	\$1,348,594	\$1,376,219
Non Operating Expenditures:				
Transfers Out To Other Funds	\$321,669	\$324,529	\$207,120	\$355,945
Debt Service	\$99,262	\$149,911	\$143,519	\$143,519
Total Non Operating	\$420,931	\$474,440	\$350,639	\$499,464
Accumulated Reserves (Ending) Before Allocations	\$516,859	\$611,018	\$997,955	\$876,755
Allocations:				
Vacation/Sick Accrual	\$91,679	\$152,700	\$140,575	\$98,795
Self Insurance Pool	\$0	\$0	\$0	\$0
Total Allocations	\$91,679	\$152,700	\$140,575	\$98,795
Accumulated Reserves (Ending) Less Allocations	\$425,180	\$458,318	\$857,380	\$777,960
Total Reserves Computation				
General Fund Reserve for Contingencies	\$457,805	\$611,018	\$997,955	\$876,755
General Fund Wage Adjustment Reserve	\$59,054	\$0	\$0	\$0
Special Revenue Reserves (Spec Rev Funds)	\$794,364	\$1,413,078	\$1,487,191	\$2,713,307
Capital Project Reserves (Cap Proj Fund)	\$150,577	\$134,873	\$48,272	\$278,011
Total Reserves	\$1,461,800	\$2,158,969	\$2,533,418	\$3,868,073

(1) Money set aside for 05/06 wage adjustments.

CITY OF BROOKSVILLE

General Fund Budget Summary

1	DESCRIPTION	07/08 Adopted Budget	08/09 Adopted Budget	\$ Difference	% Difference
2	Projected Operating Revenues	\$7,507,041	\$7,382,084	-\$124,957	-1.66%
3					
4	Departmental Personal & Operating Expenditures				
5	General Government	578,347	712,754	\$134,407	23.24%
6	City Council	62,008	91,309	\$29,301	47.25%
7	City Manager's Office	468,168	458,616	-\$9,552	-2.04%
8	Human Resources	115,443	113,760	-\$1,683	-1.46%
9	Development	559,054	518,242	-\$40,812	-7.30%
10	Finance	456,890	388,174	-\$68,716	-15.04%
11	Police	1,796,420	1,743,811	-\$52,609	-2.93%
12	Fire	1,398,899	1,404,614	\$5,715	0.41%
13	Parks, Recreation & Facilities	1,281,430	1,259,382	-\$22,048	-1.72%
14	Public Works	696,556	692,040	-\$4,516	-0.65%
15	TOTAL Operating Expenditures	7,413,215	7,382,702	-30,513	-0.41%
16					
17	Capital Outlay	12,135	150,753	138,618	1142.30%
18	TOTAL Capital & Operating Expenditures	7,425,350	7,533,455	108,105	1.46%
19					
20	Revenues less Oper. & Capital Expenditures	81,691	-151,371	-233,062	-285.30%
21					
22	Accumulated Reserves (Beginning)	1,266,903	1,527,590	260,687	20.58%
23					
24	Funds Available for non operating exp.	1,348,594	1,376,219	27,625	2.05%
25					
26	Non operating expenditures:				
27	Transfers Out	207,120	355,945	148,825	71.85%
28	Total Non operating	207,120	355,945	148,825	71.85%
29	Debt Service	149,911	143,519	-6,392	
30	Accumulated Reserves (Ending)	991,563	876,755	-114,808	-11.58%
31					
32	Allocations:				
33	Vacation/Sick Accruals	140,575	98,795	-41,780	-29.72%
34	Self Insurance Pool	0	0	0	0.00%
35	Total Allocations	140,575	98,795	-41,780	-29.72%
36					
37	General Fund Reserve for Contingencies	997,955	876,755	-121,200	-12.14%
38	Special Revenue Reserves (Spec Rev Funds)	1,487,191	2,713,307	1,226,116	82.45%
39	Capital Project Reserves (Cap Proj Funds)	48,272	278,011	229,739	475.93%
40					
41	TOTAL Reserves	\$2,533,418	\$3,868,073	\$1,334,655	52.68%
42					
43	Total Reserves as % of Total General Fund	32.59%	48.42%		(1)
44					

45 (1) This percentage is calculated by dividing the Total Reserves by the Total General
 46 Fund Expenditures

CITY OF BROOKSVILLE

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Current Year Gross Taxable Value	204,729,846	222,444,561	223,608,049	236,798,225	252,221,165	275,057,175	279,807,297	365,254,847	486,674,322	543,050,744	568,653,310
Prior Year Final Gross Taxable Value	200,938,844	205,743,879	224,602,537	225,960,862	239,021,702	253,713,238	274,404,384	287,393,489	351,157,823	482,065,315	545,843,654
Roll Back Rate	7.8519	7.3994	8.0355	7.6339	7.5941	7.5738	7.8700	6.4197	5.5408	6.9484	6.5830
Proposed Millage Rate	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	7.8700	7.5000	7.5000	6.3230	6.0690
Difference between Rates	-0.1481	-0.6006	0.0355	-0.3661	-0.4059	-0.4262	0.0000	-1.0803	-1.9592	0.6254	0.5140
Ad Valorem Revenue at Roll-back Rate	1,615,480	1,661,924	1,815,709	1,799,627	1,799,627	1,915,393	2,202,083	2,280,630	2,696,565	3,773,334	3,743,445
Ad Valorem Revenue at proposed rate	1,645,951	1,796,820	1,807,687	1,791,654	1,791,654	2,017,769	2,202,083	2,664,411	3,650,057	3,433,710	3,451,157
Difference in Ad Valorem Revenue	30,471	134,896	-8,022	-7,973	-7,973	102,376	0	383,781	953,492	-339,624	-292,288

Value of a Mill (1.0000) 205,744 225,961 225,961 235,741 235,741 252,897 279,807 355,255 486,674 543,051 568,653
 Value of tenth of Mill (0.1000) 20,574 22,596 22,596 23,574 23,574 25,290 27,981 35,525 48,667 54,305 56,865
 Value of hundredth of Mill (0.0100) 2,057 2,260 2,260 2,357 2,357 2,529 2,798 3,553 4,867 5,431 5,687

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes: 568,653,310.00

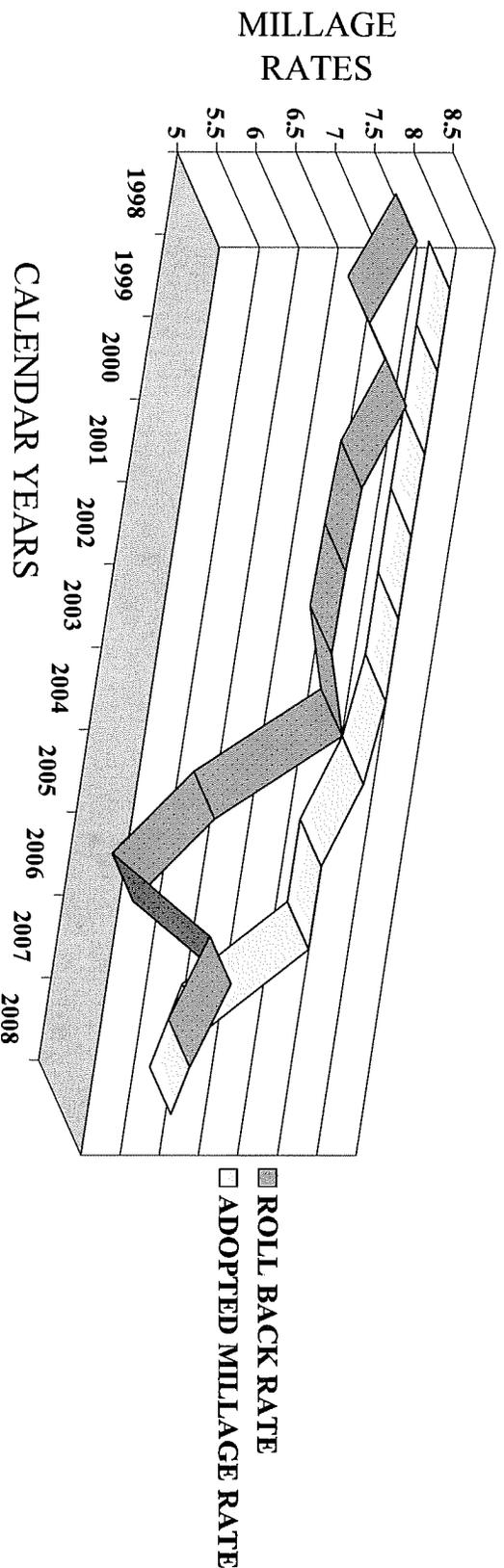
Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back	ROLL-BACK RATE
10.0000	5,686,533	1,943,088	
9.9000	5,629,668	1,886,223	
9.8000	5,572,802	1,829,357	
9.7000	5,515,937	1,772,492	
9.6000	5,459,072	1,715,627	
9.5000	5,402,206	1,658,761	
9.4000	5,345,341	1,601,896	
9.3000	5,288,476	1,545,031	
9.2000	5,231,610	1,488,165	
9.1000	5,174,745	1,431,300	
9.0000	5,117,880	1,374,435	
8.9000	5,061,014	1,317,569	
8.8000	5,004,149	1,260,704	
8.7000	4,947,284	1,203,839	
8.6000	4,890,418	1,146,973	
8.5000	4,833,553	1,090,108	
8.4000	4,776,688	1,033,243	
8.3000	4,719,822	976,378	
8.2000	4,662,957	919,512	
8.1000	4,606,092	862,647	
8.0000	4,549,226	805,781	
7.9000	4,492,361	748,916	
7.8000	4,435,496	692,051	
7.7000	4,378,630	635,185	
7.6000	4,321,765	578,320	

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back	ROLL-BACK RATE
7.5000	4,264,900	521,455	
7.4000	4,208,034	464,589	
7.3000	4,151,169	407,724	
7.2000	4,094,304	350,859	
7.1000	4,037,439	293,994	
7.0000	3,980,573	237,128	
6.9484	3,951,231	207,786	
6.9000	3,923,708	180,263	
6.8000	3,866,843	123,398	
6.7000	3,809,977	66,532	
6.6000	3,753,112	9,667	
6.5830	3,743,445	0	
6.5000	3,696,247	-47,198	
6.4000	3,639,381	-104,064	
6.3230	3,595,595	-147,850	
6.3000	3,582,516	-160,929	
6.2000	3,525,651	-217,794	
6.1000	3,468,785	-274,660	
6.0690	3,451,157	-292,288	
5.9690	3,394,292	-349,153	
5.8690	3,337,426	-406,019	
5.7690	3,280,561	-462,884	
5.6000	3,184,459	-558,986	
5.5000	3,127,593	-615,852	

08/09 BUDGET RATE

CITY OF BROOKSVILLE

MILLAGE TRENDS FOR CALENDAR YEARS 1998-2008



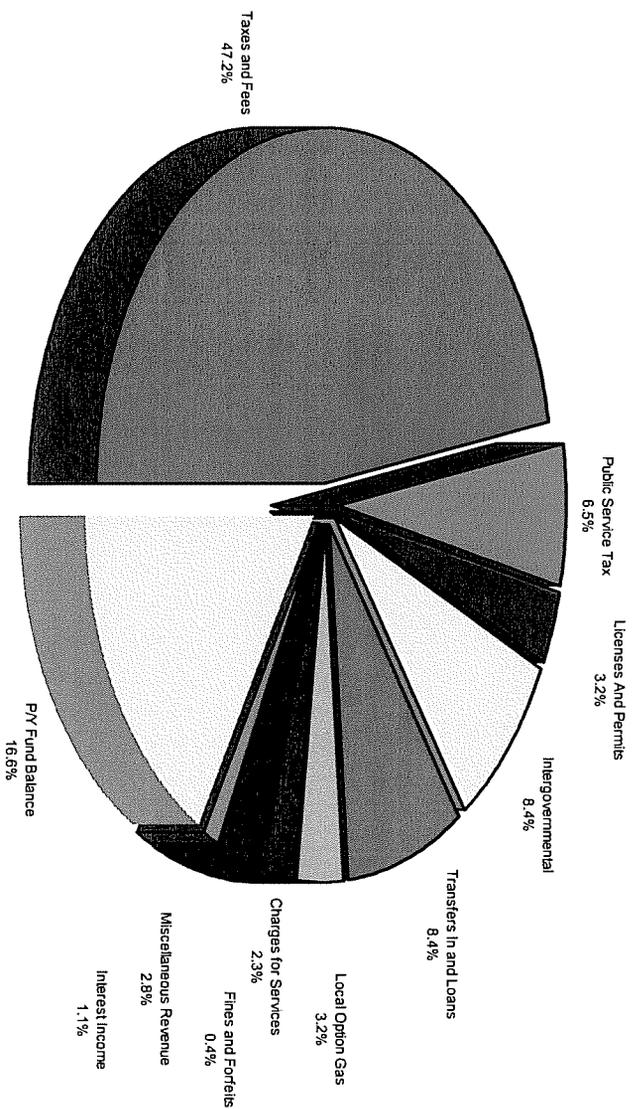
ROLL BACK RATE : The tax rate that would generate prior year tax revenues less allowances for new construction additions, rehabilitative improvements increasing assessed value by at least 100%, annexations and deletions.

FISCAL YEAR 2008 BUDGET

GENERAL FUND REVENUE SOURCES SUMMARY

	05/06	06/07	07/08	08/09
REVENUE	Actual	Actual	Budget	Adopted
1 Taxes and Fees	\$3,839,667	\$4,593,930	\$4,331,749	\$4,338,028
2 Public Service Tax	\$605,796	\$594,920	\$596,000	\$600,500
3 Licenses and Permits	\$147,304	\$303,530	\$315,800	\$295,100
4 Intergovern'l Revenue	\$901,200	\$851,159	\$795,430	\$772,044
5 Charges For Services	\$240,624	\$239,266	\$205,085	\$213,310
6 Fines and Forfeits	\$36,886	\$37,848	\$36,500	\$33,250
7 Miscellaneous Revenue	\$276,576	\$263,284	\$219,547	\$258,046
8 Interest Income	\$72,141	\$155,805	\$127,500	\$99,000
9 Transfers In & Loans	\$1,518,766	\$937,825	\$879,430	\$772,806
10 P/Y Fund Balance	\$1,451,201	\$1,258,865	\$1,266,903	\$1,527,590
11 TOTAL	\$9,090,161	\$9,236,432	\$8,773,944	\$8,909,674

GENERAL FUND REVENUE SOURCES FOR FISCAL YEAR 2008



- Taxes and Fees
- Intergovernmental
- Charges for Services
- Interest Income
- Public Service Tax
- Transfers In and Loans
- Fines and Forfeits
- P/Y Fund Balance
- Licenses And Permits
- Local Option Gas
- Miscellaneous Revenue

GENERAL FUND REVENUE DETAIL

Revenue Detail	05/06 Actual	06/07 Actual	07/08 Budget	08/09 Adopted
001-000-311-40000 Ad Valorem Taxes	\$2,502,174	\$3,303,123	\$3,199,633	\$3,180,000
001-000-311-40001 Delinq't Ad Valorem	\$155,305	\$196,501	\$62,416	\$100,000
Total Ad Valorem Taxes	\$2,657,479	\$3,499,624	\$3,262,049	\$3,280,000
001-000-314-41100 Electricity Public Service Taxes	\$571,567	\$564,326	\$560,000	\$560,500
001-000-314-41400 Fuel Oil/Propane Utility Public Taxes	\$34,229	\$30,594	\$36,000	\$40,000
Total Public Services Taxes	\$605,796	\$594,920	\$596,000	\$600,500
001-000-323-40301 Progress Energy Franch Fees	\$580,514	\$574,367	\$575,598	\$560,000
001-000-323-40400 Peoples Gas Franchise Fees	\$1,485	\$19,530	\$20,000	\$6,000
001-000-323-40200 Comm Service Tax	\$600,189	\$500,409	\$474,102	\$492,028
Total Franchise Fees	\$1,182,188	\$1,094,306	\$1,069,700	\$1,058,028
001-000-316-42100 Local Business Tax	\$55,095	\$48,927	\$26,500	\$0
001-000-329-42101 Peddler, Solicitor, Permits	\$647	\$1,312	\$1,300	\$1,600
001-000-329-42102 Tree Removal Permit	\$20	\$420	\$500	\$500
001-000-329-42104 Monument Permits-Cemetery	\$0	\$0	\$0	\$0
001-000-322-42200 Building Permits	\$49,600	\$183,685	\$237,500	\$250,000
001-000-329-42900 Other Licenses, Fees, and Permits	\$41,942	\$69,186	\$50,000	\$43,000
Total Licenses and Permits	\$147,304	\$303,530	\$315,800	\$295,100
001-000-335-45120 State Rev Shared Proceeds	\$406,919	\$408,677	\$387,971	\$382,891
001-000-335-45140 Mobile Home Licenses	\$31,631	\$0	\$0	\$0 (1)
001-000-335-45150 Alcoholic Beverage Licenses	\$6,927	\$6,098	\$5,500	\$5,600
001-000-335-45180 Local Govt. Half Cent Sales Tax	\$438,180	\$403,998	\$396,459	\$347,553
Total State Shared Revenue	\$883,657	\$818,773	\$789,930	\$736,044
001-000-335-45520 Firefighters Supply Comp	\$1,750	\$6,765	\$5,500	\$7,000
001-000-341-48180 County Occupational License	\$7,898	\$2,185	\$0	\$0
Total Local Intergovernmental	\$9,648	\$8,950	\$5,500	\$7,000
001-000-331-43200 Federal Grants: Public Safety	\$0	\$0	\$0	\$0
001-000-331-43500 Federal Grants: Economic Environment	\$395	\$19,432	\$0	\$0
001-000-331-43706 Federal Grants: Other	\$0	\$0	\$0	\$29,000
001-000-334-44500 State Grants: Economic Environment	\$0	\$0	\$0	\$0
001-000-334-44700 State Grant Culture/Recreation	\$7,000	\$0	\$0	\$0
001-000-334-47000 Grants From Other Local Units	\$0	\$4,004	\$0	\$0
001-000-339-48000 Brooksville Housing Authority-in lieu of taxes	\$500	\$0	\$0	\$0
Total Intergovernmental Revenue	\$7,895	\$23,436	\$0	\$29,000
001-000-341-48190 Election Qualification Fees	\$648	\$0	\$0	\$0
001-000-342-48240 Accident Reports	\$917	\$763	\$700	\$700
001-000-342-48242 Hydrant Fees	\$7,260	\$7,860	\$7,260	\$7,200
001-000-342-48290 BERT Reimbursement	\$39,256	\$5,959	\$0	\$0
001-000-369-48901 Fire Misc. Revenue	\$0	\$0	\$0	\$910
001-000-349-48760 Other Chg for Services BHA/Police	\$5,980	\$33,020	\$0	\$0
Misc. Charge	\$54,061	\$47,602	\$7,960	\$8,810
001-000-343-48695 Cemetery Lot Sales	\$57,403	\$50,083	\$40,000	\$38,000
001-000-343-48696 Cremation Lot Sales	\$0	\$1,600	\$3,000	\$2,000
001-000-343-48697 Cemetery Sales - Special Use Fee	\$5,500	\$0	\$2,000	\$0
001-000-343-48698 Columbarium	\$0	\$5,700	\$15,000	\$500
001-000-369-48897 Cemetery-Miscellaneous Revenue	\$1,753	\$1,040	\$1,000	\$1,500
001-000-343-48690 Cremation Vault	\$0	\$0	\$0	\$0
001-000-343-48691 Cemetery Transfer Fee	\$100	\$50	\$0	\$0
001-000-343-48692 Cemetery Staking Plots	\$1,200	\$700	\$600	\$900
001-000-343-48694 Cemetery Donor Memorial Fees	\$100	\$0	\$0	\$0
001-000-343-48693 Cemetery Monument Sales	\$0	\$0	\$50	\$0
Cemetery Revenue	\$66,056	\$59,173	\$61,650	\$42,900

GENERAL FUND REVENUE DETAIL

	05/06	06/07	07/08	08/09
Revenue Detail	Actual	Actual	Budget	Adopted
001-000-369-48899 JBCC-Miscellaneous Revenue	\$3,574	\$11,289	\$5,000	\$9,610
001-000-347-48723 Facility Rental Fee	\$19,890	\$14,538	\$15,000	\$14,000
001-000-347-48725 Instructional Fees - JBCC	\$1,718	\$2,594	\$1,500	\$3,000
001-000-347-48726 Adult Fees (daily) - JBCC	\$168	\$1,519	\$2,000	\$100
001-000-347-48728 Concession Stand Proceeds	\$6	\$37	\$100	\$100
Jerome Brown Center Revenue	\$25,356	\$29,977	\$23,600	\$26,810
001-000-347-48747 The First Tee Grant	\$31,860	\$10,189	\$12,000	\$0
001-000-369-48898 Quarry Golf Course-Miscellaneous Revenue	\$1,141	\$992	\$1,500	\$1,000
001-000-347-48729 Membership - QGC	\$28,511	\$28,969	\$28,500	\$28,000
001-000-347-48730 Green Fee - QGC	\$67,342	\$70,173	\$70,000	\$71,000
001-000-347-48731 Driving Range Fees - QGC	\$18,036	\$16,716	\$17,000	\$17,500
001-000-347-48732 Cart Rentals - QGC	\$1,049	\$762	\$1,000	\$1,000
001-000-347-48733 Refreshment Sales - QGC	\$6,076	\$5,019	\$5,500	\$4,000
001-000-347-48734 Golf Supplies & Wear Sales - QGC	\$8,333	\$6,968	\$8,500	\$7,500
001-000-347-48746 Disc Golf	\$227	\$1,671	\$1,000	\$1,500
001-000-347-48747 First Tee	\$7,000	\$0	\$15,000	\$0
Quarry Golf Revenue	\$169,575	\$141,459	\$160,000	\$131,500
001-000-347-48737 League Fees Softball	\$0	\$10,100	\$1,375	\$21,000
001-000-347-48738 Practice Lessons Softball	\$0	\$720	\$600	\$1,000
001-000-347-48741 Tennis Court Fees	\$0	\$2,915	\$2,000	\$2,500
001-000-347-48743 Pavilion Facility Fees	\$0	\$2,660	\$2,000	\$2,400
001-000-347-48744 Batting Cage Fees	\$6,807	\$5,553	\$5,400	\$5,500
001-000-362-48820 Rental Fees/Signs	\$0	\$0	\$0	\$3,500
001-000-363-48821 School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000
001-000-369-48900 Parks-Miscellaneous Revenue	\$0	\$5,305	\$3,700	\$980
Parks Revenue	\$26,807	\$47,253	\$35,075	\$56,880
Total Charges For Service	\$341,855	\$325,464	\$288,285	\$266,900
001-000-351-48801 Court Fines	\$34,668	\$34,113	\$32,200	\$32,000
001-000-351-48802 Safety Violations	\$754	\$787	\$700	\$600
001-000-354-48804 Parking Tickets	\$1,364	\$598	\$500	\$500
001-000-354-48805 Violations of Local Ordinances	\$0	\$2,250	\$3,000	\$0
001-000-359-48807 False Alarm Fines	\$100	\$100	\$100	\$150
Total Fines	\$36,886	\$37,848	\$36,500	\$33,250
001-000-361-48809 Interest Federated				\$48,000
001-000-361-48810 Interest (Banks)	\$13,024	\$25,965	\$20,000	\$12,000
001-000-361-48811 Interest on SBA	\$44,969	\$103,400	\$85,000	\$35,000
001-000-361-48812 Interest-Tax Collector	\$2,346	\$3,065	\$2,500	\$4,000
001-000-361-48813 Interest- FHLB (Variable)	\$10,910	\$7,425	\$0	\$0
001-000-361-48814 Interest- FHLB (Fixed)	\$0	\$15,699	\$20,000	\$0
001-000-363-48830 Impact Fees - Interest	\$892	\$251	\$0	\$0
Total Interest	\$72,141	\$155,805	\$127,500	\$99,000
001-000-362-48815 Rent - City Hall (3rd floor)	\$55,554	\$57,221	\$58,938	\$60,706
001-000-362-48816 Antenna Space Rental	\$5,165	\$2,583	\$0	\$0
Total Rentals	\$60,719	\$59,804	\$58,938	\$60,706

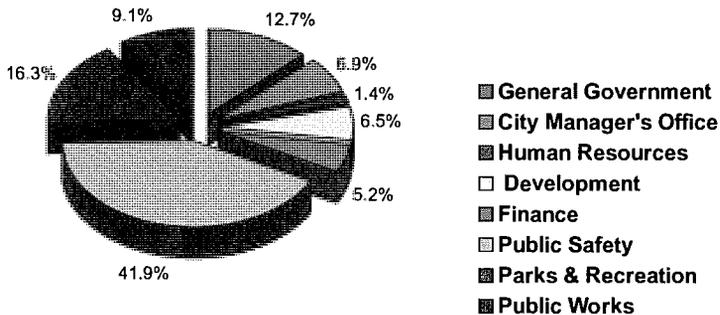
GENERAL FUND REVENUE DETAIL

Revenue Detail	05/06 Actual	06/07 Actual	07/08 Budget	08/09 Adopted
001-000-364-48840 Sale or Disposal of Fixed Assets-Govern.	\$6,175	\$4,872	\$0	\$10,000
001-000-365-48850 Sales of Surplus Materials	\$6,680	\$730	\$0	\$3,000
001-000-366-48860 Contributions and Donations - Govern Funds	\$15,225	\$500	\$1,000	\$14,000 (2)
001-000-369-48890 Miscellaneous Revenue	\$51,958	\$85,940	\$35,000	\$32,000
001-000-369-48891 Street Lighting & Signal Maintenance	\$0	\$0	\$0	\$48,000
001-000-369-48893 Vending Machine Commission	\$602	\$396	\$300	\$300
001-000-369-48896 Police-Miscellaneous Revenue	\$6,036	\$4,775	\$5,000	\$8,500
001-000-369-48892 CRA Service Fee	\$27,950	\$20,069	\$27,950	\$27,950
001-000-383-49724 Installment Purch. Proceeds/Capital Lease	\$75,000	\$129,400	\$0	
001-000-384-49725 Debt Proceeds-Govern Funds	\$633,659	\$0	\$0	\$0
Presentation Only Principal Pay back of Loan to CRA	\$0	\$0	\$8,159	\$0
Total Other Revenue	\$823,285	\$246,682	\$77,409	\$143,750
001-000-381-49105 Trans In-from Parks & Rec Trans	\$10,007	\$10,035	\$10,000	\$0
001-000-381-49108 Trans In-from Local Option Gas	\$314,687	\$315,545	\$297,435	\$290,006
001-000-381-49309 Trans In from Capital Impr. Rev. Fund	\$0	\$0	\$23,324	\$0
001-000-381-49401 Trans In from Utilities	\$393,800	\$393,800	\$444,452	\$393,800
001-000-381-49403 Trans In from Solid Waste	\$89,000	\$89,000	\$104,104	\$89,000
001-000-381-49700 Other Transfers In	\$2,613	\$45	\$115	\$0
Total Transfers In	\$810,107	\$808,425	\$879,430	\$772,806
Revenue Before P/Y Carry forward	\$7,638,960	\$7,977,567	\$7,507,041	\$7,382,084
Prior Year Carry forward	\$1,451,201	\$1,258,865	\$1,266,903	\$1,527,590
TOTAL REVENUES	\$9,090,161	\$9,236,432	\$8,773,944	\$8,909,674

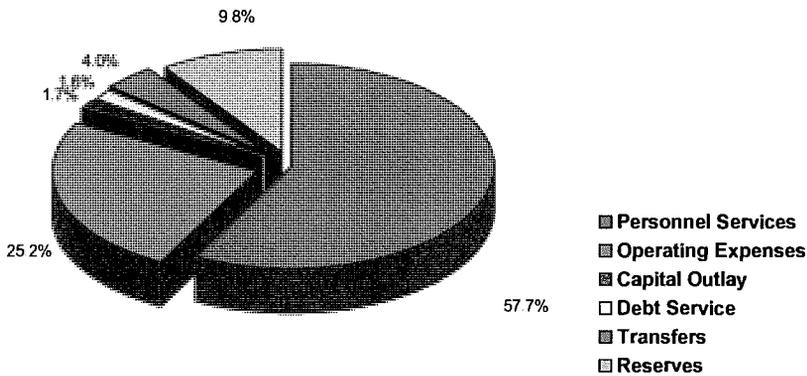
(1) Mobile Home Licenses are collateral for 2006 USDA Loan and are posted to Fund 309 (Capital Improvement Revenue Fund) based on USDA Capital Improvement Revenue Bond provisions (Series 2006). Mobile Home Licenses Surplus is transferred back to General Fund annually

(2) Christmas decorations \$3,500, United Way \$10,000.

General Fund Expenditures by Department For Fiscal Year 2008



General Fund Expenditures by Category For Fiscal Year 2008



GENERAL FUND EXPENDITURE SUMMARY

	05/06	06/07	07/08	Adopted 08/09
	Actual	Actual	Budget	Budget
Total General Fund				
1 General Government	\$739,483	\$752,417	\$650,624	\$1,020,241
2 City Council	\$52,817	\$61,321	\$62,584	\$92,559
3 City Manager's Office	\$406,849	\$449,658	\$351,166	\$377,381
4 Technology Services	\$78,278	\$98,765	\$119,334	\$83,252
5 Human Resources Division	\$150,306	\$142,381	\$116,225	\$114,262
6 Development	\$183,965	\$417,023	\$560,604	\$519,744
7 Finance Department	\$499,259	\$449,330	\$459,016	\$415,025
8 Police Department	\$1,641,619	\$1,992,675	\$1,953,299	\$1,828,833
9 Fire Department	\$1,991,362	\$1,394,321	\$1,434,241	\$1,540,946
10 Parks & Facilities Division	\$417,282	\$443,284	\$851,673	\$774,612
11 Cemetery Division	\$132,473	\$120,281	\$115,089	\$120,404
12 Recreation Division	\$114,723	\$150,656	\$137,173	\$181,804
13 Quarry Golf Course Division	\$212,357	\$226,754	\$224,826	\$235,398
14 Streets and Drainage Division	\$1,215,112	\$1,211,032	\$740,135	\$587,958
15 Street Lighting and Signal Division	\$0	\$0	\$0	\$140,500
16 TOTAL GENERAL FUND	\$7,835,885	\$7,909,898	\$7,775,989	\$8,032,919
17				
18 Total General Fund				
19 Personnel Services	\$4,787,339	\$5,375,474	\$5,554,145	\$5,140,294
20 Operating expenses	\$1,748,763	\$1,891,441	\$1,859,070	\$2,242,408
21 Capital Outlay	\$747,452	\$159,385	\$12,135	\$150,753
22 Debt Service	\$103,681	\$143,743	\$143,519	\$143,519
23 Transfers Out	\$448,650	\$339,855	\$207,120	\$355,945
24				
25 TOTAL GENERAL FUND	\$7,835,885	\$7,909,898	\$7,775,989	\$8,032,919
26				
27 Unallocated Reserves	\$1,263,081	\$1,326,534	\$997,955	\$876,755
28				
29				
30				
31				
32 Total allocated Reserves			\$0	0
33				
34 Reserve Contingencies	\$1,263,081	\$1,326,534	\$997,955	\$876,755

	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
GENERAL GOVERNMENT				
35	General Government			
36		\$0	\$0	\$0
37	\$568,453	\$595,040	\$578,347	\$712,754
38		\$83,455	\$0	\$101,050
39	\$72,484	\$72,466	\$72,277	\$72,277
40	\$98,546	\$1,456	\$0	\$134,160
41				
42	\$739,483	\$752,417	\$650,624	\$1,020,241
43				
44				
45				
46	CITY COUNCIL			
47	City Council			
48	\$44,573	\$43,980	\$50,838	\$70,564
49	\$8,244	\$10,933	\$11,170	\$20,745
50	\$0	\$5,976	\$0	\$0
51	\$0	\$0	\$0	\$0
52	\$0	\$432	\$576	\$1,250
53				
54	\$52,817	\$61,321	\$62,584	\$92,559
55				
56				
57	CITY MANAGER'S OFFICE DEPARTMENT			
58	City Manager's Office			
59	\$349,756	\$381,492	\$324,516	\$345,526
60	\$55,568	\$56,549	\$25,100	\$30,090
61	\$0	\$9,475	\$0	\$0
62	\$0	\$0	\$0	\$0
63	\$1,525	\$2,142	\$1,550	\$1,765
64				
65	\$406,849	\$449,658	\$351,166	\$377,381
66	TECHNOLOGY SERVICES			
67	Technology Services			
68	\$48,837	\$77,948	\$90,702	\$0
69	\$26,610	\$17,567	\$27,850	\$83,000
70	\$0	\$0	\$0	\$0
71	\$0	\$0	\$0	\$0
72	\$2,831	\$3,250	\$782	\$252
73				
74	\$78,278	\$98,765	\$119,334	\$83,252
75				
76				
77	HUMAN RESOURCES DIVISION			
78	Human Resources			
79	\$131,969	\$134,255	\$106,993	\$55,628
80	\$17,580	\$6,944	\$8,450	\$58,132
81	\$0	\$0	\$0	\$0
82	\$0	\$0	\$0	\$0
83	\$757	\$1,182	\$782	\$502
84				
85	\$150,306	\$142,381	\$116,225	\$114,262

GENERAL FUND EXPENDITURE SUMMARY

	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
86				
	DEVELOPMENT DEPARTMENT			
87				
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97				
	FINANCE DEPARTMENT			
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108				
	POLICE DEPARTMENT			
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119				
120				
	FIRE DEPARTMENT			
121				
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123				
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126				
127				
128				

GENERAL FUND EXPENDITURE SUMMARY

	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
129	PARKS & RECREATION & FACILITIES DEPARTMENT			
130	Parks and Facilities			
131	\$277,671	\$287,397	\$545,967	\$459,896
132	\$101,778	\$114,931	\$273,515	\$285,165
133	\$9,950	\$15,000	\$0	\$0
134	\$14,013	\$14,008	\$13,972	\$13,972
135	\$13,870	\$11,948	\$18,219	\$15,579
136	Reserve Contingencies			
137	\$417,282	\$443,284	\$851,673	\$774,612
138	Cemetery			
139	\$61,274	\$75,016	\$82,154	\$87,058
140	\$27,688	\$19,394	\$18,947	\$16,561
141	\$29,460	\$11,440	\$0	\$0
142	\$0	\$0	\$0	\$0
143	\$14,051	\$14,431	\$13,988	\$16,785
144	Reserve Contingencies			
145	\$132,473	\$120,281	\$115,089	\$120,404
146	Recreation			
147	\$78,844	\$96,497	\$104,564	\$124,579
148	\$35,495	\$42,957	\$32,225	\$56,600
149	\$0	\$8,418	\$0	\$0
150	\$0	\$0	\$0	\$0
151	\$384	\$2,784	\$384	\$625
152	Reserve Contingencies			
153	\$114,723	\$150,656	\$137,173	\$181,804
154				
155	Quarry Golf Course			
156	\$109,084	\$145,448	\$156,608	\$154,503
157	\$96,462	\$73,038	\$67,450	\$75,020
158	\$6,235	\$7,500	\$0	\$0
159	\$0	\$0	\$0	\$0
160	\$576	\$768	\$768	\$5,875
161	Reserve Contingencies			
162	\$212,357	\$226,754	\$224,826	\$235,398
163				
164				
165	PUBLIC WORKS DEPARTMENT			
166	Streets and Drainage			
167	\$691,387	\$730,618	\$453,451	\$417,770
168	\$371,989	\$361,384	\$243,105	\$133,770
169	\$24,388	\$7,546	\$0	\$0
170	\$0	\$0	\$0	\$0
171	\$127,348	\$111,484	\$43,579	\$36,418
172	Reserve Contingencies			
173	\$1,215,112	\$1,211,032	\$740,135	\$587,958
174				
175				
176	Street Lighting and Signal Division			
177	\$0	\$0	\$0	\$0
178	\$0	\$0	\$0	\$140,500
179	\$0	\$0	\$0	\$0
180	\$0	\$0	\$0	\$0
181	\$0	\$0	\$0	\$0
182	Reserve Contingencies			
	\$0	\$0	\$0	\$140,500

General Fund Transfers Out Summary

Departments	Major Storm Readiness 124	McKoonan Capital Project Fund 302	Public Facilities - RAM 306	Multi Year Capital Fund 308	Water Wastewater 401	Internal Services 501	Vehicle Replacement Fund 502	Equipment Replacement 503	Cemetery Perpetual Care Fund 605	HRA 609	Department Totals
General Government	\$0	\$0	\$0	\$131,660	\$0	\$0	\$0	\$0	\$0	\$2,500	\$134,160
City Council	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250	\$1,250
City Manager's Office	\$0	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$0	\$1,500	\$1,765
Technology Services	\$0	\$0	\$0	\$0	\$0	\$252	\$0	\$0	\$0	\$0	\$252
Human Resource	\$0	\$0	\$0	\$0	\$0	\$252	\$0	\$0	\$0	\$250	\$502
Development	\$0	\$0	\$0	\$0	\$0	\$252	\$0	\$0	\$0	\$1,250	\$1,502
Finance	\$0	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$0	\$1,725	\$1,990
Police	\$0	\$0	\$0	\$0	\$0	\$18,721	\$34,829	\$0	\$0	\$6,500	\$60,050
Parks & Recreation & F	\$0	\$0	\$0	\$0	\$0	\$5,507	\$69,055	\$0	\$0	\$4,500	\$79,062
Cemetery	\$0	\$0	\$0	\$0	\$0	\$8,329	\$0	\$5,000	\$0	\$2,250	\$15,579
Recreation	\$0	\$0	\$0	\$0	\$0	\$1,285	\$0	\$5,000	\$10,000	\$500	\$16,785
Quarry Golf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625	\$625
Streets	\$0	\$0	\$0	\$0	\$0	\$0	\$8,135	\$5,000	\$0	\$875	\$5,875
Total Per Fund	\$0	\$0	\$0	\$131,660	\$0	\$56,348	\$112,019	\$20,000	\$10,000	\$25,788	\$355,815

**General Fund Uncapitalized Equipment Outlay Summary
FY 2008/2009**

Department/Division	Costs
General Government	
Total	\$0
City Council	
Upgrade City Council's workstation	\$1,000
Total	\$1,000
City Manager's Office	
Flatbed scanner	0
Laptop computer	0
B&W laser pool high speed printer	2,000
Upgrade 4 workstations	0
Misc. Uncapitalized	500
Total	\$2,500
Technology Services	
Hardware and Software for the City	23,000
Total	\$23,000
Human Resources	
Total	\$0
Development	
Total	\$0
Finance	
Total	\$0
Police Department	
2 Desktop PC's	2,000
Replace chairs	1,000
Flat bed scanner	0
Other misc. uncapitalized	720
Total	\$3,720

Department/Division	Costs	
Fire Department		
5" Supply line 3 sections	2,370	
5" pony 2 sections ('25' per section)	1,000	
3" Hose 8 sections	1,860	
1.75" hose 8 sections	1,600	
1" Forestry hose 2 sections (100' per section)	390	
10 can of Form (class A & B)	910	
Thermal imager batteries	200	
Ventilation saw	\$2,100	G
Positive Pressure Fan	2,600	E
Foam tubes for biltz fire	1,280	N
Misc.	190	E
Total	14,500	R
Parks & Facilities Division		
9 Weed eaters at \$460 each	4,140	L
1 blower	400	
Replace Light fixtures in buildings for electricity savings	25,000	
Misc. equipment as needed	\$300	
Total	\$29,840	
Parks - Cemetery		
Replacement of Chain Saw	250	
Misc. equipment as needed	250	
Total	\$500	F
Parks - Recreation Division		
4 Basketball goals and hardware (\$750. each)	3,000	N
Total	\$3,000	D
Parks - Quarry Golf Course		
Misc. equipment as needed	500	N
Total	\$500	C
DPW - Streets & Drainage		
Replacement of Chain Saws	1,500	I
Total	\$1,500	Z
Total General Fund Uncapitalized Equipment		
Total	\$80,060	S
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**General Fund Capital Outlay Summary
FY 2008/2009**

Department/Division	Costs	Department/Division	Costs
General Government		Fire Department	
City Hall Elevator upgrades	60,000		0
City Hall Generator Wall	25,050		
New Telephone System	16,000		
Total	<u>\$101,050</u>	Total	<u>\$0</u>
City Council		Parks & Facilities Division	
		Copier	0
Total	<u>\$0</u>	Total	<u>\$0</u>
City Manager's Office		Parks - Cemetery	
	0		
Total	<u>\$0</u>	Total	<u>\$0</u>
Technology Services		Parks - Recreation Division	
	0		0
Total	<u>\$0</u>	Total	<u>\$0</u>
Human Resources		Parks - Quarry Golf Course	
Total	<u>\$0</u>	Total	<u>\$0</u>
Development		DPW - Streets & Drainage	
	0		
Total	<u>\$0</u>	Total	<u>\$0</u>
Finance		Total General Fund Capital	
Electronic P.O., electronic timesheets and clocks and Budgeting Software	0 24,861	Total	<u><u>\$150,753</u></u>
Total	<u>\$24,861</u>		
Police Department			
FASCO Evidence lockers & Refrigeration System	13,842		
Retro Fit Windows	6,000		
New flooring in Locker room due to water damage	5,000		
Total	<u>\$24,842</u>		

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Departmental/Divisional Statements

General Government

City Council

City Manager's Office Department - City Manager's Office Division

City Manager's Office Department - Technology Services Division

City Manager's Office Department - Human Resource Division

Development Department

Finance Department

Police Department

Fire Department

Parks, Recreation & Facilities Department - Parks & Facilities Division

Parks, Recreation & Facilities Department - Cemetery Division

Parks, Recreation & Facilities Department - Recreation Division

Parks, Recreation & Facilities Department - Quarry Golf Course Division

Public Works Department - Streets & Drainage Division

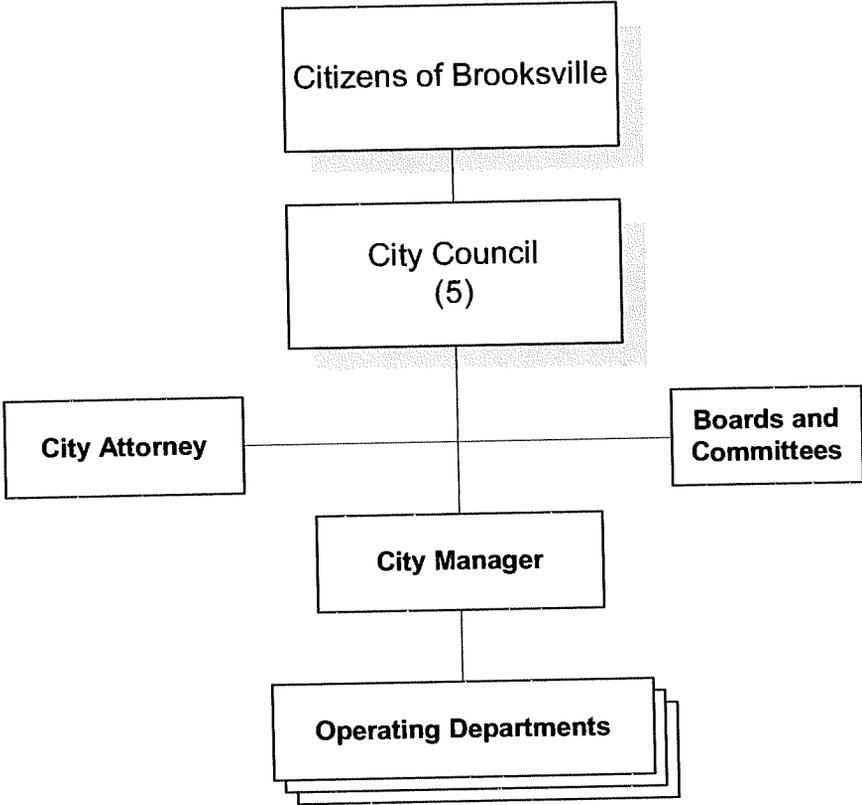
Public Works Department - Street Lighting and Signal Division

GENERAL GOVERNMENT

			05/06	06/07	07/08	Adopted 08/09
	GL CODES	OPERATING EXPENDITURES	Actual	Actual	Budget	Budget
1						
2	001-009-510-52302	Health Reimbursement Account	\$6,635	\$4,824	\$2,700	\$0
3	001-009-510-53100	Professional services	\$0	\$28,930	\$0	\$0
4	001-009-510-53200	Accounting & Auditing	\$50,350	\$60,495	\$60,000	\$60,000
5	001-009-510-53400	Other Contractual Services	\$6,641	\$6,471	\$10,420	\$9,870
6	001-009-510-53401	Contract Labor	\$6,000	\$11,270	\$6,000	\$6,000
7	001-009-510-54100	Communication/Freight Charges	\$0	\$0	\$0	\$50
8	001-009-510-54110	Postage	\$25,842	\$29,105	\$9,800	\$9,800
9	001-009-510-54300	Electric	\$14,993	\$49,460	\$46,000	\$46,000
10	001-009-510-54303	Water	\$1,362	\$3,408	\$4,000	\$3,300
11	001-009-510-54400	Equipment & Vehicle Rental	\$2,321	\$727	\$1,000	\$2,500 (1)
12	001-009-510-54500	General Business Insurance	\$163,279	\$212,549	\$293,702	\$245,000
13	001-009-510-54540	Fiduciary Liab. Insurance	\$0	\$0	\$0	\$0
14	001-009-510-54550	Public Official Insurance	\$31,161	\$35,715	\$31,061	\$26,000
15	001-009-510-54560	Insurance Claims and Deductibles	\$0	\$0	\$1,500	\$2,000
16	001-009-510-54600	Repair & Maintenance Services	\$1,050	\$8,158	\$3,450	\$3,400
17	001-009-510-54700	Printing & Binding Services	\$431	\$3,518	\$2,000	\$4,000 (2)
18	001-009-510-54800	Advertising Activities	\$2,418	\$1,539	\$1,500	\$1,500
19	001-009-510-54810	Promotional Activities	\$17,142	\$22,158	\$4,800	\$4,975 (3)
20	001-009-510-54900	Other Current Charges	\$147,270	\$19,941	\$11,600	\$16,400 (4)
21	001-009-510-54900	Office Supplies	\$0	\$474	\$0	\$0
22	001-009-510-55210	Operating Supplies	\$0	\$120	\$0	\$0
23	001-009-510-55223	Repair & Maintenance Supplies	\$1,417	\$2,252	\$0	\$4,500 (5)
24	001-009-510-55240	Institutional Supplies	\$0	\$3,020	\$0	\$0
25	001-009-510-55400	Books, Subscription, Membership	\$1,655	\$1,729	\$1,400	\$1,400
26	001-009-510-55500	Uncapitalized Equipment	\$4,714	\$1,100	\$0	\$0
27	001-009-514-53100	Legal	\$40,848	\$38,053	\$45,000	\$159,500
28	001-009-574-59901	Special Events	\$6	\$0	\$0	\$0
29	001-009-590-57301	Contributions	\$1,000	\$1,000	\$1,000	\$1,000
30	001-009-590-57301	Community Redevelopment TIF	\$41,918	\$49,024	\$41,414	\$42,000
31	001-009-590-58100	Grants & Aids to Gov't. Agencies				\$63,559 (6)
32		Total Operating Expenditures	\$568,453	\$595,040	\$578,347	\$712,754
33						
34		CAPITAL OUTLAY				
35	001-009-510-55610	Land	\$0	\$0	\$0	\$0
36	001-009-510-55620	Buildings & Improvements	\$0	\$0	\$0	\$60,000 (7)
37	001-009-510-55630	Improvement -Non Building	\$0	\$0	\$0	\$25,050 (8)
38	001-009-510-55640	Machinery & Equipment	\$0	\$83,455	\$0	\$16,000 (9)
39		Total Capital Outlay	\$0	\$83,455	\$0	\$101,050
40						
41		DEBT SERVICE				
42	001-009-517-57100	Interest	\$15,165	\$12,888	\$10,352	\$7,912
43	001-009-517-57200	Principal	\$57,319	\$59,578	\$61,925	\$64,365
44		Total Debt Service	\$72,484	\$72,466	\$72,277	\$72,277
45						
46	001-009-581-56306	Public Facilities R & M Fund	\$98,546	\$1,456	\$0	\$0
47	001-009-581-56308	Multi Year Capital Project Acc. Fund	\$0	\$0	\$0	\$131,660
48	001-009-581-56609	HRA Funding Account	\$0	\$0	\$0	\$2,500
49		Transfers Out	\$98,546	\$1,456	\$0	\$134,160
50						
51						
52		TOTAL EXPENDITURES	\$739,483	\$752,417	\$650,624	\$1,020,241
53						

- 54 (1) Actual cost for new postage meter rental higher than in prior year.
- 55 (2) Cost to reprint brochures without grant revenue.
- 56 (3) Includes costs of Beautification Board Promo,tourism related advertising, emp. Retirement exp, as well as Great Brooksvillian and Volunteer exp.
- 57 (4) Bank analysis fees, recording fees & reimbursement or delinquent taxes adjustments.
- 58 (5) Includes expenses to retrofit dias.
- 59 (6) Forgiveness of Brooksville CRA debt to City.
- 60 (7) Elevator upgrades
- 61 (8)City Hall Generator Wall
- 62 (9) New phone system for City Hall.

CITY COUNCIL



CITY COUNCIL

1 GL CODES

2

3

4 001-010-511-51100

5 001-010-511-51100

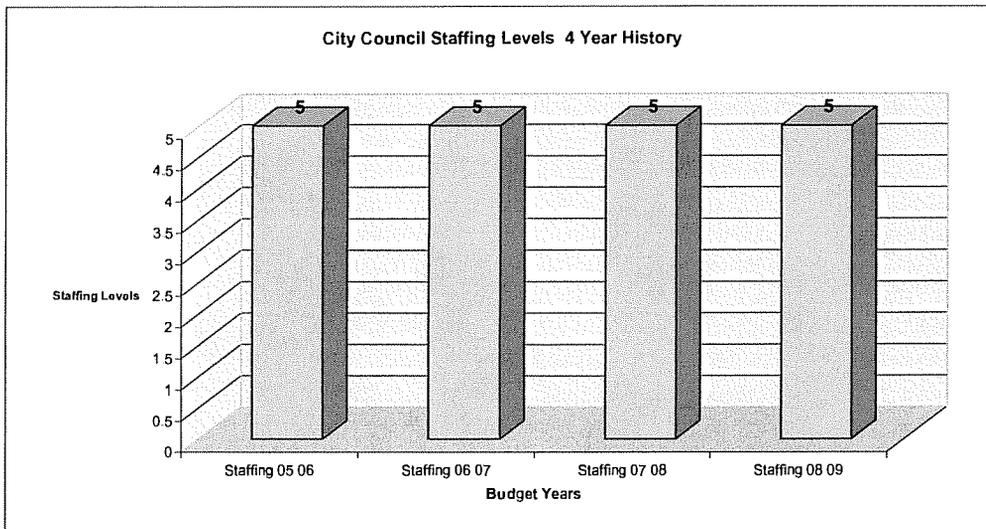
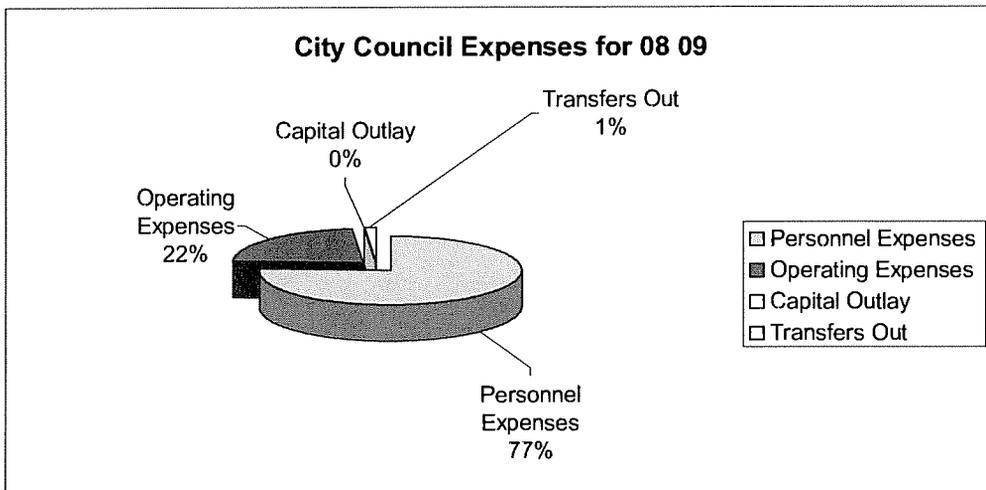
6 001-010-511-51100

7

8

STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
Mayor	S	1	1	1	\$7,200	1	\$7,200
Vice Mayor	S	1	1	1	\$6,000	1	\$6,000
Council Members	S	3	3	3	\$16,200	3	\$16,200
TOTAL		5	5	5	\$29,400	5	\$29,400

S = SALARIED H = HOURLY



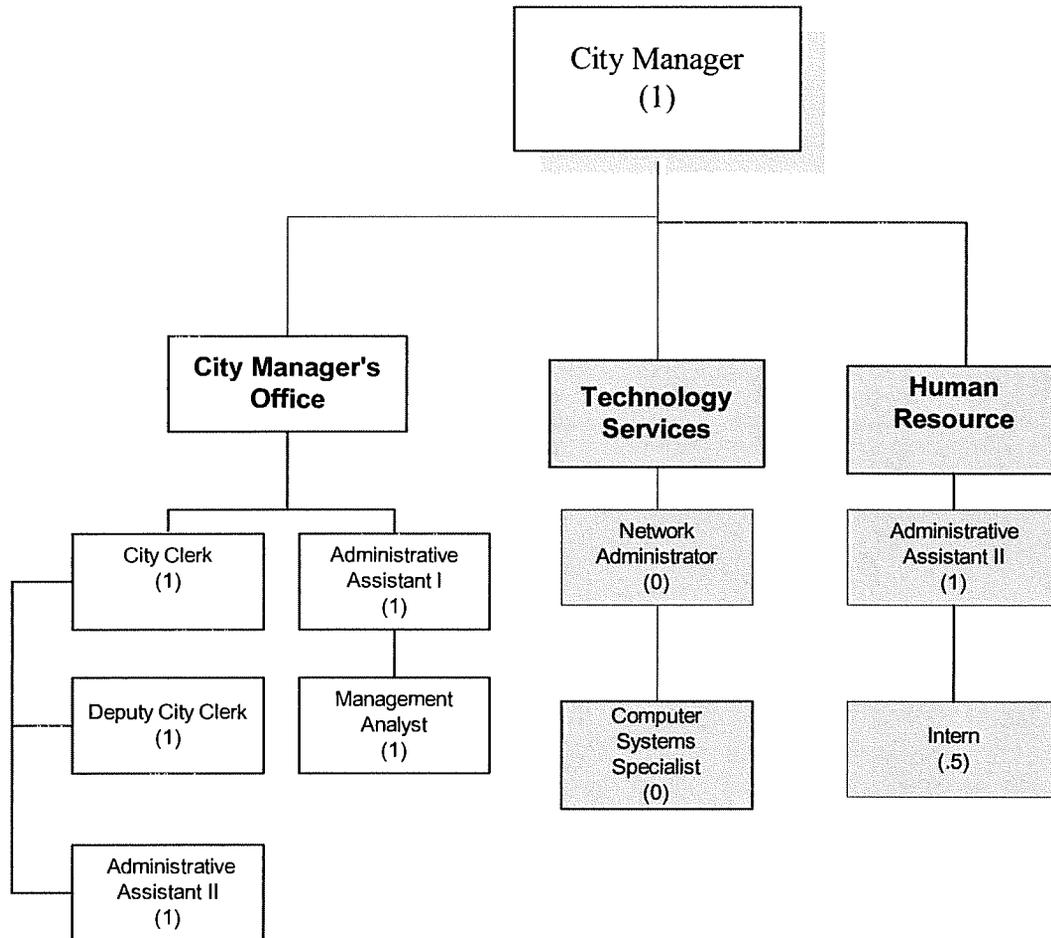
CITY COUNCIL

		05/06	06/07	07/08	Adopted
		Actual	Actual	Budget	08/09
					Budget
1	GL CODES				
2	001-010-511-51100	\$29,400	\$29,400	\$29,400	\$29,400
3		\$29,400	\$29,400	\$29,400	\$29,400
4					
5	001-010-511-52100	\$1,960	\$2,199	\$2,249	\$2,249
6	001-010-511-52200	\$4,573	\$4,860	\$4,478	\$4,860
7	001-010-511-52300	\$6,581	\$6,225	\$13,011	\$32,280
8	001-010-511-52301	\$0	\$119	\$0	\$468
9	001-010-511-52302	\$1,900	\$1,000	\$1,500	\$0
10	001-010-511-52320				\$1,101
11	001-010-511-52400	\$159	\$177	\$200	\$206
12		\$15,173	\$14,580	\$21,438	\$41,164
13					
14	Total Personnel Service Costs	\$44,573	\$43,980	\$50,838	\$70,564

		05/06	06/07	07/08	Adopted
		Actual	Actual	Budget	08/09
					Budget
15	001-010-511-53101	\$0	\$0	\$0	\$125
16	001-010-511-53400	\$249	\$2,194	\$5,520	\$5,520
17	001-010-511-54000	\$1,199	\$1,242	\$1,500	\$1,500
18	001-010-511-54100	\$967	\$1,403	\$1,100	\$1,500 (1)
19	001-010-511-54300	\$2,249	\$0	\$0	\$0
20	001-010-511-54303	\$204	\$0	\$0	\$0
21	001-010-511-54600	\$736	\$1,206	\$0	\$725 (2)
22	001-010-511-54700	\$108	\$75	\$150	\$150
23	001-010-511-54800	\$0	\$8	\$0	\$0
24	001-010-511-54900	\$672	\$450	\$100	\$975 (3)
25	001-010-511-55100	\$400	\$311	\$200	\$100
26	001-010-511-55220	\$51	\$0	\$100	\$100
27	001-010-511-55223	\$175	\$275	\$0	\$0
28	001-010-511-55230	\$25	\$71	\$0	\$0
29	001-010-511-55240	\$177	\$0	\$0	\$0
30	001-010-511-55400	\$432	\$531	\$1,000	\$550 (4)
31	001-010-511-55410	\$600	\$720	\$1,500	\$1,500
32	001-010-511-55500	\$0	\$2,447	\$0	\$1,000 (5)
33	001-010-511-59901	\$0	\$0	\$0	\$7,000
34		\$8,244	\$10,933	\$11,170	\$20,745
35					
36					
37	001-010-511-55640	\$0	\$5,976	\$0	\$0
38		\$0	\$5,976	\$0	\$0
39					
40	001-010-581-56609	\$0	\$0	\$0	\$1,250
41	001-010-581-56608	\$0	\$432	\$576	\$0
42		\$0	\$432	\$576	\$1,250
43					
44					
45	Total Expenditures	\$52,817	\$61,321	\$62,584	\$92,559
46					

- 47 (1) Current Costs
- 48 (2) Maintenance fee for digital recorder.
- 49 (3) Current costs- includes fees for background checks on advisory board members.
- 50 (4)Current expenses.
- 51 (5) Upgrade Council's workstation \$1,000.

CITY MANAGER'S OFFICE DEPARTMENT City Manager's Office Division

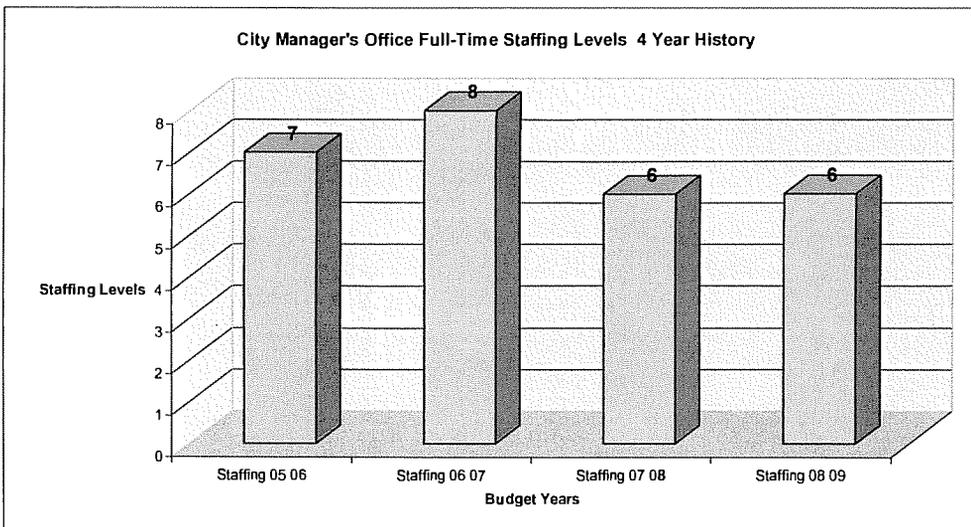
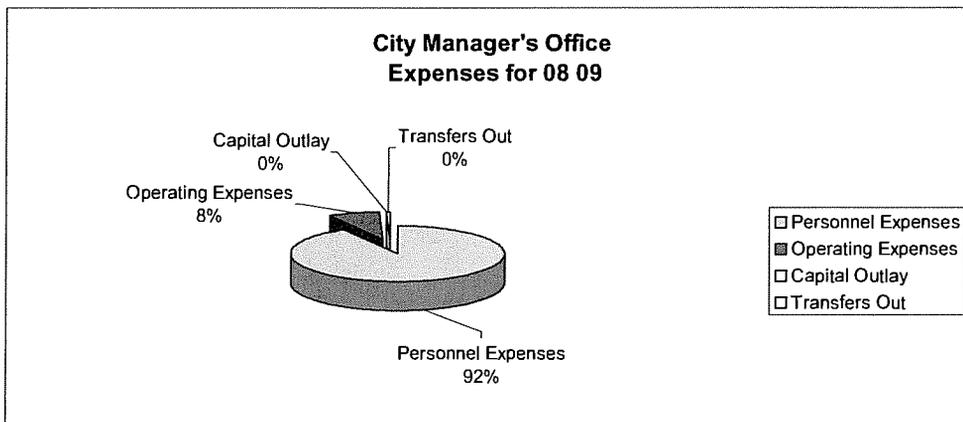


Full-time equivalent positions are shown in parentheses.

CITY MANAGER'S OFFICE

GL CODES	STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
4 001-011-512-51101	City Manager	S	1	1	1	\$80,781	1	\$85,565
5 001-011-512-51200	City Clerk	H	1	1	1	\$65,929	1	\$49,334
6 001-011-512-51200	Deputy City Clerk	H	1	1	1	\$29,156	1	\$29,828
7 001-011-512-51200	Assistant To The City Manager	H	1	1	0	\$0	0	\$0
8 001-011-512-51200	Administrative Assistant II	H	1	1	1	\$29,318	1	\$29,913
9 001-011-512-51200	Administrative Assistant I	H	1	1	1	\$27,294	0	\$0
10 001-011-512-51200	Administrative Assistant I	H	1	1	1	\$24,120	1	\$28,588
11 001-011-512-51200	Environmental Specialist	H	0	1	0	\$0	0	\$0
12 001-011-512-51200	Management Analyst	H	0	0	0	\$0	1	\$29,085
	Total Full-time Employees		7	8	6	\$256,598	6	\$252,313
	Part-time Intern	H	2	2	0	\$0	0	\$0
	TOTAL		9	10	6	\$256,598	6	\$252,313

S = SALARIED H = HOURLY



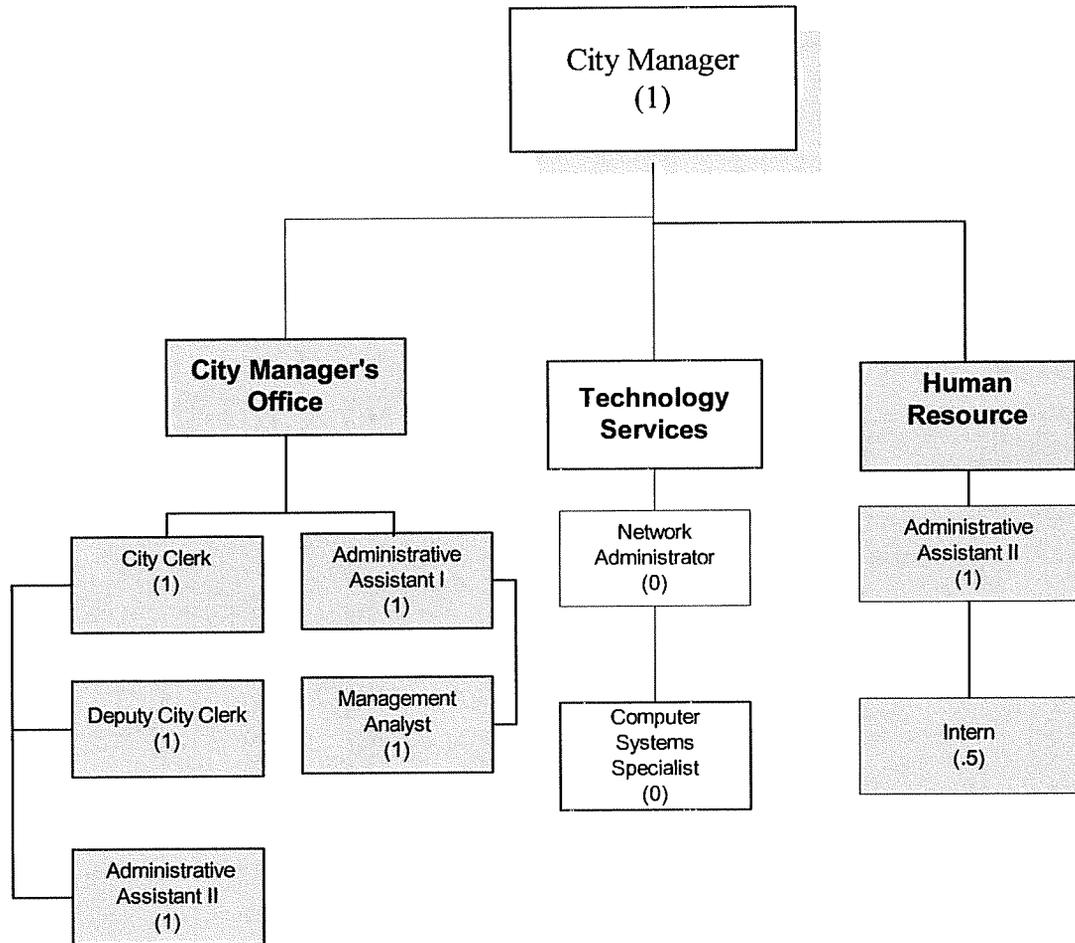
CITY MANAGER'S OFFICE

1	GL CODES	PERSONNEL SERVICES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
2	001-011-512-51200	Regular Salaries	\$280,968	\$305,537	\$256,598	\$252,313
3	001-011-512-51400	Overtime	\$1,906	\$3,342	\$0	\$1,000
4		Total Wages	\$282,874	\$308,879	\$256,598	\$253,313
5						
6	001-011-512-52100	FICA	\$21,486	\$23,464	\$19,630	\$19,378
7	001-011-512-52200	Retirement	\$25,146	\$28,633	\$30,072	\$27,750
8	001-011-512-52300	Health Insurance	\$13,696	\$13,923	\$13,011	\$38,736
9	001-011-512-52301	Life Insurance	\$1,915	\$1,793	\$1,909	\$2,371
10	001-011-512-52302	Health Reimbursement Account	\$2,983	\$2,911	\$1,500	\$0
11	001-011-512-52320	Dental Insurance				\$2,205
12	001-011-512-52400	Worker's Comp	\$1,656	\$1,889	\$1,796	\$1,773
13		Total Benefits	\$66,882	\$72,613	\$67,918	\$92,213
14						
15		Total Personnel Service Costs	\$349,756	\$381,492	\$324,516	\$345,526

16	GL CODES	OPERATING EXPENDITURES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
16	001-011-512-53101	Medical Services	\$490	\$320	\$200	\$125
17	001-011-512-53400	Other Contractual Services	\$1,320	\$14,942	\$150	\$2,550 (1)
18	001-011-512-53401	Contract Labor	\$5,730	\$10,415	\$0	\$0
19	001-011-512-54000	Travel & Per Diem	\$1,628	\$3,316	\$2,500	\$3,200 (2)
20	001-011-512-54100	Communications&Freight Charge	\$3,377	\$3,694	\$2,100	\$2,680
21	001-011-512-54210	Auto Repair Services	\$784	\$528	\$200	\$0 (3)
22	001-011-512-54300	Electric	\$10,677	\$0	\$0	\$0
23	001-011-512-54303	Water	\$817	\$0	\$0	\$0
24	001-011-512-54560	Insurance Claims and Deductibles	\$0	\$0	\$0	\$0
25	001-011-512-54600	Repair & Maintenance Service	\$4,696	\$3,500	\$5,100	\$4,100 (4)
26	001-011-512-54700	Printing & Binding Services	\$6,964	\$30	\$5,000	\$5,300
27	001-011-512-54800	Advertising Activities	\$860	\$2,139	\$500	\$500
28	001-011-512-54900	Other Current Charges	\$1,088	\$193	\$500	\$500
29	001-011-512-54902	Election Cost	\$0	\$0	\$0	\$0 (5)
30	001-011-512-55100	Office Supplies	\$4,108	\$4,754	\$3,500	\$3,500
31	001-011-512-55210	Operating Supplies	\$0	\$240	\$400	\$360
32	001-011-512-55211	Medical Supplies	\$0	\$0	\$50	\$0
33	001-011-512-55220	Computer Supplies	\$770	\$495	\$1,000	\$1,500 (6)
34	001-011-512-55223	Repair & Maintenance Supplies	\$1,153	\$212	\$0	\$0
35	001-011-512-55230	Clothing/Uniforms	\$234	\$186	\$0	\$0
36	001-011-512-55240	Institutional Supplies	\$1,238	\$0	\$0	\$0
37	001-011-512-55250	Fuels & Lubricants	\$632	\$534	\$100	\$0 (3)
38	001-011-512-55253	Auto Repair Supplies (in-house)	\$456	\$1,605	\$100	\$0 (3)
39	001-011-512-55400	Books, Subscription, Membership	\$3,456	\$2,493	\$1,700	\$1,700
40	001-011-512-55410	Training & Education	\$1,751	\$2,020	\$2,000	\$1,575 (7)
41	001-011-512-55500	Uncapitalized Equipment	\$3,339	\$4,933	\$0	\$2,500 (8)
42		Total Operating Costs	\$55,568	\$56,549	\$25,100	\$30,090
43						
44		CAPITAL OUTLAY				
45	001-011-512-55640	Machinery & Equipment	\$0	\$9,475	\$0	\$0
46		Total Capital Outlay Costs	\$0	\$9,475	\$0	\$0
47						
48		TRANSFERS OUT				
49	001-011-581-56502	Vehicle Replacement Fund	\$0	\$0	\$0	\$0
50	001-011-581-56501	Internal Service Fund	\$181	\$606	\$398	\$265
51	001-011-581-56609	HRA Funding Account	\$0	\$0	\$0	\$1,500
52	001-011-581-56608	Self Insured Dental Plan Fund	\$1,344	\$1,536	\$1,152	\$0
53		Total Transfers Out	\$1,525	\$2,142	\$1,550	\$1,765
54						
55		Total Expenditures	\$406,849	\$449,658	\$351,166	\$377,381
56						

- 57 (1) Records management costs.
- 58 (2) Based on current employee continuing education expenses
- 59 (3) Vehicle reassigned to another department.
- 60 (4) Reduction due to reduced number of copies.
- 61 (5) SOE has verified no expense anticipated.
- 62 (6) Upgrade technology resources.
- 63 (7) Based on current expenses.
- 64 (8) B & W laser pool high speed printer (\$2,000) and Misc. uncapitalized items

CITY MANAGER'S Department Technology Services Division



Full-time equivalent positions are shown in parentheses.

City Manager's Office : Technology Services Division

1 GL CODES

2

3

4 001-016-513-51200

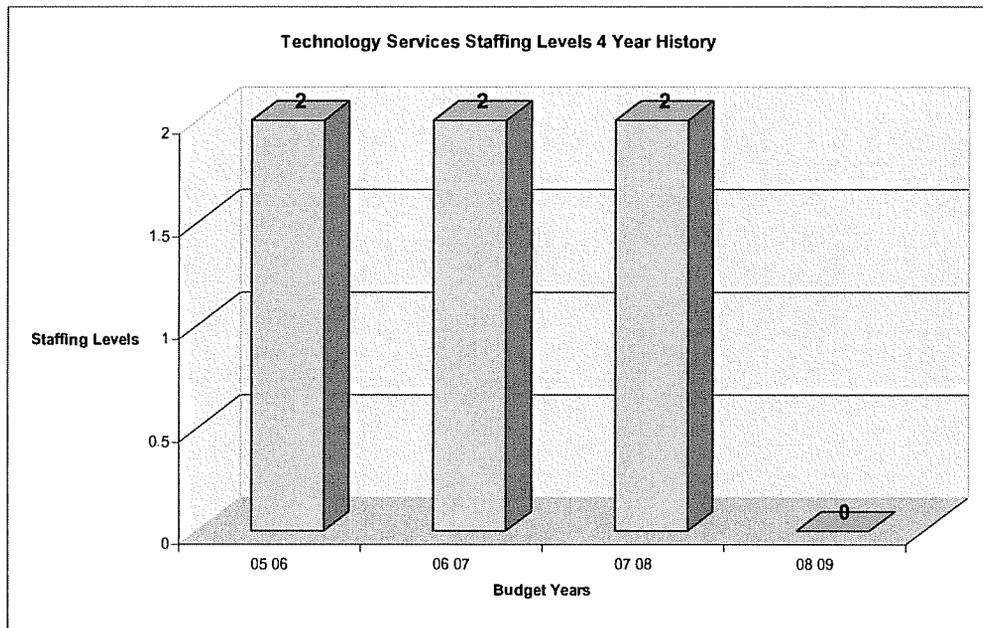
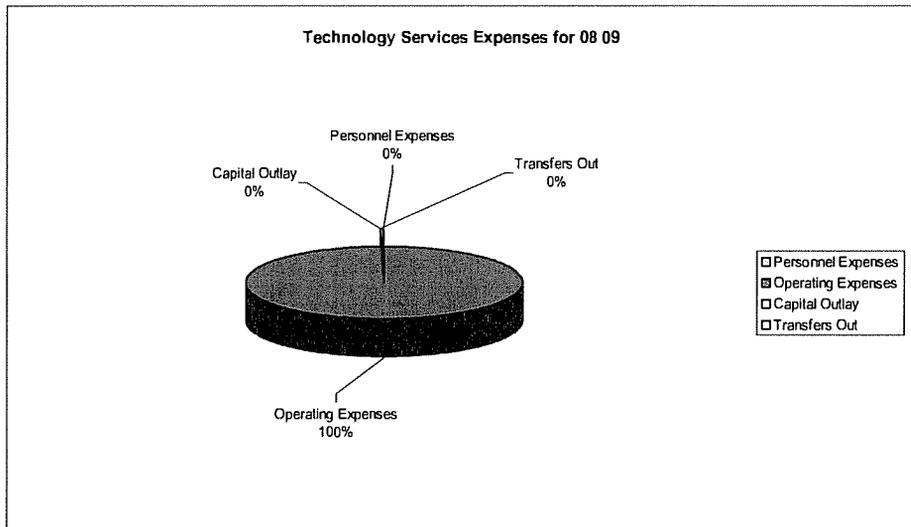
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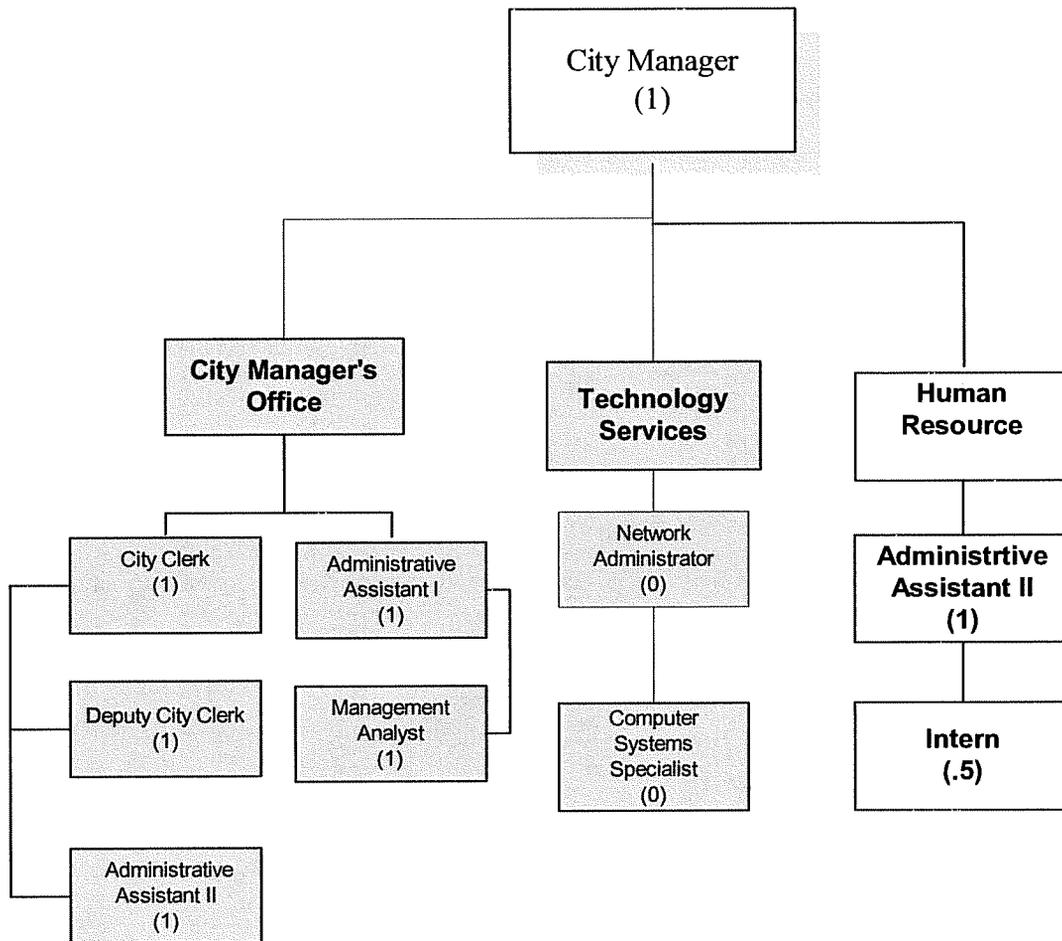
STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
Network Administrator	H	1	1	1	\$48,637	\$0	\$0
Computer Systems Specialist	H	1	1	1	\$19,486	\$0	\$0
TOTAL		2	2	2	\$68,123	0	\$0

S = SALARIED H = HOURLY



CITY MANAGER'S DEPARTMENT

Human Resource Divion



Full-time equivalent positions are shown in parentheses.

CITY MANAGER'S OFFICE: Technology Services Division

		05/06	06/07	07/08	Adopted
		Actual	Actual	Budget	08/09
					Budget
1	GL CODES				
2	001-016-513-51200				\$0
3	001-016-513-51400				\$0
4					\$0
5					
6	001-016-513-52100	\$3,465	\$4,537	\$5,211	\$0
7	001-016-513-52200	\$3,805	\$5,893	\$6,710	\$0
8	001-016-513-52300	\$3,290	\$5,036	\$8,674	\$0
9	001-016-513-52301	\$292	\$394	\$507	\$0
10	001-016-513-52302	\$65	\$1,914	\$1,000	\$0
11	001-016-513-52320	\$0	\$0	\$0	\$0
12	001-016-513-52400	\$756	\$473	\$477	\$0
13		\$11,673	\$18,247	\$22,579	\$0
14					
15	Total Personnel Service Costs	\$48,837	\$77,948	\$90,702	\$0
		05/06	06/07	07/08	Adopted
		Actual	Actual	Budget	08/09
					Budget
16	001-016-513-53400	\$5,269	\$1,803	\$10,000	\$60,000 (1)
17	001-016-513-54000	\$683	\$69	\$500	\$0
18	001-016-513-54100	\$4,566	\$4,276	\$4,000	\$0
19	001-016-513-54110	\$0	\$0	\$0	\$0
20	001-016-513-54300	\$2,249	\$0	\$0	\$0
21	001-016-513-54303	\$204	\$0	\$0	\$0
22	001-016-513-54600	\$100	\$0	\$0	\$0
23	001-016-513-54700	\$46	\$0	\$50	\$0
24	001-016-513-54900	\$163	\$140	\$50	\$0
25	001-016-513-55100	\$546	\$120	\$350	\$0
26	001-016-513-55220	\$1,978	\$1,529	\$2,000	\$0
27	001-016-513-55223	\$158	\$0	\$0	\$0
28	001-016-513-55230	\$23	\$45	\$0	\$0
29	001-016-513-55240	\$177	\$0	\$0	\$0
30	001-016-513-55250	\$89	\$195	\$300	\$0
31	001-016-513-55252	\$0	\$0	\$50	\$0
32	001-016-513-55253	\$3	\$0	\$400	\$0
33	001-016-513-55400	\$297	\$264	\$350	\$0
34	001-016-513-55410	\$325	\$200	\$500	\$0
35	001-016-513-55500	\$9,734	\$8,926	\$9,300	\$23,000 (2)
36	Total Operating Costs	\$26,610	\$17,567	\$27,850	\$83,000
37					
38					
39	001-016-513-55640	\$0	\$0	\$0	\$0
40	Total Capital Outlay Costs	\$0	\$0	\$0	\$0
41					
42					
43	001-016-581-56502	\$2,266	\$2,260	\$0	\$0
44	001-016-581-56501	\$181	\$606	\$398	\$252
45	001-016-581-56608	\$384	\$384	\$384	\$0
46	Total Transfers Out	\$2,831	\$3,250	\$782	\$252
47					
48	Total Expenditures	\$78,278	\$98,765	\$119,334	\$83,252

50 (1) Contract with County for technology services.

51 (2) Hardware and software needs for the City.

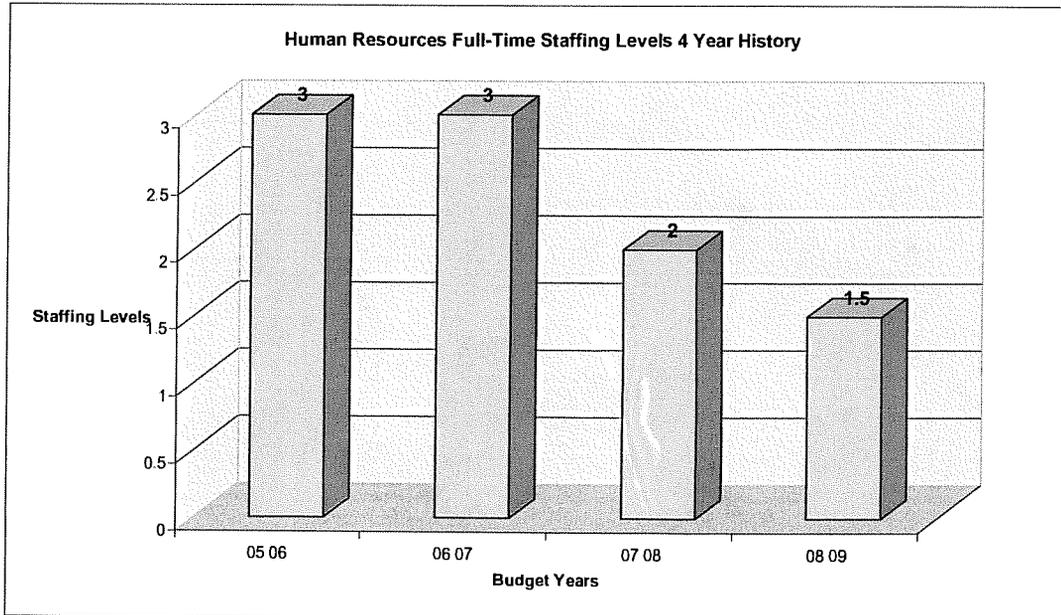
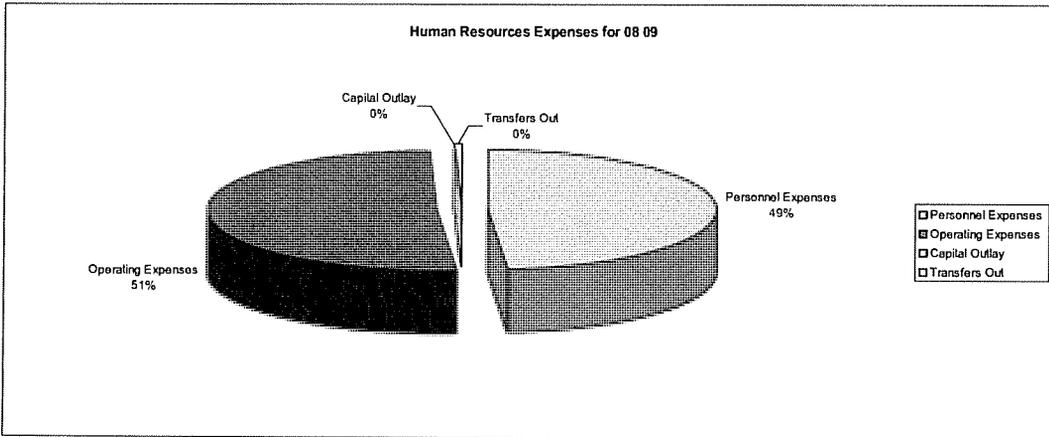
CITY MANAGER'S OFFICE Human Resources Division

1 GL CODES

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STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
Human Resource Director	S	1	1	1	\$50,568	0	\$0
Administrative Assistant II	H	0	0	1	\$29,334	1	\$30,540
Administrative Assistant II	H	1	1	0	\$0	0	\$0
Administrative Aide I	H	1	1	0	\$0	0	\$0
Intern	H	0	0	0	\$0	0.5	\$10,000
TOTAL		3	3	2	\$79,902	1.5	\$40,540

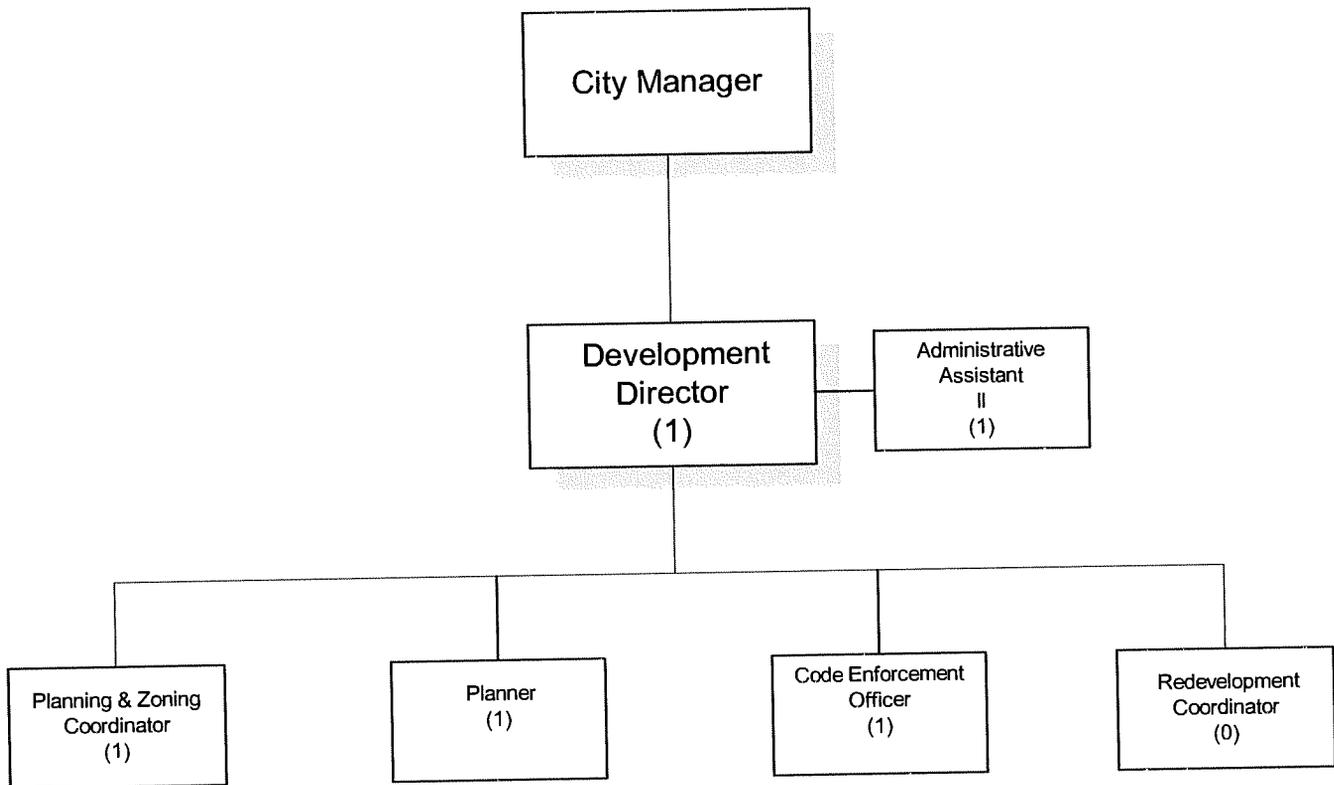
S = SALARIED H = HOURLY



CITY MANAGER'S OFFICE Human Resources Division

		05/06	06/07	07/08	Adopted	
		Actual	Actual	Budget	08/09	
					Budget	
PERSONNEL SERVICES						
1	001-024-513-51200	Regular Salaries	\$104,643	\$101,850	\$79,902	\$40,544
2	001-024-513-51400	Overtime	\$223	\$960	\$500	\$500
3		Total Wages	\$104,866	\$102,810	\$80,402	\$41,044
4						
5	001-024-513-52100	FICA	\$7,381	\$7,626	\$6,151	\$3,140
6	001-024-513-52200	Retirement	\$10,249	\$11,440	\$9,573	\$4,043
7	001-024-513-52300	Health Insurance	\$6,581	\$6,799	\$8,674	\$6,456
8	001-024-513-52301	Life Insurance	\$652	\$699	\$595	\$291
9	001-024-513-52302	Health Reimbursement Account	\$1,694	\$4,184	\$1,000	\$0
10	001-024-513-52320	Dental Insurance	\$0	\$0	\$0	\$367
11	001-024-513-52400	Worker's Comp	\$546	\$697	\$598	\$287
12		Total Benefits	\$27,103	\$31,445	\$26,591	\$14,584
13						
14		Total Personnel Service Costs	\$131,969	\$134,255	\$106,993	\$55,628
GL CODES		05/06	06/07	07/08	Adopted	
		Actual	Actual	Budget	08/09	
					Budget	
OPERATING EXPENDITURES						
15	001-024-513-52500	Unemployment Compensation	\$0	\$0	\$0	\$0
16	001-024-513-53100	Legal Services	\$0	\$0	\$0	\$24,741
17	001-024-513-53101	Medical Services	\$0	\$116	\$100	\$100
18	001-024-513-53400	Other Contractual Services	\$8,749	\$0	\$0	\$24,741 (1)
19	001-024-513-54000	Travel & Per Diem	\$1,049	\$1,207	\$500	\$500
20	001-024-513-54100	Communications&Freight Charge	\$289	\$354	\$250	\$250
21	001-024-513-54110	Postage	\$0	\$0	\$50	\$50
22	001-024-513-54300	Electric	\$2,249	\$0	\$0	\$0
23	001-024-513-54303	Water	\$204	\$0	\$0	\$0
24	001-024-513-54600	Repair & Maintenance Service	\$100	\$0	\$0	\$0
25	001-024-513-54700	Printing & Binding Services	\$241	\$740	\$0	\$0
26	001-024-513-54800	Advertising Activities	\$9	\$226	\$100	\$100
27	001-024-513-54810	Promotional Activities	\$0	\$0	\$3,000	\$3,000
28	001-024-513-54900	Other Current Charges	\$293	\$10	\$50	\$50
29	001-024-513-55100	Office Supplies	\$2,272	\$2,909	\$3,000	\$3,000
30	001-024-513-55211	Medical Supplies	\$0	\$0	\$0	\$0
31	001-024-513-55220	Computer Supplies	\$1,573	\$165	\$750	\$750
32	001-024-513-55223	Repair & Maintenance Supplies	\$81	\$23	\$0	\$0
33	001-024-513-55230	Clothing/Uniforms	\$65	\$63	\$0	\$0
34	001-024-513-55240	Institutional Supplies	\$177	\$0	\$0	\$0
35	001-024-513-55400	Books,Subscription,Membership	\$141	\$16	\$150	\$350
36	001-024-513-55410	Training & Education	\$88	\$225	\$500	\$500
37	001-024-513-55500	Uncapitalized Equipment	\$0	\$890	\$0	\$0
38		Total Operating Costs	\$17,580	\$6,944	\$8,450	\$58,132
39						
40		CAPITAL OUTLAY				
41	001-024-513-55640	Machinery & Equipment	\$0	\$0	\$0	\$0
42		Total Capital Outlay Costs	\$0	\$0	\$0	\$0
43						
44		TRANSFERS OUT				
45	001-024-581-56502	Vehicle Replacement Fund	\$0	\$0	\$0	\$0
46	001-024-581-56501	Internal Service Fund	\$181	\$606	\$398	\$252
47	001-024-581-56609	HRA Funding Account	\$0	\$0	\$0	\$250
48	001-024-581-56608	Self Insured Dental Plan Fund	\$576	\$576	\$384	\$0
49		Total Transfers Out	\$757	\$1,182	\$782	\$502
50						
51						
52		Total Expenditures	\$150,306	\$142,381	\$116,225	\$114,262
53		(1) Human Resources consulting services				

DEVELOPMENT DEPARTMENT



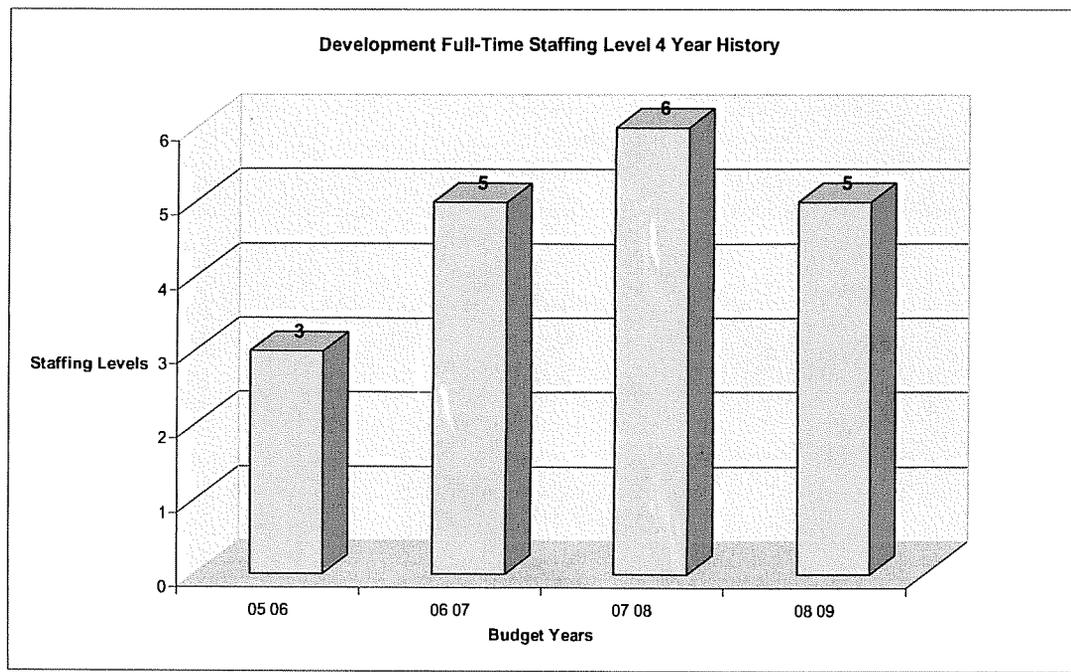
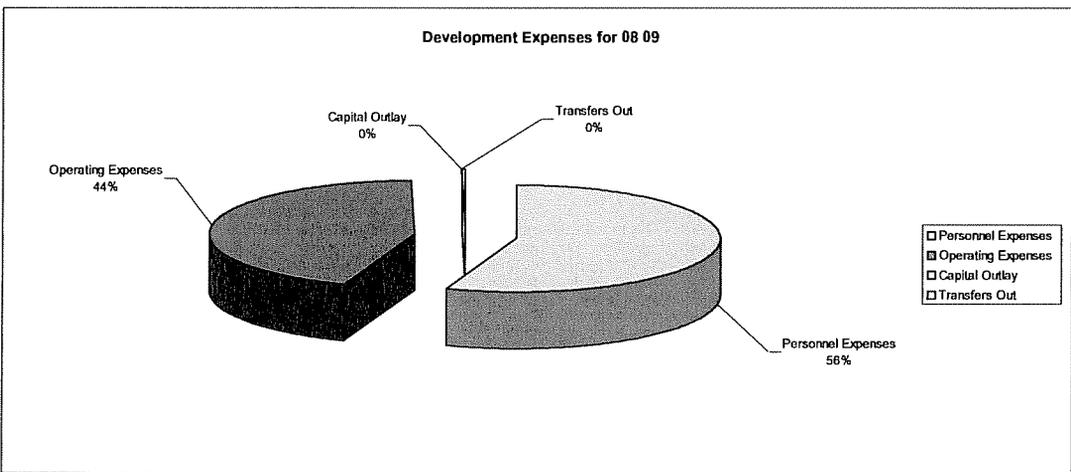
NOTE: The Department provides Management and Planning Services to the Brooksville Community Redevelopment Agency.

Full-time equivalent positions are shown in parentheses.

DEVELOPMENT DEPARTMENT

1 GL CODES	STAFFING/Level	Type	05/06	06/07	07/08	Adopted	Adopted	Adopted
2		of Pay	Staffing	Staffing	Staffing	07/08	08/09	08/09
3						Budget	Staffing	Budget
4 001-015-515-51102	Development Director	S	1	1	1	\$63,176	1	\$64,733
5 001-015-515-51200	Planning & Zoning Coordinator	H	1	1	1	\$39,549	1	\$40,332
6 001-015-515-51200	Community Redevelopment Coordinator	H	1	1	1	\$39,305	0	\$0
7 001-015-515-51200	Administrative Asst. II	H	0	1	1	\$26,031	1	\$26,782
8 001-015-515-51200	Growth Management Planner I	H	0	1	1	\$44,496	1	\$41,936
9 001-015-515-51200	Code Enforcement Officer	H	0	0	1	\$34,131	1	\$34,947
10	TOTAL		3	5	6	\$246,688	5	\$208,730
11								

S = SALARIED H = HOURLY



DEVELOPMENT DEPARTMENT

GL CODES	PERSONNEL SERVICES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
2 001-015-515-51200	Regular Salaries	\$121,609	\$142,009	\$246,688	\$208,730
3 001-015-515-51400	Overtime	\$1,088	\$1,423	\$2,600	\$500 (1)
4	Total Wages	\$122,697	\$143,432	\$249,288	\$209,230
5					
6 001-015-515-52100	FICA	\$8,997	\$10,644	\$19,071	\$16,006
7 001-015-515-52200	Retirement	\$11,832	\$16,026	\$26,621	\$22,726
8 001-015-515-52300	Health Insurance	\$8,226	\$12,146	\$21,685	\$32,280
9 001-015-515-52301	Life Insurance	\$699	\$1,006	\$1,854	\$1,959
10 001-015-515-52302	Health Reimbursement Account	\$2,379	\$2,136	\$2,950	\$0
11 001-015-515-52320	Dental Insurance	\$0	\$0	\$0	\$1,837
12 001-015-515-52400	Worker's Comp	\$899	\$1,239	\$5,595	\$4,924
13	Total Benefits	\$33,032	\$43,197	\$77,776	\$79,732
14					
15	Total Personnel Service Costs	\$155,729	\$186,629	\$327,064	\$288,962
16					
17					

18 (1) Occasionally, departmental employees are required to attend meetings with city boards or external agencies to
19 represent the city's interests. Flex time will be used, when possible, to keep O.T. pay to a minimum.

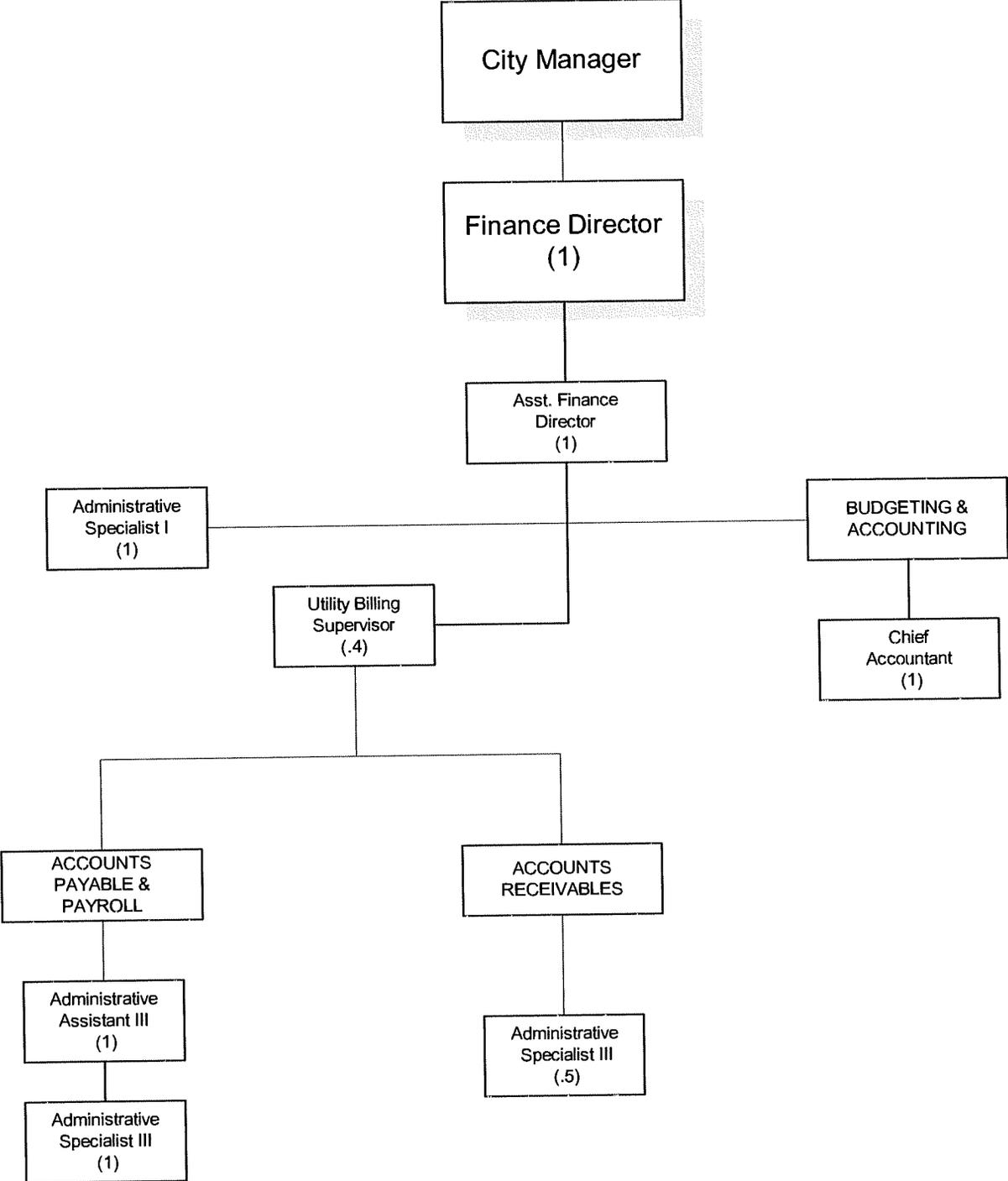
GL CODES	OPERATING EXPENDITURES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
20 001-015-515-53101	Medical Services	\$280	\$68	\$150	\$150
21 001-015-515-53121	Planning Consultants	\$0	\$0	\$0	\$0
22 001-015-515-53400	Other Contractual Services	\$9,703	\$223,633	\$217,900	\$214,000 (1)
23 001-015-515-53401	Contract Labor	\$303	\$0	\$0	\$0
24 001-015-515-54000	Travel & Per Diem	\$468	\$1,240	\$3,100	\$2,500 (2)
25 001-015-515-54100	Communications	\$696	\$767	\$690	\$1,100
26 001-015-515-54110	Postage	\$160	\$26	\$300	\$300
27 001-015-515-54300	Electric	\$3,746	\$0	\$0	\$0
28 001-015-515-54303	Water	\$341	\$0	\$0	\$0
29 001-015-515-54600	Repair & Maintenance Service	\$167	\$0	\$0	\$0
30 001-015-515-54700	Printing & Binding Services	\$77	\$363	\$500	\$600
31 001-015-515-54800	Advertising Activities	\$0	\$565	\$500	\$650
32 001-015-515-54900	Other Current Charges	\$166	\$0	\$300	\$1,500
33 001-015-515-55100	Office Supplies	\$1,250	\$310	\$1,400	\$1,400
34 001-015-515-55210	Operating Supplies	\$0	\$0	\$500	\$500
35 001-015-515-55220	Computer Supplies	\$1,193	\$1,263	\$2,500	\$3,500
36 001-015-515-55223	Repair & Maintenance Supplies	\$165	\$0	\$0	\$430
37 001-015-515-55230	Clothing/Uniforms	\$176	\$104	\$250	\$150
38 001-015-515-55240	Institutional Supplies	\$354	\$0	\$0	\$0
39 001-015-515-55250	Fuels & Lubricants	\$0	\$0	\$450	\$900
40 001-015-515-55400	Books,Subscription,Membership	\$194	\$189	\$800	\$800
41 001-015-515-55410	Training & Education	\$353	\$300	\$650	\$800 (2)
42 001-015-515-55500	Uncapitalized Equipment	\$7,287	\$0	\$2,000	\$0
43	Total Operating Costs	\$27,079	\$228,828	\$231,990	\$229,280
44					
45	CAPITAL OUTLAY				
46 001-015-515-55640	Machinery & Equipment	\$0	\$0	\$0	\$0 (3)
47	Total Capital Outlay Costs	\$0	\$0	\$0	\$0
48					
49	TRANSFERS OUT				
50 001-015-581-56502	Vehicle Replacement Fund	\$0	\$0	\$0	\$0
51 001-015-581-56501	Internal Service Fund	\$197	\$606	\$398	\$252
52 001-015-581-56608	Self Insured Dental Plan Fund	\$960	\$960	\$1,152	\$0
53 001-015-581-56609	HRA Funding Account	\$0	\$0	\$0	\$1,250
54	Total Transfers Out	\$1,157	\$1,566	\$1,550	\$1,502
55					
56	Total Expenditures	\$183,965	\$417,023	\$560,604	\$519,744
57					

58 (1) PDCS permitting contract (\$200,000/=80% of revenues collected);CPA-CIE transportation analysis report/
59 grant applications (\$10,000) and Code Enforcement hearing costs (\$4,000)

60 (2) FRA/APA/FPZA conferences and chapter meetings-CEU requirements

61 (3) Would like to replace current code enforcement vehicle with a newer surplussed vehicle from another department
62 this fiscal year.

FINANCE DEPARTMENT



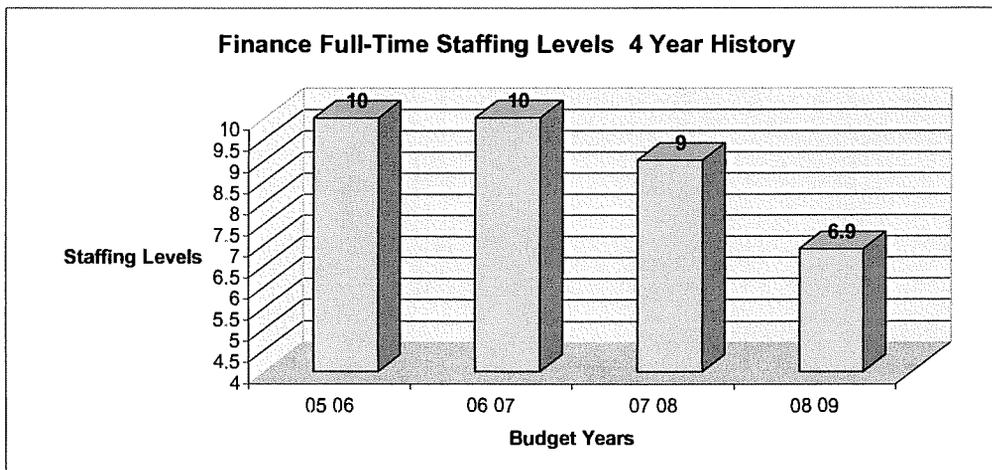
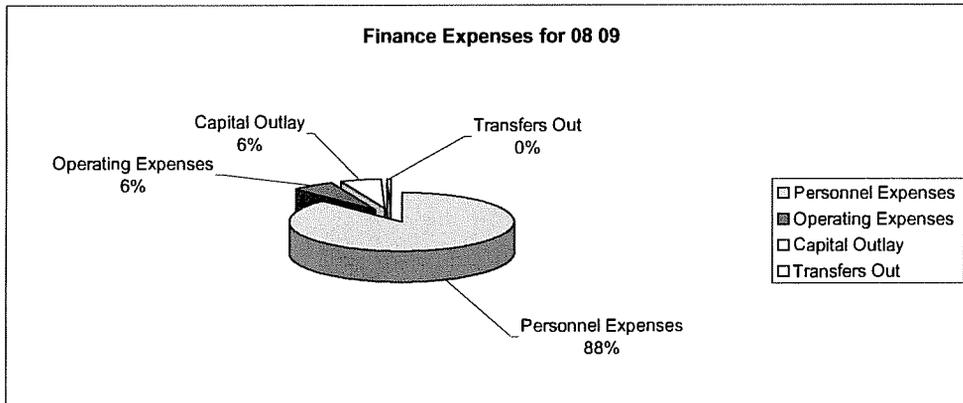
Full-time equivalent positions are shown in parentheses.

FINANCE DEPARTMENT

1 GL CODES	STAFFING/Level	Type	05/06	06/07	07/08	Adopted	Adopted	Adopted
2		of Pay	Staffing	Staffing	Staffing	07/08	08/09	08/09
3						Budget	Staffing	Budget
4 001-012-513-51102	Finance Director	S	1	1	1	\$63,890	1	\$65,622
5 001-012-513-51200	Asst. Finance Director	H	0	1	1	\$52,509	1	\$53,844
6 001-012-513-51200	Chief Accountant	H	0	1	1	\$40,539	1	\$41,746
7 001-012-513-51200	Accountant II	H	2	0	0	\$0	0	\$0
8 001-012-513-51200	Senior Accountant	H	1	1	0	\$0	0	\$0
9 001-012-513-51200	Utility Billing Supervisor	H	1	1	1	\$40,198	0	\$0
10 001-012-513-51200	Administrative Asst. II	H	4	1	1	\$34,479	1	\$24,449
11 001-012-513-51200	Admin. Specialist III	H	0	1	1	\$25,894	1	\$26,566
12 001-012-513-51200	Admin. Specialist III	H	0	1	1	\$24,195	0	\$0
13 001-012-513-51200	Admin. Specialist III	H	0	1	1	\$24,997	0	\$0
14 001-012-513-51200	Admin. Specialist I	H	1	1	1	\$19,881	1	\$20,353
15	TOTAL		10	10	9	\$326,582	6	\$232,580
16								
17								
18								
19 001-012-513-51200	Utility Billing Supervisor	H	0	0	0	0	0.4	\$17,122
20 001-012-513-51200	Administrative Specialist III	H	0	0	0	0	0.25	\$6,554
21 001-012-513-51200	Administrative Specialist III	H	0	0	0	0	0.25	\$6,407
22	Sub TOTAL						0.9	\$30,083
23								
24	Totals						6.9	\$262,663

S = Salaried H = Hourly

Split positions with Finance, Utilities & Solid Waste

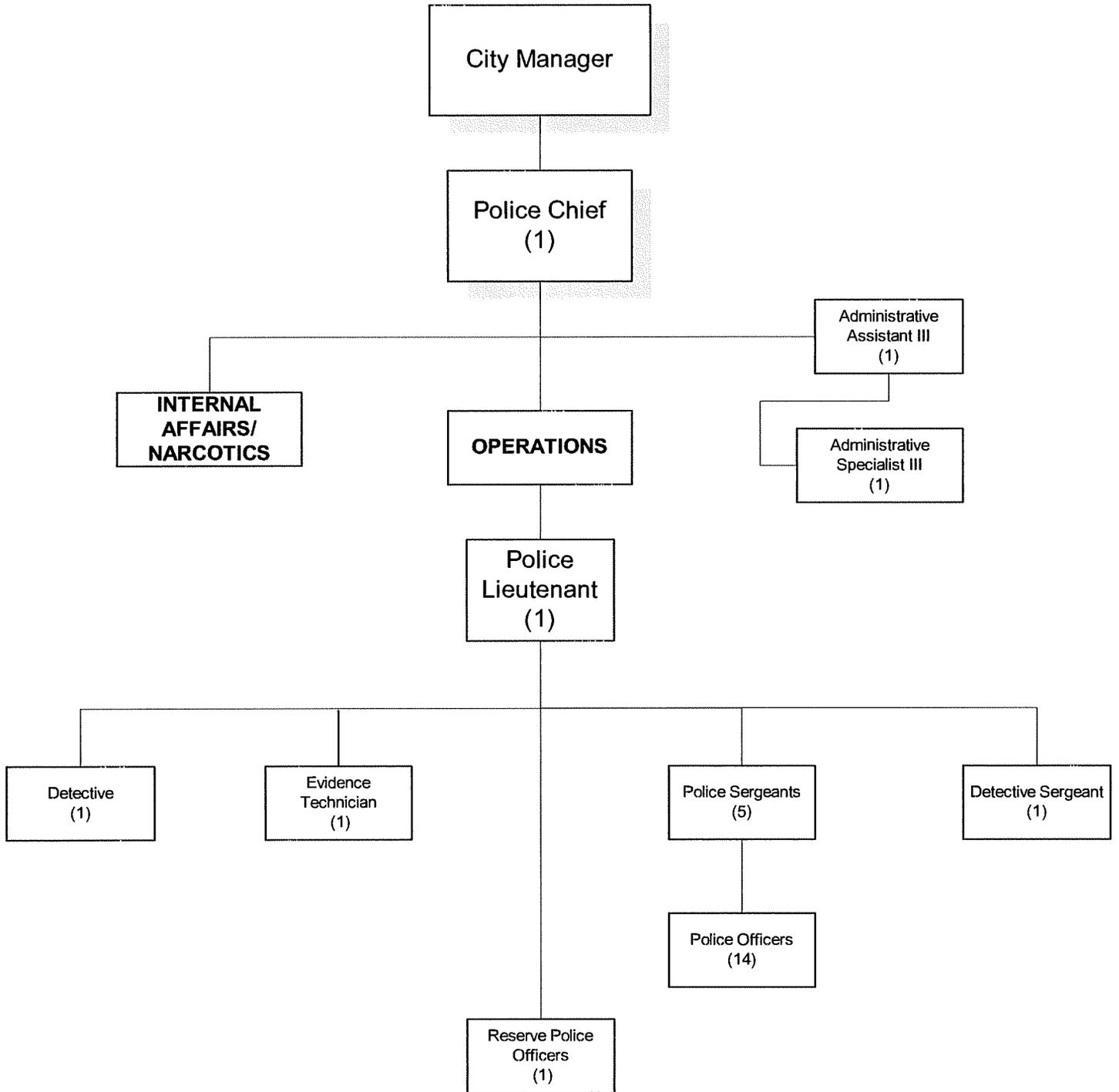


FINANCE DEPARTMENT

		05/06	06/07	07/08	Adopted	
		Actual	Actual	Budget	08/09	
					Budget	
PERSONNEL SERVICES						
1	001-012-513-51200	Regular Salaries	\$343,861	\$313,200	\$326,582	\$262,664
2	001-012-513-51400	Overtime	\$1,106	\$2,889	\$1,500	\$1,000
3			\$344,967	\$316,089	\$328,082	\$263,664
4						
5	001-012-513-52100	FICA	\$25,687	\$23,472	\$25,098	\$20,170
6	001-012-513-52200	Retirement	\$30,331	\$31,767	\$34,405	\$28,117
7	001-012-513-52300	Health Insurance	\$29,612	\$29,624	\$34,696	\$44,546
8	001-012-513-52301	Life Insurance	\$2,482	\$2,510	\$2,441	\$2,468
9	001-012-513-52302	Health Reimbursement Account	\$8,282	\$6,966	\$4,875	\$0
10	001-012-513-52320	Dental Insurance	\$0	\$0	\$0	\$2,535
11	001-012-513-52400	Worker's Comp	\$1,832	\$2,219	\$2,297	\$1,846
12		Total Benefits	\$98,226	\$96,558	\$103,812	\$99,682
13						
14		Total Personnel Service Costs	\$443,193	\$412,647	\$431,894	\$363,346
		05/06	06/07	07/08	Adopted	
		Actual	Actual	Budget	08/09	
					Budget	
OPERATING EXPENDITURES						
15	001-012-513-52500	Unemployment	\$0	\$0	\$0	\$0
16	001-012-513-53101	Medical Services	\$0	\$319	\$100	\$176
17	001-012-513-53400	Other Contractual Services	\$14,593	\$11,988	\$5,698	\$9,233 (1)
18	001-012-513-53401	Contract Labor	\$0	\$559	\$0	\$0
19	001-012-513-54000	Travel & Per Diem	\$1,670	\$671	\$850	\$1,122
20	001-012-513-54100	Communications&Freight Charge	\$1,898	\$2,932	\$2,500	\$1,908
21	001-012-513-54110	Postage	\$33	\$9	\$50	\$40
22	001-012-513-54300	Electric	\$10,492	\$0	\$0	\$0
23	001-012-513-54303	Water	\$953	\$0	\$0	\$0
24	001-012-513-54560	Insurance Claims & Deductibles	\$5,000	\$0	\$0	\$0
25	001-012-513-54600	Repair & Maintenance Services	\$468	\$1,715	\$1,698	\$1,702
26	001-012-513-54700	Printing & Binding Services	\$3,274	\$2,866	\$3,500	\$3,325
27	001-012-513-54900	Other Current Charges	\$431	\$982	\$400	\$100
28	001-012-513-55100	Office Supplies	\$6,790	\$4,435	\$6,000	\$5,475
29	001-012-513-55220	Computer Supplies	\$197	\$486	\$800	\$360
30	001-012-513-55223	Repair & Maintenance Supplies	\$470	\$0	\$0	\$0
31	001-012-513-55230	Clothing/Uniforms	\$0	\$269	\$0	\$0
32	001-012-513-55240	Institutional Supplies	\$1,415	\$0	\$0	\$0
33	001-012-513-55250	Fuels & Lubricant	\$219	\$227	\$200	\$288
34	001-012-513-55400	Books,Subscription,Membership	\$635	\$235	\$300	\$150
35	001-012-513-55410	Training & Education	\$5,077	\$979	\$2,500	\$949
36	001-012-513-55500	Uncapitalized Equipment	\$350	\$175	\$400	\$0
37		Total Operating Costs	\$53,965	\$28,847	\$24,996	\$24,828
38						
39		CAPITAL OUTLAY				
40	001-012-513-55640	Machinery & Equipment	\$0	\$5,310	\$0	\$24,861 (2)
41		Total Capital Outlay Costs	\$0	\$5,310	\$0	\$24,861
42						
43		TRANSFERS OUT				
44	001-012-581-56502	Vehicle Replacement Fund	\$0	\$0	\$0	\$0
45	001-012-581-56501	Internal Service Fund	\$181	\$606	\$398	\$265
46	001-012-581-56609	HRA Funding Account	\$0	\$0	\$0	\$1,725
47	001-012-581-56608	Self Insured Dental Plan Fund	\$1,920	\$1,920	\$1,728	\$0
48		Total Transfers Out	\$2,101	\$2,526	\$2,126	\$1,990
49						
50						
51		Total Expenditures	\$499,259	\$449,330	\$459,016	\$415,025

(1) Microix \$3,251 (new P.O., budgeting, timesheets software); MIP Sage maintenance \$5,090; FAS GOV Fixed Assets maint \$892
 (2) Microix P.O.'s time clock and budgeting software.

POLICE DEPARTMENT

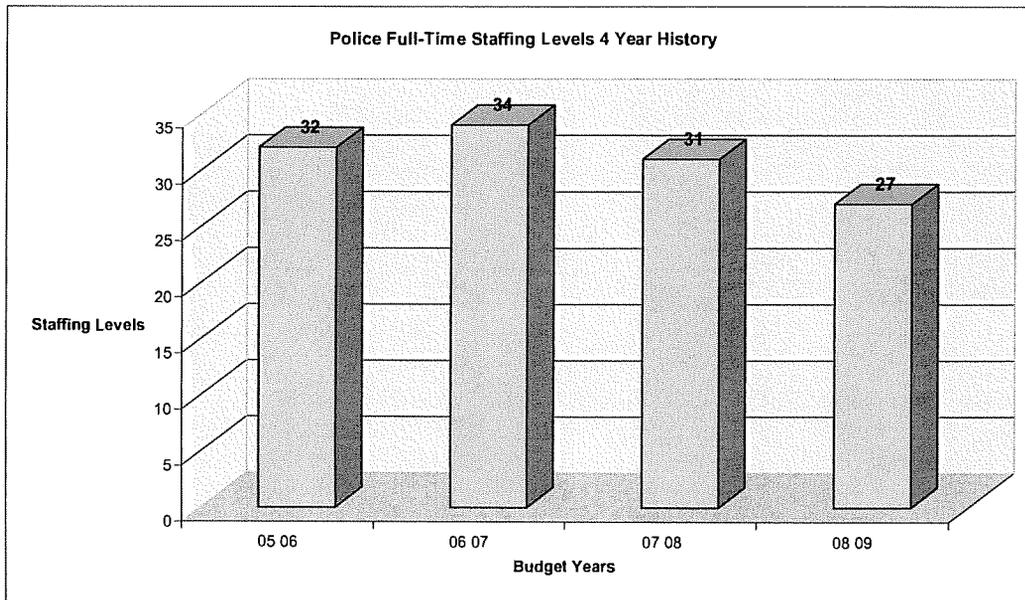
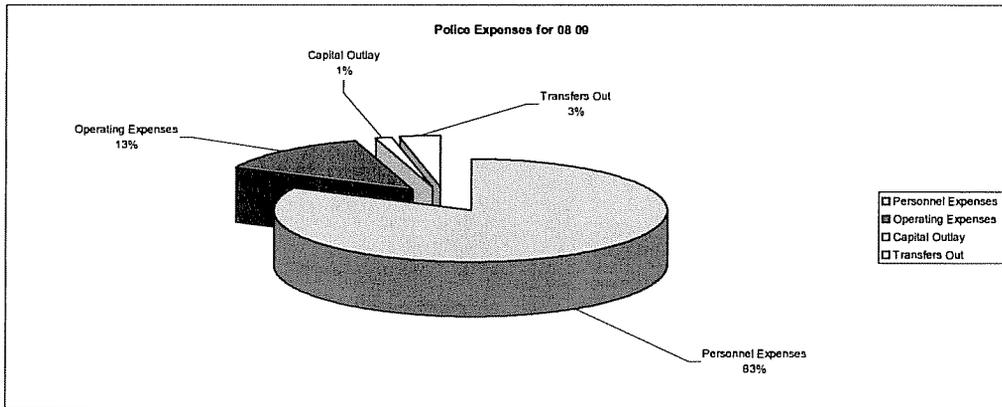


Full-time equivalent positions are shown in parentheses.

POLICE DEPARTMENT

1 GL CODES	STAFFING/Levels	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
2								
3								
4 001-013-521-51102	Police Chief	S	1	1	1	\$81,663	1	\$83,980
5 001-013-521-51200	Police Lieutenant	H	1	1	1	\$60,315	1	\$63,187
6 001-013-521-51200	Detective Sergeant	H	1	0	0	\$0	1	\$57,492
7 001-013-521-51200	Detective	H	1	2	2	\$100,405	1	\$38,388
8 001-013-521-51200	Police Sergeant	H	4	4	4	\$209,481	5	\$242,173
9 001-013-521-51200	Police Officers	H	13	15	14	\$500,614	14	\$494,500
10 001-013-521-51200	Evidence Technician	H	1	1	1	\$25,341	1	\$23,766
11 001-013-521-51200	Administrative Asst III	H	1	1	1	\$36,316	0	\$0
12 001-013-521-51200	Admin. Specialist II	H	1	1	1	\$23,757	1	\$26,370
13 001-013-521-51200	Admin. Specialist III	H	1	1	1	\$26,108	1	\$26,798
14 001-013-521-51200	Code Enforcement Officer	H	1	1	0	\$0	0	\$0
15 001-013-521-51200	Public Service Aide	H	1	1	0	\$0	0	\$0
16 001-013-521-51200	Dispatch Supervisor	H	1	1	1	\$40,086	0	\$0
17 001-013-521-51200	Dispatcher	H	4	4	4	\$106,008	0	\$0
18	Total Full Time Employees		32	34	31	\$1,210,094	26	\$1,056,654
19								
20 001-013-521-51200	Dispatcher (Part-time)	H	6	6	6	\$12,000	0	\$0
21 001-013-521-51607	Reserve (Part-time)	H	15	15	15	\$12,000	1	\$15,000
22	TOTAL		53	55	52	\$1,234,094	27	\$1,071,654
23								

S = SALARIED H = HOURLY

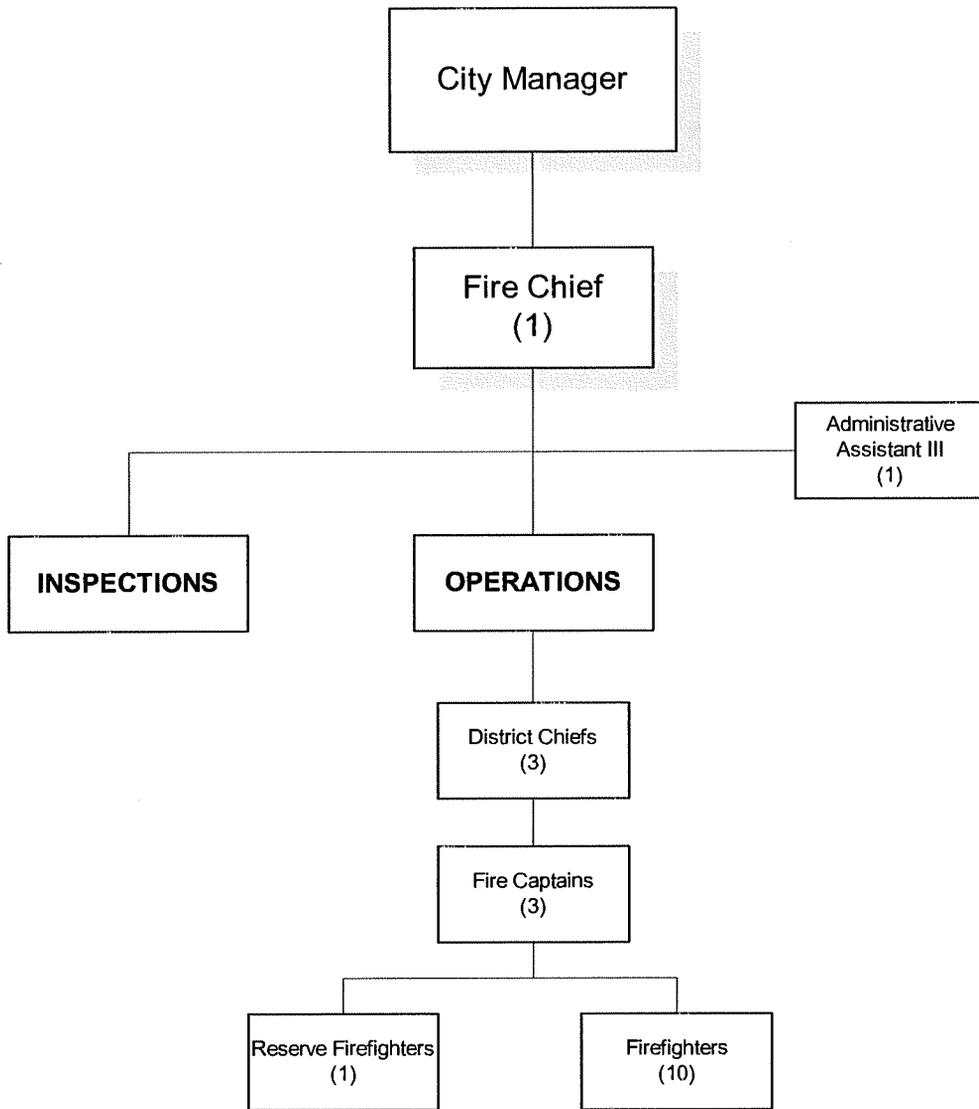


POLICE DEPARTMENT

		05/06	06/07	07/08	Adopted	
		Actual	Actual	Budget	08/09	
1	GL CODES				Budget	
2	001-013-521-51200	Regular Salaries	\$978,901	\$1,268,739	\$1,202,094	\$1,044,656
3	001-013-521-51400	Overtime-Unscheduled	\$29,242	\$32,177	\$36,500	\$46,500
4	001-013-521-51410	Overtime-Scheduled	\$10,132	\$10,227	\$20,000	\$12,000
5	001-013-521-51411	Overtime-Bert	\$2,070	\$0	\$0	\$0
6	001-013-521-51420	Overtime-Drug Enforcement	\$0	\$3,979	\$10,000	\$0
7	001-013-521-51607	Reserves & Volunteers	\$26,402	\$5,476	\$12,000	\$15,000
8		Total Wages	\$1,046,747	\$1,320,598	\$1,280,594	\$1,118,156
9						
10	001-013-521-52100	FICA	\$78,350	\$98,766	\$97,965	\$85,658
11	001-013-521-52200	Retirement	\$56,392	\$65,891	\$70,388	\$55,713
12	001-013-521-52300	Health Insurance	\$74,769	\$98,967	\$130,110	\$167,856
13	001-013-521-52301	Life Insurance	\$3,372	\$4,454	\$3,442	\$3,011
14	001-013-521-52302	Health Reimbursement Account	\$19,475	\$12,992	\$17,510	\$0
15	001-013-521-52320	Dental Insurance	\$0	\$0	\$0	\$9,553
16	001-013-521-52400	Worker's Comp Insurance	\$49,934	\$62,966	\$72,826	\$62,141
17		Total Benefits	\$282,292	\$344,036	\$392,241	\$383,932
18		Total Personnel Service Costs	\$1,329,039	\$1,664,634	\$1,672,835	\$1,502,088
		05/06	06/07	07/08	Adopted	
		Actual	Actual	Budget	08/09	
19	GL CODES				Budget	
19	001-013-521-52400	Workers Comp Claims	\$1,400	\$0	\$0	\$0
20	001-013-521-52500	Unemployment Compensation	\$967	-\$142	\$0	\$0
21	001-013-521-53101	Medical Services	\$3,931	\$2,595	\$4,000	\$4,210
22	001-013-521-53400	Other Contractual Services	\$6,198	\$1,697	\$4,000	\$4,654 (1)
23	001-013-521-53500	Criminal Investigation	\$2,445	\$2,877	\$3,500	\$1,400
24	001-013-521-54000	Travel & Per Diem	\$1,307	\$2,103	\$2,000	\$5,040
25	001-013-521-54100	Communications&Freight Charge	\$13,154	\$12,716	\$14,500	\$16,060
26	001-013-521-54110	Postage	\$58	\$31	\$200	\$80
27	001-013-521-54210	Automotive Repair Service	\$12,013	\$12,916	\$15,000	\$15,454
28	001-013-521-54300	Electric	\$14,359	\$14,905	\$15,000	\$15,840
29	001-013-521-54303	Water	\$1,693	\$2,314	\$2,500	\$2,640
30	001-013-521-54560	Insurance Claims and Deductibles	\$500	\$3,000	\$5,000	\$5,000
31	001-013-521-54600	Repair & Maintenance Service	\$12,922	\$6,605	\$10,480	\$8,991 (2)
32	001-013-521-54700	Printing & Binding Services	\$1,104	\$1,759	\$750	\$1,300
33	001-013-521-54800	Advertising Activities	\$1,117	\$819	\$1,200	\$1,000
34	001-013-521-54900	Other Current Charges	\$1,777	\$29,725	\$2,000	\$1,000
35	001-013-521-54910	Ammunition	\$2,471	\$2,053	\$1,500	\$7,529
36	001-013-521-55100	Office Supplies	\$4,397	\$4,844	\$4,900	\$7,535
37	001-013-521-55210	Operating Supplies	\$584	\$2,941	\$3,500	\$5,794
38	001-013-521-55211	Medical Supplies	\$205	\$553	\$500	\$500
39	001-013-521-55220	Computer Supplies	\$2,422	\$2,371	\$4,500	\$3,069
40	001-013-521-55223	Repair & Maintenance Supplies	\$11,213	\$6,193	\$0	\$0
41	001-013-521-55230	Clothing/Uniforms	\$9,464	\$8,351	\$12,735	\$12,247
42	001-013-521-55240	Institutional Supplies	\$4,484	\$3,921	\$0	\$2,991
43	001-013-521-55250	Fuels & Lubricants	\$62,032	\$65,948	\$69,550	\$91,000
44	001-013-521-55251	Tags & Titles	\$357	\$466	\$500	\$580
45	001-013-521-55252	Small Tools	\$157	\$401	\$500	\$500
46	001-013-521-55253	Automotive Repair Supplies(in-house)	\$19,712	\$18,479	\$20,000	\$15,000
47	001-013-521-55400	Books,Subscription,Membership	\$905	\$228	\$700	\$1,389
48	001-013-521-55410	Training & Education	\$2,532	\$4,798	\$5,000	\$7,200
49	001-013-521-55500	Uncapitalized Equipment	\$18,340	\$16,961	\$11,170	\$3,720 (3)
50		Total Operating Costs	\$214,220	\$232,428	\$215,185	\$241,723
51						
52						
53	001-013-521-55620	CAPITAL OUTLAY Building & Improvements	\$0	\$0	\$0	\$24,842 (4)
54	001-013-521-55640	Machinery & Equipment	\$15,472	\$5,265	\$6,068	\$0
55	001-013-521-55641	Automotive & Heavy Equipment	\$0	\$0	\$0	\$0
56	001-013-521-55650	Construction in Progress	\$0	\$0	\$0	\$0
57		Total Capital Outlay Costs	\$15,472	\$5,265	\$6,068	\$24,842

	GL CODES	OPERATING EXPENDITURES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
58						
59		TRANSFERS OUT				
60	001-013-581-56502	Vehicle Replacement Fund	\$57,505	\$54,060	\$20,629	\$34,829
61	001-013-581-56501	Internal Service Fund	\$19,239	\$29,760	\$32,630	\$18,851
62	001-013-581-56609	HRA Funding Account	\$0	\$0	\$0	\$6,500
63	001-013-581-56608	Self Insured Dental Plan Fund	\$6,144	\$6,528	\$5,952	\$0
64		Total Transfers Out	\$82,888	\$90,348	\$59,211	\$60,180
65						
66		Total Expenditures	\$1,641,619	\$1,992,675	\$1,953,299	\$1,828,833
67						
68		(1) Phone maint., Psych exams, radar cert-semi., radio maint. Per qtr., Bldg. alarm monitoring, Pest control, towing services, fire ext. cert.,				
69		speedometer cert.				
70		(2) Copier maint., telecom repairs, HCSO Motorola Maint., Taser repairs				
71		(3) 2 Desktop P.C. \$2,000, replace chairs \$1,000; Other misc.				
72		(4)FASCO Evidence lockers and Refrigeration System \$13,842. Redue Flooring in locker room (due to water damage) \$5,000,Retro fit windows (\$6,000)				

FIRE DEPARTMENT



Full-time equivalent positions are shown in parentheses.

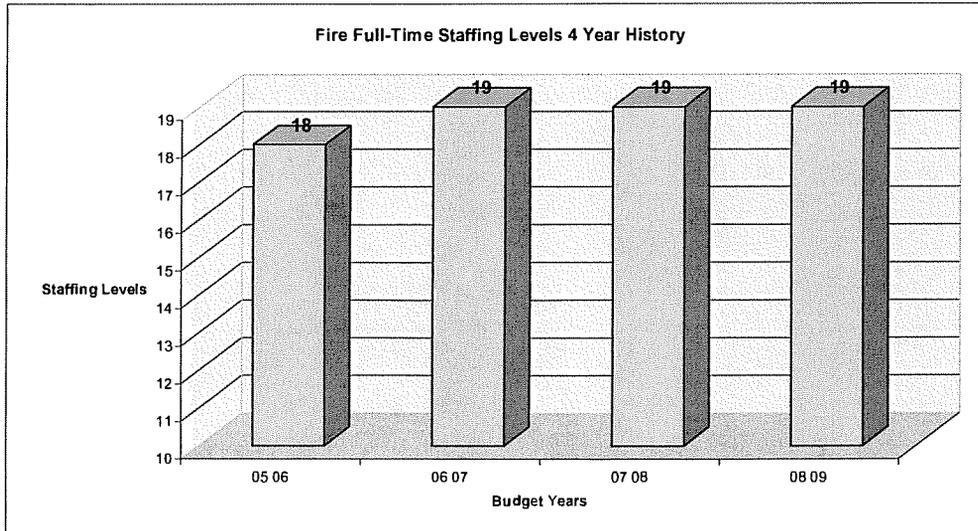
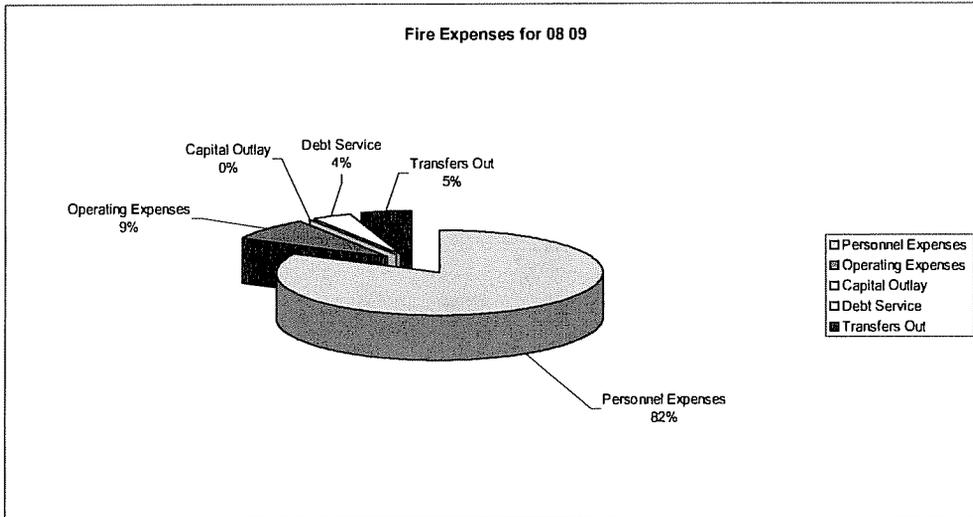
FIRE DEPARTMENT

1 GL CODES

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STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
001-014-522-51102 Fire Chief	S	1	1	1	\$69,913	1	\$72,688
001-014-522-51200 District Chiefs	H	3	3	3	\$156,066	3	\$160,858
001-014-522-51200 Fire Captains	H	3	3	3	\$132,022	3	\$133,029
001-014-522-51200 Firefighters	H	9	10	10	\$352,321	10	\$364,719
001-014-522-51200 Administrative Asst II	H	1	1	1	\$35,562	1	\$36,370
Total Full Time Employees		17	18	18	\$745,884	18	\$767,664
001-014-522-51607 Reserve Firefighters	H	15	15	10	\$30,000	1	\$30,000
TOTAL		32	33	28	\$775,884	19	\$797,664

S = SALARIED H = HOURLY



FIRE DEPARTMENT

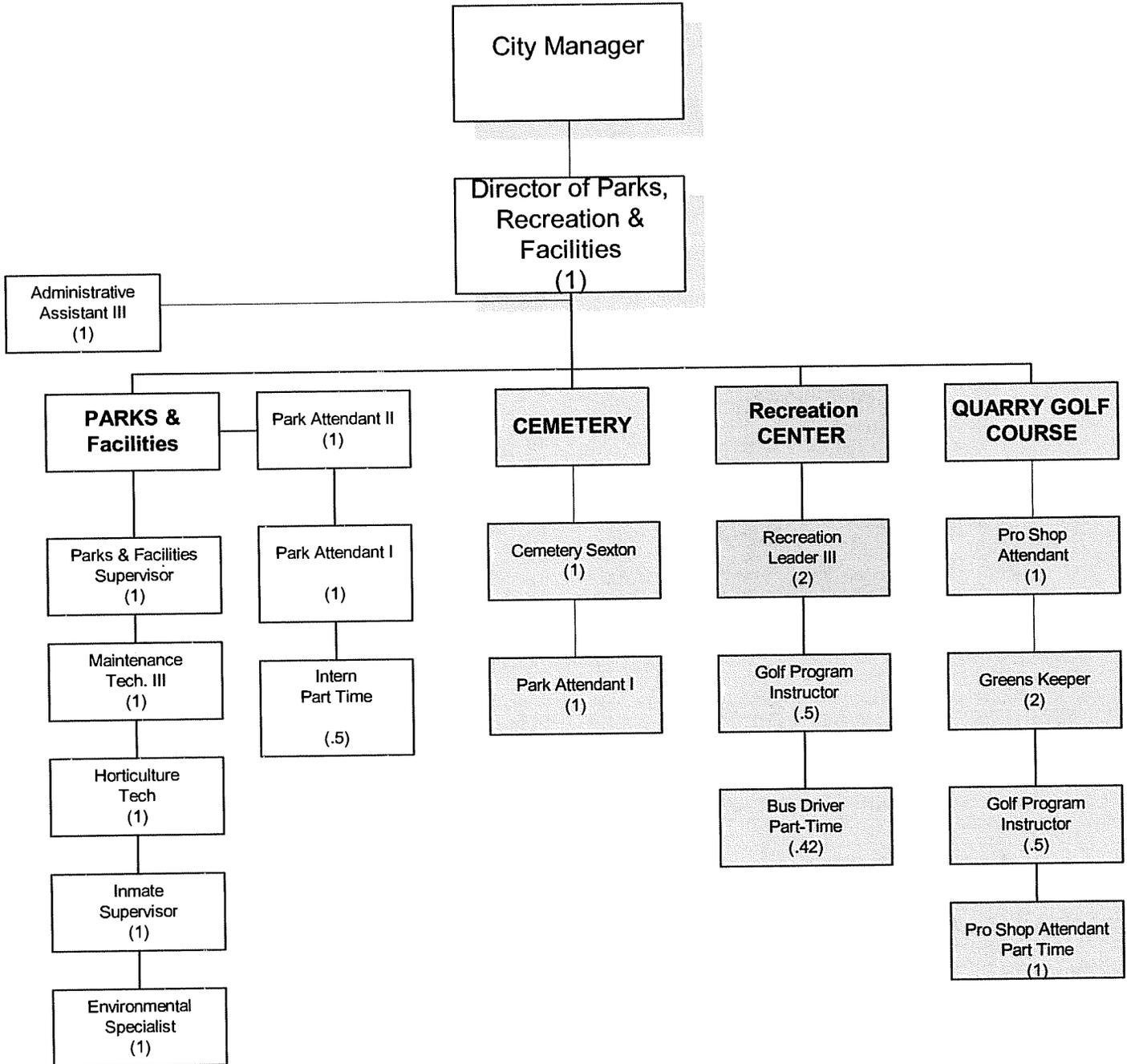
GL CODES	PERSONNEL SERVICES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
2 001-014-522-51200	Regular Salaries	\$646,068	\$710,894	\$714,884	\$736,745
3 001-014-522-51400	Overtime-Unscheduled	\$26,059	\$21,525	\$30,000	\$30,000
4 001-014-522-51410	Overtime-Scheduled	\$34,384	\$38,998	\$31,000	\$32,000
5 001-014-522-51607	Reserves & Volunteers	\$61,195	\$32,417	\$30,000	\$30,000
6	Total Wages	\$767,706	\$803,834	\$805,884	\$828,745
7					
8 001-014-522-52100	FICA	\$56,337	\$59,761	\$61,650	\$63,399
9 001-014-522-52200	Retirement	\$125,900	\$137,955	\$163,730	\$187,954
10 001-014-522-52300	Health Insurance	\$53,470	\$61,603	\$78,066	\$116,208
11 001-014-522-52301	Life Insurance	\$1,970	\$2,528	\$1,487	\$1,522
12 001-014-522-52302	Health Reimbursement Account	\$8,940	\$8,268	\$12,485	\$0
13 001-014-522-52320	Dental Insurance	\$0	\$0	\$0	\$6,614
14 001-014-522-52400	Worker's Comp Insurance	\$51,660	\$65,064	\$83,257	\$65,932
15	Total Benefits	\$298,277	\$335,079	\$400,675	\$441,629
16					
17	Total Personnel Service Costs	\$1,065,983	\$1,138,913	\$1,206,559	\$1,270,374
18					
19 (1)	Chief Mossgrove will graduate in January 2009 from college with a BS in Fire Service Administration and his monthly incentive will raise from \$50.00 to \$110.00.				

GL CODES	OPERATING EXPENDITURES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
20 001-014-522-53101	Medical Services	\$2,348	\$821	\$1,800	\$6,500 (1)
21 001-014-522-53400	Other Contractual Services	\$5,018	\$807	\$0	\$250
22 001-014-522-54000	Travel & Per Diem	\$935	\$2,119	\$2,500	\$3,000 (2)
23 001-014-522-54100	Communications&Freight Charge	\$3,935	\$4,373	\$4,000	\$8,500
24 001-014-522-54110	Postage	\$119	\$292	\$50	\$50
25 001-014-522-54210	Automotive Repair Service	\$8,431	\$4,563	\$7,500	\$7,500
26 001-014-522-54300	Electric	\$9,112	\$9,056	\$8,500	\$9,350
27 001-014-522-54303	Water	\$2,133	\$2,677	\$2,200	\$2,200
28 001-014-522-54400	Equipment & Vehicle Rental	\$143	\$0	\$0	\$0
29 001-014-522-54540	Fiduciary Liability Insurance	\$125	\$125	\$0	\$125
30 001-014-522-54560	Insurance Claims and Deductibles	\$0	\$0	\$0	\$0
31 001-014-522-54600	Repair & Maintenance Service	\$7,644	\$13,591	\$6,500	\$14,750
32 001-014-522-54700	Printing & Binding Service	\$875	\$154	\$500	\$500
33 001-014-522-54800	Advertising Activities	\$2,446	\$1,278	\$1,500	\$1,500
34 001-014-522-54900	Other Current Charges	\$704	\$990	\$700	\$700
35 001-014-522-54901	B E R T. Expenditures	\$10,892	\$733	\$0	\$0
36 001-014-522-55100	Office Supplies	\$1,672	\$644	\$1,500	\$1,500
37 001-014-522-55210	Operating Supplies	\$5,448	\$1,688	\$2,000	\$2,500
38 001-014-522-55211	Medical Supplies	\$1,912	\$1,924	\$2,500	\$2,500
39 001-014-522-55220	Computer Supplies	\$620	\$2,127	\$1,500	\$1,500
40 001-014-522-55223	Repair & Maintenance Supplies	\$4,733	\$6,172	\$0	\$0
41 001-014-522-55225	Chemicals	\$1,359	\$824	\$1,000	\$1,000
42 001-014-522-55226	Safety Supplies/Gear	\$0	\$91	\$6,300	\$16,175
43 001-014-522-55230	Clothing/Uniforms	\$17,407	\$7,393	\$7,500	\$4,740
44 001-014-522-55240	Institutional Supplies	\$2,669	\$2,437	\$0	\$0
45 001-014-522-55250	Fuels & Lubricants	\$13,933	\$13,716	\$15,000	\$20,000
46 001-014-522-55252	Small Tools	\$2,428	\$1,263	\$1,800	\$1,800
47 001-014-522-55253	Automotive Repair Supplies(In-house)	\$5,142	\$6,367	\$4,000	\$4,000
48 001-014-522-55400	Books,Subscription,Membership	\$1,461	\$1,346	\$2,000	\$2,000
49 001-014-522-55410	Training & Education	\$4,726	\$4,146	\$6,780	\$7,100 (2)
50 001-014-522-55500	Uncapitalized Equipment	\$25,262	\$10,884	\$13,110	\$14,500 (3)
51	Total Operating Costs	\$143,632	\$102,601	\$100,740	\$134,240
52					
53					
54	CAPITAL OUTLAY				
55 001-014-522-55620	Building	\$0	\$0	\$0	\$0
56 001-014-522-55640	Machinery & Equipment	\$661,947	\$0	\$6,067	\$0
57	Total Capital Outlay Costs	\$661,947	\$0	\$6,067	\$0
58					
59	DEBT SERVICE				
60 001-014-517-57200	Principal	\$8,584	\$30,943	\$32,624	\$34,026
61 001-014-517-57100	Interest	\$8,600	\$26,326	\$24,646	\$23,244
62	Total Debt Service	\$17,184	\$57,269	\$57,270	\$57,270 (4)
63					
64					
65	TRANSFERS OUT				
66 001-014-581-56502	Vehicle Replacement Fund	\$88,631	\$83,524	\$50,555	\$69,055
67 001-014-581-56501	Internal Service Fund	\$10,721	\$8,558	\$9,594	\$5,507
68 001-014-581-56609	HRA Funding Account	\$0	\$0	\$0	\$4,500
69 001-014-581-56608	Self Insured Dental Plan Fund	\$3,264	\$3,456	\$3,456	\$0
70	Total Transfers Out	\$102,616	\$95,538	\$63,605	\$79,062
71					
72	Total Expenditures	\$1,991,362	\$1,394,321	\$1,434,241	\$1,540,946
73					

(1) Cost of annual firefighter physicals 18 at \$355.00 each \$6,400, Hepatitis B shots or booster and TB test \$50 per shot projection
 (2) Firefighter Survival Hotel \$350 Meals \$200, Infectious Control Seminar \$300 Meals \$100, Fire Chief's Conference Hotel \$973 Meals \$
 (3) 5" supply line 3 sections \$2,370, 5" pony sections 2 sections \$1,000, 3" Hose 8 sections \$1,860, 1.75" hose 8 sections \$1,600, 1" forestry
 hose 2 sections \$390, 3 cans of class B foam \$420, 7 cans of class A foam \$490, Thermal imager batteries \$200,
 Ventilation saw \$2,100, Positive pressure fan \$2,600, Foam tubes for blitz fire \$1,280 and Misc \$190
 (4) 2005 Loan for Sulphur Ladder Truck due 2021

PARKS, RECREATION & FACILITIES DEPARTMENT

Parks Division



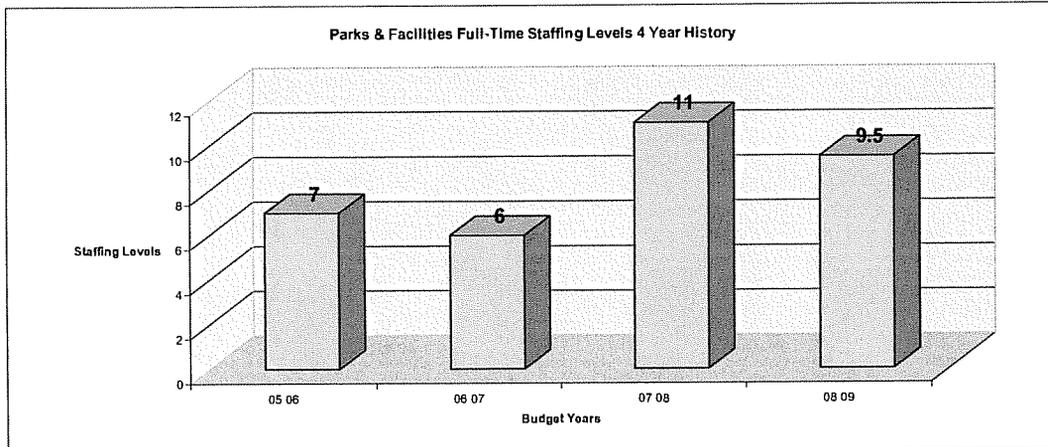
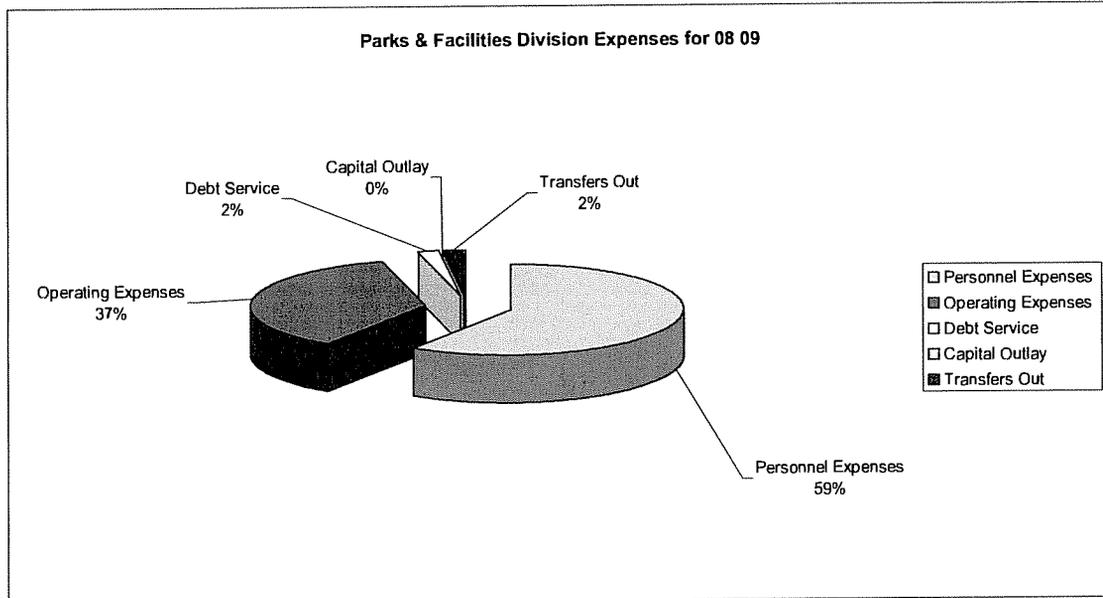
Full-time equivalent positions are shown in parentheses.

PARKS AND RECREATION And Facilities DEPARTMENT: Parks And Facilities Division

1 GL CODES	STAFFING/WAGES	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 (1) Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
4 001-020-572-51102	Parks & Recreation Director	S	1	1	1	\$56,984	1	\$58,365
5 001-020-572-51200	Administrative Assistant III	H	1	1	1	\$34,568	1	\$35,595
6 001-020-572-51200	Park Attendant I	H	0	0	0	\$0	1	\$19,309
7 001-020-572-51200	Park Attendant II	H	1	1	2	\$47,483	1	\$20,774
8 001-020-572-51200	Program Coordinator	H	1	1	1	\$30,536	0	\$0
9 001-020-572-51200	Maintenance Tech III	H	1	1	0	\$0	0	\$0
10 001-020-572-51200	Equipment Operator I	H	2	1	0	\$0	0	\$0
11 001-020-572-51200	Parks & Facilities Supervisor	H	0	0	1	\$47,565	1	\$48,818
12 001-020-572-51200	Maintenance Tech III	H	0	0	2	\$83,903	1	\$43,009
13 001-020-572-51200	Horticulture Tech	H	0	0	1	\$26,719	1	\$23,784
14 001-020-572-51200	Inmate Supervisor	H	0	0	1	\$32,589	1	\$33,293
15 001-020-572-51200	Environmental Specialist	H	0	0	1	\$22,094	1	\$22,594
16 001-020-572-51200	TOTAL		7	6	11	\$382,441	9	\$305,541
19 001-020-572-51200	Intern-Part Time	H	1	0	0	\$0	0.5	\$7,500
20			8	6	11	\$382,441	9.5	\$313,041

S = SALARIED H = HOURLY

(1) Building and Grounds staffing included for presentation purposes for 07 08.



Parks and Facilities Division

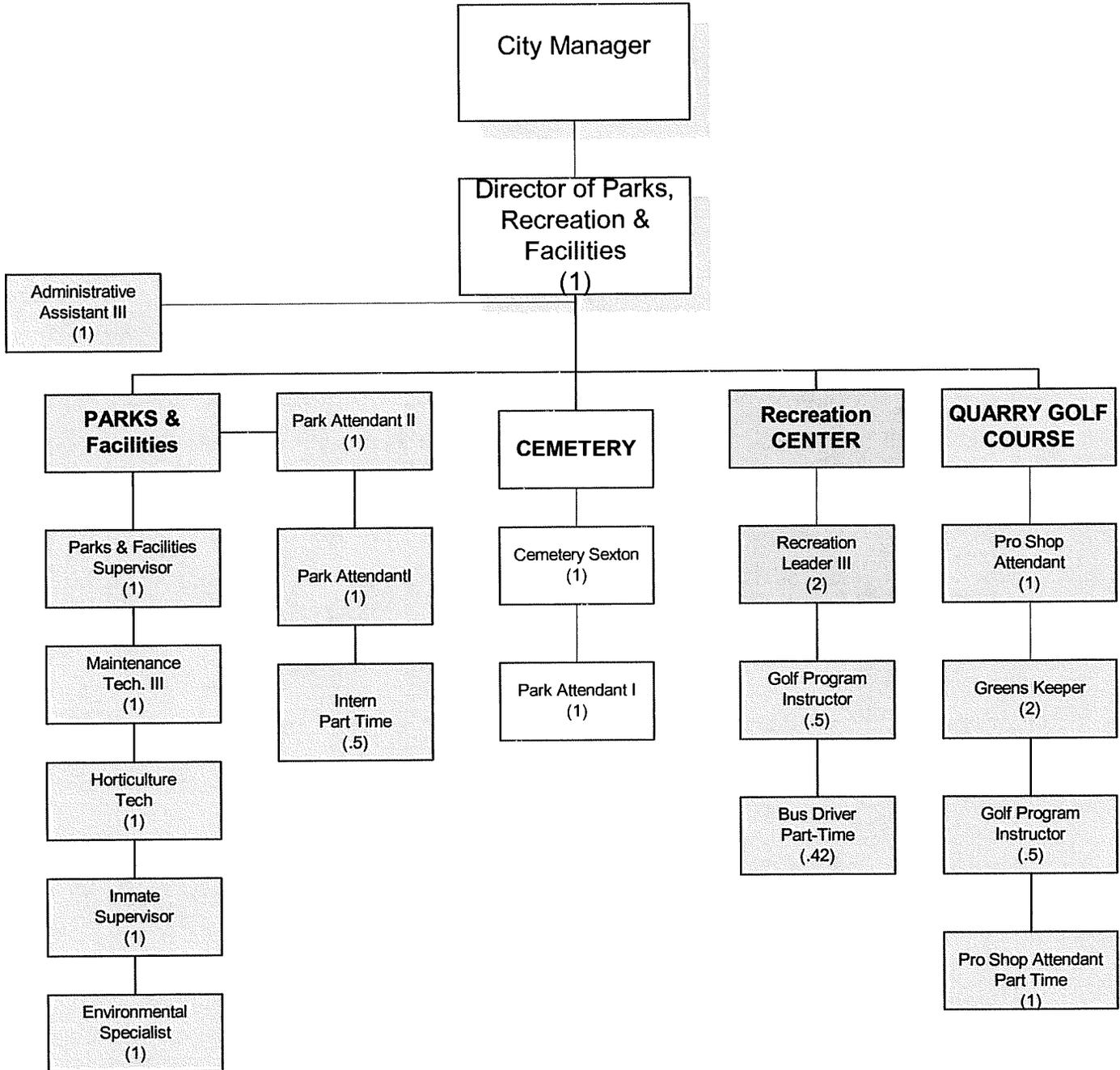
PARKS AND RECREATION AND FACILITIES DEPARTMENT: Parks And Facilities Division

GL CODES	PERSONNEL SERVICES	05/06 Actual	06/07 Actual	07/08 Budget (1)	Adopted 08/09 Budget
1					
2	001-020-572-51200	\$207,087	\$206,555	\$382,441	\$313,041
3	001-020-572-51400	\$2,224	\$2,152	\$6,000	\$1,000
4	Total Wages	\$209,311	\$208,707	\$388,441	\$314,041
5					
6	001-020-572-52100	\$15,942	\$15,919	\$29,716	\$24,024
7	001-020-572-52200	\$18,691	\$21,711	\$38,923	\$32,103
8	001-020-572-52300	\$17,271	\$21,329	\$43,370	\$58,104
9	001-020-572-52301	\$1,422	\$1,711	\$2,853	\$2,869
10	001-020-572-52302	\$1,872	\$1,489	\$5,000	\$0
11	001-020-572-52320	\$0	\$0	\$0	\$3,307
12	001-020-572-52400	\$13,162	\$16,531	\$37,664	\$25,448
13	Total Benefits	\$68,360	\$78,690	\$157,526	\$145,855
14					
15	Total Personnel Service Costs	\$277,671	\$287,397	\$545,967	\$459,896
16	GL CODES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
17	001-020-572-53101	\$244	\$233	\$150	\$350
18	001-020-572-53400	\$2,661	\$10,804	\$75,715	\$67,500 (3)
19	001-020-572-53401	\$2,751	\$966	\$2,500	\$1,000
20	001-020-572-54000	\$108	\$241	\$600	\$600
21	001-020-572-54100	\$1,726	\$1,865	\$3,000	\$2,800
22	001-020-572-54110	\$0	\$0	\$100	\$100
23	001-020-572-54200	\$0	\$0	\$0	\$0
24	001-020-572-54210	\$140	\$321	\$1,500	\$1,500
25	001-020-572-54300	\$28,543	\$30,600	\$30,000	\$33,000
26	001-020-572-54303	\$7,010	\$10,006	\$10,000	\$9,000
27	001-020-572-54400	\$725	\$400	\$4,000	\$4,000
28	001-020-572-54401	\$148	\$0	\$200	\$150
29	001-020-572-54560	\$153	\$0	\$1,000	\$1,000
30	001-020-572-54600	\$7,461	\$7,821	\$8,500	\$8,500 (4)
31	001-020-572-54700	\$46	\$118	\$800	\$925
32	001-020-572-54800	\$2,021	\$546	\$750	\$750
33	001-020-572-54900	\$258	\$748	\$500	\$0
34	001-020-572-54920	\$1,278	\$2,270	\$2,000	\$1,500
35	001-020-572-55100	\$1,011	\$1,629	\$2,000	\$2,000
36	001-020-572-55210	\$976	\$14,119	\$16,500	\$20,000 (5)
37	001-020-572-55211	\$48	\$0	\$0	\$0
38	001-020-572-55220	\$515	\$23	\$950	\$950
39	001-020-572-55223	\$23,260	\$13,265	\$51,300	\$50,000 (6)
40	001-020-572-55225	\$3,335	\$1,262	\$4,500	\$3,000
41	001-020-572-55230	\$1,574	\$1,060	\$2,700	\$2,200
42	001-020-572-55240	\$3,156	\$3,949	\$22,300	\$23,500 (7)
43	001-020-572-55250	\$4,404	\$4,218	\$19,500	\$14,500
44	001-020-572-55252	\$1,220	\$2,306	\$2,500	\$1,250
45	001-020-572-55253	\$1,914	\$3,617	\$3,500	\$3,500
46	001-020-572-55400	\$215	\$320	\$500	\$500
47	001-020-572-55410	\$572	\$845	\$1,250	\$1,250
48	001-020-572-55500	\$4,305	\$1,379	\$4,700	\$29,840 (8)
49	Total Operating Costs	\$101,778	\$114,931	\$273,515	\$285,165
50					
51	Debt Service				
52	001-020-517-57100	\$2,932	\$2,491	\$2,001	\$1,529
53	001-020-517-57200	\$11,081	\$11,517	\$11,971	\$12,443
54	Total Debt Service	\$14,013	\$14,008	\$13,972	\$13,972 (9)
55					
56					
57	CAPITAL OUTLAY				
58	001-020-572-55610	\$0	\$0	\$0	\$0
59	001-020-572-55620	\$0	\$0	\$0	\$0
60	001-020-572-55630	\$9,950	\$0	\$0	\$0
61	001-020-572-55640	\$0	\$15,000	\$0	\$0
62	001-020-572-55650	\$0	\$0	\$0	\$0
63	Total Capital Outlay Costs	\$9,950	\$15,000	\$0	\$0
64					
65	TRANSFERS OUT				
66	001-020-581-56502	\$4,748	\$2,344	\$2,354	\$0
67	001-020-581-56501	\$7,778	\$8,452	\$13,753	\$8,329
68	001-020-581-56503	\$0	\$0	\$0	\$5,000
69	001-020-581-56609	\$0	\$0	\$0	\$2,250
70	001-020-581-56608	\$1,344	\$1,152	\$2,112	\$0
71	Total Transfers Out	\$13,870	\$11,948	\$18,219	\$15,579
72					
73	Total Expenditures	\$417,282	\$443,284	\$851,673	\$774,612
74					

- (1) 07 08 Budget History for Building & Grounds moved to Parks & Facilities Division and combined with the formerly Parks Division.
- (2) Building and Grounds Division discontinued and moved to Parks and Facilities Division in 08 09 with merger of Parks and Facilities for 08 09 Budgeting purposes.
- (3) Inmate guards, carpet & window cleaning and pest control.
- (4) Tire repair, fencing, copy machine repair, window glass repair, door lock service.
- (5) Field paint, mulch, sand, clay, trashcans, inmate weed eaters line.
- (6) Paint supplies, cement, lumber, sinks, circuit breakers, mower blades, batteries, light bulbs, doors, plumbing supplies, etc.
- (7) Tissue, gloves, bleach, hand soap, ect.
- (8) (1) Weed eater @ \$460 00, (1) blower @ \$400.00. Replace light fixtures at City Hall, JBCC, Police, Fire, and DPW facilities \$25,000
- (9) Financing of Recreation Office Building (loan split between General Govt. with refinancing of City Hall along with Office Bldg purchase)

PARKS, RECREATION & FACILITIES DEPARTMENT

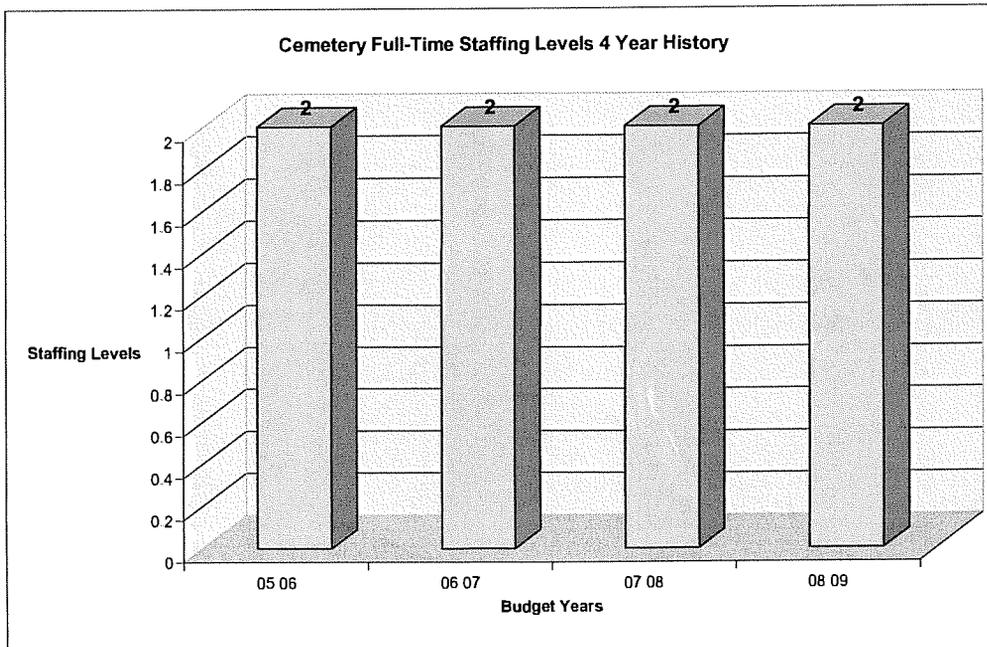
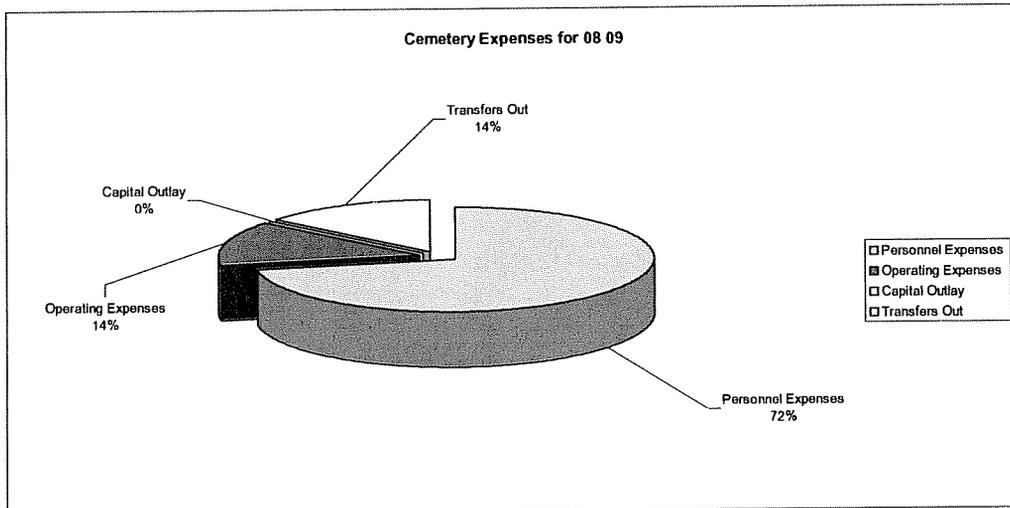
Cemetery Division



Full-time equivalent positions are shown in parentheses.

PARKS AND RECREATION And Facilities DEPARTMENT: Cemetery Division

1 GL CODES	STAFFING/Level	Type	05/06	06/07	07/08	Adopted	Adopted	Adopted
2		of Pay	Staffing	Staffing	Staffing	07/08	08/09	08/09
3						Budget	Staffing	Budget
4 001-017-539-51200	Cemetery Sexton	H	1	1	1	\$33,841	1	\$34,748
5 001-017-539-51200	Park Attendant I	H	0	0	1	\$20,248	1	\$20,822
6 001-017-539-51200	Park Attendant II	H	1	1	0	\$0	0	\$0
7	TOTAL		2	2	2	\$54,089	2	\$55,570
8			S = SALARIED H = HOURLY					



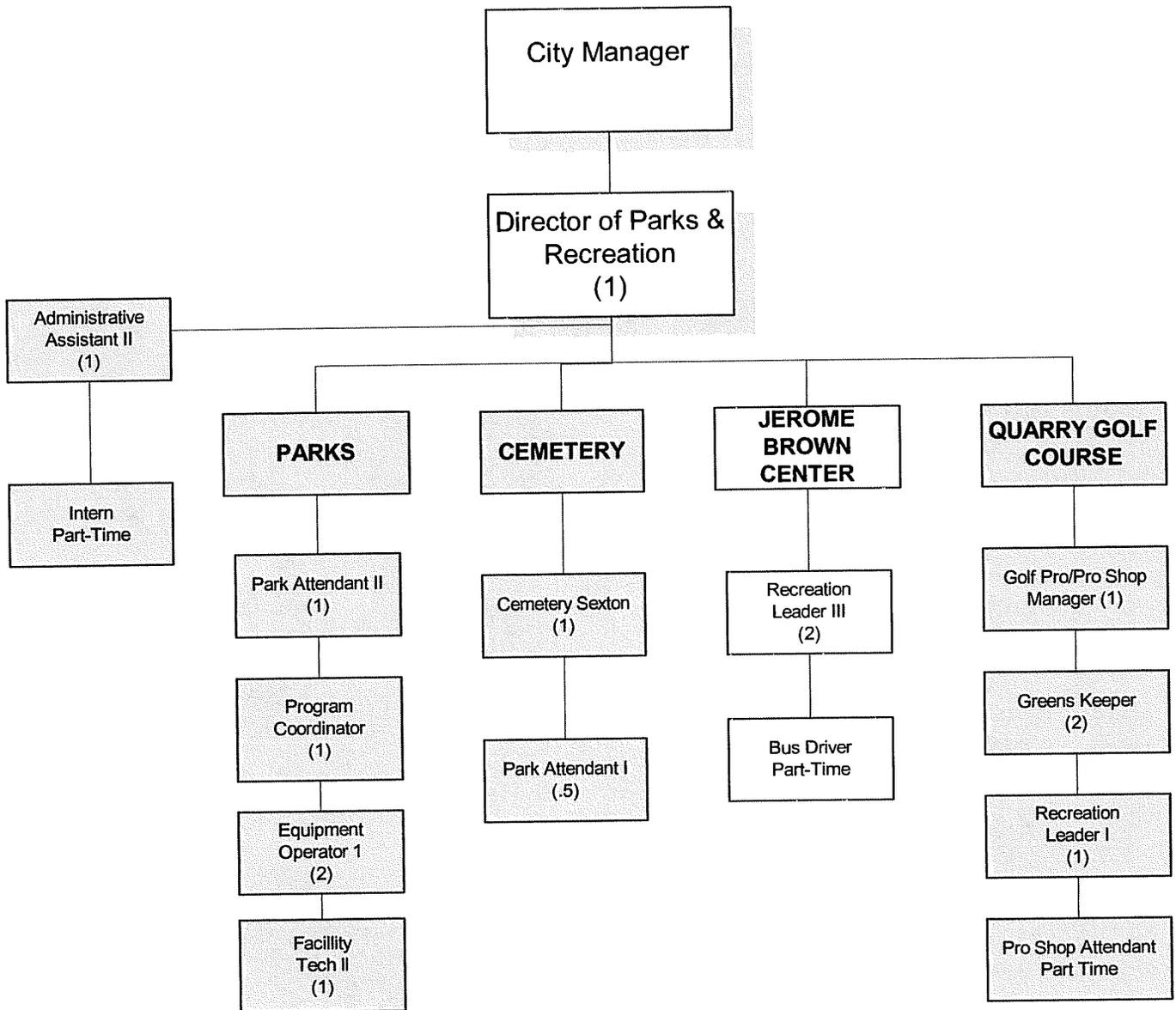
Cemetery

PARKS AND RECREATION AND FACILITIES DEPARTMENT: Cemetery Division

		05/06	06/07	07/08	Adopted
		Actual	Actual	Budget	08/09
					Budget
1	GL CODES				
2	001-017-539-51200				
3	001-017-539-51400				
4					
5					
6	001-017-539-52100				
7	001-017-539-52200				
8	001-017-539-52300				
9	001-017-539-52301				
10	001-017-539-52302				
11	001-017-539-52320				
12	001-017-539-52400				
13					
14					
15					
	PERSONNEL SERVICES				
	Regular Salaries	\$44,066	\$51,720	\$54,089	\$55,570
	Overtime	\$380	\$118	\$1,000	\$500
	Total Wages	\$44,446	\$51,838	\$55,089	\$56,070
	FICA	\$3,400	\$3,970	\$4,214	\$4,289
	Retirement	\$3,668	\$5,109	\$5,427	\$5,523
	Health Insurance	\$3,290	\$6,814	\$8,674	\$12,912
	Life Insurance	\$305	\$373	\$402	\$520
	Health Reimbursement Account	\$1,425	\$982	\$1,000	\$0
	Dental Insurance	\$0	\$0	\$0	\$735
	Worker's Comp Insurance	\$4,740	\$5,930	\$7,348	\$7,009
	Total Benefits	\$16,828	\$23,178	\$27,065	\$30,988
	Total Personnel Service Costs	\$61,274	\$75,016	\$82,154	\$87,058
16	GL CODES				
17	001-017-539-53101				
18	001-017-539-53400				
19	001-017-539-54100				
20	001-017-539-54110				
21	001-017-539-54210				
22	001-017-539-54300				
23	001-017-539-54303				
24	001-017-539-54400				
25	001-017-539-54401				
26	001-017-539-54600				
27	001-017-539-54700				
28	001-017-539-54800				
29	001-017-539-54900				
30	001-017-539-54912				
31	001-017-539-54913				
32	001-017-539-55100				
33	001-017-539-55210				
34	001-017-539-55211				
35	001-017-539-55220				
36	001-017-539-55223				
37	001-017-539-55230				
38	001-017-539-55240				
39	001-017-539-55250				
40	001-017-539-55252				
41	001-017-539-55253				
42	001-017-539-55400				
43	001-017-539-55410				
44	001-017-539-55500				
45					
46					
47					
48	001-017-539-55620				
49	001-017-539-55630				
50	001-017-539-55640				
51					
52					
53					
54	001-017-581-56502				
55	001-017-581-56501				
56	001-017-581-56503				
57	001-017-581-56609				
58	001-017-581-56608				
59	001-017-581-56605				
60					
61					
62					
63					
	OPERATING EXPENDITURES				
	Medical Services	\$70	\$36	\$100	\$50
	Other Contractual Services	\$3,879	\$1,871	\$1,930	\$1,500
	Communications&Freight Charge	\$633	\$769	\$650	\$500
	Postage	\$11	\$0	\$0	\$50
	Automotive Repair Service	\$17	\$0	\$0	\$50
	Electric	\$757	\$620	\$700	\$650
	Water	\$2,191	\$2,321	\$2,300	\$2,500
	Equipment & Vehicle Rental	\$50	\$0	\$0	\$0
	Rentals & Leases	\$0	\$0	\$0	\$0
	Repair & Maintenance Services	\$4,203	\$847	\$2,500	\$1,500
	Printing & Binding Services	\$16	\$15	\$500	\$500
	Advertising Activities	\$297	\$288	\$500	\$311
	Other Current Charges	\$411	\$211	\$200	\$0
	Cemetery Lot Buy Back	\$3,139	\$1,350	\$0	\$0
	Cost of goods sold	\$0	\$0	\$0	\$0
	Office Supplies	\$103	\$225	\$500	\$500
	Operating Supplies	\$215	\$1,777	\$2,000	\$2,000
	Medical Supplies	\$33	\$0	\$0	\$0
	Computer Supplies	\$35	\$28	\$67	\$100
	Repair & Maintenance Supplies	\$3,233	\$1,573	\$0	\$0
	Clothing/Uniforms	\$875	\$719	\$750	\$750
	Institutional Supplies	\$194	\$321	\$0	\$0
	Fuels & Lubricants	\$2,780	\$3,401	\$2,600	\$3,500
	Small Tools	\$740	\$529	\$1,000	\$500
	Auto Repair Supply (in-house)	\$432	\$309	\$750	\$750
	Books,Subscription,Membership	\$245	\$0	\$300	\$250
	Training & Education	\$25	\$0	\$100	\$100
	Uncapitalized Equipment	\$3,104	\$2,184	\$1,500	\$500
	Total Operating Costs	\$27,688	\$19,394	\$18,947	\$16,561
	CAPITAL OUTLAY				
	Building	\$0	\$0	\$0	\$0
	Improvements-Non Building	\$29,460	\$226	\$0	\$0
	Machinery & Equipment	\$0	\$11,214	\$0	\$0
	Total Capital Outlay Costs	\$29,460	\$11,440	\$0	\$0
	TRANSFERS OUT				
	Vehicle Replacement Fund	\$0	\$0	\$0	\$0
	Internal Service Fund	\$3,667	\$4,047	\$3,604	\$1,285
	Equipment Replacement Fund	\$0	\$0	\$0	\$5,000
	HRA Funding Account	\$0	\$0	\$0	\$500
	Self Insured Dental Plan Fund	\$384	\$384	\$384	\$0
	Cemetery Perpetual Care Fund	\$10,000	\$10,000	\$10,000	\$10,000
	Total Transfers Out	\$14,051	\$14,431	\$13,988	\$16,785
	Total Expenditures	\$112,473	\$120,281	\$115,089	\$120,404

PARKS & RECREATION DEPARTMENT

Jerome Brown Center Division



Full-time equivalent positions are shown in parentheses.

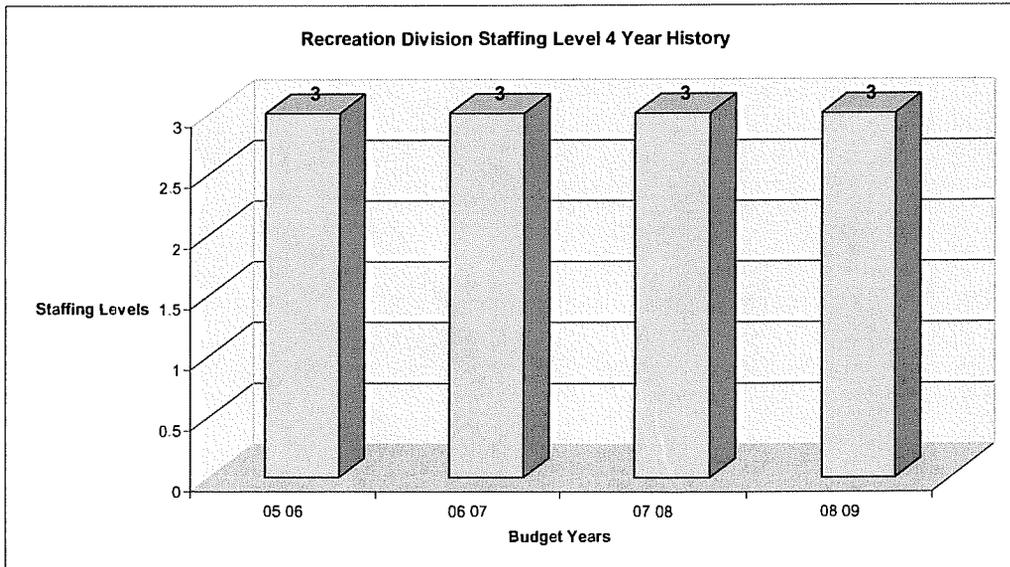
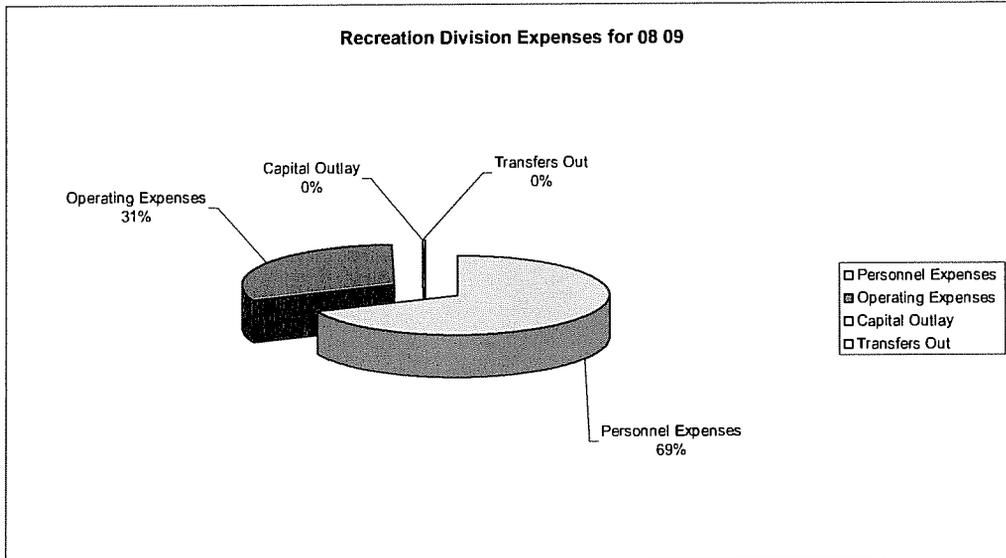
PARKS AND RECREATION And Facilities DEPARTMENT: Recreation Division

1 GL CODES

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STAFFING/WAGES	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
Recreation Leader III	H	1	2	2	\$61,258	2	\$61,939
Golf Program Instructor	H	0	0	0	\$0	0.5	\$12,699
Park Attendant I	H	2	0	0	\$0	0	\$0
Total full Time		3	2	2	\$61,258	2.5	\$74,638
Part Time							
Bus Driver Part Time	H	0	1	1	\$10,000	0.42	\$10,000
TOTAL		3	3	3	\$71,258	2.92	\$84,638

S = SALARIED H = HOURLY



Recreation Division

PARKS AND RECREATION And Facilities DEPARTMENT: Recreation Division

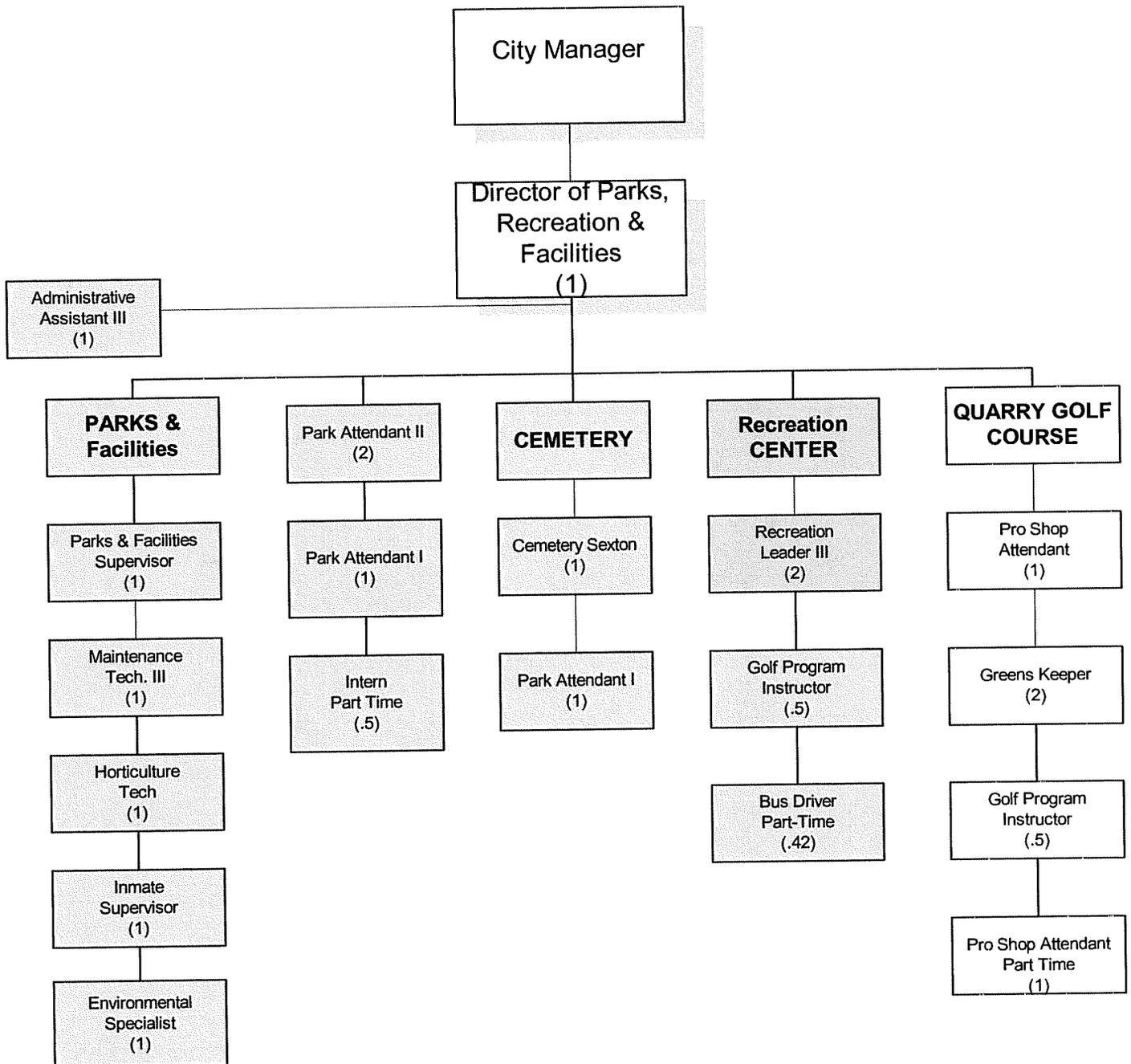
GL CODES	PERSONNEL SERVICES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
2	001-025-572-51200	\$58,100	\$68,157	\$71,258	\$84,638
3	001-025-572-51400	\$800	\$1,725	\$3,000	\$1,000
4	Total Wages	\$58,900	\$69,882	\$74,258	\$85,638
5					
6	001-025-572-52100	\$3,732	\$5,169	\$5,681	\$6,551
7	001-025-572-52200	\$4,885	\$6,870	\$7,315	\$8,435
8	001-025-572-52300	\$5,755	\$7,110	\$6,674	\$16,140
9	001-025-572-52301	\$333	\$444	\$478	\$699
10	001-025-572-52302	\$411	\$1,162	\$1,000	\$0
11	001-025-572-52320	\$0	\$0	\$0	\$919
12	001-025-572-52400	\$4,828	\$5,860	\$7,158	\$6,197
13	Total Benefits	\$19,944	\$26,615	\$30,306	\$38,941
14					
15	Total Personnel Service Costs	\$78,844	\$96,497	\$104,564	\$124,579

GL CODES	OPERATING EXPENDITURES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
16	001-025-572-53101	\$109	\$337	\$100	\$100
17	001-025-572-53400	\$2,192	\$905	\$825	\$9,500 (1)
18	001-025-572-54000	\$117	\$149	\$500	\$500
19	001-025-572-54100	\$584	\$1,067	\$800	\$800
20	001-025-572-54110	\$5	\$28	\$0	\$0
21	001-025-572-54200	\$0	\$0	\$0	\$0
22	001-025-572-54300	\$12,919	\$15,010	\$14,000	\$14,000
23	001-025-572-54303	\$1,821	\$2,489	\$2,500	\$2,500
24	001-025-572-54400	\$0	\$343	\$500	\$500
25	001-025-572-54500	\$0	\$146	\$0	\$0
26	001-025-572-54600	\$160	\$1,850	\$1,500	\$1,500
27	001-025-572-54700	\$73	\$312	\$1,000	\$1,000
28	001-025-572-54800	\$1,206	\$928	\$1,000	\$1,000
29	001-025-572-54900	\$713	\$802	\$250	\$0
30	001-025-572-54913	\$107	\$0	\$500	\$500
31	001-025-572-54920	\$1,287	\$3,107	\$1,500	\$15,500 (2)
32	001-025-572-55100	\$1,549	\$1,805	\$1,800	\$1,800
33	001-025-572-55210	\$82	\$989	\$1,500	\$1,000
34	001-025-572-55211	\$36	\$0	\$0	\$50
35	001-025-572-55220	\$468	\$245	\$500	\$500
36	001-025-572-55223	\$2,998	\$2,725	\$0	\$0
37	001-025-572-55225	\$0	\$0	\$100	\$0
38	001-025-572-55226	\$0	\$0	\$50	\$50
39	001-025-572-55230	\$277	\$1,319	\$400	\$0
40	001-025-572-55240	\$2,802	\$4,200	\$0	\$0
41	001-025-572-55250	\$1,997	\$1,199	\$1,800	\$2,200
42	001-025-572-55252	\$42	\$46	\$100	\$100
43	001-025-572-55400	\$2	\$0	\$0	\$0
44	001-025-572-55410	\$299	\$270	\$500	\$500
45	001-025-572-55500	\$3,654	\$2,686	\$500	\$3,000 (3)
46	Total Operating Costs	\$35,495	\$42,957	\$32,225	\$56,600
47					
48	CAPITAL OUTLAY				
49	001-025-572-55620	\$0	\$0	\$0	\$0
50	001-025-572-55640	\$0	\$8,418	\$0	\$0
51	001-025-572-55650	\$0	\$0	\$0	\$0
52	Total Capital Outlay Costs	\$0	\$8,418	\$0	\$0
53					
54	TRANSFERS OUT				
55	001-025-581-56502	\$0	\$2,400	\$0	\$0
56	001-025-581-56501	\$0	\$0	\$0	\$0
57	001-025-581-56609	\$0	\$0	\$0	\$625
58	001-025-581-56608	\$384	\$384	\$384	\$0
59	Total Transfers Out	\$384	\$2,784	\$384	\$625
60					
61	Total Expenditures	\$114,723	\$150,656	\$137,173	\$181,804
62					

(1) Adult programs umpire/official. (off set from league registrations)
 (2) 50 dz. Softballs @ \$55 per dz. (for Adult Softball Program), Basketballs 10 @ \$35 each, Volleyballs 8 @ \$30 each, Board games, Arts anc Craft material \$150.00 , Youth & Adult program T- Shirts (off set by registration fees) \$11,500.
 (3) 4 Basketball Goals and hardware \$750 Each.

PARKS, RECREATION & FACILITIES DEPARTMENT

Quarry Golf Course Division



Full-time equivalent positions are shown in parentheses.

PARKS AND RECREATION And Facilities DEPARTMENT: Quarry Golf Division

1 GL CODES

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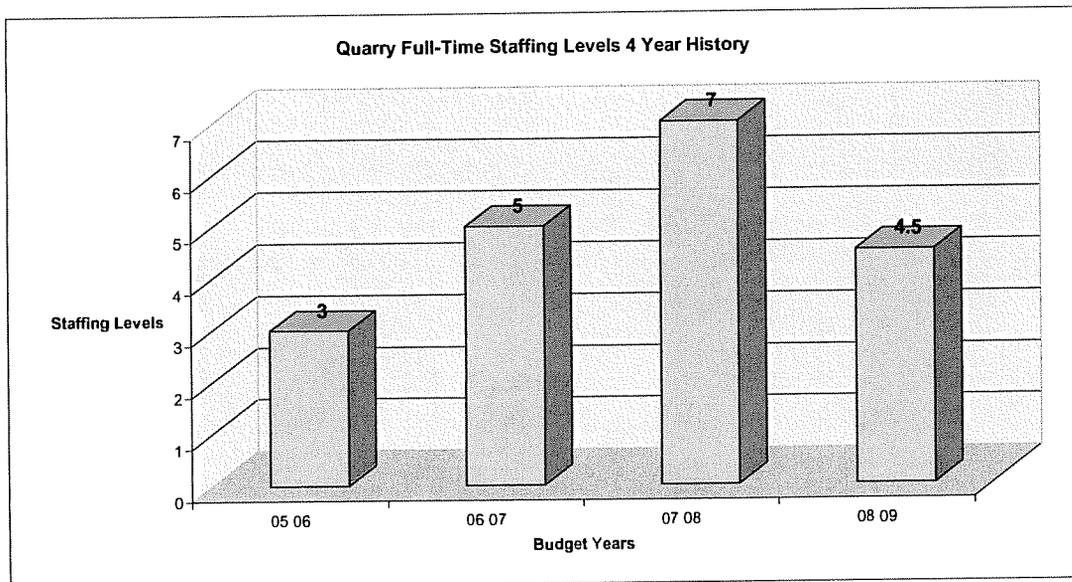
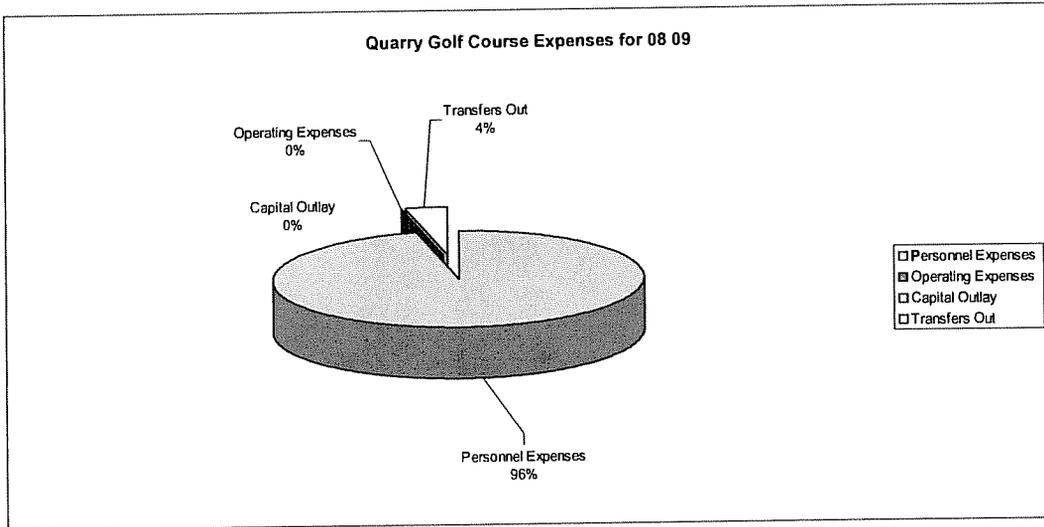
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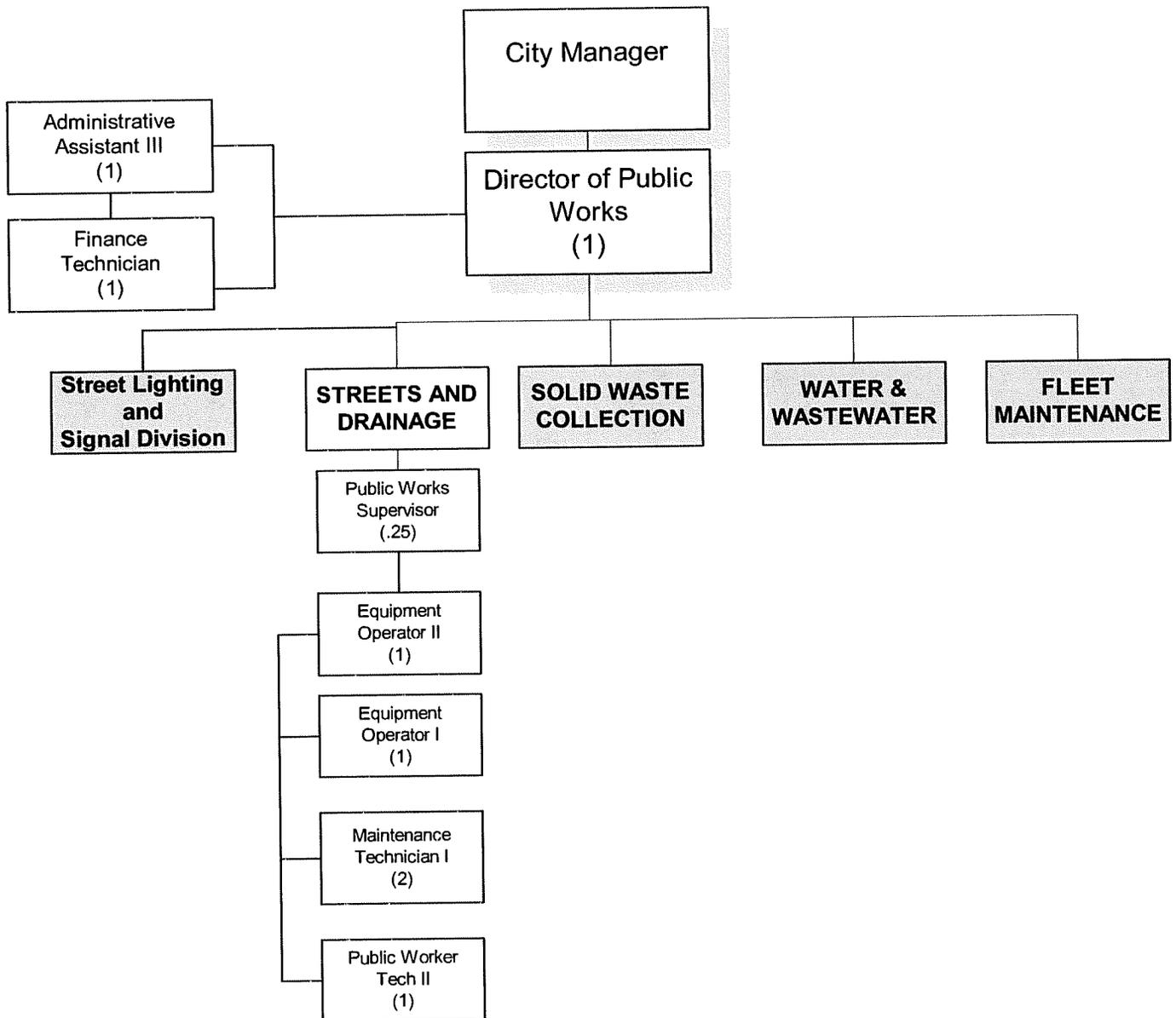
STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
Recreation Leader III	H	0	0	1	\$0	0	\$0
Pro Shop Attendant	H	1	1	1	\$19,431	1	\$19,941
Greens Keeper	H	1	2	2	\$59,112	2	\$56,370
Golf Program Instructor	H	1	0	1	\$17,213	0.5	\$12,699
TOTAL Full Time		3	3	5	\$95,756	3.5	\$89,010
Part Time							
Pro Shop Attendant	H		2	2	\$14,040	1	\$14,040
TOTAL		3	5	7	\$109,796	4.5	\$103,050

S = SALARIED H = HOURLY



DEPARTMENT OF PUBLIC WORKS

Streets and Drainage Division



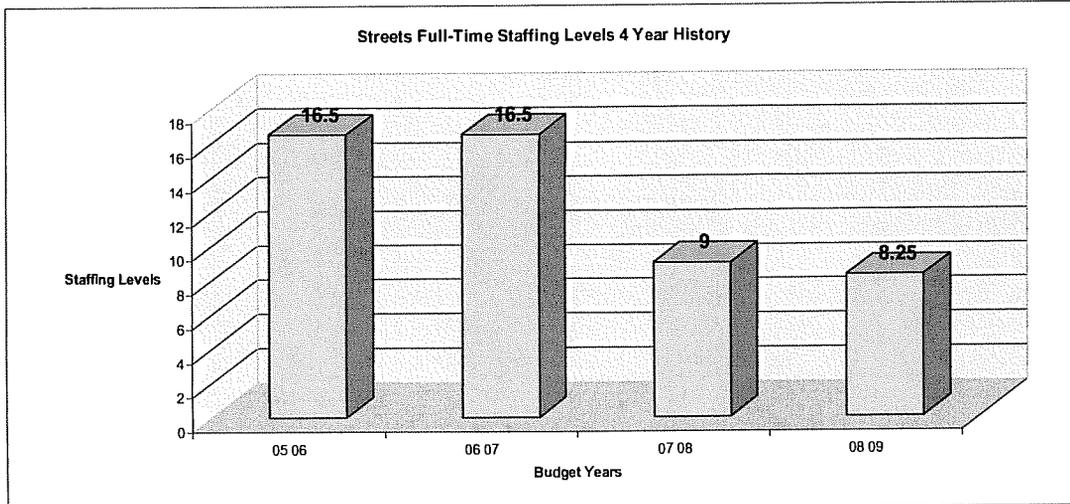
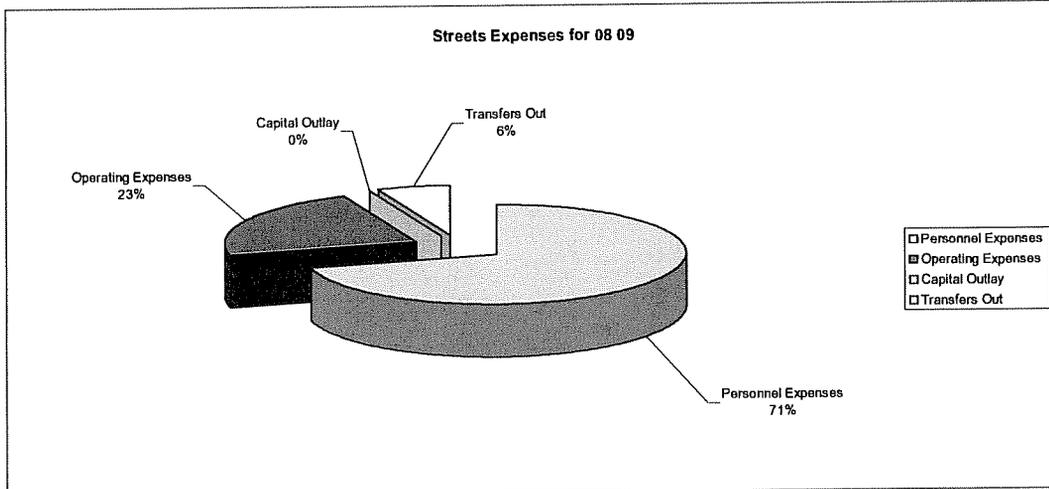
NOTE: The Department of Public Works is comprised of the Streets and Drainage Division, the Solid Waste Collection Division (Solid Waste Collection Enterprise Fund), the Water and Wastewater Division (Water & Wastewater Enterprise Fund), and the Fleet Maintenance Division (Internal Service Fund). The Streets and Drainage Division budget is shown on the following pages. The other divisional budgets are shown separately.

Full-time equivalent positions are shown in parentheses.

PUBLIC WORKS DEPARTMENT: Streets and Drainage Division

GL CODES	STAFFING/WAGES	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
4 001-019-541-51102	Director of Public Works	S	1	1	1	\$71,790	1	\$73,334
5 001-019-541-51200	Administrative Assistants III	H	1	1	1	\$31,263	1	\$32,312
6 001-019-541-51200	Finance Technician	H	1	1	1	\$28,638	1	\$29,243
7 001-019-541-51200	Public Works Supervisor	H	0.5	0.5	0	\$0	0.25	\$7,602
8 001-019-541-51200	Inmate Supervisor	H	1	1	0	\$0	0	\$0
9 001-019-541-51200	Equipment Operator I	H	1	1	1	\$26,083	1	\$26,874
10 001-019-541-51200	Equipment Operator II	H	2	2	2	\$63,794	1	\$32,766
11 001-019-541-51200	Streets & Building Supervisor	H	1	1	0	\$0	0	\$0
12 001-019-541-51200	Maintenance Tech III	H	1	1	0	\$0	0	\$0
13 001-019-541-51200	Maintenance Tech I	H	1	1	1	\$29,717	2	\$54,197
14 001-019-541-51200	Streets Foreman	H	1	1	1	\$38,493	0	\$0
15 001-019-541-51200	Horticulture Tech.	H	1	1	0	\$0	0	\$0
16 001-019-541-51200	Public Works Tech. II	H	3	3	1	\$23,267	1	\$23,891
17 001-019-541-51200	Public Works Tech. I	H	1	1	0	\$0	0	\$0
TOTAL			16.5	16.5	9	\$313,045	8.25	\$280,219

S = SALARIED H = HOURLY



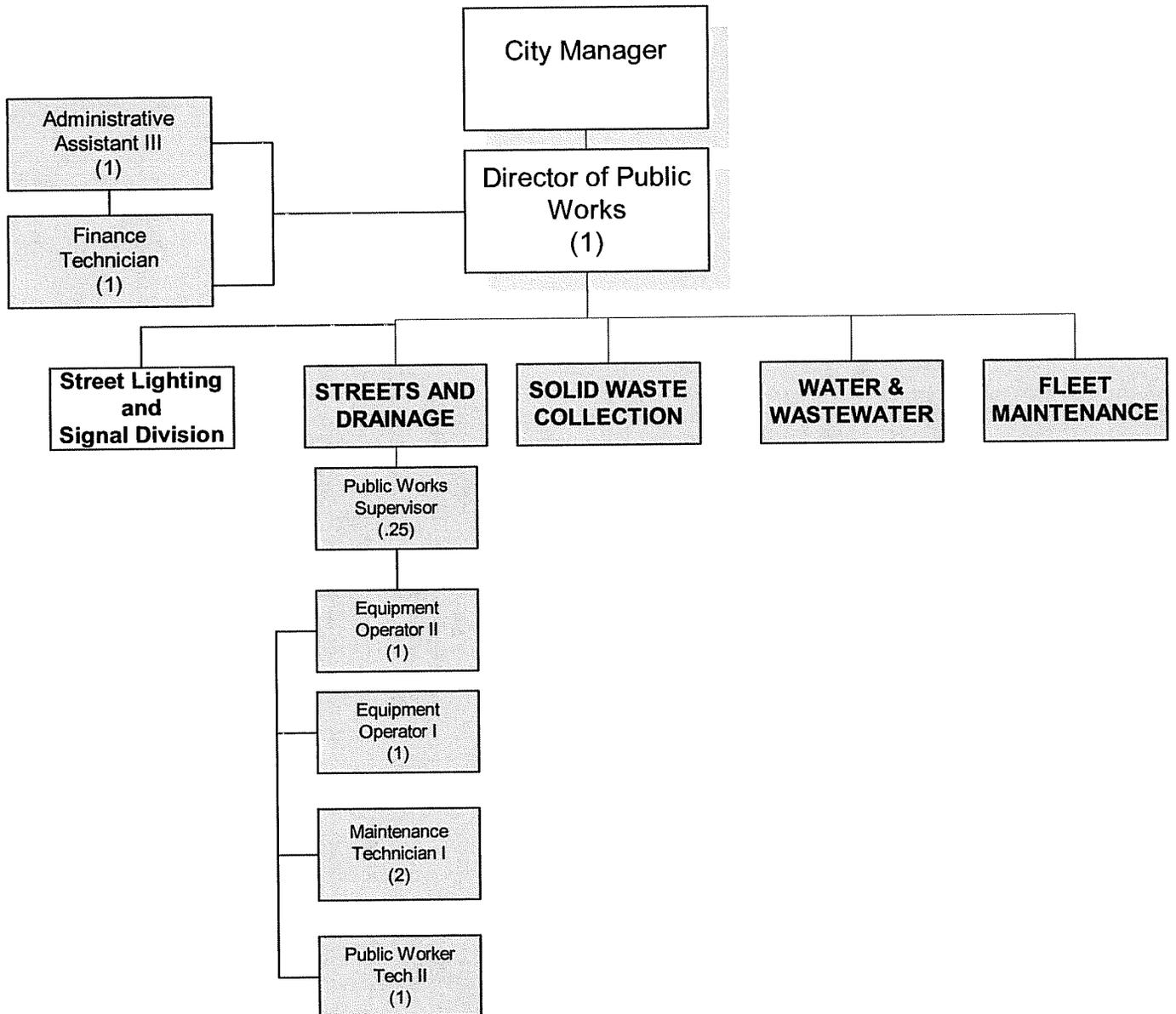
Streets

	GL CODES	OPERATING EXPENDITURES	05/06 Actual	06/07 Actual	07/08 Budget	Adopted 08/09 Budget
67						
68		TRANSFER OUT				
69	001-019-581-56502	Vehicle Replacement Fund	\$15,257	\$17,187	\$5,781	\$8,135
70	001-019-581-56308	Multi Year Capital Fund 308	\$75,000	\$0	\$0	\$0
71	001-019-581-56109	Law Enforcement Investigative Trust	\$0	\$23,500	\$0	\$0
72	001-019-581-56401	Water Wastewater	\$0	\$32,257	\$0	\$0
73	001-019-581-56501	Internal Service Fund	\$33,923	\$35,660	\$36,070	\$21,220
74	001-019-581-56503	Equipment Replacement Fund	\$0	\$0	\$0	\$5,000
75	001-019-581-56609	HRA Funding Account	\$0	\$0	\$0	\$2,063
76	001-019-581-56608	Self Insured Dental Plan Fund	\$3,168	\$2,880	\$1,728	\$0
77		Total Transfers Out	\$127,348	\$111,484	\$43,579	\$36,418
78						
79		Total Expenditures	\$1,215,112	\$1,211,032	\$740,135	\$587,958
80						

- 81 (1) Tree removals in City R-O-W not done by City crews and code enforcement mowing. Contract with Hernando County for 250 hours
- 82 of street patching (\$32,125) and cost of asphalt \$8,500.
- 83 (2) City Hall apportions charges for cell phones and dept. land line service from this account.
- 84 (3) Auto repair service decreased because equipment transferred to parks.
- 85 (4) Street Lighting expenses moved to new Division entitled Street Lighting and Signal Division effective 10 01 08
- 86 (5) pays for plotter at about \$100 per month.
- 87 (6) Street Dept equipment; annual RR crossing signal services to CSX for Lamar, Fl. Dade and Daniel crossing (\$4,061 in 07/08); office
- 88 copier service (35% split); phone system maintenance(35% split) and semi annual office carpet cleaning
- 89 (7) This line was high in years past due to bulb out and other City maintenance purchases. Now that Parks has those tasks this budget
- 90 item will probably stay very low.
- 91 (8) Fill dirt, cold patch and gravel. x
- 92 (9) Storm water and NPDES compliance training
- 93 (10) Replacement of chain saws.

DEPARTMENT OF PUBLIC WORKS

Street Lighting and Signal Division



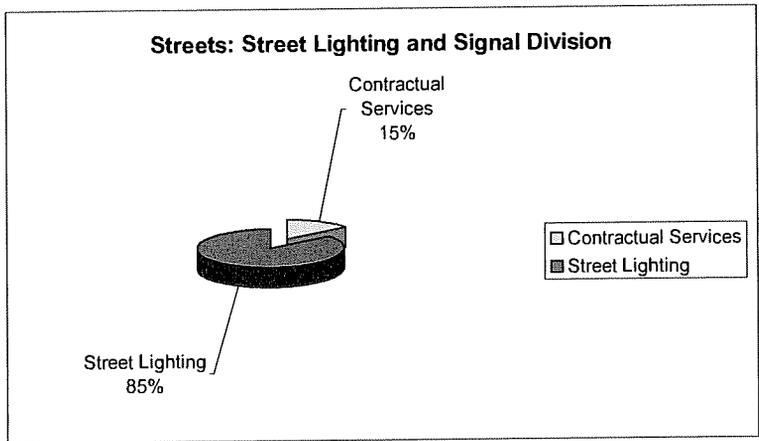
NOTE: The Department of Public Works is comprised of the Streets and Drainage Division, the Solid Waste Collection Division (Solid Waste Collection Enterprise Fund), the Water and Wastewater Division (Water & Wastewater Enterprise Fund), and the Fleet Maintenance Division (Internal Service Fund). The Streets and Drainage Division budget is shown on the following pages. The other divisional budgets are shown separately.

Full-time equivalent positions are shown in parentheses.

PUBLIC WORKS DEPARTMENT: Street Lighting and Signal Division (1)

GL CODES	OPERATING EXPENDITURES	05/06 Actual	06/07 Actual	07/08 Budget	Requested 08/09 Budget	Recommended 08/09 Budget
1 001-029-541-53400	Other Contractual Services				\$0	\$20,500 (1)
2 001-029-541-54302	Electric - Street Lighting				\$0	\$120,000
3	Total Operating Costs	\$0	\$0	\$0	\$0	\$140,500
4						
5	CAPITAL OUTLAY					
6						
7						
8						
9	Total Capital Outlay Costs	\$0	\$0	\$0	\$0	\$0
10						
11	TRANSFER OUT					
12						
13						
14						
15	Total Transfers Out	\$0	\$0	\$0	\$0	\$0
16						
17	Total Expenditures	\$0	\$0	\$0	\$0	\$140,500

(1) New Divison effective 10 01 08
 (2) Signal Maintenance payment to Hernando County



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SPECIAL REVENUE FUNDS SUMMARIES

- Police Special Education Fund 104
- Parks, Recreation & Facilities Transportation Fund 105
 - Local Option Gas Tax Fund 108
- Law Enforcement Investigative Trust Fund 109
 - Road Impact Fees Fund 110
- Law Enforcement Impact Fees Fund 112
- Public Building Impact Fees Fund 113
 - Fire/EMS Impact Fees Fund 114
 - Parks Impact Fees Fund 115
- Law Enforcement Trust Fund 116
 - Justice Assistance Grant 118
- Police Special Communications Fund 119
 - Good Neighbor Trail Fund 120
- Fire Grants & Donations Fund 122
- Police Grants & Donations Fund 123
- Major Storm Readiness Fund 124
- Friends of the Children Fund 130
- CDBG (Commercial Revitalization) Grant 131
 - Tree/Streetscaping Fund 134
- FDOT - US41/SR50 Landscaping Grant 140
- TOPS (Transportation Outreach Program) Grant 142

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TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$535,074	\$403,728	\$875,902	\$585,036
Metropolitan Planning Organization	0	0	305,000	305,000
Fines & Forfeitures	28,519	54,028	2,700	6,900
Miscellaneous	52,254	24,925	30,000	3,500
Interest Income	79,932	84,813	60,795	61,060
FHLB Interest	10,910	31,846	30,000	0
Special Assessment	211,961	292,967	216,000	134,000
Transfers In	93,400	23,500	0	4,410
Prior Year Carry forward	1,720,548	2,094,614	2,139,189	2,799,369
Total Income	\$2,732,598	\$3,010,421	\$3,659,586	\$3,899,275
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	132,545	63,581	13,960	229,728
Capital Outlays	176,781	101,447	1,851,000	661,824
Transfers Out	328,658	325,580	307,435	294,416
Reserves	2,094,614	2,519,813	1,487,191	2,713,307
Total Expenditures	\$2,732,598	\$3,010,421	\$3,659,586	\$3,899,275

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POLICE SPECIAL EDUCATION FUND 104

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	2,965	3,718	2,700	2,600
Miscellaneous	0	0	0	0
Interest Income	336	427	400	260
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	7,122	10,423	13,498	12,458
Total Income	\$10,423	\$14,568	\$16,598	\$15,318
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	10,423	14,568	16,598	15,318
Total Expenditures	\$10,423	\$14,568	\$16,598	\$15,318

INFORMATION ABOUT POLICE SPECIAL EDUCATION FUND

Description: Used for Police Special Education i.e. Training and education including travel and per diem.
Revenue Source: Monthly Traffic Civil Fines (LET/TT-Civil from Hernando County Clerk of Circuit Court)
Expenditures: Police Education

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PARKS & RECREATION-TRANSPORTATION 105

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09 (1)
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	10,007	10,035	10,000	0
Interest Income	11	14	15	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	235	246	258	0
Total Income	\$10,253	\$10,295	\$10,273	\$0
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	10,007	10,035	10,000	0
Reserves	246	260	273	0
Total Expenditures	\$10,253	\$10,295	\$10,273	\$0

(1) Fund being closed to be accounted for in General Fund. United Way Grant will be reported in General Fund.

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LOCAL OPTION GAS TAX 108

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$314,604	\$315,545	\$297,435	\$290,006
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	3	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	32,643	32,563	33,919	32,563
Total Income	\$347,250	\$348,108	\$331,354	\$322,569
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	314,687	315,545	297,435	290,006
Reserves	32,563	32,563	33,919	32,563
Total Expenditures	\$347,250	\$348,108	\$331,354	\$322,569

Description: Local Option Gas Taxes.

Revenue Source: Funds are provided from gas taxes collected and distributed by the State of Florida:
 Hernando County has 6 cents tax on 1 to 6 cent Local Option and 2 cents on 1 to 5 cent Local Option. City receives Distribution percentage.

Expenditures: Transferred to General Fund for road maintenance expenses.

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LAW ENFORCEMENT INVESTIGATIVE TRUST 109

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	-6,185	0	0	0
Interest Income	361	457	450	0
Special Assessment	0	0	0	0
Transfers In	0	23,500	0	0
Prior Year Carry forward	43,823	36,535	36,967	35,445
Total Income	\$37,999	\$60,492	\$37,417	\$35,445
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	30,000 (1)
Capital Outlays	0	23,500	0	0
Transfers Out	1,464	0	0	0
Reserves	36,535	36,992	37,417	5,445
Total Expenditures	\$37,999	\$60,492	\$37,417	\$35,445

(1) Weapons and Gun Racks

Description: Law Enforcement Investigative Trust Fund
Revenue Source: Property in lieu of forfeiture. This Fund is City created and is not required by the State of Florida.
Expenditures: Fund are used for official investigations by the City of Brooksville Police Department.

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ROAD IMPACT FEES FUND 110

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	120	0	0	0
Interest Income	57,344	63,907	40,000	50,000
FHLB Interest	10,910	27,827	25,000	0
Special Assessment	100,653	207,019	150,000	100,000
Transfers In	0	0	0	0
Prior Year Carry forward	1,165,405	1,334,432	1,316,000	1,852,454
Total Income	\$1,334,432	\$1,633,185	\$1,531,000	\$2,002,454
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	900,000	0
Transfers Out	0	0	0	0
Reserves	1,334,432	1,633,185	631,000	2,002,454
Total Expenditures	\$1,334,432	\$1,633,185	\$1,531,000	\$2,002,454

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Description: Impact Fees for Roads

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Roads. Funds are to be spent within 7 years of receipt.

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LAW ENFORCEMENT IMPACT FEES FUND 112

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$10,507	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	14,258	0	0	0
Interest Income	3,974	2,114	1,030	400
Special Assessment	0	0	0	6,000
Transfers In	0	0	0	0
Prior Year Carry forward	64,378	44,136	21,298	18,583
Total Income	\$82,610	\$56,757	\$22,328	\$24,983
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	38,474	38,350	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	44,136	18,407	22,328	24,983
Total Expenditures	\$82,610	\$56,757	\$22,328	\$24,983

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Description: Impact Fees for Law Enforcement

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Law Enforcement purposes. Fund are to be spent within 7 years of receipt. County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

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PUBLIC BUILDING IMPACT FEES FUND 113

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	7,233	5,387	4,500	4,000
FHLB Interest		4,019	5,000	0
Special Assessment	42,832	37,301	33,000	10,000
Transfers In	0	0	0	0
Prior Year Carry forward	116,249	166,314	203,314	250,657
Total Income	\$166,314	\$213,021	\$245,814	\$264,657
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	166,314	213,021	245,814	264,657
Total Expenditures	\$166,314	\$213,021	\$245,814	\$264,657

Description: Impact Fees for Public Buildings

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Public Building. Fund are to be spent within 7 years of receipt. County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

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FIRE/EMS IMPACT FEES FUND 114

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	2,144	3,004	3,000	1,800
Special Assessment	22,954	19,768	15,000	10,000
Transfers In	0	0	0	0
Prior Year Carry forward	30,046	55,144	72,972	87,212
Total Income	\$55,144	\$77,916	\$90,972	\$99,012
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	55,144	77,916	90,972	99,012
Total Expenditures	\$55,144	\$77,916	\$90,972	\$99,012

Description: Impact Fees for Fire/EMS

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Fire/EMS. Fund are to be spent within 7 years of receipt. County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

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PARKS IMPACT FEES FUND 115

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	1,568	2,447	2,500	1,400
Special Assessment	45,522	28,879	18,000	8,000
Transfers In	0	0	0	0
Prior Year Carry forward	7,318	54,408	73,712	102,930
Total Income	\$54,408	\$85,734	\$94,212	\$112,330
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	54,408	85,734	94,212	112,330
Total Expenditures	\$54,408	\$85,734	\$94,212	\$112,330

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Description: Impact Fees for Parks

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Parks and Recreation. Fund are to be spent within 7 years of receipt.

LAW ENFORCEMENT TRUST FUND 116

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	4,000
Miscellaneous	22,117	12,830	20,000	500
Interest Income	489	622	650	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	10,142	26,463	34,743	27,375
Total Income	\$32,748	\$39,915	\$55,393	\$31,875
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	6,285	2,271	0	15,000 (1)
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	26,463	37,644	55,393	16,875
Total Expenditures	\$32,748	\$39,915	\$55,393	\$31,875

(1) Surveillance equipment

24 **Description:** Law Enforcement Trust Fund
 25 **Revenue Source:** Confiscated property. This Fund is required by the State of Florida.
 26 **Expenditures:** Fund are used for official investigations by the City of Brooksville Police Department.

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JUSTICE ASSISTANCE GRANT(JAG) Fund 118

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09	
INCOME					
Intergovernmental Revenue	\$28,375	\$16,403	\$8,467	\$15,030	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	1,464	0	0	0	
Prior Year Carry forward	0	0	0	9	
Total Income	\$29,839	\$16,403	\$8,467	\$15,039	
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	
Operating Expenditures	29,839	16,375	8,467	15,030	
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	0	28	0	9	
Total Expenditures	\$29,839	\$16,403	\$8,467	\$15,039	

(1) Byrne Grant in the amount of \$15,030 for our K - 9 program.

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Description: Justice Assistance Grants (JAG)

Revenue Source: Department of Justice and FDLE Grants

Expenditures: Fund are used for law enforcement purposes by the City of Brooksville Police Department.

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POLICE SPECIAL COMMUNICATIONS FUND 119 (1)

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	194	246	50	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	4,017	4,211	4,443	0
Total Income	\$4,211	\$4,457	\$4,493	\$0
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	4,493	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	4,211	4,457	0	0
Total Expenditures	\$4,211	\$4,457	\$4,493	\$0

(1) Closing Fund at close of fiscal year 07/08. Transferring remaining funds to Fund #104.

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GOOD NEIGHBOR TRAIL FUND 120 *

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$156	\$330,000	\$130,000 (1)
Metropolitan Planning Organization	0	0	305,000	305,000 (2)
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	3,142	3,996	4,000	2,000
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	65,104	68,246	72,010	74,824
Total Income	\$68,246	\$72,398	\$711,010	\$511,824
EXPENDITURES				
Personnel Services	0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	156	711,000	511,824 (3)
Transfers Out	0	0	0	0
Reserves	68,246	72,242	10	0
Total Expenditures	\$68,246	\$72,398	\$711,010	\$511,824

(1) FRDAP Grant for Parson's Brook Multi-Use (Bicycle/Jogging trail with footbridges)

(2) MPO - Build restrooms at Trail Head (\$75,000) and \$230,000 for trail

(3) City is covering match on design and construction with \$130,000 FRDAP and \$305,000 MPO funding for the Good Neighbor Trail.

Description: Good Neighbor Trail Fund

Revenue Source: Original funding was from CSX RR settlement;

Expenditures: Good Neighbor Trail expenses

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Fire Grants & Donations Fund 122

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	0	0
Miscellaneous	\$0	\$0	0	0
Interest Income	0	0	0	0
Loan Proceeds	0	0	0	0
Transfers In	0	0	0	4,410 (1)
Prior Year Carry forward	0	0	0	0
Total Income	\$0	\$0	\$0	\$4,410
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	0	0	0	4,410
Total Expenditures	\$0	\$0	\$0	\$4,410

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(1) Transfer in from Fund 123

Description: Fire Grants and Donations Fund
Revenue Source: Grants and donations to Fire Department
Expenditures: Fire Department expenses

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Police Grants & Donations Fund 123

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	0	0
Miscellaneous	\$0	\$0	0	3,000
Interest Income	0	0	0	0
Loan Proceeds	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	0	0	0	13,743
Total Income	\$0	\$0	\$0	\$16,743
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	11,330 (1)
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	4,410 (2)
Reserves	0	0	0	1,003
Total Expenditures	\$0	\$0	\$0	\$16,743

(1) K-9 Program for 08/09

(2) Transfer out to Fund 122

Description: Police Grants and Donations Fund

Revenue Source: Grants and donations to Police Department

Expenditures: Police Department expenses

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MAJOR STORM READINESS FUND 124

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	1,291	1,940	3,800	1,200
Loan Proceeds	0	0	0	0
Transfers In	91,936	0	0	0
Prior Year Carry forward	21,841	101,444	77,244	75,422
Total Income	\$115,068	\$103,384	\$81,044	\$76,622
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	13,624	29,162	0	0
Transfers Out	0	0	0	0
Reserves	101,444	74,222	81,044	76,622
Total Expenditures	\$115,068	\$103,384	\$81,044	\$76,622

Description: Major Storm Readiness Fund

Revenue Source: \$75,000 sale of BERT I to Jackson County, Mississippi

Expenditures: Storm Expenditures as needed

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FRIENDS OF THE CHILDREN FUND 130 (1)

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous-Donations	11,937	2,060	0	0
Interest Income	360	252	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	8,532	6,976	0	0
Total Income	\$20,829	\$9,288	\$0	\$0
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	11,353	6,085	0	0
Capital Outlays	0	0	0	0
Transfers Out	2,500	0	0	0
Reserves	6,976	3,203	0	0
Total Expenditures	\$20,829	\$9,288	\$0	\$0

(1) Closing Fund in 07 08; transferring remaining Funds to Fund 302

CDBG (COMMERCIAL REVITALIZATION) GRANT 131

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	128,368	128,368	128,368	128,368
Total Income	\$128,368	\$128,368	\$128,368	\$128,368
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	128,368 (1)
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	128,368	128,368	128,368	0
Total Expenditures	\$128,368	\$128,368	\$128,368	\$128,368

(1) Forgiveness of debt of City of Brooksville CIP A

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Description: CDBG (Commercial Revitalization Grant) Fund 131

Revenue Source: Receivable from CRA to this Fund for downtown redevelopment improvements

Expenditures: Community Redevelopment expenditures.

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TREE/STREETSCAPING 134

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$42,000	\$0	\$0	\$0
Fines & Forfeitures	25,554	50,310	0	300
Miscellaneous	0	0	0	0
Interest Income	908	0	400	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	15,325	37,193	50,443	87,326
Total Income	\$83,787	\$87,503	\$50,843	\$87,626
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	46,594	500	1,000	30,000 (1)
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	37,193	87,003	49,843	57,626
Total Expenditures	\$83,787	\$87,503	\$50,843	\$87,626

(1) To be used in conjunction with Fund 140 and to replace trees in canopy street area that have been removed as appropriate.

Description: Tree/Streetscaping

Revenue Source: tree removal permits

Expenditures: Replacement of trees within the City of Brookville.

FDOT-US41/SR50 LANDSCAPING FUND 140

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$101,880	\$0	\$0	\$150,000
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	0	0	0	0
Total Income	\$101,880	\$0	\$0	\$150,000
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	101,880	0	0	150,000 (1)
Transfers Out	0	0	0	0
Reserves	0	0	0	0
Total Expenditures	\$101,880	\$0	\$0	\$150,000

(1) Design, permitting and oversight, construction installation and materials.

TOPS (TRANSPORTATION OUTREACH PROGRAM) GRANT 142

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$48,215	\$61,117	\$240,000	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	574	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	0	-12,488	0	0
Total Income	\$48,789	\$48,629	\$240,000	\$0
EXPENDITURES				
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	61,277	48,619	240,000	0
Transfers Out	0	0	0	0
Reserves	-12,488	0	0	0
Total Expenditures	\$48,789	\$48,629	\$240,000	\$0

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CAPITAL PROJECT FUNDS SUMMARIES

McKethan Capital Project Fund 302

Public Facilities Emergency Repair and Maintenance Fund 306

City Hall Renovations Fund 307

Multi Year Capital Project Accumulation Fund 308

Capital Improvement Revenue Fund 309

Bond & Interest Sinking Fund 310 (For 2006 USDA Revenue Bonds)

TOTAL CAPITAL PROJECTS FUND *

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$5,000	\$37,305	\$34,000	\$32,000
Interest Income	6,609	7,886	7,500	6,378
Miscellaneous	16,104	0	0	28,000
Transfers In	80,000	20,598	0	182,503
Prior Year Carry forward	125,653	208,367	196,848	151,449
Total Income	\$233,366	\$274,156	\$238,348	\$400,330
EXPENDITURES				
Bond Payments		\$7,253		\$31,476
Operating Expenditures	\$24,999	\$0	\$131,752	\$15,000
Capital Outlay	0	24,702	35,000	25,000
Transfers Out	0	20,598	23,324	50,843
Reserves	208,367	221,603	48,272	278,011
Total Expenditures	\$233,366	\$274,156	\$238,348	\$400,330

* Capital Projects Fund does not include all capital expenditures of the City. General Fund and Enterprise Funds also budget for capital expenditures.

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McKETHAN CAPITAL PROJECTS FUND 302

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$5,000	\$5,500	\$0	\$0
Interest Income	3,701	3,702	3,000	1,500
Miscellaneous	16,104	0	0	28,000 (1)
Transfers In	0	0	0	0
Prior Year Carry forward	78,346	78,152	62,700	75,624
Total Income	\$103,151	\$87,354	\$65,700	\$105,124
EXPENDITURES				
Operating Expenditures	\$24,999	\$0	\$3,000	\$15,000 (1)
Capital Outlay	0	24,702	35,000	25,000 (2)
Transfers Out	0	0	0	0
Reserves	78,152	62,652	27,700	65,124
Total Expenditures	\$103,151	\$87,354	\$65,700	\$105,124

(1) First Tee Annual Golf Tournament
 (2) Repaving of JBCC Bike & Skate Trail.

Description: Capital Expenditures for Parks, Recreation & Facilities
Revenue Source: Has varied in the past; Golf Tournament are projected for 08 09
Expenditures: Capital and operating expenses for Parks, Recreation & Facilities

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PUBLIC FACILITIES REPAIR AND MAINTENANCE FUND 306

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Interest Income	647	1,071	1,000	500
Miscellaneous	0	0	0	0
Transfers In	2,500	3,261	0	0
Prior Year Carry forward	12,164	15,311	19,572	20,343
Total Income	\$15,311	\$19,643	\$20,572	\$20,843
EXPENDITURES				
Capital Outlay	\$0	\$0	\$0	\$0
Transfers Out	0	0	0	20,843 (1)
Reserves	15,311	19,643	20,572	0
Total Expenditures	\$15,311	\$19,643	\$20,572	\$20,843

(1) Closing Fund and transferring to Fund 308 Multi - Year Capital

Description: Reserves for future Public Facilities projects
Revenue Source: Transfers from General Fund and Closing of City Hall Renovations Fund in 06 07
Expenditures: Capital Expenditures for repair and maintenance on Public Facilities

CITY HALL RENOVATIONS FUND 307 (1)

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Interest Income	91	15	0	0
Transfers In	2,500	0	0	0
Prior Year Carry forward	655	3,246	0	0
Total Income	\$3,246	\$3,261	\$0	\$0

EXPENDITURES

Capital Outlay	\$0	\$0	\$0	\$0
Transfers Out	0	3,261	0	0
Reserves	3,246	0	0	0
Total Expenditures	\$3,246	\$3,261	\$0	\$0

(1) Fund was closed in 06 07 transferred to Public Facilities Repair & Maintenance Fund

MULTI YEAR CAPITAL PROJECT ACCUMULATION FUND 308

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Interest Income	2,170	3,098	3,500	4,378
Miscellaneous	0	0	0	0
Transfers In	75,000	0	0	152,503
Prior Year Carry forward	34,488	111,658	114,576	22,606
Total Income	\$111,658	\$114,756	\$118,076	\$179,487

EXPENDITURES

Operating Expenditures	\$0	\$0	\$118,076	\$0
Capital Outlay	0	0	0	0
Transfers Out	0	0	0	0
Reserves	111,658	114,756	0	179,487
Total Expenditures	\$111,658	\$114,756	\$118,076	\$179,487

(1) Transfers in of \$20,843 From Fund 306 and \$131,660 from General Government.

Description: Reserves for future large Capital projects
Revenue Source: Transfers from General Fund. (transferred from Streets)
Expenditures: Capital Expenditures for paving projects i.e. MLK Blvd.

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CAPITAL IMPROVEMENT REVENUE FUND 309 (FOR 2006 USDA REVENUE BONDS)

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Mobile Home Licenses	\$0	\$31,805	\$34,000	\$32,000
Interest Income	0	0	0	0
Miscellaneous	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	0	0	0	18,468
Total Income	\$0	\$31,805	\$34,000	\$50,468
EXPENDITURES				
Bond Payments	\$0	\$0	\$10,676	\$0
Capital Outlay	0	0	0	0
Transfers Out	0	17,337	23,324	30,000
Reserves	0	14,468	0	20,468
Total Expenditures	\$0	\$31,805	\$34,000	\$50,468

Description: Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA);
 Mobile Home Licenses are collateral for 2006 Loan. Special Rfund is required
 by Bond covenant.
Revenue Source: Mobile Home Licenses
Expenditures: Necessary funds transferred to Fund 310 for annual debt service and Reserves that are
 required by Bond covenants.

BOND & INTEREST SINKING FUND 310 (FOR 2006 USDA REVENUE BONDS)

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09	
INCOME					
Mobile Home Licenses	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	
Miscellaneous	0	0	0	0	
Transfers In	0	17,337	0	30,000	
Prior Year Carry forward	0	0	0	14,408	
Total Income	\$0	\$17,337	\$0	\$44,408	
EXPENDITURES					
Bond Payments	\$0	\$7,253	\$0	\$31,476	(1)
Capital Outlay	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	0	10,084	0	12,932	
Total Expenditures	\$0	\$17,337	\$0	\$44,408	

(1) Additional principal payments of \$15,000 in addition to normal debt service

Description: Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA);
This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and
1/120 of the Maximum Bond Service Requirement as a Reserve Account per the
Bond covenants.

Revenue Source: Transfers from Fund 309 (Capital Improvement Revenue Fund)

Expenditures: Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

ENTERPRISE AND INTERNAL SERVICE FUNDS

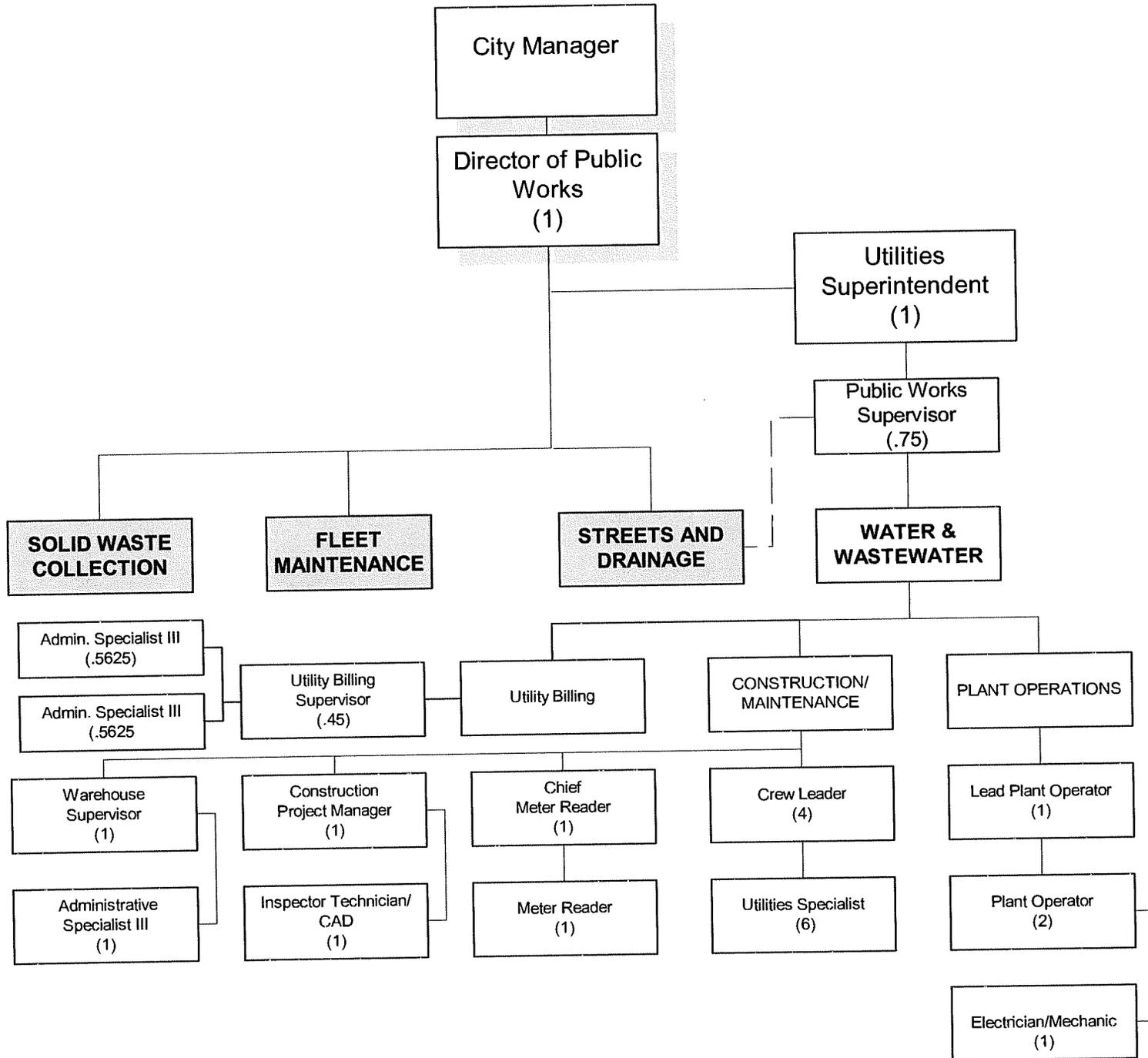
Public Works Department - Water/Wastewater Division

Public Works Department - Solid Waste Collection Division

Public Works Department - Fleet Maintenance Division

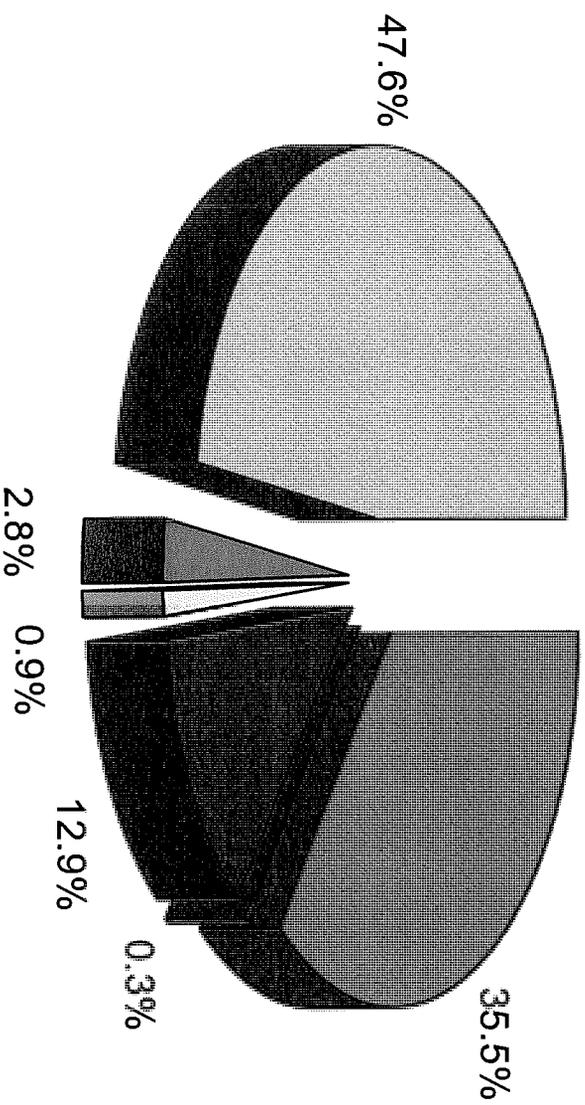
DEPARTMENT OF PUBLIC WORKS

Water & Wastewater Department



NOTE: The Department of Public Works is comprised of the Streets and Drainage Division (General Fund), the Solid Waste Collection Division (Solid Waste Collection Enterprise Fund), the Water and Wastewater Division (Water & Wastewater Enterprise Fund), and the Fleet Maintenance Division (Internal Service Fund).

Enterprise Funds Revenue



- Charges for Services
- Impact Fees
- Transfers In and Loans
- Interest Income
- Other
- P/Y Fund Balance

**WATER WASTEWATER
ALL FUNDS SUMMARY**

	Actual 05/06	Actual 06/07	Adopted Budget 07/08	Adopted Budget 08/09
REVENUE SUMMARY:				
CHARGES FOR SERVICES	\$3,567,796	\$3,489,700	\$3,707,668	\$3,646,300
WATER IMPACT FEES (CONNECTION FEES)	\$191,161	\$128,637	\$90,000	\$10,000
SEWER IMPACT FEES (CONNECTION FEES)	\$553,423	\$50,475	\$200,000	\$40,000
INTEREST INCOME	\$126,077	\$164,036	\$69,020	\$119,720
LOANS & GRANT REVENUE, CONTRIBUTIONS, ADJUST	\$3,499,933	\$9,117,299	\$1,918,900	\$1,659,000 (1)
WATER ADVISORY PANEL GRANT	\$1,275,724	\$1,270,485	\$470,000	\$400,000
SUBTOTAL	\$9,214,114	\$14,220,632	\$6,455,588	\$5,875,020
TRANSFER IN	\$6,997	\$49,235	\$0	\$0
PRIOR CASH CARRY FORWARD	\$2,801,616	\$3,945,609	\$4,314,767	\$4,946,949
TOTAL REVENUES	\$12,022,727	\$18,215,476	\$10,770,355	\$10,821,969
EXPENSE SUMMARY:				
PERSONAL SERVICE	\$924,836	\$1,020,722	\$1,114,717	\$1,169,614
OPERATING EXPENSES	\$912,617	\$955,975	\$961,142	\$939,783
CAPITAL OUTLAY	\$4,898,787	\$10,212,255	\$4,169,500	\$2,788,400
SUBTOTAL	\$6,736,240	\$12,188,952	\$6,245,359	\$4,897,797
TRANSFERS OUT				
TO GENERAL FUND	\$393,800	\$393,800	\$444,452	\$393,800
TO INTERNAL SERVICE FUND	\$19,254	\$62,590	\$37,104	\$18,081
TO DENTAL PLAN FUND	\$4,281	\$4,800	\$4,272	\$0
TO DEBT SERVICE (SINKING FUND)	\$873,543	\$877,243	\$1,063,036	\$956,213
TO FUND 409 FOR LOC/HANCOCK BANK	\$50,000	\$65,000	\$80,000	\$185,733
TO VEHICLE R&R	\$0	\$20,611	\$20,611	\$20,686
TO HRA FUNDING ACCOUNT				\$5,831
TOTAL TRANSFERS OUT	\$1,340,878	\$1,424,044	\$1,649,475	\$1,580,344
TOTAL EXPENSE SUMMARY	\$8,077,118	\$13,612,996	\$7,894,834	\$6,478,141
RESERVES METER DEPOSITS	\$482,890	\$502,585	\$500,000	\$515,000
SINKING FUND RESERVES	\$500,367	\$85,537	\$485,000	\$556,637
RESERVE (R & R) 99 and 2002	\$685,368	\$785,108	\$876,348	\$919,255
TOTAL EXPENSES & RESERVES	\$9,745,743	\$14,986,226	\$9,756,182	\$8,469,033
CONNECTION FEES RESERVES	\$1,148,009	\$1,508,288	\$376,750	\$1,013,382
RESERVE CAPITAL IMPROVEMENTS	\$155,625	\$157,345	\$155,625	\$163,000
RESERVE FOR CONTINGENCIES	\$973,350	\$1,563,597	\$481,798	\$1,176,554
TOTAL FUND BALANCE	\$12,022,727	\$18,215,456	\$10,770,355	\$10,821,969

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(1) FDEPWAP Grant \$440,000 ; WRWSA Grant \$19,000;
USDA Loan for radio read meters \$1,200,000

Water Sewer Detail

Water & Sewer Summary

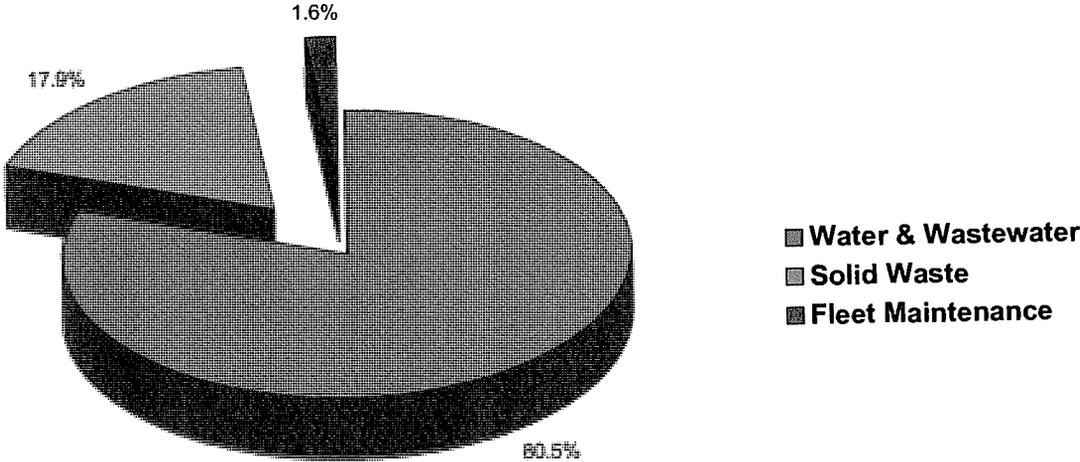
	05/06 Actual	06/07 Actual	'07/08 Budget	Requested '08/09
Revenue Detail (Fund 401)				
401-000-331-43350	4,892	55,069	0	0
401-000-331-43500	97	0	0	0
401-000-331-43706	0	59,119	0	0
401-000-331-44500	0	0	250,000	440,000
401-000-337-47000	50,000	0	19,900	19,000
401-000-342-48242	3,388	3,668	3,668	3,300
401-000-342-48290	0	596	0	0
401-000-343-48330	1,805,289	1,761,911	1,874,000	1,835,000
401-000-343-48350	1,609,353	1,611,368	1,690,000	1,701,000
401-000-343-48361	47,773	60,896	51,000	51,000
401-000-343-48363	19,238	19,463	20,000	20,000
401-000-343-48364	4,373	2,650	2,000	2,000
401-000-343-48365	38,342	36,595	34,000	11,000
401-000-343-48366	16,421	12,760	14,000	3,000
401-000-343-48367	91	324	0	0
401-000-343-48809				25,000
401-000-361-48810	12,465	11,132	3,000	9,000
401-000-361-48811	11,497	27,138	13,000	15,000
401-000-361-48813	17,457	11,880	0	0
401-000-361-48845		8,622,320	0	0
401-000-361-48860	25,022	97,041	19,000	20,000
401-000-369-48890	0	0	1,485,000	0
presentation only	0	32,257	0	0
401-000-381-49001	0	16,978	0	0
401-000-381-49403				
401-000-381-49407	510,155	0	0	0
401-000-381-49408	333,545	0	0	0
401-000-381-49409	0	0	0	0
401-000-381-49501	6,997	0	0	0
Total Revenues (Fund 401)	\$4,509,398	\$12,443,165	\$5,478,568	\$4,154,300
Revenue Detail (Fund 404)				
Water Advisory Panel Grants				
404-000-334-44900	1,275,724	1,272,734	470,000	400,000
Capital Expenditures (Fund 404)				
404-000-169-19049	1,275,724	0	470,000	400,000
Revenue Detail (Fund 405)				
R & R Fund				
405-000-381-49401	\$64,233	\$35,328	\$35,328	\$35,328
405-000-381-49401	\$48,455	\$26,652	\$26,652	\$26,652
405-000-381-48808				\$1,000
405-000-361-48811	\$29,304	\$37,760	\$33,020	\$0
405-000-361-48813	\$0	\$0	\$0	\$0
Reserves Detail (Fund 405)				
R & R Fund				
	\$253,032	\$267,632	\$276,000	\$277,000
	\$432,336	\$517,476	\$600,348	\$642,255
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$685,368	\$785,108	\$876,348	\$919,255
Revenue Detail (Fund 406)				
Debt Service Fund				
406-000-381-49401	497,920	877,243	605,931	545,042
406-000-381-49401	375,623	0	457,105	411,171
	873,543	877,243	1,063,036	956,213
				9,000
406-000-381-48808	0	24,647	11,000	720
406-000-361-48811				
Debt Service Payments Detail (Fund 406)				
406-021-536-57199	141,770	114,531	112,516	110,631
406-027-536-57199	106,948	86,401	84,881	83,459
	105,000	107,000	111,000	114,000
	116,455	136,491	118,354	111,172
406-021-536-57102	87,875	102,967	89,285	83,867
406-027-536-57102	15,520	15,521	0	0
406-027-536-57202	325,000	335,000	360,000	370,000
	0	0	31,350	22,444
406-021-536-57108	0	0	23,650	16,931
406-027-536-57108	0	0	132,000	43,709
	898,568	897,911	1,063,036	956,213
Reserves Detail (Fund 406)				
	500,367	85,537	478,000	556,637

Water Sewer Detail

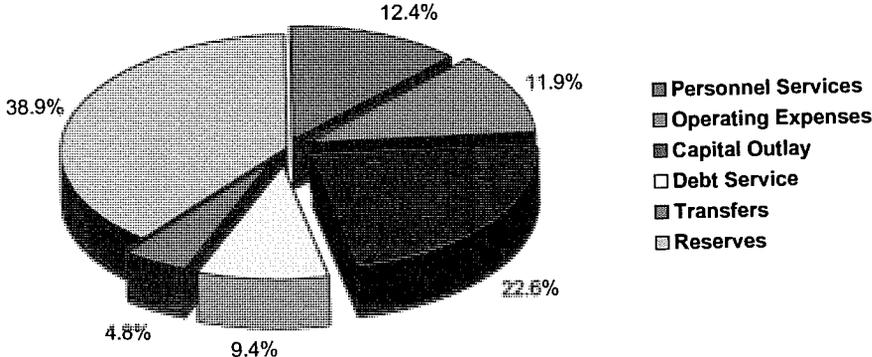
Water & Sewer Summary

	Revenue Detail (Fund 407) Water Connection Fees	05/06 Actual	06/07 Actual	'07/08 Budget	Requested '08/09
407-000-343-48368	Water/Sewer Connection Fees	191,161	128,637	90,000	10,000
407-000-361-48811	Interest-SBA	9,381	16,662	3,000	11,000
	Total Revenues (Fund 407)	\$200,542	\$145,299	\$93,000	\$21,000
	Capital Expenditures (Fund 407)				
	Capital Expenditures (see Capital Needs Plans)	0	0	323,250	355,900
407-021-581-56401	Transfer Out to 401	510,155	0	0	0
	Adjustments thru Balance Sheet accounts		50,964		
	Reserves Detail (Fund 407)				
	Water Connection Fees				
	Ending Reserves	\$329,390	\$423,725	\$27,250	\$16,950
	Revenue Detail (Fund 408)				
	Sewer Connection Fees				
408-000-343-48368	Water/Sewer Connection Fees	553,423	50,475	200,000	40,000
408-000-361-48811	Interest-SBA	13,938	30,204	6,000	23,000
408-000-361-48813	Interest-FHLB	4,412	2,970	0	0
	Total Revenues	\$571,773	\$83,649	\$206,000	\$63,000
	Adjustments thru Balance Sheet accounts		315,031		
	Capital Expenditures (Fund 408)				
	Capital Expenditures (see Capital Needs Plans)	0	240,125	775,350	102,000
408-021-581-56401	Transfer Out to 401	333,545	0	0	0
	Adjustments thru Balance Sheet accounts				
	Reserves Detail (Fund 408)				
	Sewer Connection Fees				
	Ending Reserves	\$926,008	\$1,084,563	\$349,500	\$996,432
	Revenue Detail (Fund 409)				
	SR 50 West Cobb Road Expansion				
409-000-381-49401	Transfer in from 401 for LOC Debt Service	28,500	37,050	45,600	0
409-000-381-49401	Transfer in from 401 for LOC Debt Service Interest Only	21,500	27,950	34,400	0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I				105,868
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I				79,865
409-000-337-40740	Grants from Other Sources (Re-use from Landmar)	533,812	84,324	0	0
409-000-229-20909	Loan Proceeds (liability-presentation only)	1,493,000	1,558,656	164,000	1,200,000
409-000-381-48810	Interest Earnings	796	0	0	0
	Expense Detail (Fund 409)				
409-021-536- 57100	Interest Expense for SunTrust Line of Credit	16,765	38,422	45,600	0
409-027-536- 57100	Interest Expense for SunTrust Line of Credit	12,646	28,985	34,400	0
409-021-536- 57100	Interest Expense for Hancock Bank				30,304
409-027-536- 57100	Interest Expense for Hancock Bank				22,861
	Principal on Hancock Bank Loan (presentation only)				132,568
	Transfer Out to 401	0	0	0	0
	Amortization Expense	6,344	0	0	0
	Capital Expenditures (Fund 409)				
409-000-169-19049	Capital	2,435,733	0	164,000	1,200,000
	Reserves	190,213	(35,095)		242,000

Enterprise Fund Expenditures By Departments For Fiscal Year 2008



Enterprise Fund Expenditures By Category For Fiscal Year 2008



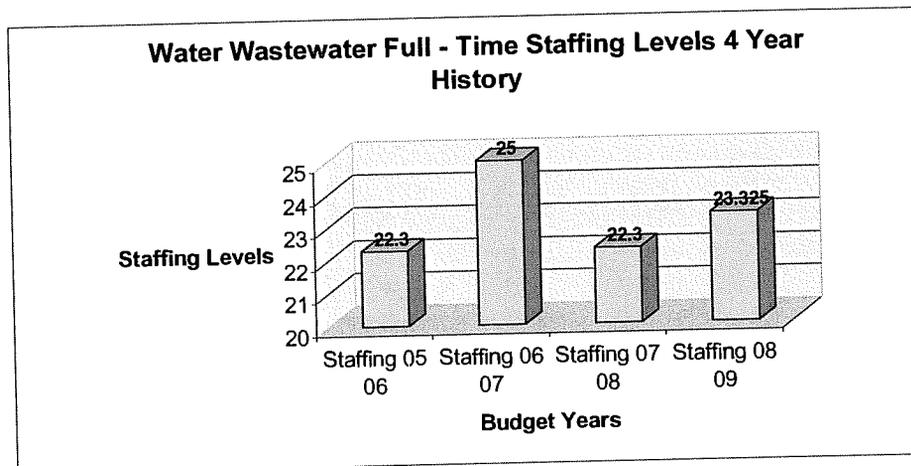
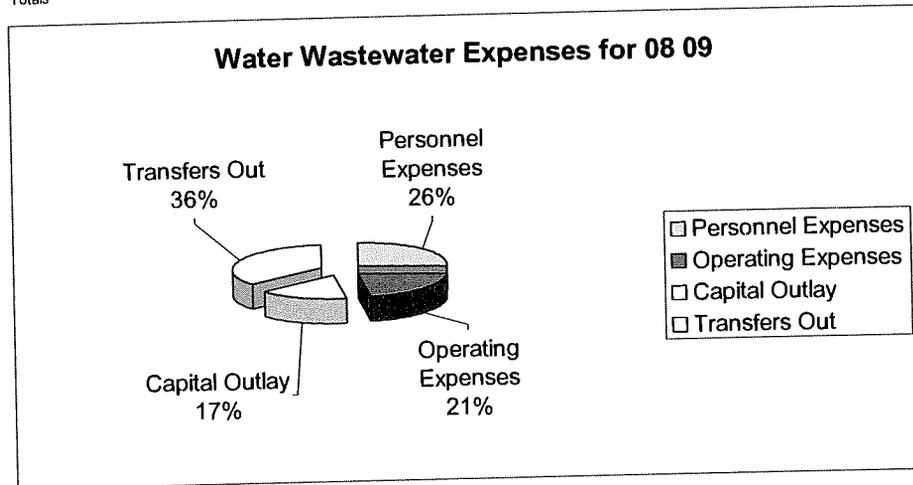
PUBLIC WORKS DIVISION: Combined Water & Wastewater

GL CODES	STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
		S	0.8	1	1	\$65,733	1	\$67,340
4	51200 Utilities Superintendent	H	1	1	1	\$28,274	1	\$26,873
5	51200 Warehouse Supervisor	H	1	1	1	\$24,156	1	\$27,113
6	51200 Administrative Specialist III	H	1	1	0.3	\$10,993	0	\$0
7	51200 Engineer Technician	H	1	1	4	\$121,050	4	\$129,597
8	51200 Crew Leader	H	4	4	1	\$43,831	1	\$45,016
9	51200 Lead Plant Operator	H	0	1	1	\$70,204	2	\$75,110
10	51200 Plant Operator	H	3	3	2	\$91,499	6	\$133,949
11	51200 Utilities Specialist	H	4	4	4	\$34,006	1	\$35,013
12	51200 Chief Meter Reader	H	1	1	1	\$22,727	1	\$24,116
13	51200 Meter Reader	H	1	1	2	\$76,297	1	\$36,932
14	51200 Electrician/Mechanic	H	2	2	0	\$0	0	\$0
15	51200 Cross Connect Control Tech.	H	0	1	1	\$50,790	0.75	\$39,217
16	51200 Public Works Supervisor	H	0.5	1	1	\$32,456	0	\$0
17	51200 Resident/Construction Inspector	H	1	1	1	\$36,116	1	\$36,946
18	51200 Construction Project Manager	H	1	1	1	\$38,525	1	\$39,525
19	51200 Inspector/Technician	H	1	1	1	\$746,657	21.75	\$716,747
	TOTAL		22.3	25	22.3			

Total number of employees include both Water and Sewer Departments (split 57% water 43% Wastewater based on study)
S = SALARIED H = HOURLY

Split positions with Finance, Utilities & Solid Waste

Utility Billing Supervisor	H	0	0	0	0	0.45	\$19,262	
Administrative Specialist III	H	0	0	0	0	0.5625	\$14,740	
Administrative Specialist III	H	0	0	0	0	0.5625	\$14,411	
Sub TOTAL		0	0	0	0	1.575	\$48,413	
Totals			22.3	25	22.3	\$746,657	23.325	\$765,160



Combined Operations

PUBLIC WORKS DIVISION: Combined Water & Wastewater

			05/06	06/07	07/08	Adopted
	GL CODES	PERSONNEL SERVICES	Actual	Actual	Budget	08/09
						Budget
1						
2	51200	Regular Salaries	\$634,374	\$685,752	\$746,658	\$765,160
3	51610	On Call Pay	\$2,619	\$3,310	\$2,600	\$2,600
4	51400	Overtime	\$52,170	\$55,214	\$50,000	\$41,000
5		Total Wages	\$689,163	\$744,276	\$799,258	\$808,760
6						
7						
8	52100	FICA	\$51,222	\$56,027	\$61,144	\$61,870
9	52200	Retirement	\$59,552	\$76,020	\$81,403	\$81,865
10	52300	Health Insurance	\$62,546	\$68,971	\$99,753	\$150,819
11	52301	Life Insurance	\$4,552	\$5,172	\$5,946	\$7,570
12	52302	Health Reimbursement Account	\$14,310	\$11,719	\$12,400	\$0
13	52320	Dental Insurance	\$0	\$0	\$0	\$8,341
14	52400	Worker's Comp Ins/Unemploy	\$43,491	\$55,760	\$54,813	\$50,389
15		Total Benefits	\$235,673	\$273,669	\$315,459	\$360,854
16						
17		Total Personnel Service Costs	\$924,836	\$1,017,945	\$1,114,717	\$1,169,614

			05/06	06/07	07/08	Adopted
	GL CODES	OPERATING EXPENDITURES	Actual	Actual	Budget	08/09
						Budget
18	52500	Unemployment Compensation	\$0	\$2,775	\$0	\$10,869
19	53101	Medical Services	\$552	\$2,309	\$1,500	\$1,126
20	53400	Other Contractual Services	\$119,600	\$77,683	\$93,300	\$151,650
21	53401	Contract Labor	\$34,656	\$38,777	\$41,000	\$3,000
22	53402	Laboratory Services	\$9,766	\$8,985	\$10,900	\$7,040
23	53402	Lab Services:Sewer	\$0	\$0	\$0	\$0
24	53403	Lab Services:Water	\$0	\$0	\$0	\$0
25	54000	Travel & Per Diem	\$0	\$144	\$275	\$250
26	54100	Communications & Freight Charge	\$10,362	\$11,488	\$10,100	\$11,400
27	54110	Postage	\$80	\$130	\$14,625	\$13,643
28	54210	Automotive Repair Service	\$6,356	\$5,367	\$7,733	\$6,100
29	54300	Electric	\$221,214	\$233,945	\$240,000	\$261,410
30	54303	Water	\$6,027	\$7,501	\$8,500	\$8,000
31	54312	Electric:Sewer	\$0	\$0	\$0	\$0
32	54313	Electric:Water	\$0	\$0	\$0	\$0
33	54314	Effluent Disposal Permit	\$31,162	\$30,240	\$32,500	\$28,000
34	54315	Water Distribution	\$29,030	\$26,277	\$27,000	\$19,000
35	54316	Sewerage Collection	\$6,829	\$5,015	\$5,004	\$5,700
36	54400	Equipment & Vehicle Rental	\$1,797	\$2,270	\$2,200	\$1,600
37	54500	General Business Insurance	\$42,837	\$62,631	\$74,479	\$64,653
38	54510	Pollution/Environment Insurance	\$15,113	\$16,863	\$16,800	\$14,300
39	54560	Insurance Claims and Deductibles	\$3,458	\$3,466	\$3,000	\$900
40	54600	Repair & Maintenance	\$3,266	\$3,598	\$900	\$9,300
41	54610	Apparatus - R&M	\$21,484	\$19,357	\$30,000	\$46,227
42	54610	Sewer Apparatus - R&M	\$0	\$0	\$0	\$0
43	54611	Water Apparatus - R&M	\$0	\$0	\$0	\$0
44	54700	Printing & Binding Services	\$2,275	\$1,730	\$1,600	\$1,250
45	54800	Advertising Activities	\$912	\$430	\$500	\$400
46	54900	Other Current Charges	\$5,222	\$1,940	\$500	\$2,065
47	55100	Office Supplies	\$4,743	\$5,058	\$4,400	\$4,500
48	55210	Operating Supplies	\$2,988	\$2,667	\$800	\$2,150
49	55220	Computer Supplies	\$1,928	\$1,186	\$1,600	\$1,150
50	55221	Laboratory Supplies	\$5,771	\$3,585	\$4,000	\$4,150
51	55221	Lab Supplies:Sewer	\$0	\$0	\$0	\$0
52	55222	Lab Supplies:Water	\$0	\$0	\$0	\$0
53	55223	Repair & Maint Supplies	\$24,016	\$52,458	\$30,000	\$14,400
54	55224	Replacement Water Meters	\$3,278	\$51,484	\$35,000	\$5,000
55	55225	Chemical Supplies	\$54,686	\$43,271	\$45,000	\$51,000
56	55226	Safety Supplies	\$7,303	\$4,012	\$6,000	\$5,500
57	55228	Apparatus Supplies	\$42,904	\$32,729	\$30,000	\$33,200
58	55228	Apparatus-Sewer	\$0	\$0	\$0	\$0
59	55229	Apparatus-Water	\$0	\$0	\$0	\$0
60	55230	Clothing/Uniforms	\$5,771	\$6,910	\$6,700	\$7,000
61	55231	Connections Supplies	\$22,469	\$18,288	\$17,500	\$5,800
62	55231	Water Connections-Supplies	\$0	\$0	\$0	\$0
63	55232	Sewer Connections-Supplies	\$0	\$0	\$0	\$0
64	55233	Water Chemicals	\$0	\$0	\$0	\$0
65	55234	Sewer Chemicals	\$0	\$0	\$0	\$0
66	55235	Barricades	\$1,672	\$1,079	\$1,800	\$2,100
66	55240	Institutional Supplies	\$1,321	\$2,061	\$1,750	\$1,250
67	55250	Fuels & Lubricants	\$51,456	\$47,688	\$50,000	\$55,000
68	55251	Tags & Title	\$156	\$142	\$60	\$200
69	55252	Small Tools	\$10,427	\$8,465	\$9,500	\$6,300
70	55253	Auto Repair Supply (in-house)	\$17,717	\$19,441	\$22,500	\$14,100
71	55400	Books, Subscription, Membership	\$944	\$787	\$1,100	\$450
72	55410	Training & Education	\$2,275	\$1,701	\$6,000	\$1,500
73	55500	Uncapitalized Equipment	\$17,965	\$14,750	\$35,200	\$26,650
74	59300	Meter Deposit Interest	\$17,131	\$21,140	\$12,000	\$9,100
75	59991	Collection Charge	\$267	\$930	\$416	\$1,450
76	59992	Bad Debt Expenses	\$12,745	\$16,429	\$17,400	\$19,950
77		Total Operating	\$881,931	\$919,182	\$961,142	\$939,783

Combined Operations

PUBLIC WORKS DIVISION: Combined Water & Wastewater

		05/06	06/07	07/08	Adopted
	GL CODES	Actual	Actual	Budget	08/09
					Budget
1	19031	\$0	\$0	\$0	\$150,000
2	19037	\$0	\$0	\$0	\$96,500
3	19043	\$0	\$0	\$0	\$0
4	19049	\$0	\$0	\$0	\$484,000
5		\$0	\$0	\$0	\$730,500
6					
7					
8	57100	\$0	\$0	\$0	\$0
9	57200	\$0	\$0	\$0	\$0
10		\$0	\$0	\$0	\$0
11					
12					
13		\$393,800	\$393,800	\$444,452	\$393,800
14		\$27,254	\$61,980	\$0	\$0
15		\$0	\$877,243	\$1,063,036	\$956,213
16		\$0	\$65,000	\$80,000	\$185,733
17		\$0	\$44,449	\$20,611	\$20,686
18		\$0	\$38,753	\$37,104	\$18,081
19		\$0	\$0	\$0	\$5,831
20		\$0	\$4,800	\$4,272	\$0
21		\$421,054	\$1,486,025	\$1,649,475	\$1,580,344
22					
23					
24		\$0	\$0		\$0
25		\$0	\$0		\$0
26		\$482,890	\$502,585	\$500,000	\$515,000
27		\$0	\$0		\$0
28		\$0	\$0		\$0
29		\$973,350	\$1,563,597	\$481,798	\$1,176,803
30		\$1,456,240	\$2,066,182	\$981,798	\$1,691,803
31					
32		\$3,684,061	\$5,489,334	\$4,707,132	\$6,112,044

Water Operations

PUBLIC WORKS DIVISION: Water

			05/06	06/07	07/08	Adopted
	GL CODES	PERSONNEL SERVICES	Actual	Actual	Budget	08/09
						Budget
1						
2						
3						
4	401-021-536-51200	Regular Salaries	\$361,593	\$496,156	\$425,594	\$436,140
5	51610	On Call Pay	\$1,493	\$2,142	\$1,482	\$1,482
6	51400	Overtime	\$29,737	\$35,795	\$28,500	\$23,370
7		Total Wages	\$392,823	\$534,093	\$455,576	\$460,992
8						
9	52100	FICA	\$29,197	\$40,216	\$34,852	\$35,266
10	52200	Retirement	\$33,945	\$55,119	\$46,400	\$46,663
11	52300	Health Insurance	\$35,651	\$39,313	\$56,859	\$85,967
12	52301	Life Insurance	\$2,595	\$2,948	\$3,389	\$4,315
13	52302	Health Reimbursement Account	\$8,157	\$6,680	\$7,068	\$0
14	52320	Dental Insurance				\$4,754
15	52400	Worker's Comp Ins/Unemploy	\$24,790	\$31,783	\$31,243	\$28,722
16		Total Benefits	\$134,335	\$176,059	\$179,811	\$205,687
17						
18		Total Personnel Service Costs	\$527,158	\$710,152	\$635,387	\$666,679
			05/06	06/07	07/08	Adopted
	GL CODES	OPERATING EXPENDITURES	Actual	Actual	Budget	08/09
						Budget
19	401-021-536-52500	Unemployment Compensation	\$0	\$2,775	\$0	\$9,569
20	401-021-536-53101	Medical Services	\$315	\$1,933	\$1,200	\$766
21	401-021-536-53400	Other Contractual Services	\$67,800	\$28,750	\$20,600	\$89,650
22	401-021-536-53401	Contract Labor	\$17,328	\$12,171	\$21,000	\$1,710
23	401-021-536-53402	Laboratory Services	\$5,567	\$5,059	\$6,000	\$6,600
24	401-021-536-53403	Lab Services:Water	\$0	\$0	\$0	\$0
25	401-021-536-54000	Travel & Per Diem	\$0	\$104	\$200	\$200
26	401-021-536-54100	Communications & Freight Charge	\$5,906	\$6,354	\$6,000	\$6,100
27	401-021-536-54110	Postage	\$46	\$47	\$8,300	\$10,000
28	401-021-536-54210	Automotive Repair Service	\$3,623	\$3,734	\$5,000	\$3,900
29	401-021-536-54300	Electric	\$126,092	\$89,455	\$100,000	\$149,004
30	401-021-536-54303	Water	\$3,435	\$2,373	\$3,500	\$2,700
31	401-021-536-54313	Electric:Water	\$0	\$0	\$0	\$0
32	401-021-536-54315	Water Distribution	\$29,030	\$26,277	\$27,000	\$19,000
33	401-021-536-54400	Equipment & Vehicle Rental	\$1,024	\$1,146	\$700	\$900
34	401-021-536-54500	General Business Insurance	\$24,417	\$35,700	\$42,453	\$42,453
35	401-021-536-54510	Pollution/Enviroment Insurance	\$8,614	\$9,612	\$9,500	\$9,500
36	401-021-536-54560	Insurance Claims and Deductibles	\$1,971	\$604	\$1,000	\$0
37	401-021-536-54600	Repair & Maintenance	\$1,862	\$706	\$0	\$1,000
38	401-021-536-54610	Apparatus - R&M	\$12,246	\$6,508	\$30,000	\$26,349
39	401-021-536-54611	Water Apparatus - R&M	\$0	\$0	\$0	\$0
40	401-021-536-54700	Printing & Binding Services	\$1,297	\$1,293	\$1,000	\$1,000
41	401-021-536-54800	Advertising Activities	\$520	\$383	\$350	\$350
42	401-021-536-54900	Other Current Charges	\$2,977	\$1,963	\$300	\$2,000
43	401-021-536-55100	Office Supplies	\$2,704	\$2,523	\$2,300	\$2,400
44	401-021-536-55210	Operatling Supplies	\$1,703	\$1,320	\$300	\$750
45	401-021-536-55220	Computer Supplies	\$1,099	\$173	\$600	\$750
46	401-021-536-55221	Laboratory Supplies	\$3,289	\$783	\$1,000	\$800
47	401-021-536-55222	Lab Supplies:Water	\$0	\$0	\$0	\$0
48	401-021-536-55223	Repair & Maint Supplies	\$13,689	\$27,860	\$15,000	\$12,000
49	401-021-536-55224	Water Meters	\$3,278	\$51,484	\$35,000	\$5,000
50	401-021-536-55225	Chemical Supplies	\$31,171	\$4,901	\$5,000	\$8,000
51	401-021-536-55226	Safety Supplies	\$4,163	\$2,102	\$3,500	\$3,000
52	401-021-536-55228	Apparatus Supplies	\$24,455	\$5,310	\$5,000	\$5,200
53	401-021-536-55229	Apparatus-Water	\$0	\$0	\$0	\$0
54	401-021-536-55230	Clothing/Uniforms	\$3,289	\$3,939	\$3,800	\$4,000
55	401-021-536-55231	Connections Supplies	\$12,807	\$16,271	\$15,000	\$5,000
56	401-021-536-55233	Water Chemicals	\$0	\$0	\$0	\$0
57	401-021-536-55235	Baricades	\$953	\$615	\$1,000	\$1,200
58	401-021-536-55240	Institutional Supplies	\$753	\$971	\$800	\$500
59	401-021-536-55250	Fuels & Lubricants	\$29,330	\$26,866	\$30,000	\$31,350
60	401-021-536-55251	Tags & Title	\$89	\$81	\$0	\$100
61	401-021-536-55252	Small Tools	\$5,943	\$4,996	\$6,000	\$3,700
62	401-021-536-55253	Auto Repair Supply (in-house)	\$10,099	\$8,837	\$12,000	\$5,100
63	401-021-536-55400	Books, Subscription, Membership	\$538	\$370	\$600	\$350
64	401-021-536-55410	Training & Education	\$1,297	\$1,057	\$3,000	\$900
65	401-021-536-55500	Uncapitalized Equipment	\$10,240	\$1,857	\$4,025	\$6,725 (1)
66	401-021-536-59300	Meter Deposit Interest	\$9,765	\$12,050	\$7,000	\$0
67	401-021-599-59991	Collection Charge	\$152	\$594	\$200	\$850
68	401-021-599-59992	Bad Debt Expenses	\$7,265	\$13,505	\$11,400	\$12,850
69		Total Operating	\$492,141	\$425,412	\$446,628	\$493,276

(1) pumps, confined space gas detectors, Gas chlorinator units, other misc equipment.

Water Operations

PUBLIC WORKS DIVISION: Water

			05/06	06/07	07/08	Adopted
	GL CODES	CAPITAL OUTLAY	Actual	Actual	Budget	08/09
1	401-000-164-19031	Improvement - Non Building	0	0	0	\$150,000
2	401-000-166-19037	Machinery & Equipment	\$0	\$0	\$0	\$60,165
3	401-000-168-19043	Automotive & Heavy Equipment	\$0	\$0	\$0	\$0
4	401-000-169-19049	Water&Wastewater CIP	\$0	\$0	\$0	\$484,000
5		Total Capital Outlay	\$0	\$0	\$0	\$694,165 (2)
6						
7		DEBT SERVICE				
8	406-022-536-57100	Principal	\$0	\$0	\$0	
9	406-022-536-57200	Interest	\$0	\$0	\$0	
10		Total Debt Service	\$0	\$0	\$0	
11						
12		Transfers Out				
13	401-021-581-56001	To General Fund	\$224,466	\$225,017	\$253,338	\$224,466
14	401-021-581-56405	To Renewal & Replacement	\$27,254	\$35,329	\$0	
15	401-021-581-56406	To Debt Service (99 & 02 Bonds, 07 Meters)	\$0	\$500,029	\$605,931	\$545,041
16	401-021-581-56409	To Debt Service (2004 LOC & Hancock)	\$0	\$37,050	\$45,600	\$105,868
17	401-021-581-56502	Vehicle Replacement Fund	\$0	\$32,730	\$11,748	\$11,791
18	401-021-581-56501	Internal Service Fund	\$0	\$22,089	\$21,150	\$10,306
19	401-021-581-56609	HRA Funding Account	\$0	\$0	\$0	\$3,324
20	401-021-581-56608	Self Insured Dental Plan Fund	\$0	\$2,736	\$2,435	
21		Total Transfers Out	\$251,720	\$854,980	\$940,202	\$900,796

(2) Foot note detail below

Downtown Fire Flow Improvement Project (2 State Grants (\$250,000 & \$190,000))	440,000
Hope Hill Well Replacement	25,000
Production Well #1 Piping (WRWSA Grant)	19,000
Water Tower Painting	150,000
Electrical Equipment for Water Plant	12,000
Other Misc. Split between Water and Wastewater (see Project List)	48,165
(Telemetry, Ditch Safety Box & Trailer, inventory control program, GPS Equipment)	
Total Water Capital (Fund 401)	694,165

PUBLIC WORKS DIVISION: Wastewater

		05/06	06/07	07/08	Adopted
		Actual	Actual	Budget	08/09
					Budget
1	GL CODES				
	PERSONNEL SERVICES				
2	401-027-536-51200	\$272,781	\$189,596	\$321,064	\$329,020
	Regular Salaries				\$1,118
3	51610	\$1,126	\$1,168	\$1,118	\$17,630
	On Call Pay				
4	51400	\$22,433	\$19,419	\$21,500	\$347,768
	Overtime				
5		\$296,340	\$210,183	\$343,682	
	Total Wages				
6					\$26,604
7	52100	\$22,025	\$15,811	\$26,292	\$35,202
	FICA				
8	52200	\$25,607	\$20,901	\$35,003	\$64,852
	Retirement				
9	52300	\$26,895	\$29,658	\$42,894	\$3,255
	Health Insurance				
10	52301	\$1,957	\$2,224	\$2,557	\$0
	Life Insurance				
11	52302	\$6,153	\$5,039	\$5,332	\$3,587
	Health Reimbursement Account				
12	52320		\$23,977	\$23,570	\$21,667
	Dental Insurance				
13	52400	\$18,701	\$23,977	\$23,570	\$155,167
	Worker's Comp Ins/Unemploy				
14		\$101,338	\$97,610	\$135,648	
	Total Benefits				
15		\$397,678	\$307,793	\$479,330	\$502,935
16	Total Personnel Service Costs				
	OPERATING EXPENDITURES				
	GL CODES				
17	401-027-536-52500	\$0	\$0	\$0	\$1,300
	Unemployment Compensation				
18	401-027-536-53101	\$237	\$376	\$300	\$360
	Medical Services				
19	401-027-536-53400	\$51,800	\$48,933	\$72,700	\$62,000
	Other Contractual Services				
20	401-027-536-53401	\$17,328	\$26,606	\$20,000	\$1,290
	Contract Labor				
21	401-027-536-53402	\$4,199	\$3,926	\$4,900	\$440
	Laboratory Services				
22	401-027-536-54000	\$0	\$40	\$75	\$50
	Travel & Per Diem				
23	401-027-536-54100	\$4,456	\$5,134	\$4,100	\$5,300
	Communications & Freight Charge				
24	401-027-536-54110	\$34	\$83	\$6,325	\$3,643
	Postage				
25	401-027-536-54210	\$2,733	\$1,633	\$2,733	\$2,200
	Automotive Repair Service				
26	401-027-536-54300	\$95,122	\$144,490	\$140,000	\$112,406
	Electric				
27	401-027-536-54303	\$2,592	\$5,128	\$5,000	\$5,300
	Water				
28	401-027-536-54312	\$0	\$0	\$0	\$0
	Electric:Sewer				
29	401-027-536-54314	\$31,162	\$30,240	\$32,500	\$28,000
	Effluent Disposal Permit				
30	401-027-536-54316	\$6,829	\$5,015	\$5,004	\$5,700
	Sewerage Collection				
31	401-027-536-54400	\$773	\$1,124	\$1,500	\$700
	Equipment & Vehicle Rental				
32	401-027-536-54500	\$18,420	\$26,931	\$32,026	\$22,200
	General Business Insurance				
33	401-027-536-54510	\$6,499	\$7,251	\$7,300	\$4,800
	Pollution/Environment Insurance				
34	401-027-536-54515	\$1,487	\$2,862	\$2,000	\$900
	Insurance Claims and Deductibles				
35	401-027-536-54600	\$1,404	\$2,892	\$900	\$8,300
	Repair & Maintenance				
36	401-027-536-54610	\$9,238	\$12,849	\$0	\$19,878
	Apparatus - R&M				
37	401-027-536-54700	\$978	\$437	\$600	\$250
	Printing & Binding Services				
38	401-027-536-54800	\$392	\$47	\$150	\$50
	Advertising Activities				
39	401-027-536-54900	\$2,245	-\$23	\$200	\$65
	Other Current Charges				
40	401-027-536-55100	\$2,039	\$2,535	\$2,100	\$2,100
	Office Supplies				
41	401-027-536-55210	\$1,285	\$1,347	\$500	\$1,400
	Operating Supplies				
42	401-027-536-55220	\$829	\$1,013	\$1,000	\$400
	Computer Supplies				
43	401-027-536-55221	\$2,482	\$2,802	\$3,000	\$3,350
	Laboratory Supplies				
44	401-027-536-55223	\$10,327	\$24,598	\$15,000	\$2,400
	Repair & Maint Supplies				
45	401-027-536-55225	\$23,515	\$38,370	\$40,000	\$43,000
	Chemical Supplies				
46	401-027-536-55226	\$3,140	\$1,910	\$2,500	\$2,500
	Safety Supplies				
47	401-027-536-55228	\$18,449	\$27,419	\$25,000	\$28,000
	Apparatus Supplies				
48	401-027-536-55230	\$2,482	\$2,971	\$2,900	\$3,000
	Clothing/Uniforms				
49	401-027-536-55231	\$9,662	\$2,017	\$2,500	\$800
	Connections Supplies				
50	401-027-536-55232	\$0	\$0	\$0	\$0
	Sewer Connections-Supplies				
51	401-027-536-55234	\$0	\$0	\$0	\$0
	Sewer Chemicals				
52	401-027-536-55235	\$719	\$464	\$800	\$900
	Barricades				
53	401-027-536-55240	\$568	\$1,090	\$950	\$750
	Institutional Supplies				
54	401-027-536-55250	\$22,126	\$20,822	\$20,000	\$23,650
	Fuels & Lubricants				
55	401-027-536-55251	\$67	\$61	\$60	\$100
	Tags & Title				
56	401-027-536-55252	\$4,484	\$3,469	\$3,500	\$2,600
	Small Tools				
57	401-027-536-55253	\$7,618	\$10,604	\$10,500	\$9,000
	Auto Repair Supply (in-house)				
58	401-027-536-55400	\$406	\$417	\$500	\$100
	Books, Subscription, Membership				
59	401-027-536-55410	\$978	\$644	\$3,000	\$600
	Training & Education				
60	401-027-536-55500	\$7,725	\$12,893	\$31,175	\$19,925 (1)
	Uncapitalized Equipment				
61	401-027-536-59300	\$7,366	\$9,090	\$5,000	\$9,100
	Meter Deposit Interest				
62	401-027-599-59991	\$115	\$336	\$216	\$600
	Collection Charge				
63	401-027-599-59992	\$5,480	\$2,924	\$6,000	\$7,100
	Bad Debt Expenses				
64		\$389,790	\$493,770	\$514,514	\$446,507
	Total Operating				

(1) Online DO meters, 5hp Sewer pumps, and other misc. equipment.

PUBLIC WORKS DIVISION: Wastewater

		05/06	06/07	07/08	Adopted
	GL CODES	Actual	Actual	Budget	08/09
					Budget
1	401-000-164.19031	\$0	\$0	\$0	
2	401-000-166.19037	\$0	\$0	\$0	\$36,335
3	401-000-168.19043	\$0	\$0	\$0	
4	401-000-169.19049	\$0	\$0	\$0	
5	Total Capital Outlay	\$0	\$0	\$0	\$36,335 (2)
6					
7					
	DEBT SERVICE				
8	406-022-536 57100	\$0	\$0	\$0	\$0
9	406-022-536 57200	\$0	\$0	\$0	\$0
10	Total Debt Service	\$0	\$0	\$0	\$0
11					
12					
	Transfers Out				
13	401-027-581-56001	\$169,334	\$168,783	\$191,114	\$169,334
14	401-027-581-56405	\$0	\$26,651	\$0	\$0
15	401-027-581-56406	\$0	\$377,214	\$457,105	\$411,172
16	401-027-581-56409	\$0	\$27,950	\$34,400	\$79,865
17	401-027-581-56502	\$0	\$11,719	\$8,863	\$8,895
18	401-027-581-56501	\$0	\$16,664	\$15,954	\$7,775
19	401-027-581-56609	\$0	\$0	\$0	\$2,507
20	401-027-581-56608	\$0	\$2,064	\$1,837	\$0
21	Total Transfers Out	\$169,334	\$631,045	\$709,273	\$679,548

(2) Foot note detail below

Other Misc. Split between Water and Wastewater (see Project List)				36,335
(Telemetry, Ditch Safety Box & Trailer, inventory control program, GPS Equipment)				
Total Wastewater Capital (Fund 401)				36,335

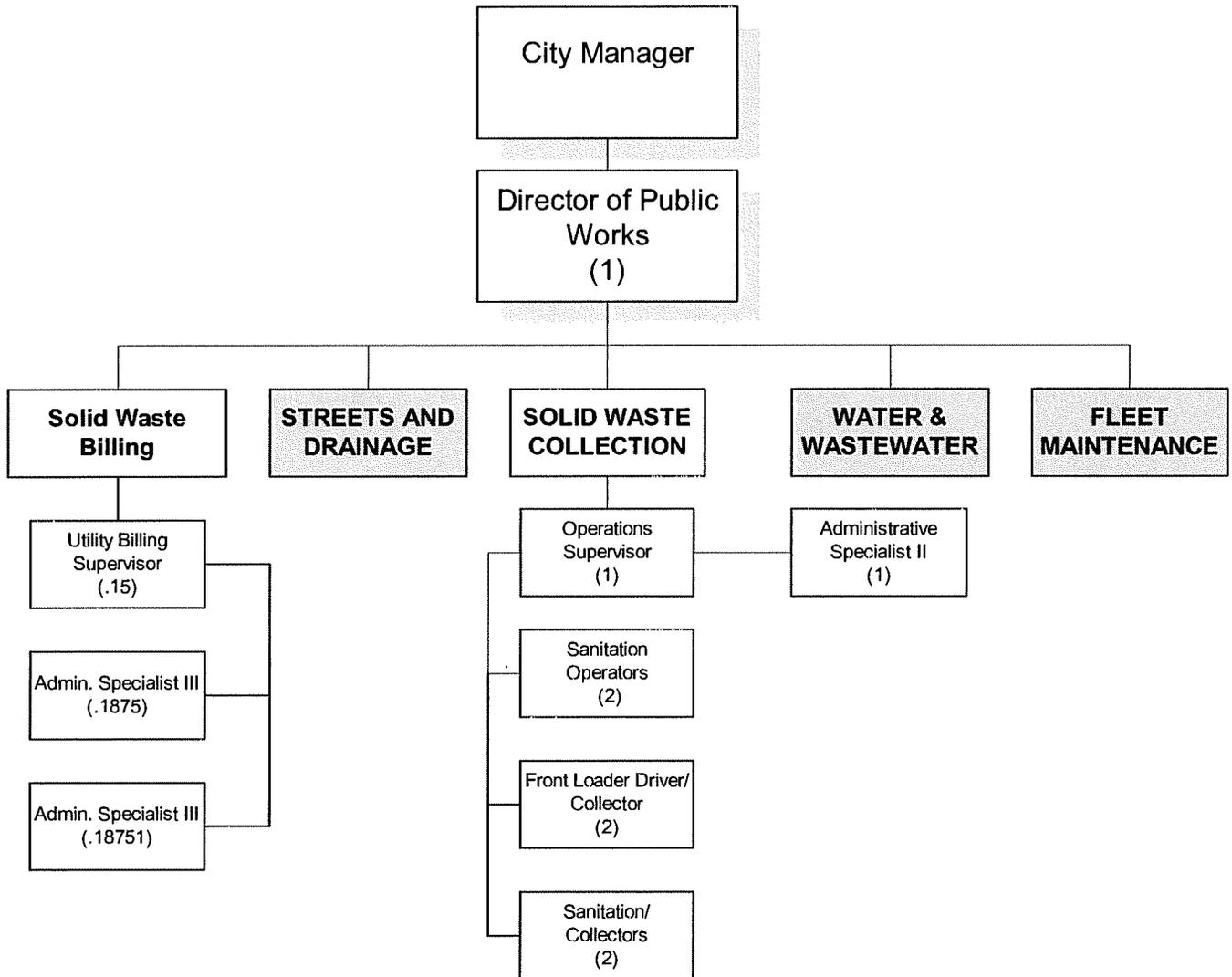
LARGE SCALE WATER & SEWER PROJECT LIST

PROJECT NUMBER	PROJECT NAME	PROJECT DESCRIPTION	FUNDING SOURCE						
			WRWSA GRANT	FDEP/WAP GRANT	WATER IMPACT	SEWER IMPACT	SPECIAL RESERVE	LOAN PROCEEDS	O&M RESERVES
			Year 1	Year 2	Year 3	Year 4	Year 5		
59	2008-UT01	RADIO READ METERS	1,200,000						
60	2008-UT03	LIFT STATION TELEMETRY	50,000						
62	2008-UT04	DITCH SAFETY BOX & Trailer	13,000						
64	2008-UT05	Inventory Control Software	6,500						
65	2008-UT06	VFD Drives for Hillside Ct Drinkingwater Plant	12,000						
66	2008-UT07	GPS Equipment & Software	15,000						
68	2008-UT08	LIBERTY ST WATER TOWER PAINTING	150,000						
69									
70									
71									
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87									

Large Scale Projects not considered Capital	
Total Capital from line 92	2,848,400
Line 13: Replacement of Broken Valves (Contractual Services)	-60,000
Total Capital for presentation purposes	2,788,400

DEPARTMENT OF PUBLIC WORKS

Solid Waste Collection Division



NOTE: The Department of Public Works is comprised of the Streets and Drainage Division, the Solid Waste Collection Division (Solid Waste Collection Enterprise Fund), the Water and Wastewater Division (Water & wastewater Enterprise Fund), and the Fleet Maintenance Division Internal Service Fund).

Full-time equivalent positions are shown in parentheses.

**SOLID WASTE
ALL FUNDS SUMMARIES**

	Actual 05/06	Actual 06/07	Adopted Budget 07/08	Adopted Budget 08/09	
REVENUE SUMMARY:					
CHARGES FOR SERVICES	\$1,100,396	\$1,229,373	\$1,249,000	\$1,347,000	S
INTEREST INCOME	\$14,024	\$21,766	\$12,000	\$14,000	O
LOANS & MISC.(presentation only)	\$0	\$25,554	\$180,000	\$195,532	L
SUBTOTAL	\$1,114,420	\$1,276,693	\$1,441,000	\$1,556,532	I
TRANSFER IN	\$1,326	\$1,456	\$0	\$0	D
PRIOR YEAR CARRY FORWARD	\$233,259	\$227,224	\$400,908	\$662,735	W
REVENUE TOTALS	\$1,349,005	\$1,505,373	\$1,841,908	\$2,219,267	A
EXPENSE SUMMARY:					S
PERSONAL SERVICE	\$332,823	\$305,406	\$313,270	\$368,516	T
OPERATING EXPENSES	\$604,900	\$573,886	\$591,268	\$596,920	E
CAPITAL OUTLAY					S
BUILDINGS	\$0	\$0	\$0	\$0	U
COMPUTER EQUIPMENT	\$0	\$0	\$0	\$0	M
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$0	\$0	M
MACHINERY & EQUIPMENT	\$0	\$0	\$180,000	\$195,532	A
AUTOMOTIVE & HEAVY EQUIPMENT	\$0	\$0	\$0	\$0	R
OFFICE EQUIPMENT & FURNITURE	\$0	\$0	\$0	\$0	I
TOTAL CAPITAL OUTLAY	\$0	\$0	\$180,000	\$195,532	E
DEBT SERVICE	\$31,387	\$55,002	\$62,469	\$91,757	S
TRANSFERS					
TO GENERAL FUND	\$90,574	\$90,574	\$105,448	\$89,000	
TO VEHICLE REPLACEMENT R&R	\$14,263	\$30,263	\$47,110	\$48,663	
TO WATER & SEWER	\$0	\$16,978	\$0	\$0	
TO INTERNAL SERVICE FUND	\$47,834	\$54,025	\$50,139	\$51,449	
TO HRA FUNDING ACCOUNT				\$2,131	
TOTAL TRANSFERS	\$152,671	\$191,840	\$202,697	\$191,243	
TOTAL EXPENSES	\$1,121,781	\$1,126,134	\$1,349,704	\$1,443,968	
REPAIR & REPLACEMENT RESERVES	\$0	\$0	\$0	\$0	
RESERVE CAPITAL CONTINGENCIES	\$0	\$0	\$0	\$0	
TOTAL EXPENSES & RESERVES	\$1,121,781	\$1,126,134	\$1,349,704	\$1,443,968	
RESERVE FOR CONTINGENCIES	\$177,224	\$325,306	\$442,204	\$718,299	
RESERVE FOR EQUIPMENT	\$50,000	\$53,933	\$50,000	\$57,000	
TOTAL FUND BALANCE	\$1,349,005	\$1,505,373	\$1,841,908	\$2,219,267	

Solid Waste Rev Detail

Solid Waste Summary

		05/06	06/07	07/08	Requested
	Revenue Detail (Fund 403)	Actual	Actual	Budget	'08/09
403-000-343-48340	Garbage Solid Waste Revenues	\$409,132	\$425,975	\$425,000	\$457,000
403-000-343-48341	Commercial Solid Waste	\$701,505	\$803,398	\$812,000	\$870,000
403-000-343-48342	Capital Recovery Fee	\$825	\$65	\$0	\$0
403-000-343-48361	Penalties	\$12,197	\$18,580	\$12,000	\$16,000
	BERT Reimbursement	\$0	\$819	\$0	\$0
403-000-361-48811	Interest-SBA	\$11,261	\$21,766	\$11,000	\$12,000
403-000-369-48890	Miscellaneous Revenues	\$1,644	\$6,090	\$0	\$4,000
	Federal Grants-Economic Envir.	\$253	\$0	\$0	\$0
	State Grants- Economic Envir.	\$0	\$0	\$0	\$0
403-000-364-48845	Disposition of Fixed Assets	\$0	\$0	\$0	\$0
403-000-381-49001	Transfer In from 001	\$1,610	\$1,456	\$0	\$0
403-000-381-49402	Transfer in from 402	\$166,807	\$0	\$0	\$0
403-000-381-49501	Transfer in from 501	\$8,292	\$0	\$0	\$0
Presenation Only	Debt Proceeds	\$0	\$0	\$180,000	\$195,532
	Total Revenues (Fund 403)	\$1,313,526	\$1,278,149	\$1,440,000	\$1,554,532

		05/06	06/07	06/07	Requested
	Revenue Detail (Fund 402)	Actual	Actual	Budget	08/09
	Renewal & Replacement Reserves				
402-000-361-48811	Interest-SBA	\$10,159	\$2,984	\$1,000	\$2,000
	Transfer Out to 403	\$166,807	\$0	\$0	\$0
	Transfer Out to 501	\$50,000	\$0	\$0	\$0
	Total Revenues (Fund 402)	\$226,966	\$2,984	\$1,000	\$2,000

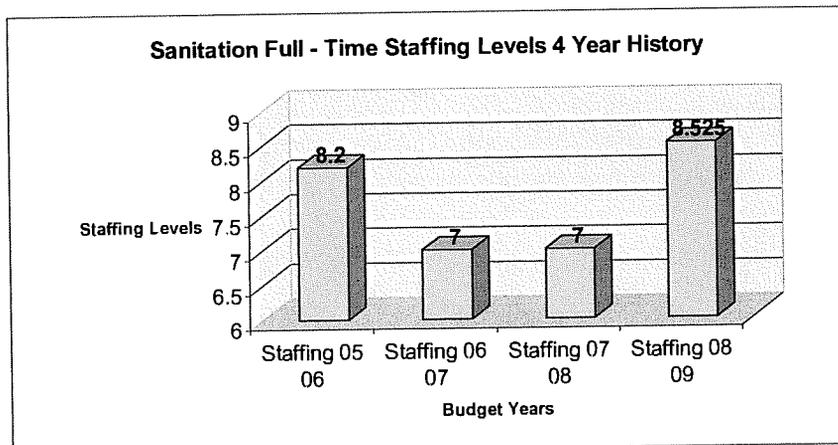
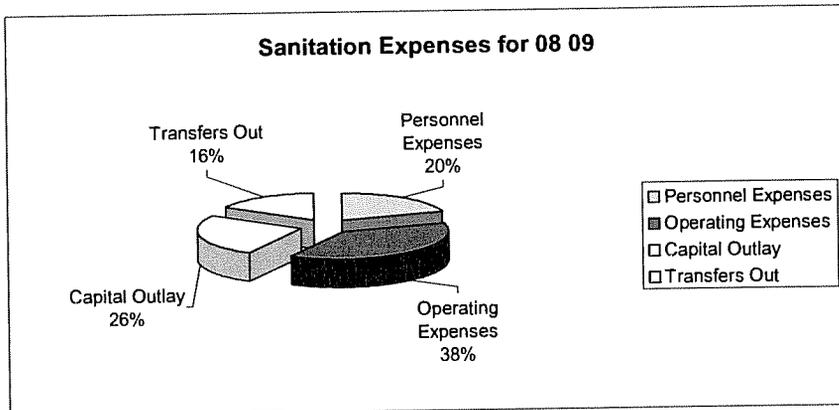
PUBLIC WORKS DEPARTMENT: Solid Waste Collection

1 GL CODES

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STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
Sanitation Superintendent	S	0.2	0	0	\$0	0	\$0
Operations Supervisor	H	1	1	1	\$46,396	1	\$38,499
Sanitation Operators	H	5	4	4	\$94,651	2	\$55,986
Front Loader Driver/Collector	H	1	1	1	\$33,108	2	\$50,970
Sanitation Maintenance Tech.	H	0	0	0	\$0	0	\$0
Admin. Specialist II	H	1	1	1	\$20,295	1	\$23,191
Boom Truck Driver	H	0	0	0	\$0	0	\$0
Sanitation/Collector	H	0	0	0	\$0	2	\$36,218
Sub TOTAL		8.2	7	7	\$194,450	8	\$204,864
Split positions with Finance, Utilities & Solid Waste							
Utility Billing Supervisor	H	0	0	0	0	0.15	\$6,421
Administrative Specialist III	H	0	0	0	0	0.1875	\$4,916
Administrative Specialist III	H	0	0	0	0	0.1875	\$4,806
Sub TOTAL						0.525	\$16,143
Totals						8.525	\$221,007

S = Salaried H = Hourly

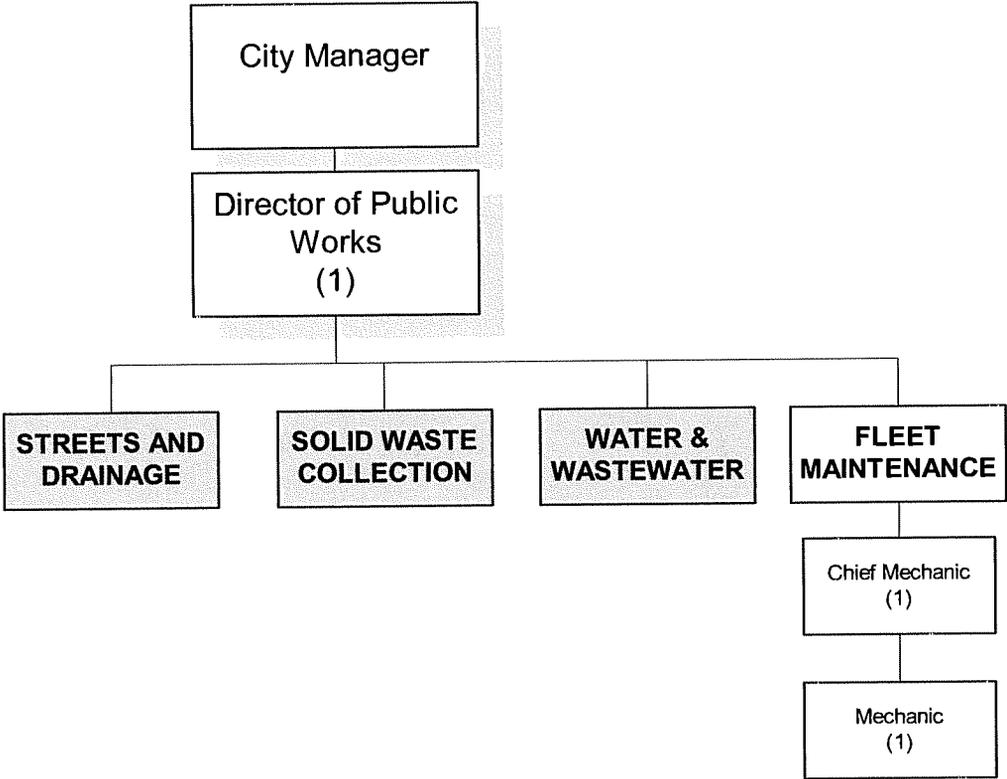


WORKS DEPARTMENT: Solid Waste Collection

		05/06		07/08	Adopted
	GL CODES	Actual		Budget	08/09
					Budget
1	403-000-162-19025	0	0	0	0
2	403-000-166-19037	0	0	180,000	195,532
3	403-000-168-19043	0	0	0	0
4	403-000-169-19049	0	0	0	0
5		0	0	180,000	195,532
6					
7					
8	403-022-534-57100	2,815	2,163	8,760	13,085
9	presentation only	28,572	0	53,709	78,872
10		31,387	2,163	62,469	91,757
11					
12					
13	403-022-581-56001	89,000	89,000	104,104	89,000
14	403-022-581-56401	0	18,978	0	0
15	403-022-581-56502	14,263	30,263	47,110	48,663
16	403-022-581-56501	47,834	54,025	50,139	51,449
17	403-022-581-56609	0	0	0	2,131
18	403-022-581-56608	1,574	1,344	1,344	0
19		152,671	191,610	202,697	191,243
20					
21					
22					
23					
24					
25					
26					
27					
	Total Expenses	1,349,005	1,073,295	1,841,908	2,219,267

DEPARTMENT OF PUBLIC WORKS

Public Works Fleet Maintenance Division



NOTE: The Department of Public Works is comprised of the Streets and Drainage Division, the Solid Waste Collection Division (Solid Waste Collection Enterprise Fund), the Water and Wastewater Division (Water & Wastewater Enterprise Fund), and the Fleet Maintenance Division (Internal Service Fund).

Full-time equivalent positions are shown in parentheses.

INTERNAL SERVICE

MAINTENANCE FUND #501

(1)

	Adopted 05/06	Adopted 06/07	Adopted 07/08	Adopted 08/09
Income Maintenance				
Transfers in Maintenance	164,436	194,508	184,884	126,008 (1)
Interest Income	500	600	600	0
Prior Cash Carry Forward	4,433	5,000	5,000	10,241
Total Maintenance Income	<u>169,369</u>	<u>200,108</u>	<u>190,484</u>	<u>136,249</u>
Expenses				
Personal Services	107,067	137,650	146,400	92,942
Operating Expenses	32,336	33,282	37,908	32,566
Equipment /Building Purchases	23,000	23,000	0	0
Transfer out to Dental Fund	576	576	576	0
Transfer out to HRA Funding Account	0	0	0	500
Total Maintenance Expense	<u>162,979</u>	<u>194,508</u>	<u>184,884</u>	<u>126,008</u>
Reserve for Wage Adjustment	1,457	0	0	0
Total Maintenance Reserve	6,390	5,600	5,600	10,241
Income Vehicle Replacement (New Fund 502 effective 10/1/08)				
Interest Income VRF	25,090	47,300	55,000	0
Transfers In	195,859	223,491	147,040	0
Prior Cash Carry Forward	727,581	900,434	1,153,390	1,248,595 (2)
Total VRF Income	<u>948,530</u>	<u>1,171,225</u>	<u>1,355,430</u>	<u>1,248,595</u>
Transfer out to New Vehicle Replacement IS Fund #502				<u>1,248,595</u>
Capital Expenditures VRF/IS	<u>84,000</u>	<u>102,515</u>	<u>0</u>	<u>0</u>
Total VRF Reserve	<u>864,530</u>	<u>1,068,710</u>	<u>1,355,430</u>	<u>0</u>
Total Income & prior Cash Forward	1,117,899	1,371,333	1,545,914	1,384,844
Total Expenses	246,979	297,023	184,884	1,374,603
Total Reserves	<u>870,920</u>	<u>1,074,310</u>	<u>1,361,030</u>	<u>10,241</u>
Total Expenses and Reserves	<u>1,117,899</u>	<u>1,371,333</u>	<u>1,545,914</u>	<u>1,384,844</u>

INTERNAL SERVICE FUND MAINTENANCE FUND

(1) Transfers In, but pays for Charges for Services for maintenance of City vehicles.

(2) Internal Service Maintenance and Vehicle Replacement split as of 10/01/08; New Vehicle Replacement Fund No. 502 created

Total Internal
Serv. Fd.
\$126,008 (1)

Dept.	Inter Trans
City Manager's Office .21%	\$265
City Manager's Office - Technology Services .20%	\$252
Cemetery 1.02%	\$1,285
Development .20%	\$252
Finance .21%	\$265
Fire 4.37%	\$5,507
City Manager's Office - Human Resource .20%	\$252
Parks & Recreation & Facilities 6.61%	\$8,329
Police 14.96%	\$18,851
Sanitation 40.83%	\$51,449
Streets 16.84%	\$21,220
Water 8.18%	\$10,306
Sewer 6.17%	\$7,775

Totals

\$126,008

PUBLIC WORKS DEPARTMENT: Fleet Maintenance

1 GL CODES

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4 501-018-549-51200

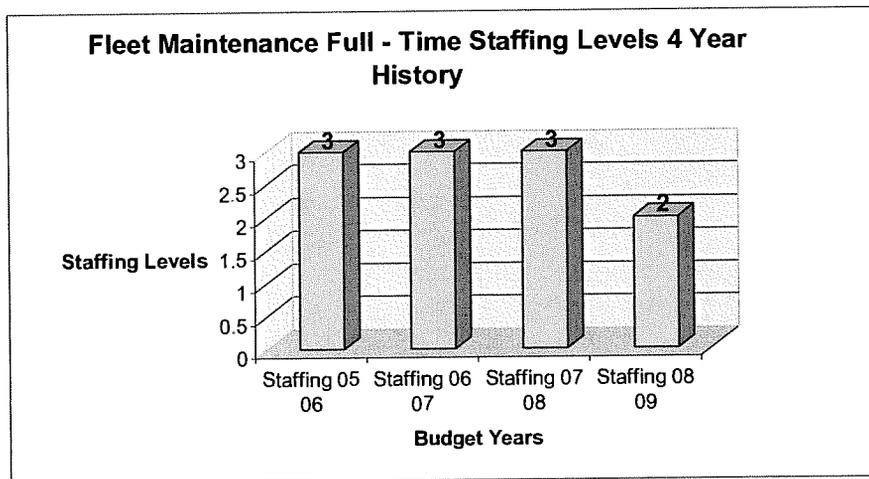
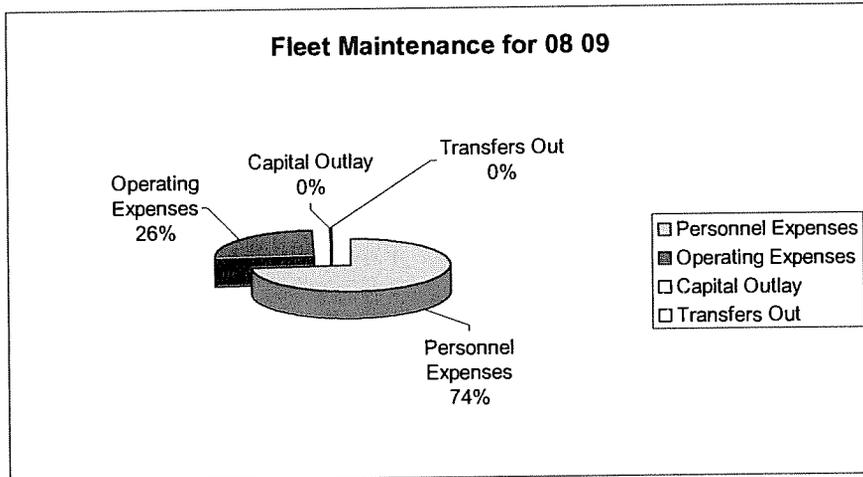
5 501-018-549-51200

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STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	07/08 Staffing	Adopted 07/08 Budget	Adopted 08/09 Staffing	Adopted 08/09 Budget
Chief Mechanic	H	1	1	1	\$44,859	1	\$33,399
Mechanic	H	2	2	2	\$58,773	1	\$29,670
TOTAL		3	3	3	\$103,632	2	\$63,069

H = HOURLY



Internal Service

Total Transfers For Vehicle Replacement & Internal Services

Dept.	Inter Trans	Veh Trans	Total
City Manager's Office .21%	\$265	\$0	\$265
City Manager's Office - Technology Sevices .20%	\$252	\$0	\$252
Cemetery 1.02%	\$1,285	\$0	\$1,285
Development .20%	\$252	\$0	\$252
Finance .21%	\$265	\$0	\$265
Fire 4.37%	\$5,507	\$69,055	\$74,562
City Manager's Office - Human Resource .20%	\$252	\$0	\$252
Parks & Recreation & Facilities 6.61%	\$8,329	\$0	\$8,329
Police 14.96%	\$18,851	\$34,829	\$53,680
Sanitation 40.83%	\$51,449	\$48,663	\$100,112
Streets 16.84%	\$21,220	\$8,135	\$29,355
Water 8.18%	\$10,306	\$11,791	\$22,097
Sewer 6.17%	\$7,775	\$8,895	\$16,670
Totals	\$126,008	\$181,368	\$307,376

08/09 budget year

Based on expense of \$126,008 for 08/09 budget for Inter. service

**INTERNAL SERVICE
VEHICLE REPLACEMENT FUND NO. 502**

(1)

	Adopted 08/09
Income Vehicle Replacement	
Prior Cash Carry Forward	0
Interest Income VRF	45,000
Transfers In from Departments	181,368
Transfers In from Fund 501	1,248,595
Total VRF Income	1,474,963
Capital Expenditures VRF/IS	185,000 (2)
Total VRF Reserve	1,289,963

(1) Vehicle Replacement split out from Vehicle Maintenance effective 10/1/08

(2) Purchase Fire Department Medium Duty Squad Truck. This is a multi-purpose vehicle for medical response and accident response. Funds are coming from Vehicle Replacement (\$66,100) 2000 Rescue Truck (will be converted to Brush Truck) and Vehicle Replacement (\$85,000) 2002 Rescue Truck (plans to sell for > \$25,000). Difference will be covered by interest contingencies available in Vehicle Replacement Fund.

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General Fund

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/08	Total Accumulated Replacement 09/30/2009	
1	675	248	05/96	96 Chevy Blazer	Admin	\$23,675	6	\$0	13	\$23,675	\$23,675
2	813	643	05/96	96 Ford F250 3/4 Ton 4x2 P U	Street	\$15,205	5	\$0	12	\$0	\$0
3						\$38,880		\$0		\$23,675	\$23,675
4											
5	149	129	96/97	97 Ford Crown Victoria	Police	\$21,049	5	\$0	12	\$0	\$0
6	158	130	98/97	97 Ford Expedition	Police	\$28,168	7	\$0	12	\$0	\$0
7						\$49,217		\$0		\$0	\$0
8											
9	403	132	97/98	98 Chevy Lumina	Police	\$20,070	5	\$0	11	\$0	\$0
10	130	131	97/98	96 Chevy Monte Carlo	Police	\$16,254	5	\$0	11	\$0	\$0
11	772	811	97/98	Dodge Ram Pick Up	DPW Ad	\$22,523	7	\$0	11	\$0	\$0
12	594	610	97/98	96 Dodge Ram Pick Up	Streets	\$16,408	7	\$0	11	\$0	\$0
13						\$75,255		\$0		\$0	\$0
14											
15	1285	136	98/99	99 Crown Victoria Patrol	Police	\$22,438	5	\$0	10	\$0	\$0
16	1286	137	96/99	99 Crown Victoria Patrol	Police	\$22,438	5	\$0	10	\$0	\$0
17	1289	138	98/99	99 Dodge Stratus	Finance	\$14,918	7	\$0	10	\$14,918	\$14,918
18	1315	644	98/99	99 Passenger Van	Streets	\$22,774	7	\$0	10	\$22,774	\$22,774
19						\$82,568		\$0		\$37,692	\$37,692
20											
21	1412	139	99/00	00 Crown Victoria Patrol	Police	\$21,498	5	\$0	9	\$0	\$0
22	1413	140	99/00	00 Crown Victoria Patrol	Police	\$21,498	5	\$0	9	\$0	\$0
23	1414	141	99/00	00 Crown Victoria Patrol	Police	\$21,498	5	\$0	9	\$0	\$0
24	1359	145	99/00	00 Crown Victoria Patrol	Police	\$21,498	5	\$0	9	\$0	\$0
25	1360	210	99/00	00 Crown Victoria	Fire	\$19,848	7	\$0	9	\$0	\$0
26	1406	208	99/00	00 Rescue Truck	Fire	\$66,100	7	\$0	9	\$66,100	\$66,100
27	1366	302	99/00	00 Van	Streets	\$16,848	7	\$0	9	\$16,848	\$16,848
28	1373	845	99/00	00 Van	Streets	\$18,513	7	\$0	9	\$18,513	\$18,513
29	1408	257	99/00	00 Fire Engine	Fire	\$230,428	15	\$5,584	9	\$191,338	\$196,922
30						\$437,729		\$5,584		\$292,799	\$298,383
31											
32	1491	146	00/01	00 Crown Victoria Patrol	Police	\$21,874	5	\$0	8	\$0	\$0
33	1489	147	00/01	01 Crown Victoria Patrol	Police	\$22,728	5	\$0	8	\$0	\$0
34	1443	305	00/01	01 Ford Focus SW	MIS	\$15,856	7	\$0	8	\$15,856	\$15,856
35	1499	727	00/01	01 Chevy Lumina	Parks	\$16,432	7	\$0	8	\$16,432	\$16,432
36	1509	211	00/01	02 Fire Rescue Truck	Fire	\$85,000	7	\$0	8	\$85,000	\$85,000
37						\$161,890		\$0		\$117,288	\$117,288
38											
39	1525	149	01/02	Crown Victoria Patrol	Police	\$22,122	5	\$0	7	\$0	\$0
40	1526	151	01/02	Crown Victoria Patrol	Police	\$21,782	5	\$0	7	\$0	\$0
41						\$43,904		\$0		\$0	\$0
42											
43	1553	156	02/03	Crown Victoria Patrol	Police	\$21,141	5	\$0	6	\$0	\$0 (4)
44	1554	157	02/03	Crown Victoria Patrol	Police	\$21,141	5	\$0	6	\$0	\$0 (4)
45	1477	724	02/03	94 Ford E350 Mini Bus	JBC	\$12,000	5	\$0	8	\$12,000	\$12,000
46						\$54,282		\$0		\$12,000	\$12,000
47											
48											
49											
50	1532	266	04/05	04 GMC Box Tr (Used)	Fire	\$4,500	10	\$257	5	\$2,957	\$3,214
51	1603	181	04/05	05 Crown Victoria	Police	\$21,658	7	\$2,166	5	\$15,162	\$17,328
52	1604	160	04/05	05 Crown Victoria	Police	\$21,658	7	\$2,166	5	\$15,162	\$17,328
53	1654	162	04/05	05 Ford Expedition	Police	\$24,020	10	\$1,373	5	\$15,785	\$17,158
54	1655	163	04/05	05 Chevrolet Tahoe	Police	\$26,047	10	\$1,488	5	\$17,118	\$18,606
55	1659	166	04/05	06 Dodge Magnum	Police	\$21,777	7	\$2,178	5	\$15,243	\$17,421
56	1660	169	04/05	06 Dodge Magnum	Police	\$21,777	7	\$2,178	5	\$15,243	\$17,421
57						\$141,437		\$11,806		\$96,670	\$108,476
58											
59	1673	693	05/06	08 Dodge Ram Pick Up	Streets	\$21,048	7	\$2,528	4	\$10,946	\$13,472
60	1670	694	05/06	06 Van	Streets	\$19,617	7	\$2,354	4	\$10,200	\$12,554
61	1671	170	05/06	06 Dodge Ram 3/4 ton 4X4	Police	\$25,792	7	\$0	4	\$0	\$0 (4)
62	1872	171	05/06	06 Dodge Charger	Police	\$23,500	7	\$2,820	4	\$12,220	\$15,040
63	1679	268	05/06	06 Fire Ladder Truck	Fire	\$633,859	15	\$42,244	4	\$126,732	\$168,976
64						\$723,616		\$49,044		\$180,098	\$210,042
65											
66	1700	292	06/07	07 Ford Expedition	Fire	\$27,788	10	\$2,470	3	\$8,028	\$10,498
67	1698	178	06/07	07 Dodge Charger	Police	\$23,477	7	\$3,130	3	\$7,825	\$10,955
68	1699	177	06/07	07 Dodge Charger	Police	\$23,477	7	\$3,130	3	\$7,825	\$10,955
69	1708	168	06/07	06 Ford F 450 Flat Bed	Streets	\$23,500	7	\$3,255	3	\$7,225	\$10,480 (3)
70						\$98,242		\$11,985		\$30,903	\$42,888
71											
72			07/08	08 Crown Victoria	Police	\$24,852	7	\$3,550	1	\$0	\$3,550
73			07/08	08 Crown Victoria	Police	\$24,852	7	\$3,550	1	\$0	\$3,550
74			07/08	08 Crown Victoria	Police	\$24,852	7	\$3,550	1	\$0	\$3,550
75			07/08	08 Crown Victoria	Police	\$24,852	7	\$3,550	1	\$0	\$3,550
76						\$99,408		\$14,200		\$0	\$14,200
77											
78			08/09	09 Fire truck	Fire	\$185,000	10	\$18,500	1	\$0	\$18,500
79						\$185,000		\$18,500		\$0	\$18,500
80											
81			Total			\$2,191,426		\$112,019		\$771,125	\$863,144

Actual Balance of Vehicle Replacement Schedule

NOTES: (1) Vehicles stay in inventory until surplus. When sold proceeds are credited to Fleet Replacement Contingency Fund

(2) DPW Administration combined with Streets in 04/05 Budget

(3) Truck is budgeted out of Streets Dept., but replacement truck is budgeted in Internal Service/Vehicle Replacement

(4) Police used the money from these vehicles and all of their interest to purchase four vehicles this year

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Vehicle Replacement at 9/30/08	\$1,006,357
Add: FY08/09 Annual Replacement Transfer	\$112,019
Projected interest for 08/09	\$35,550
Less 08/09 Purchased	-\$185,000
FY 08/09 Vehicle Replacement Fund Balance	<u>\$968,926</u>

Contingency and Schedule Recap at 9/30/08

Vehicle Replacement Schedule	\$883,144
Contingency	\$235,232
Projected interest 08/09	\$35,550
Vehicles to be purchased	-\$185,000
Total Vehicle Replacement Account at 08/09	<u>\$968,926</u>

Recap of General Fund Transfers Out to Vehicle Replacement Fund 08/09

Administration - MIS	0
Police	34,829
Fire	69,055
Parks & JBCC	0
Streets	8,135
Total Transfers Out	<u>112,019</u>

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Water & Sewer

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

	Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous 9/30/08	Total Accumulated Replacement 09/30/2009
1	1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$3,239	5	\$12,956	\$16,195
2	1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$3,385	5	\$13,540	\$16,925
3						\$46,371		\$6,624		\$26,496	\$33,120
4											
5	1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$2,605	4	\$10,946	\$13,551
6	1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$2,524	4	\$10,946	\$13,470
7	1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$2,524	4	\$10,946	\$13,470
8						\$63,451		\$7,653		\$32,838	\$40,491
9											
10	1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$3,095	2.4	\$4,815	\$7,910
11	1703	594	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	3	\$4,143	\$5,800
12	1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	3	\$4,143	\$5,800
13						\$42,055		\$6,409		\$13,101	\$19,510
14											
15											
16				Total		\$151,877		\$20,686		\$72,435	\$93,121
17				Actual Balance of Vehicle Replacement Schedule							\$93,121

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2											
3											
4				Vehicle Replacement at 9/30/08						\$75,898	
5				Add: FY08/09 Annual Replacement Transfer						\$20,686	
6				Projected interest for 08/09						\$2,700	
7											
8				FY 08/09 Vehicle Replacement Fund Balance						\$99,284	
9											
10				Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 08/09							
11				Vehicle Replacement Schedule				\$93,121			
12				Contingency				\$3,463			
13				Projected interest 08/09				\$2,700			
14				Vehicles to be purchased				\$0			
15											
16											
17											
18				Total Vehicle Replacement Account at 09/30/09				\$99,284			
19											
20				Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 08/09							
21				Water		11,791					
22				Sewer		8,895					
23											
24											
25											
26											
27											
28											
29				Total Transfers Out		20,686					
30											
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Solid Waste

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/08	Total Accumulated Replacement 09/30/2009
1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	\$142,627	10	\$14,263	6	\$71,315	\$85,578
1710	468	06/07	08 Peterbilt Garbage Truck	Sanitation	\$148,470	10	\$14,847	3	\$29,694	\$44,541
		08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$19,553	1	\$0	\$19,553
					\$486,629		\$48,663		\$101,009	\$149,672
Total					\$486,629		\$48,663		\$101,009	\$149,672
Actual Balance of Vehicle Replacement Schedule										\$149,672
RESERVE FOR CONTINGENCIES										\$50,000
TOTAL FUND BALANCE										\$199,672

INTERNAL SERVICE

Vehicle Replacement at 9/30/08	\$166,340
Add: FY08/09 Annual Replacement Transfer	\$48,663
Contingency TRANSFER	\$0
Projected interest for 08/09	\$6,750
FY 08/09 Vehicle Replacement Fund Balance	\$221,753
Recap of Solid Waste Out to Vehicle Replacement Fund 08/09	
Contingency and Schedule Recap at 9/30/08	
Vehicle Replacement Schedule	\$149,672
Contingency	\$65,331
Projected interest 08/09	\$6,750
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 9/30/09	\$221,753
Solid Waste	68,218
Total Transfers Out	68,218

FUND

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement Previous Years 9/30/08	Total Replacement Accumulated 09/30/2009
General	\$2,191,428	\$112,019	\$771,125	\$883,144
Sanitation	\$486,629	\$48,663	\$101,009	\$149,672
Utilities	\$151,877	\$20,686	\$72,435	\$93,121
Total	\$2,829,934	\$181,368	\$944,569	\$1,125,937

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Vehicle Replacement at 9/30/08	\$1,248,595
Add: FY08/09 Annual Replacement Transfer	\$181,368
Projected interest for 08/09	\$45,000
Contingency from Solid Waste	\$0
Less Vehicles to be purchased in 08/09	<u>-\$185,000</u>
FY 08/09 Vehicle Replacement Fund Balance	<u>\$1,289,963</u>

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Contingency and Schedule Recap at 9/30/09

Vehicle Replacement Schedule	\$1,125,937
Contingency	\$304,026
Projected interest 08/09	\$45,000
Less Vehicles to be purchased in 08/09	<u>-\$185,000</u>
Total Vehicle Replacement Account at 09/30/09	<u>\$1,289,963</u>

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**INTERNAL SERVICE
EQUIPMENT REPLACEMENT FUND NO. 503**

(1)

INTERNAL SERVICE FUND EQUIPMENT REPLACEMENT FUND

	Adopted 08/09
Income Equipment Replacement	
Prior Cash Carry Forward	0
Interest Income VRF	300
Transfers In from Departments	20,000
Total VRF Income	20,300
Capital Expenditures VRF/IS	0
Total VRF Reserve	20,300

(1) Equipment Replacement Fund new effective 10/1/08

Detail of Departments' monies being transferred from in 08/09 for new Equipment Replacement Fund:

Parks & Facilities	\$5,000
Quarry Golf	\$5,000
Cemetery	\$5,000
Streets	<u>\$5,000</u>
Total	\$20,000

TRUST & AGENCY FUNDS SUMMARIES

Butterweck Bond Fund 603

Cemetery Perpetual Care Fund 605

Firefighters' Retirement Fund 607

Self Insured Dental Plan Fund 608

HRA Funding Account Fund 609

Cemetery Donor Memorial Wall Trust Fund 612

Police Officers' Retirement Fund (FLC) 613

Community Redevelopment Agency 615

TOTAL OF ALL TRUST & AGENCY FUNDS

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Contributions	\$455,777	\$476,054	\$442,500	\$616,927
TIF Funds	92,866	105,340	90,000	82,000
Interest	105,194	224,285	136,300	99,775
FHLB Interest	8,292	5,878	0	0
Gain or (Loss) on Invest.	317,250	523,929	360,000	175,000
Transfers In	36,879	38,080	36,352	44,250
Prior Year Carry forward	5,760,762	6,120,393	6,858,906	6,916,856
Total Income	<u>\$6,777,020</u>	<u>\$7,493,959</u>	<u>\$7,924,058</u>	<u>\$7,934,808</u>
EXPENDITURES				
Pension Benefits	\$504,171	\$282,121	\$255,000	\$290,000
Operating Expenditures	152,411	138,275	125,000	231,538
Transfer Out	45	45	100,115	100,000
Debt Paymt Presentation Only	0	0	8,159	0
Reserves	6,120,393	7,073,518	7,435,784	7,313,270
Total Expenditures	<u>\$6,777,020</u>	<u>\$7,493,959</u>	<u>\$7,924,058</u>	<u>\$7,934,808</u>

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BUTTERWECK BOND FUND 603

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Contributions	\$0	\$0	\$0	\$0
Interest	95	118	100	50
Transfers In	0	0	0	0
Prior Year Carry forward	2,006	2,056	2,122	2,060
Total Income	\$2,101	\$2,174	\$2,222	\$2,110
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Transfer Out	45	45	115	0
Reserves	2,056	2,129	2,107	2,110
Total Expenditures	\$2,101	\$2,174	\$2,222	\$2,110

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Description: Butterweck Bond Fond (private purpose Trust Fund)
Revenue Source: Private donation
Expenditures: possible expenditures is to assist in funding Future Donor Memorial Wall

CEMETERY PERPETUAL CARE FUND 605

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09	
INCOME					
Contributions	\$0	\$0	\$0	\$0	
SBA Interest	1,998	5,580	10,650	7,500	
FHLB Interest	8,292	5,878	0	0	
Transfers In	10,000	10,000	10,000	10,000	(1)
Prior Year Carry forward	251,096	271,386	288,129	310,844	
Total Income	\$271,386	\$292,844	\$308,779	\$328,344	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Reserves *	271,386	292,844	308,779	328,344	(2)
Total Expenditures	\$271,386	\$292,844	\$308,779	\$328,344	

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(1) Transfers from Cemetery to increase reserves of Cemetery Perpetual Care Fund.
in FY 05/06.

(2) Reserves includes Due From General Fund of \$24,000 (est.) for loan to build Columbarium;
Cemetery pays back Perpetual Care Fund per the volume of Columbarium sales.

Description: Cemetery Perpetual Care Fund

Revenue Source: Transfers from General Fund from Cemetery revenue sources

Expenditures: Future reserves are being set aside for future expenditures on behalf of the Brooksville Cemetery.

FIREFIGHTERS' RETIREMENT FUND 607

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Contributions	\$246,715	\$274,923	\$240,000	\$240,000
Interest	44,543	135,212	70,000	0
Gain or (Loss) on Invest.	221,704	344,406	230,000	100,000
Transfers In	0	0	0	0
Prior Year Carry forward	3,864,962	3,817,489	4,092,569	3,885,481
Total Income	<u>\$4,377,924</u>	<u>\$4,572,030</u>	<u>\$4,632,569</u>	<u>\$4,225,481</u>
EXPENDITURES				
Pension Benefits	\$500,483	\$280,738	\$250,000	\$280,000
Operating Expenditures	59,952	48,811	35,000	100,000
Reserves	3,817,489	4,242,481	4,347,569	3,845,481
Total Expenditures	<u>\$4,377,924</u>	<u>\$4,572,030</u>	<u>\$4,632,569</u>	<u>\$4,225,481</u>

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20 **Description:** Firefighters' Retirement Fund 607 governed by Fl. Statute 175
 21 **Revenue Source:** Investments income; Firefighters' and City's retirement contributions and
 22 Chapter 175 contributions from the State of Florida.
 23 **Expenditures:** Firefighters' pension benefits and contractual services, investment services, etc.

SELF INSURED DENTAL PLAN FUND 608

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Contributions	\$3,876	\$4,032	\$2,500	\$0
Interest	941	1,197	1,150	0
Transfers In	26,879	28,080	26,352	0 (1)
Prior Year Carry forward	6,473	11,839	10,614	0
Total Income	\$38,169	\$45,148	\$40,616	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	26,330	37,300	31,000	0
Reserves	11,839	7,848	9,616	0
Total Expenditures	\$38,169	\$45,148	\$40,616	\$0

(1) At 10/1/08 City contracted with Blue Cross Blue Shield FI. Combined Life for dental insurance. This fund will be closed in 08 09. Final dental claims and the Blue Cross Blue Shield premiums were charged in 07 08 to this fund. In 08 09 premiums will be charged directly to each Department. An additional transfer will be required in 07 08 than is currently budgeted to close the Fund to zero.

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HRA Funding Account 609

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	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Contributions	\$0	\$0	\$0	\$0
Interest	0	0	0	0
Transfers In	0	0	0	34,250
Prior Year Carry forward	0	0	0	0
Total Income	\$0	\$0	\$0	\$34,250
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	32,538
Reserves	0	0	0	1,712
Total Expenditures	\$0	\$0	\$0	\$34,250

(1) At 10/1/08 The City will start Funding The HRA Funding Account at the rate of 50% of the maximum amount.

Description: HRA Funding Account
Revenue Source : Transfers from each Department
Expenditures : Health reimbursement for City of Brooksville employees (retirees and employees families if participating in City medical insurance).

CEMETERY DONOR MEMORIAL WALL TRUST FUND 612

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Contributions	\$0	\$0	\$0	\$0
Interest	305	388	400	225
Transfers In	0	0	0	0
Prior Year Carry forward	6,330	6,635	7,001	7,273
Total Income	\$6,635	\$7,023	\$7,401	\$7,498
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Reserves	6,635	7,023	7,401	7,498
Total Expenditures	\$6,635	\$7,023	\$7,401	\$7,498

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Description: Cemetery Donor Memorial Wall Trust Fund (Private Purpose Trust Fund)
Revenue Source: private donations
Expenditures: Donor Memorial Wall at the Brooksville Cemetery

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POLICE OFFICERS' RETIREMENT FUND 613

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09
INCOME				
Contributions	\$205,186	\$197,099	\$200,000	\$185,000
Interest	55,644	75,686	50,000	80,000
Gain or (Loss) on Invest.	95,546	179,523	130,000	75,000
Transfers In	0	0	0	0
Prior Year Carry forward	1,800,269	2,124,195	2,489,695	2,675,399
Total Income	\$2,156,645	\$2,576,503	\$2,869,695	\$3,015,399
EXPENDITURES				
Pension Benefits	\$3,688	\$1,383	\$5,000	\$10,000
Operating Expenditures	28,762	31,721	30,000	15,000
Reserves	2,124,195	2,543,399	2,834,695	2,990,399
Total Expenditures	\$2,156,645	\$2,576,503	\$2,869,695	\$3,015,399

17 **Description:** Police Officers' Retirement Fund 607 governed by Fl. Statute 185
18 **Revenue Source:** Investments income; Police Officers' and State of Florida Chapter 185 funding
19 for retirement contributions.
20 **Expenditures:** Police Officers' pension benefits and contractual services, investment services, etc.

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COMMUNITY REDEVELOPMENT AGENCY 615

	Actual 05/06	Actual 06/07	Budgeted 07/08	Adopted 08/09	
INCOME					
Contributions	0	0	0	191,927	(1)
TIF Funds	92,866	105,340	90,000	82,000	
Interest	1,668	6,104	4,000	12,000	
Transfers In	0	0	0	0	
Prior Year Carry forward	-170,374	-113,207	-31,224	35,799	
Total Income	-75,840	-1,763	62,776	321,726	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	37,367	20,443	29,000	84,000	(2)
Capital Expenditures	0	0	100,000	100,000	(3)
Debt Paymt Presentation Only	0	0	8,159	0	
Reserves	-113,207	-22,206	-74,383	137,726	
Total Expenditures	-75,840	-1,763	62,776	321,726	

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(1) Forgiveness of CRA Debt to City of Brooksville General Fund #001 and CDBG Fund #131

(2) \$50,000 for façade grant program and \$34,000 for services & miscellaneous expenses.

(3) \$100,000 to design phase 2 streetscape project.

Description: Brooksville Community Redevelopment Agency

Revenue Source: Tax Incremental Financing (TIF) from Hernando County and City of Brooksville

Expenditures: Contractual Services to City of Brooksville for management and planning services.

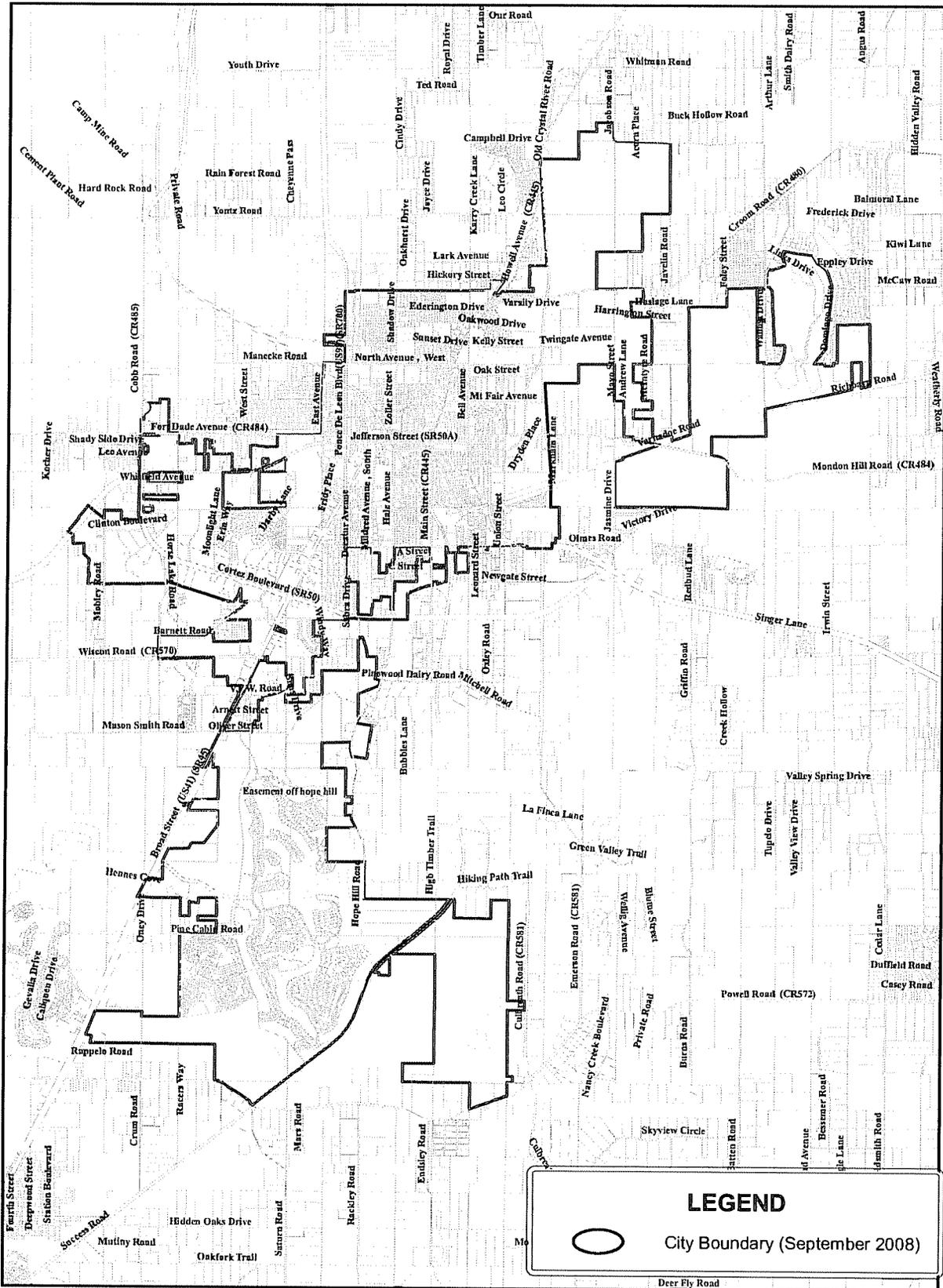
SUPPLEMENTAL DATA
City of Brooksville Incorporated Area Map
Population Update
Hernando County Population Projection 2000-2030

Enabling Legislature
Resolution 2008-23
Ordinance 769



CITY OF BROOKSVILLE

BOUNDARY MAP - September 2008



*Base map information provided by the Hernando County Property Appraiser's office
 Map created by the Brooksville Community Development Department
 Disclaimer: This map is intended for planning purposes only, and should not be used to determine the precise location of any feature shown thereon
 g:\Esri\ArcMap Projects\City Boundary 09292008.mxd

Population Update

	Population	%	Date of Estimate
City of Brooksville	7,309	4.40%	04/01/2007
City of Weeki Wachee	8	0.00%	04/01/2007
Unincorporated Hernando County	157,226	95.60%	08/31/2007
Hernando County Total	164,543	100.00%	08/31/2007
Spring Hill CDP	92,345	56.10%	08/31/2007
Brooksville Urbanized Area	126,443	73.60%	06/30/2007
Permanent Households	68,789	100.00%	04/01/2007
Persons Per Household	2.33297		04/01/2007
Male	78,662	47.81%	08/31/2007
Female	85,881	52.19%	08/31/2007
Hernando County Total	164,543	100.00%	08/31/2007
White	152,782	92.90%	08/31/2007
Black	6,705	4.10%	08/31/2007
American Indian	492	0.30%	08/31/2007
Asian	1,057	0.60%	08/31/2007
Other Races	1,653	1.00%	08/31/2007
Two or More Races	1,854	1.10%	08/31/2007
Hernando County Total	164,543	100.00%	08/31/2007
Hispanic Origin	11,655	7.10%	08/31/2007
Median Age (50th percentile)	49.5		04/01/2007
Age 0-4	7,122	4.33%	08/31/2007
Age 5-17	23,954	14.56%	08/31/2007
Age 18-34	23,564	14.32%	08/31/2007
Age 35-54	39,065	23.74%	08/31/2007
Age 55-64	23,179	14.09%	08/31/2007
Age 65-79	33,384	20.29%	08/31/2007
Age 80 & Over	14,275	8.68%	08/31/2007
Hernando County Total	164,543	100.00%	08/31/2007
Labor Force	62,713	100.00%	07/31/2007
Employed	59,040	94.10%	07/31/2007
Unemployed	3,673	5.90%	07/31/2007
Public School Enrollment K-12	22,457	100.00%	08/31/2007
Median Household Income	\$40,347	---	2006 Est.
Median Family Income	\$25,975	---	2005 Est.
Per Person Income	\$30,628	---	2006 Est.

Hernando County Population Projection 2000-2030

Census 2000	130,802	100.00%	04/01/2000
Hernando County Total	132,762	100.00%	04/01/2001
Hernando County Total	136,484	100.00%	04/01/2002
Hernando County Total	140,670	100.00%	04/01/2003
Hernando County Total	145,207	100.00%	04/01/2004
Hernando County Total	150,784	100.00%	04/01/2005
Hernando County Total	157,006	100.00%	04/01/2006
Hernando County Total	162,193	100.00%	04/01/2007
Medium Projection - County Total	174,000	100.00%	04/01/2010
Medium Projection - County Total	193,800	100.00%	04/01/2015
Medium Projection - County Total	212,300	100.00%	04/01/2020
Medium Projection - County Total	228,500	100.00%	04/01/2025
Medium Projection - County Total	243,700	100.00%	04/01/2030

Brooksville City, Florida Statistics and Demographics (US Census 2000)

	Number	Percent
Brooksville Population:	7309	100.00%
Sex and Age		
Male	3232	44.49%
Female	4032	55.51%
Under 5 years	474	6.53%
5 to 9 years	438	6.03%
10 to 14 years	459	6.32%
15 to 19 years	403	5.55%
20 to 24 years	399	5.49%
25 to 34 years	729	10.04%
35 to 44 years	846	11.65%
45 to 54 years	724	9.97%
55 to 59 years	325	4.47%
60 to 64 years	311	4.28%
65 to 74 years	830	11.43%
75 to 84 years	974	13.41%
85 years and over	352	4.85%
Median age (years)	43.5	
18 years and over	5661	77.93%
Male	2452	33.76%
Female	3209	44.18%
21 years and over	5403	74.38%
62 years and over	2332	32.1%
65 years and over	2156	29.68%
Male	847	11.66%
Female	1309	18.02%

(1) The City of Brooksville population is the only number that has been updated as of April 2007

Race		
One race	7185	98.91%
White	5443	74.93%
Black or African American	1548	21.31%
American Indian and Alaska Native	26	0.36%
Asian	89	1.23%
Asian Indian	33	0.45%
Chinese	4	0.06%
Filipino	31	0.43%
Japanese	2	0.03%
Korean	13	0.18%
Vietnamese	0	0%
Other Asian	6	0.08%
Native Hawaiian and Other Pacific Islander	0	0%
Native Hawaiian	0	0%
Guamanian or Chamorro	0	0%
Samoan	0	0%
Other Pacific Islander	0	0%
Some other race	79	1.09%
Two or more races	79	3.0 %
Hispanic or Latino and race		
Total Population	7264	100.00%
Hispanic or Latino(of any race)	223	3.07%
Mexican	76	1.05%
Puerto Rican	91	1.25%
Cuban	9	0.12%
Other Hispanic or Latino	47	0.65%
Not Hispanic or Latino	7041	96.93%
White alone	5319	73.22%

Relationship		
Total Population	7264	100.00%
In households	6900	94.99%
Householder	3220	44.33%
Spouse	1284	17.68%
Child	1734	23.87%
Own child under 18 years	1401	19.29%
Other relatives	318	4.38%
Under 18 years	155	2.13%
Nonrelatives	344	4.74%
Unmarried partner	178	2.45%
In group quarters	364	5.01%
Institutionalized population	340	4.68%
Non-Institutionalized population	24	0.33%
Households by Type		
Total Households	3220	100.0 %
Family households (families)	1833	56.93%
With own children under 18 years	763	23.7%
Married-couple family	1284	39.88%
With own children under 18 years	406	12.61%
Female householder, no husband present	451	14.01%
With own children under 18 years	304	9.44%
Non Family households	1387	43.07%
Householder living alone	1222	37.95%
Householder 65 years and over	683	21.21%
Households with individuals under 18 years	853	26.49%
Households with individuals 65 years and over	1361	42.27%
Average Household size	2.14	
Average family size	2.82	

Housing Occupancy		
Total housing units	3920	100.00%
Occupied housing units	3220	82.14%
Vacant housing units	700	17.86%
For seasonal, recreational, or occasional use	228	5.82%
Homeowner vacancy rate (percent)	5.5	
Rental vacancy rate (percent)	16.6	
Housing Tenure		
Occupied housing units	3220	100.00%
Owner-occupied housing units.	2076	64.47%
Renter-occupied housing units.	1144	35.53%
Average household size of owner-occupied units	2.11	
Average household size of renter-occupied units	2.21	

RESOLUTION NO. CRA 2008-07

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR THE CITY OF BROOKSVILLE COMMUNITY REDEVELOPMENT AGENCY FOR THE 2008-2009 FISCAL YEAR BEGINNING OCTOBER 1, 2008 AND ENDING SEPTEMBER 30, 2009; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Community Redevelopment Agency of the City of Brooksville, Florida (the "CRA") was created pursuant to Part III, Chapter 163, Florida Statutes; and

WHEREAS, the CRA is a dependent special district under Chapter 189, Florida Statutes (2006), known as the Uniform Special District Accountability Act (the "Special District Act"); and

WHEREAS, the Special District Act requires all special districts, including dependent special districts, such as the CRA, to adopt a budget for each fiscal year by resolution;

WHEREAS, the Community Redevelopment Agency of the City of Brooksville desires to comply with the requirements of the Act and takes this action in order to do so;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF BROOKSVILLE, FLORIDA, AS FOLLOWS:

SECTION 1. Authority.

The CRA has the authority to adopt this Resolution pursuant to the Special District Act.

SECTION 2. Adoption of Budget.

The governing body of the CRA does hereby approve and adopt a budget for the CRA for Fiscal Year 2008-2009; Beginning October 1, 2008 and ending September 30, 2009. A copy of the budget is attached hereto as Exhibit "A."

SECTION 3. Severability.

If any section, subsection, sentence, clause, phrase or portion of this Resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion hereto.

SECTION 4. Effective Date.

This Resolution shall become effective immediately upon passage and adoption, and the budget adopted and approved by this resolution shall be effective as of October 1, 2008.

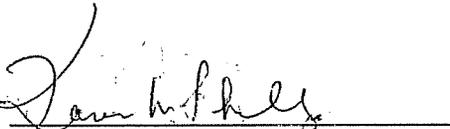
PASSED AND ADOPTED this 17th day of September, 2008.

City of Brooksville Community
Redevelopment Agency

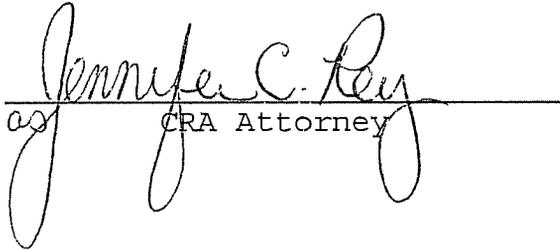


David Pugh, Chair

ATTEST:


Karen M. Phillips
Clerk

APPROVED AS TO FORM AND CONTENT
FOR THE RELIANCE OF THE CRA ONLY:


as CRA Attorney

VOTE OF AGENCY:

Bernardini	<u>AYE</u>
Bradburn	<u>AYE</u>
Burnett	<u>AYE</u>
Lewis	<u>AYE</u>
Pugh	<u>AYE</u>

EXHIBIT "A" TO CRA RESOLUTION NO. 2008-07

COMMUNITY REDEVELOPMENT AGENCY 615

	Actual 05/06	Actual 06/07	Budgeted 07/08	Requested 08/09	
INCOME					
Contributions	0	0	0	191,927	(1)
TIF Funds	92,866	105,340	90,000	82,000	
Interest	1,668	6,104	4,000	12,000	
Transfers In	0	0	0	0	
Prior Year Carry forward	-170,374	-113,207	-31,224	35,799	
Total Income	<u>-\$75,840</u>	<u>-\$1,763</u>	<u>\$62,776</u>	<u>\$321,726</u>	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	37,367	20,443	29,000	84,000	(2)
Capital Expenditures	0	0	100,000	100,000	(3)
Debt Paymt Presentation Only	0	0	8,159	0	
Reserves	-113,207	-22,206	-74,383	137,726	
Total Expenditures	<u>-\$75,840</u>	<u>-\$1,763</u>	<u>\$62,776</u>	<u>\$321,726</u>	

- (1) Forgiveness of CRA Debt to City of Brooksville General Fund #001 and CDBG Fund #131
 (2) \$50,000 for façade grant program and \$34,000 for services & miscellaneous expenses.
 (3) \$100,000 to design phase 2 streetscape project.

Description: Brooksville Community Redevelopment Agency

Revenue Source: Tax Incremental Financing (TIF) from Hernando County and City of Brooksville

Expenditures: Contractual Services to City of Brooksville for management and planning services.

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ORDINANCE NO. 769

AN ORDINANCE APPROPRIATING CERTAIN MONIES FOR THE GENERAL OPERATIONS OF THE CITY OF BROOKSVILLE, FLORIDA, FROM ITS SEVERAL FUNDS FOR THE TWELVE MONTH PERIOD BEGINNING OCTOBER 1, 2008 AND ENDING SEPTEMBER 30, 2009.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, as follows:

I. GENERAL APPROPRIATIONS FOR FISCAL YEAR 2008: That the following sums are hereby estimated as revenues, expenditures and fund balances for the fiscal year beginning October 1, 2008 and ending September 30, 2009.

a)	<u>General Fund</u>	
	Fund Balance October 1	\$1,527,590
	Revenues	<u>7,359,084</u>
	TOTAL AVAILABLE FOR APPROPRIATION	<u>\$8,886,674</u>
	General Government	\$ 992,691
	City Council	78,397
	City Manager's Office	372,354
	Technology Services	83,251
	Human Resource Division	113,301
	Development Department	516,600
	Finance Department	411,284
	Police Department	1,822,171
	Fire Department	1,522,759
	Parks & Facilities Division	769,703
	Cemetery Division	119,556
	Recreation Division	179,888
	Quarry Golf Course	232,885
	Department of Public Works	575,323
	Street Lighting and Signal Division	140,500
	General Fund Reserves	956,011
	TOTAL GENERAL FUND	<u>\$8,886,674</u>
b)	<u>Special Revenue Funds</u>	
	Police Education Fund (104)	
	Fund Balance October 1	\$ 12,458
	Revenues	<u>2,860</u>
	TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 15,318</u>
	Expenditures	\$ 0
	Reserves	<u>15,318</u>
	TOTAL APPROPRIATION	<u>\$ 15,318</u>
	Local Option Gas Tax Fund (108)	
	Fund Balance October 1	\$ 32,563
	Revenues	<u>290,006</u>
	TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 322,569</u>
	Expenditures	\$ 290,006
	Reserves	<u>32,563</u>
	TOTAL APPROPRIATIONS	<u>\$ 322,569</u>
	Law Enfmt. Invest. Trust Fund (109)	
	Fund Balance October 1	\$ 35,445

Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 35,445</u>
Expenditures	\$ 30,000
Reserves	5,445
TOTAL APPROPRIATIONS	<u>\$ 35,445</u>
Road Impact Fees Fund (110)	
Fund Balance October 1	\$ 1,852,454
Revenues	150,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 2,002,454</u>
Expenditures	\$ 0
Reserves	2,002,454
TOTAL APPROPRIATIONS	<u>\$ 2,002,454</u>
Law Enfnt. Impact Fees Fund (112)	
Fund Balance October 1	\$ 18,583
Revenues	6,400
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 24,983</u>
Expenditures	\$ 0
Reserves	24,983
TOTAL APPROPRIATIONS	<u>\$ 24,983</u>
Public Bldg. Impact Fees Fund (113)	
Fund Balance October 1	\$ 250,657
Revenues	14,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 264,657</u>
Expenditures	\$ 0
Reserves	264,657
TOTAL APPROPRIATIONS	<u>\$ 264,657</u>
Fire/EMS Impact Fees Fund (114)	
Fund Balance October 1	\$ 87,212
Revenues	11,800
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 99,012</u>
Expenditures	\$ 0
Reserves	99,012
TOTAL APPROPRIATIONS	<u>\$ 99,012</u>
Park Impact Fees Fund (115)	
Fund Balance October 1	\$ 102,930
Revenues	9,400
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 112,330</u>
Expenditures	\$ 0
Reserves	112,330
TOTAL APPROPRIATIONS	<u>\$ 112,330</u>
Law Enforcement Trust Fund (116)	
Fund Balance October 1	\$ 27,375
Revenues	4,500
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 31,875</u>
Expenditures	\$ 15,000
Reserves	16,875
TOTAL APPROPRIATIONS	<u>\$ 31,875</u>

Justice Assistance Grant (118)	
Fund Balance October 1	\$ 9
Revenues	15,030
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 15,039</u>
Expenditures	\$ 15,030
Reserves	9
TOTAL APPROPRIATIONS	<u>\$ 15,039</u>
Good Neighbor Trail Fund (120)	
Fund Balance October 1	\$ 74,824
Revenues	437,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 511,824</u>
Expenditures	\$ 511,824
Reserves	0
TOTAL APPROPRIATIONS	<u>\$ 511,824</u>
Fire Grants & Donations Fund (122)	
Fund Balance October 1	\$ 0
Revenues	4,410
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 4,410</u>
Expenditures	\$ 0
Reserves	4,410
TOTAL APPROPRIATIONS	<u>\$ 4,410</u>
Police Grants & Donations Fund (123)	
Fund Balance October 1	\$ 13,743
Revenues	3,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 16,743</u>
Expenditures	\$ 15,740
Reserves	1,003
TOTAL APPROPRIATIONS	<u>\$ 16,743</u>
Major Storm Readiness Fund (124)	
Fund Balance October 1	\$ 75,422
Revenues	1,200
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 76,622</u>
Expenditures	\$ 0
Reserves	76,622
TOTAL APPROPRIATIONS	<u>\$ 76,622</u>
CDBG Community Revitalization (131)	
Fund Balance October 1	\$ 128,368
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 128,368</u>
Expenditures	\$ 128,368
Reserves	
TOTAL APPROPRIATION	<u>\$ 128,368</u>
Tree/Streetscaping (134)	
Fund Balance October 1	\$ 87,326
Revenues	300
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 87,626</u>
Expenditures	\$ 30,000
Reserves	57,626
TOTAL APPROPRIATIONS	<u>\$ 87,626</u>

FDOT-Highway Landscaping Grant (140)	
Fund Balance October 1	\$ 0
Revenues	150,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 150,000</u>
Expenditures	\$ 150,000
Reserves	0
TOTAL APPROPRIATION	<u>\$ 150,000</u>

c) Capital Projects Funds

McKethan Park (302)	
Fund Balance October 1	\$ 75,624
Revenues	29,500
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 105,124</u>
Expenditures	\$ 15,000
Reserves	90,124
TOTAL APPROPRIATIONS	<u>\$ 105,124</u>

Public Facilities Repair and Maintenance Fund (306)	
Fund Balance October 1	\$ 20,343
Revenues	500
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 20,843</u>
Expenditures	\$ 20,843
Reserves	0
TOTAL APPROPRIATIONS	<u>\$ 30,843</u>

Multi Year Capital Project Accumulation Fund (308)	
Fund Balance October 1	\$ 22,606
Revenues	156,881
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 179,487</u>
Expenditures	\$
Reserves	179,487
TOTAL APPROPRIATIONS	<u>\$ 179,487</u>

Capital Improvement Revenue Fund (309)	
Fund Balance October 1	\$ 18,468
Revenues	32,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 50,468</u>
Expenditures	\$ 30,000
Reserves	20,468
TOTAL APPROPRIATIONS	<u>\$ 50,468</u>

Bond & Interest Sinking Fund (310)	
Fund Balance October 1	\$ 14,408
Revenues	30,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 44,408</u>
Expenditures	\$ 31,476
Reserves	12,932
TOTAL APPROPRIATIONS	<u>\$ 44,408</u>

d) Proprietary Fund Funds

Public Works - Water & Wastewater (ALL)	
Fund Balance October 1	\$ 4,946,949
Revenues	5,875,020
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$10,821,969</u>
Expenditures	\$ 6,447,976
Reserves	4,373,993
TOTAL APPROPRIATIONS	<u>\$10,821,969</u>
Public Works - Solid Waste Collection (ALL)	
Fund Balance October 1	\$ 662,735
Revenues	1,556,532
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 2,219,267</u>
Expenditures	\$ 1,432,287
Reserves	786,980
TOTAL APPROPRIATIONS	<u>\$ 2,219,267</u>
Public Works - Vehicle Maint. Internal Service Fund (ALL)	
Fund Balance October 1	\$ 1,258,836
Revenues	371,805
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 1,630,641</u>
Expenditures	\$ 310,137
Reserves	1,320,504
TOTAL APPROPRIATIONS	<u>\$ 1,630,641</u>

e) Trust and Agency Funds

Butterweck Bond Fund (603)	
Fund Balance October 1	\$ 2,060
Revenues	50
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 2,110</u>
Expenditures	\$ 0
Reserves	2,110
TOTAL APPROPRIATIONS	<u>\$ 2,110</u>
Special Cemetery Perpetual Care Fund (605)	
Fund Balance October 1	\$ 310,844
Revenues	17,500
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 328,344</u>
Expenditures	\$ 0
Reserves	328,344
TOTAL APPROPRIATIONS	<u>\$ 328,344</u>
Firefighters' Retirement Fund (607)	
Fund Balance October 1	\$ 3,885,481
Revenues	340,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 4,225,481</u>
Expenditures	\$ 380,000
Reserves	3,845,481
TOTAL APPROPRIATIONS	<u>\$ 4,225,481</u>

Donor Memorial Wall Fund (612)	
Fund Balance October 1	\$ 7,273
Revenues	225
TOTAL AVAILABLE FOR APPROPRIATION	<u><u>\$ 7,498</u></u>
Expenditures	\$ 0
Reserves	7,498
TOTAL APPROPRIATIONS	<u><u>\$ 7,498</u></u>
 Policemen's Retirement Fund (613)	
Fund Balance October 1	\$ 2,675,399
Revenues	340,000
TOTAL AVAILABLE FOR APPROPRIATION	<u><u>\$ 3,015,399</u></u>
Expenditures	\$ 25,000
Reserves	2,990,399
TOTAL APPROPRIATIONS	<u><u>\$ 3,015,399</u></u>
 Community redevelopment Agency (615)	
Fund Balance October 1	\$ 35,799
Revenues	285,927
TOTAL AVAILABLE FOR APPROPRIATION	<u><u>\$ 321,726</u></u>
Expenditures	\$ 184,000
Reserves	137,726
TOTAL APPROPRIATIONS	<u><u>\$ 321,726</u></u>

II. **TRANSFERS:** Any sum, or sums, appropriated within the various departments and funds of the City of Brooksville, if not required for such purpose may be applied to the expense of the Department to which said sums are appropriated or the fund from which it was appropriated.

III. EXPENDITURES: Expenditures authorized under this Ordinance shall be processed with the approval of the City Manager or designee. Payments made shall be by electronic transfer or by check drawn by the Director of Finance and signed by the City Manager or City Clerk and the Mayor or Vice Mayor.

IV. BUDGET OVER-EXPENDITURES: Under no circumstances may a Departmental Appropriation be over-expended without the consent and approval of the City Council. Consent and approval of the City Council may be given during duly called and constituted sessions of said Council identifying said budget amendments or adjustments.

V. ENCUMBRANCES UNDER CONTRACT: That valid commitments for goods and services which remain uncompleted as of September 30, 2008, shall not lapse, but shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2008, and ending September 30, 2009.

VI. ENCUMBRANCES NOT UNDER CONTRACT: That City Council approved funds as of September 30, 2008, shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2008, and ending September 30, 2009.

VII. EFFECTIVE DATE: This Ordinance shall become effective immediately upon the later of its adoption or 12:01 A.M., October 1, 2008 as required by the Code of the City of Brooksville, Florida and applicable State Law.

VIII. REPEALER: All Ordinances, or parts of Ordinances, in conflict herewith are hereby expressly repealed.

CITY OF BROOKSVILLE

Attest: *Karen M. Phillips*
Karen M. Phillips, City Clerk

By: *Frankie Burnett*, Vice Mayor
David Pugh, Mayor
505

PASSED on First Reading September 3, 2008
NOTICE Published on September 5, 2008
PASSED on Second & Final Reading September 17, 2008

Approved as to form and content for the reliance of the City of Brooksville only:

Thomas S. Hogan, Jr.
Thomas S. Hogan, Jr., City Attorney

VOTE OF COUNCIL:
Bernardini AYE
Bradburn AYE
Burnett AYE
Lewis AYE
Pugh AYE

GLOSSARY

CITY OF BROOKSVILLE

GLOSSARY

This is a glossary of terms and abbreviations commonly used: (a) at public meetings at which financial matters are discussed; (b) in budget and financial documents and records; and (c) in various grant applications.

GENERAL TERMINOLOGY

Ad Valorem Taxes/Property Taxes - Property taxes are computed by applying the millage rate to the assessed value of property after all exemptions have been subtracted. Property taxes are paid to a variety of governments through a single payment to the County Tax Collector.

Budget - A financial statement listing a governmental agency's expected income and expenses for a 12-month period. Under Florida law, governments are required to have a balanced budget. If changes occur during the year, governments can transfer funds within a budget or raise fees, etc., to keep the budget in balance. For the City, a proposed budget is prepared and submitted by the City Manager which becomes formal upon adoption by the City Council.

Capital Improvement Program - Governmental agencies establish five to ten year programs for major long-term costs such as the purchase of fire trucks, buildings, and land. Capital expenses are listed separately from operating expenses within the budget document.

Capital Outlay - Costs for the purchase of, or additions, to land, buildings, vehicles or other equipment, the value of which exceeds \$5,000. (See detailed listing under Capital Outlay Terminology).

Contingency Fund - Money set aside for emergencies or unexpected expenses that were not anticipated when the budget was being prepared and/or approved.

Deficit - A term generally applied to the budget as a whole, reflecting real or projected revenue shortages, meaning there are insufficient funds to cover expenses.

Enterprise Fund - A fund established to support a single service from which revenues (charges for services) are received to fund the delivery of that service.

Expenditures - Costs incurred by contract, agreement, or money actually spent.

Fiscal Year - The budget year. For municipal and county governments, the fiscal year runs from October 1 to September 30. For school districts and state agencies, it runs from July 1 to June 30.

Franchise Taxes - Money collected, usually from a private utility, in exchange for the authorized use of a governmental agency's easements and rights-of-way. Franchise taxes are also collected from solid waste services allowed to operate within a government's boundaries.

FISCAL YEAR 2009 BUDGET

CITY OF BROOKSVILLE

Fund - A listing within the budget, indicating the revenues and expenditures for a specific category of operation. The largest fund is the General Fund. This fund includes subcategories that support most of the City's operations. Other funds include those for water and sewer, state and federal grants, etc.

Impact Fee - A fee to fund the cost of a new development's impact on various City services. This fee is charged to those responsible for the new development as a condition for obtaining a building permit.

Mill - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Millage - A figure assigned to each governmental unit with ad valorem taxing authority for use in determining taxes. It determines how much revenue the government will receive from property taxes and how much an individual property owner pays by applying the millage rate to the value of property within the City.

Operating Expenses - The costs associated with the day-to-day activities of a government not including personal services or capital outlay costs. (See detailed listing under Operating Expenditures Terminology).

Over Budget - Over budget in revenue means that more income was received than budgeted. Over budget in expenses means costs were more than budgeted figures, and generally necessitates that spending must stop or money be transferred into the appropriate account to balance the budget by year-end.

Personal Services - Costs for employee salaries, wages, and fringe benefits. (See detailed listing under Personal Services Terminology).

Prior Year Carryover - Money not spent in one fiscal year, but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year before tax revenues are collected, or during a fiscal year if anticipated revenues have not yet been collected.

Projected (Revenue, Deficit, Expenses, etc.) - Estimates used in analyzing and preparing budgets. They are based on experience and information from a variety of sources that help government officials determine what they think income or expenses will be for a given time period.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Revenue - Income received by the City from a variety of sources including taxes, fees, charges for services, grants, borrowing, or other governmental agencies.

Rolled-Back Millage Rate - A tax rate the county property appraiser determines is necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year.

State Shared Revenue - Money that cities and counties receive from the state. It includes the local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor taxes and sales taxes based on distribution formulas set by State law.

FISCAL YEAR 2009 BUDGET

CITY OF BROOKSVILLE

Taxable Valuation - The value of property after all allowable exemptions have been subtracted; the value on which ad valorem taxes are computed.

TRIM Bill - Florida's Truth in Millage law that requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year.

Under Budget - Under budget in expenses means either that the agency has been spending at a slower rate than expected, or that expenses were over estimated when the budget was prepared. Under budget in revenues means that money being collected from taxes and other source are not as much as was anticipated; it might necessitate spending adjustments.

User Fee - In a move toward a more businesslike approach, cities and counties are charging fees for use of services such as recreation, and water & sewer service. There is frequently a difference between what city residents and non-residents are charged for the service.

Utility Taxes - Taxes paid to municipalities by users of telephones, electricity, water, natural gas, bottled gas, and fuel oil.

Valuation - The dollar value of property assigned by the county property appraiser.

PERSONAL SERVICES TERMINOLOGY

All salary, wages and fringe benefits paid to City employees:

Salary, Supervisory: Payroll costs for City department directors and other exempt supervisors. Includes merit increases and additions to base salary.

Overtime: Payments in addition to regular salaries and wages for employees working in excess of regular work hours. The calculation and payment of overtime is governed by the Fair Labor Standards Act.

Special Pay: Special pay and allowances which are not included in an employee's base pay and which are not included for computing overtime, retirement contributions, etc.

FICA Taxes: Includes City's matching share for Social Security and Medicare.

Life and Health Insurance: City's contribution toward employees' health insurance premiums and benefits.

Worker's Compensation: Premiums and benefits paid for Worker's Compensation.

Unemployment Compensation: City's payment for employees' unemployment compensation.

FISCAL YEAR 2009 BUDGET

CITY OF BROOKSVILLE

OPERATING EXPENDITURES TERMINOLOGY

Professional Services: Legal, medical, engineering, architectural, surveying, appraisal, and other services procured for independent professional assistance and not directly involved with accounting and/or auditing.

Accounting and Auditing: Expenditures for services received from independent certified public accountants.

Other Contractual Services: Payments for custodial services, and other services procured by contract or agreement with persons, firms, corporations, or other governmental units.

Election Expenses: Charges for ballot preparation and holding municipal elections.

Travel and Per Diem: Expenditures for transportation costs including public transportation and reimbursements for use of private vehicles, per diem, meals and incidental travel expenses for approved official travel.

Communications Services: Payments for telephone, telegraph, or other communication services.

Postage: Expenditures for postage, freight, shipping, and messenger services.

Utility: Charges for gas, water, sewer, electricity, solid waste disposal, and other public utility services.

Rental and Lease: Amounts paid for the lease or rental of land, buildings, equipment, or vehicles.

Insurance: Includes all insurance carried for the protection of the local government, such as, fire, theft, casualty, general and professional liability.

Repair and Maintenance Services: Costs incurred for the repair and maintenance of buildings and equipment, including maintenance and service contracts but not custodial or janitorial services.

Printing and Binding: Costs of printing, binding and other reproduction services which are contracted for or purchased from outside vendors.

Promotional Activities: Includes promotional expenses or advertising on behalf of the City, but does not include legal ads.

Other Current Charges: Includes current charges and obligations not otherwise classified, such as legal ads, witness fees, information and evidence.

Office Supplies: Includes materials and supplies, such as, stationery, forms, paper, charts, maps and office equipment under \$500 in unit value. Also includes copier maintenance needs, such as, copy kits.

Operating Supplies: All types of supplies consumed in the conduct of departmental operations, including fuel,

FISCAL YEAR 2009 BUDGET

CITY OF BROOKSVILLE

lubricants, chemicals, laboratory suppliers, household items, janitorial and institutional supplies, uniforms and other clothing, recording tapes, and transcript production supplies.

Memberships and Publications: Includes books, or sets of books, journals and periodical subscriptions, membership dues and professional data costs, and conferences/seminar registration fees and other training and education costs.

Contingency: A reserve set aside to allow for emergencies or unforeseen needs not otherwise budgeted for the fiscal year.

Emergency Preparedness: Outlays to prepare the City for and to protect City properties from the effects of natural and man-made disasters.

Depreciation: The lessening of value of fixed assets over time.

Contributions: Donations made by the City to civic, charitable or other organizations, or for other specific purposes.

CAPITAL OUTLAY TERMINOLOGY

Outlays for the acquisition of, or addition to the City's fixed assets having a unit value greater than \$5000 and an expected economic life of at least one (1) years.

Land: Costs of land, easement, rights-of-way acquisition.

Buildings: City office buildings and additions, parks and recreational buildings, garages, etc., and additions, and any equipment installed in new buildings or additions which becomes a permanent part of the building.

Improvements other than buildings: Structures and facilities other than buildings, such as, roads, bridges, curbs, gutters, docks, fences, landscaping, lighting systems, parking areas, storm water and wastewater structures and lift stations, park areas and athletic fields, etc.

Machinery and Equipment: Motor vehicles, light and heavy equipment, and other machinery and equipment having a value of greater than \$5000.

Debt Service: Principal and interest and other charges for debt service payments for loans, bonds, lease-purchases and other multi-year obligations.

FISCAL YEAR 2009 BUDGET

CITY OF BROOKSVILLE

ABBREVIATIONS AND GRANT TERMINOLOGY

- ADA**: American's with Disabilities Act.
- BERT**: Brooksville Emergency Response Team.
- CAD**: Computer aided design, or computer aided drafting.
- CDBG**: Community Development Block Grant.
- CDD**: Community Development Department
- CIP**: Capital Improvement Plan, or Construction in Progress.
- CMC**: Certified Municipal Clerk
- COLA**: Cost of living allowance.
- COPS**: Community Oriented Policing Service - refers to Department of Justice grant program.
- CPA**: Comprehensive Plan Amendment.
- CRA**: Community Redevelopment Agency.
- DCA**: Department of Community Affairs.
- DOS**: Disk operating system - refers to computer software used to run computer programs.
- DPW**: Department of Public Works.
- EAR**: Evaluation and Appraisal Report.
- FCT**: Florida Community Trust.
- FDEP**: Florida Department of Environmental Protection.
- FDOT**: Florida Department of Transportation.
- FEAC**: Federal Employment Advisory Council.
- FPPA**: Florida Public Personnel Association.
- FICA**: Federal Insurance Contribution Act - refers to employer social security/medicare payments.
- FLC**: Florida League of Cities.
- FLSA**: Fair Labor Standards Act.
- FMLA**: Family Medical Leave Act.
- FRDAP**: Florida Development Assistance Program.
- FRS**: Florida Retirement System.
- FY**: Fiscal Year.
- GFOA**: Government Finance Officer's Association.
- GIS**: Global Information System, or Government Information System.
- GNT**: Good Neighbor Trail.
- IS**: Internal Service, or information system.
- JBCC**: Jerome Brown Community Center.
- JPA**: Joint Project Agreement.
- LLEBG**: Local Law Enforcement Block Grant.
- MGD**: Million Gallons per Day - refers to capacity of water & wastewater treatment plants.
- MIS**: Management Information Systems.
- MPO**: Metropolitan Planning Organization.
- PY**: Prior Year.
- RFP**: Request for Proposal.
- R&M**: Repairs & Maintenance.
- R&R**: Repair & Replacement.

FISCAL YEAR 2009 BUDGET

CITY OF BROOKSVILLE

SBA: State Board of Administration - refers to agency holding City invested funds.

TIF: Tax Increment Financing.

USDA: United States Department of Agriculture.

WAP: Water Advisory Panel

WWTP: Water/Wastewater Treatment Plant

Y2K: Year 2000 - refers to January 1, 2000 computer date formatting.

FISCAL YEAR 2009 BUDGET